



# **HIGHLAND CITY**

Fiscal Year 2025-2026 Budget

June 17, 2025

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| ALL FUNDS SUMMARY                  |                                        |                                                       |                                                                               |                                                                                                     |                           |                                  |
|------------------------------------|----------------------------------------|-------------------------------------------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|---------------------------|----------------------------------|
| Fund                               | Estimated<br>Beginning Fund<br>Balance | Budgeted<br>Revenue<br>(Including PY<br>Fund Balance) | Budgeted<br>Expenditure<br>(Excluding Saving<br>for Cap Asset<br>Replacement) | Net Revenue<br>(Including PY<br>Fund Balance &<br>Excluding Saving<br>for Cap Asset<br>Replacement) | Use of PY Fund<br>Balance | Estimated Ending<br>Fund Balance |
| General Fund                       | \$ 4,061,442                           | \$ 13,942,892                                         | \$ 13,929,119                                                                 | \$ 13,773                                                                                           | \$ 185,000                | \$ 3,890,215                     |
| Cemetery Perpetual Fund            | \$ 129,917                             | \$ 486,361                                            | \$ 474,038                                                                    | \$ 12,323                                                                                           | \$ 100,898                | \$ 41,342                        |
| Library Fund                       | \$ 76,433                              | \$ 451,748                                            | \$ 451,748                                                                    | \$ -                                                                                                | \$ 10,000                 | \$ 66,433                        |
| Parks Tax Fund                     | \$ 254,874                             | \$ 189,000                                            | \$ 180,000                                                                    | \$ 9,000                                                                                            | \$ -                      | \$ 263,874                       |
| Building & Development Fund        | \$ 850,875                             | \$ 1,129,923                                          | \$ 1,129,923                                                                  | \$ -                                                                                                | \$ 190,360                | \$ 660,515                       |
| Debt Service Fund                  | \$ 12,715                              | \$ 954,679                                            | \$ 954,679                                                                    | \$ -                                                                                                | \$ -                      | \$ 12,715                        |
| Parks Capital Improvement Fund     | \$ 2,452,234                           | \$ 3,173,965                                          | \$ 3,173,965                                                                  | \$ -                                                                                                | \$ 240,082                | \$ 2,212,152                     |
| Roads Capital Improvement Fund     | \$ 1,136,914                           | \$ 6,801,400                                          | \$ 6,801,400                                                                  | \$ -                                                                                                | \$ 554,919                | \$ 581,995                       |
| Buildings Capital Improvement Fund | \$ 1,680,714                           | \$ 585,985                                            | \$ 585,985                                                                    | \$ -                                                                                                | \$ 470,473                | \$ 1,210,241                     |
| Town Center Exaction Fund          | \$ 6,194                               | \$ -                                                  | \$ -                                                                          | \$ -                                                                                                | \$ -                      | \$ 6,194                         |
| Sewer Fund                         | \$ 4,007,034                           | \$ 3,616,567                                          | \$ 3,269,980                                                                  | \$ 346,587                                                                                          | \$ 253,000                | \$ 4,100,621                     |
| Pressurized Irrigation Fund        | \$ 5,986,933                           | \$ 3,165,021                                          | \$ 3,039,242                                                                  | \$ 125,779                                                                                          | \$ -                      | \$ 6,112,712                     |
| Storm Sewer Fund                   | \$ 2,235,919                           | \$ 1,144,696                                          | \$ 1,144,696                                                                  | \$ -                                                                                                | \$ 194,808                | \$ 2,041,111                     |
| Culinary Water Fund                | \$ 1,982,836                           | \$ 2,002,848                                          | \$ 1,769,659                                                                  | \$ 233,189                                                                                          | \$ -                      | \$ 2,216,025                     |
| Utility Transportation Fund        | \$ 360,096                             | \$ 1,249,104                                          | \$ 1,249,104                                                                  | \$ -                                                                                                | \$ 12,715                 | \$ 347,381                       |
| Internal Service IT Fund           | \$ 1,334                               | \$ 57,400                                             | \$ 57,400                                                                     | \$ -                                                                                                | \$ -                      | \$ 1,334                         |
| TOTAL - ALL FUNDS                  | \$ 25,236,464                          | \$ 38,951,589                                         | \$ 38,210,938                                                                 | \$ 740,651                                                                                          | \$ 2,212,255              | \$ 23,764,860                    |

| GENERAL FUND SUMMARY                      |                   |                   |                   |                             |                             |  |
|-------------------------------------------|-------------------|-------------------|-------------------|-----------------------------|-----------------------------|--|
|                                           | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 |  |
| BEGINNING FUND BALANCE:                   |                   |                   |                   | \$ 4,410,880                | \$ 4,061,442                |  |
| REVENUES:                                 |                   |                   |                   |                             |                             |  |
| Taxes                                     | \$ 6,895,727      | \$ 7,537,644      | \$ 7,703,556      | \$ 7,897,557                | \$ 8,004,608                |  |
| Licenses and Permits                      | 1,444,453         | 1,104,600         | 28,328            | 24,600                      | 32,600                      |  |
| Intergovernmental Revenue                 | 2,417,808         | 3,577,247         | 1,426,692         | 1,525,000                   | 1,568,500                   |  |
| Fees and Services                         | 781,810           | 1,110,026         | 974,625           | 990,000                     | 1,029,000                   |  |
| Court Fines                               | 159,628           | 186,857           | 285,873           | 266,850                     | 303,000                     |  |
| Other                                     | 67,549            | 231,194           | 338,077           | 245,000                     | 172,330                     |  |
| Cemetery                                  | -                 | 60                | -                 | -                           | -                           |  |
| Miscellaneous                             | 405,275           | 599,872           | 591,851           | 543,600                     | 589,404                     |  |
| Garbage and Other                         | 1,288,952         | 1,530,946         | 1,606,299         | 1,583,154                   | 1,849,552                   |  |
| TOTAL REVENUE                             | \$ 13,461,201     | \$ 15,878,447     | \$ 12,955,300     | \$ 13,075,761               | \$ 13,548,994               |  |
| TRANSFERS IN:                             |                   |                   |                   |                             |                             |  |
| Transfers In From Other Financial Sources | \$ 767,234        | \$ 360,044        | \$ 949,000        | \$ -                        | \$ -                        |  |
| Transfer from Cemetery Perpetual Fund     | -                 | -                 | -                 | 145,902                     | 100,898                     |  |
| Transfer from Pressurized Irrigation Fund | -                 | -                 | -                 | 108,000                     | 108,000                     |  |
| TOTAL TRANSFERS IN                        | \$ 767,234        | \$ 360,044        | \$ 949,000        | \$ 253,902                  | \$ 208,898                  |  |
| TOTAL REVENUE & TRANSFERS IN              | \$ 14,228,435     | \$ 16,238,491     | \$ 13,904,300     | \$ 13,329,663               | \$ 13,757,892               |  |
| USE OF PRIOR YEAR FUND BALANCE:           | \$ -              | \$ -              | \$ -              | \$ 786,244                  | \$ 185,000                  |  |

| GENERAL FUND SUMMARY       |                   |                   |                   |                             |                             |  |
|----------------------------|-------------------|-------------------|-------------------|-----------------------------|-----------------------------|--|
|                            | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 |  |
| GENERAL FUND EXPENDITURES: |                   |                   |                   |                             |                             |  |
| Council                    | \$ 156,165        | \$ 148,411        | \$ 103,114        | \$ 183,147                  | \$ 191,572                  |  |
| Court                      | 231,922           | 268,883           | 303,403           | 299,686                     | 391,582                     |  |
| Administrative             | 500,913           | 502,756           | 568,478           | 638,536                     | 654,248                     |  |
| Human Resources            | -                 | -                 | 233               | 94,118                      | 112,334                     |  |
| Auditor                    | 12,500            | 13,500            | 13,900            | 20,000                      | 20,000                      |  |
| Finance                    | 171,646           | 213,065           | 232,492           | 103,614                     | 103,507                     |  |
| Recorder                   | 154,699           | 104,472           | 131,262           | 133,204                     | 177,320                     |  |
| Treasurer                  | 54,519            | 58,637            | 64,900            | 94,144                      | 102,764                     |  |
| Attorney                   | 67,566            | 62,250            | 66,216            | 81,373                      | 82,968                      |  |
| Appeal Authority           | 564               | (454)             | (1,463)           | -                           | -                           |  |
| Planning and Zoning        | 110,323           | 125,117           | 43,180            | 50,134                      | 68,092                      |  |
| Education and Promotion    | 1,866             | 780               | 17,125            | 41,815                      | 43,042                      |  |
| Police                     | 2,266,969         | 2,735,870         | 2,857,933         | 3,080,145                   | 3,202,312                   |  |
| Emergency Services         | 2,001,129         | 2,251,705         | 2,458,504         | 2,654,658                   | 3,064,225                   |  |
| Building Inspection        | 377,942           | 362,777           | 81,901            | 58,893                      | 55,885                      |  |
| Streets and Roads          | 763,211           | 838,767           | 664,980           | 902,485                     | 967,141                     |  |
| Engineering                | 238,361           | 278,263           | 211,287           | 216,924                     | 221,736                     |  |
| Parks and Recreation       | 662,335           | 829,749           | 1,544,385         | 1,802,843                   | 1,989,482                   |  |
| Community Events           | 115,506           | 128,850           | 145,518           | 195,109                     | 188,372                     |  |
| Garbage                    | 1,008,303         | 1,141,848         | 1,385,414         | 1,353,250                   | 1,571,571                   |  |
| TOTAL DEPT ALLOCATIONS     | \$ 8,896,977      | \$ 10,065,248     | \$ 10,892,762     | \$ 12,004,078               | \$ 13,208,153               |  |

| GENERAL FUND SUMMARY                       |                      |                      |                      |                             |                             |  |
|--------------------------------------------|----------------------|----------------------|----------------------|-----------------------------|-----------------------------|--|
|                                            | ACTUALS<br>FY2022    | ACTUALS<br>FY2023    | ACTUALS<br>FY2024    | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 |  |
| TRANSFERS OUT:                             |                      |                      |                      |                             |                             |  |
| Transfer to Capital Improvement Fund       | \$ 3,068,200         | \$ 4,146,830         | \$ 1,690,000         | \$ -                        | \$ -                        |  |
| Transfer to Parks Capital Improvement Fund | -                    | -                    | -                    | 70,000                      | 70,000                      |  |
| Transfer to Roads Capital Improvement Fund | -                    | -                    | 660,000              | 920,000                     | 630,000                     |  |
| Transfer to Bldg Capital Improvement Fund  | -                    | -                    | 1,140,000            | 321,542                     | -                           |  |
| Transfer to Debt Service Fund              | 869,433              | 347,813              | 499,000              | 363,481                     | -                           |  |
| Transfer to Open Space Fund                | 238,336              | 270,941              | -                    | -                           | -                           |  |
| Transfer to Cemetery Perpetual Fund        | 6,474                | -                    | -                    | -                           | -                           |  |
| Transfer to Library Fund                   | -                    | -                    | -                    | -                           | 20,966                      |  |
| TOTAL TRANSFERS OUT:                       | <u>\$ 4,182,443</u>  | <u>\$ 4,765,584</u>  | <u>\$ 3,989,000</u>  | <u>\$ 1,675,023</u>         | <u>\$ 720,966</u>           |  |
| TOTAL EXP. & TRANS.OUT                     | <u>\$ 13,079,420</u> | <u>\$ 14,830,831</u> | <u>\$ 14,881,762</u> | <u>\$ 13,679,101</u>        | <u>\$ 13,929,119</u>        |  |
| OPERATING SURPLUS(DEFICIT)                 | <u>\$ 1,149,016</u>  | <u>\$ 1,407,660</u>  | <u>\$ (977,462)</u>  | <u>\$ 436,806</u>           | <u>\$ 13,773</u>            |  |

| GENERAL FUND REVENUES |                                     |                   |                   |                   |                             |                                 |                     |                             |
|-----------------------|-------------------------------------|-------------------|-------------------|-------------------|-----------------------------|---------------------------------|---------------------|-----------------------------|
| ACCT                  | DESCRIPTION                         | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | ADOPTED<br>BUDGET<br>FY2025 | MID-YEAR<br>ACTUALS DEC<br>2024 | PROJECTED<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 |
| 10-31-10              | Property Tax - Current Year         | \$ 1,848,404      | \$ 2,004,319      | \$ 2,017,538      | \$ 2,085,557                | \$ 1,797,154                    | \$ 2,085,557        | \$ 2,139,168                |
| 10-31-20              | Property Tax - Delinquent           | 132,057           | 126,617           | 133,207           | 125,000                     | 9,122                           | 125,000             | 125,000                     |
| 10-31-30              | General Sales and Use Taxes         | 3,662,461         | 3,937,400         | 4,039,906         | 4,140,000                   | 2,114,301                       | 4,202,000           | 4,140,000                   |
| 10-31-50              | Fee-In-Lieu of Pers Prop Tax        | 162,746           | 129,835           | 156,085           | 140,000                     | 73,683                          | 145,225             | 150,000                     |
| 10-31-60              | Utility Franchise Tax               | 1,021,542         | 1,276,138         | 1,289,434         | 1,340,000                   | 601,228                         | 1,355,000           | 1,382,100                   |
| 10-31-61              | Phone Tax                           | 68,517            | 63,336            | 67,386            | 67,000                      | 29,262                          | 67,000              | 68,340                      |
|                       | Total Taxes                         | \$ 6,895,727      | \$ 7,537,644      | \$ 7,703,556      | \$ 7,897,557                |                                 | \$ 7,979,782        | \$ 8,004,608                |
| 10-32-10              | Business Licenses and Permits       | \$ 14,601         | \$ 17,434         | \$ 16,708         | \$ 16,000                   | \$ 3,828                        | \$ 16,000           | \$ 16,000                   |
| 10-32-21              | Building Permits                    | 1,150,134         | 861,323           | (205)             | -                           | -                               | -                   | -                           |
| 10-32-22              | Building Plan Check Fees            | 269,982           | 206,503           | -                 | -                           | -                               | -                   | -                           |
| 10-32-26              | Road Cut Permits                    | 6,000             | 4,750             | 10,500            | 7,000                       | 18,850                          | 30,000              | 15,000                      |
| 10-32-27              | Fence Permit                        | 3,108             | 1,513             | 1,325             | 1,600                       | 700                             | 1,600               | 1,600                       |
| 10-32-29              | Infrastructure Reimb. (Legal)       | 627               | 13,076            | -                 | -                           | -                               | -                   | -                           |
|                       | Total Licenses and Permits          | \$ 1,444,453      | \$ 1,104,600      | \$ 28,328         | \$ 24,600                   |                                 | \$ 47,600           | \$ 32,600                   |
| 10-33-30              | General Fund Surplus                | \$ 4,007          | \$ -              | \$ -              | \$ -                        | \$ -                            | \$ -                | \$ -                        |
| 10-33-40              | State Grants                        | -                 | -                 | -                 | -                           | -                               | -                   | -                           |
| 10-33-56              | Class "C" Road Fund Allotment       | 872,575           | 932,368           | 966,868           | 1,000,000                   | 322,479                         | 1,000,000           | 1,000,000                   |
| 10-33-57              | County Option Hwy/Transit Tax       | 390,448           | 354,835           | 363,406           | 375,000                     | 186,417                         | 375,000             | 382,500                     |
| 10-33-58              | State Liquor Fund Allotment         | 16,091            | 20,670            | 19,276            | 20,000                      | 25,673                          | 25,673              | 26,000                      |
| 10-33-59              | County Public Transit Tax (5th 5th) | -                 | -                 | 77,142            | 130,000                     | 80,427                          | 158,000             | 160,000                     |
| 10-33-99              | CARES Act and ARPA Funds            | 1,134,687         | 2,269,374         | -                 | -                           | -                               | -                   | -                           |
|                       | Total Intergovernmental Revenue     | \$ 2,417,808      | \$ 3,577,247      | \$ 1,426,692      | \$ 1,525,000                |                                 | \$ 1,558,673        | \$ 1,568,500                |



| GENERAL FUND REVENUES |                                |                   |                     |                   |                             |                                 |                     |                             |
|-----------------------|--------------------------------|-------------------|---------------------|-------------------|-----------------------------|---------------------------------|---------------------|-----------------------------|
| ACCT                  | DESCRIPTION                    | ACTUALS<br>FY2022 | ACTUALS<br>FY2023   | ACTUALS<br>FY2024 | ADOPTED<br>BUDGET<br>FY2025 | MID-YEAR<br>ACTUALS DEC<br>2024 | PROJECTED<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 |
| 10-34-10              | Zoning                         | \$ 7,595          | \$ 13,973           | \$ -              | \$ -                        | \$ -                            | \$ -                | \$ -                        |
| 10-34-11              | Planning Review                | -                 | 25                  | -                 | -                           | -                               | -                   | 9,000                       |
| 10-34-12              | DRC Fee                        | -                 | -                   | -                 | -                           | -                               | -                   | -                           |
| 10-34-14              | Site Plan/Architectural Review | 575               | 725                 | -                 | -                           | -                               | -                   | -                           |
| 10-34-15              | Preliminary Review             | 14,373            | 11,010              | -                 | -                           | -                               | -                   | -                           |
| 10-34-16              | Final Review                   | 8,603             | 11,192              | -                 | -                           | -                               | -                   | -                           |
| 10-34-18              | Public Works Inspection Fee    | 27,512            | 90,692              | -                 | -                           | -                               | -                   | -                           |
| 10-34-20              | Annexation Fees                | -                 | 550                 | -                 | -                           | 550                             | 550                 | -                           |
| 10-34-21              | Civil Review Fee               | 50,592            | 48,095              | -                 | -                           | -                               | -                   | -                           |
| 10-34-50              | Public Safety Fee              | 672,560           | 933,764             | 974,625           | 990,000                     | 499,873                         | 1,000,000           | 1,020,000                   |
|                       | <b>Total Fees and Services</b> | <b>\$ 781,810</b> | <b>\$ 1,110,026</b> | <b>\$ 974,625</b> | <b>\$ 990,000</b>           |                                 | <b>\$ 1,000,550</b> | <b>\$ 1,029,000</b>         |
| 10-35-10              | Highland Fines                 | \$ 111,711        | \$ 133,470          | \$ 195,150        | \$ 200,000                  | \$ 95,250                       | \$ 200,000          | \$ 200,000                  |
| 10-35-13              | Highland Traffic School        | 3,870             | 2,560               | 11,157            | 11,000                      | 6,797                           | 13,000              | 12,000                      |
| 10-35-14              | Alpine Fines                   | 42,280            | 50,199              | 77,527            | 55,000                      | 42,862                          | 90,000              | 90,000                      |
| 10-35-33              | Public Defender Reimbursement  | 1,766             | 628                 | 2,040             | 850                         | 465                             | 1,000               | 1,000                       |
|                       | <b>Total Court Fines</b>       | <b>\$ 159,628</b> | <b>\$ 186,857</b>   | <b>\$ 285,873</b> | <b>\$ 266,850</b>           |                                 | <b>\$ 304,000</b>   | <b>\$ 303,000</b>           |
| 10-36-10              | Interest Earnings              | \$ 22,888         | \$ 190,495          | \$ 297,473        | \$ 200,000                  | \$ 99,593                       | \$ 173,000          | \$ 125,330                  |
| 10-36-21              | Cell Tower Revenue             | 44,661            | 40,699              | 40,604            | 45,000                      | 38,252                          | 46,675              | 47,000                      |
|                       | <b>Total Other Revenue</b>     | <b>\$ 67,549</b>  | <b>\$ 231,194</b>   | <b>\$ 338,077</b> | <b>\$ 245,000</b>           |                                 | <b>\$ 219,675</b>   | <b>\$ 172,330</b>           |
| 10-37-10              | Cemetery Lot Sales             | \$ -              | \$ 60               | \$ -              | \$ -                        | \$ -                            | \$ -                | \$ -                        |
|                       | <b>Total Cemetery Revenue</b>  | <b>\$ -</b>       | <b>\$ 60</b>        | <b>\$ -</b>       | <b>\$ -</b>                 |                                 | <b>\$ -</b>         | <b>\$ -</b>                 |

| GENERAL FUND REVENUES |                                 |                   |                   |                   |                             |                                 |                     |                             |
|-----------------------|---------------------------------|-------------------|-------------------|-------------------|-----------------------------|---------------------------------|---------------------|-----------------------------|
| ACCT                  | DESCRIPTION                     | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | ADOPTED<br>BUDGET<br>FY2025 | MID-YEAR<br>ACTUALS DEC<br>2024 | PROJECTED<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 |
| 10-38-40              | Sale of Fixed Assets            | \$ 1,723          | \$ -              | \$ 47,352         | \$ -                        | \$ -                            | \$ -                | \$ -                        |
| 10-38-42              | CC Processing Fee               | -                 | 49,555            | 19,647            | 11,500                      | 2,481                           | 6,000               | 6,000                       |
| 10-38-80              | Grants                          | 149               | (40)              | -                 | -                           | -                               | -                   | -                           |
| 10-38-83              | Facility Rentals                | 12,107            | 26,760            | 21,134            | 20,000                      | 9,880                           | 20,000              | 20,000                      |
| 10-38-84              | Youth Council Misc. Rev.        | -                 | 2,500             | -                 | -                           | -                               | -                   | -                           |
| 10-38-90              | PSD Rent                        | 221,125           | 221,074           | 221,050           | 221,000                     | 55,270                          | 221,000             | 221,000                     |
| 10-38-91              | Miscellaneous Revenue           | 30,944            | 68,575            | 35,653            | 30,000                      | 13,839                          | 30,000              | 30,000                      |
| 10-38-92              | City Events Revenue             | 1,813             | 2,765             | 2,725             | 2,000                       | 1,875                           | 2,500               | 3,000                       |
| 10-38-93              | Alpine Reimbursement            | 43,587            | 43,990            | 45,309            | 44,000                      | 15,018                          | 45,000              | 87,604                      |
| 10-38-94              | Lone Peak PSD Reimbursement     | 34,301            | 43,338            | 160,804           | 160,100                     | 34,855                          | 160,100             | 171,800                     |
| 10-38-95              | Highland Fling Revenue          | 39,727            | 29,378            | 30,013            | 40,000                      | 28,633                          | 28,633              | 40,000                      |
| 10-38-99              | Tree Sale Revenue               | 19,799            | 111,976           | 8,162             | 15,000                      | -                               |                     | 10,000                      |
|                       | Total Miscellaneous Revenue     | \$ 405,275        | \$ 599,872        | \$ 591,851        | \$ 543,600                  |                                 | \$ 513,233          | \$ 589,404                  |
| 10-39-00              | Other Sources Of Funds          | \$ -              | \$ -              | \$ 26,187         | \$ -                        | \$ 17,032                       | \$ -                | \$ -                        |
| 10-39-10              | Garbage Collection Fees         | 1,016,652         | 1,204,739         | 1,276,741         | 1,325,000                   | 680,962                         | 1,370,000           | 1,571,300                   |
| 10-39-11              | Indirect Charge Library         | 8,114             | 8,254             | 7,236             | 9,735                       | -                               | 9,735               | 9,325                       |
| 10-39-13              | Indirect Charge Garbage         | -                 | -                 | 12,582            | 28,331                      | -                               | 28,331              | 34,218                      |
| 10-39-15              | Indirect Charge Open Space      | 12,795            | 16,130            | -                 | -                           | -                               | -                   | -                           |
| 10-39-20              | Indirect Charge Sewer           | 103,167           | 108,276           | 41,357            | 58,039                      | -                               | 58,039              | 70,592                      |
| 10-39-25              | Indirect Charge Cemetery        | 3,845             | 10,122            | 4,550             | 5,794                       | -                               | 5,794               | 7,334                       |
| 10-39-28              | Indirect Charge Bldg/Dev        | -                 | -                 | 17,254            | 24,453                      | -                               | 24,453              | 24,876                      |
| 10-39-30              | Indirect Charge PI              | 97,374            | 116,125           | 141,491           | 59,689                      | -                               | 59,689              | 59,426                      |
| 10-39-35              | Indirect Charge Storm Water     | 15,021            | 20,282            | 18,670            | 27,001                      | -                               | 27,001              | 26,611                      |
| 10-39-40              | Indirect Charge Culinary Water  | 31,984            | 47,019            | 60,231            | 45,112                      | -                               | 45,112              | 45,870                      |
|                       | Total Garbage and Other Revenue | \$ 1,288,952      | \$ 1,530,946      | \$ 1,606,299      | \$ 1,583,154                |                                 | \$ 1,628,154        | \$ 1,849,552                |

| GENERAL FUND REVENUES |                                           |                   |                   |                   |                             |                                 |                     | ADOPTED<br>BUDGET<br>FY2026 |
|-----------------------|-------------------------------------------|-------------------|-------------------|-------------------|-----------------------------|---------------------------------|---------------------|-----------------------------|
| ACCT                  | DESCRIPTION                               | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | ADOPTED<br>BUDGET<br>FY2025 | MID-YEAR<br>ACTUALS DEC<br>2024 | PROJECTED<br>FY2025 |                             |
| 10-30-91              | Transfer From Oth Fin Sources             | \$ 767,234        | \$ 360,044        | \$ 949,000        | \$ -                        | \$ -                            |                     | \$ -                        |
| 10-30-92              | Transfer From Open Space Fund             | -                 | -                 |                   | -                           | -                               |                     | -                           |
| 10-30-93              | Transfer From Cemetery Perpetual Fund     | -                 | -                 |                   | 145,902                     | -                               | 145,902             | 100,898                     |
| 10-30-94              | Transfer From Pressurized Irrigation Fund | -                 | -                 |                   | 108,000                     | -                               | 108,000             | 108,000                     |
|                       | Total Transfers In                        | \$ 767,234        | \$ 360,044        | \$ 949,000        | \$ 253,902                  |                                 | \$ 253,902          | \$ 208,898                  |
| 10-39-90              | USE OF PRIOR YEAR FUND BALANCE            | \$ -              | \$ -              | \$ -              | \$ 786,244                  | \$ -                            |                     | \$ 185,000                  |
|                       | TOTAL GENERAL FUND REVENUE                | \$ 14,228,435     | \$ 16,238,491     | \$ 13,904,300     | \$ 14,115,907               |                                 | \$ 13,505,569       | \$ 13,942,892               |
|                       | TOTAL GENERAL FUND EXPENDITURES           | \$ 13,079,420     | \$ 14,830,831     | \$ 14,881,762     | \$ 13,679,101               |                                 |                     | \$ 13,929,119               |
|                       | Surplus (Deficit)                         | \$ 1,149,016      | \$ 1,407,660      | \$ (977,462)      | \$ 436,806                  |                                 |                     | \$ 13,773                   |

| FUND 10<br>GENERAL FUND<br>COUNCIL |                              |                   |                   |                   |                                 |                             |                             |                               |                                                      |
|------------------------------------|------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|------------------------------------------------------|
| ACCT                               | DESCRIPTION                  | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES                                                |
|                                    | EXPENDITURES                 |                   |                   |                   |                                 |                             |                             |                               |                                                      |
| 10-41-11                           | Salaries/Wages Full-Time     | 26,344            | 24,801            | 9,420             | -                               | -                           | -                           | -                             |                                                      |
| 10-41-13                           | Employee Benefits            | 5,074             | 5,190             | 6,577             | 2,051                           | 4,027                       | 4,046                       | 19                            |                                                      |
| 10-41-14                           | Salaries/Wages Part-Time     | -                 | -                 | 25,530            | 11,108                          | 22,220                      | 22,226                      | 6                             |                                                      |
| 10-41-21                           | Professional Org Memberships | 26,077            | 24,970            | 21,536            | 13,213                          | 28,300                      | 33,500                      | 5,200                         | ULCT, MAG, MAG homelessness                          |
| 10-41-22                           | Public Notices               | 2,159             | 2,553             | -                 | -                               | 1,000                       | 500                         | (500)                         |                                                      |
| 10-41-23                           | Mileage Reimbursement        | -                 | -                 | -                 | -                               | 400                         | 400                         | -                             |                                                      |
| 10-41-31                           | Professional Services        | 14,806            | 19,839            | 6,995             | 3,410                           | 13,100                      | 12,700                      | (400)                         |                                                      |
| 10-41-33                           | Continuing Education         | 1,755             | 4,229             | 2,370             | 1,010                           | 4,500                       | 4,500                       | -                             |                                                      |
| 10-41-51                           | Insurance & Bonds            | -                 | 50                | -                 | -                               | -                           | -                           | -                             |                                                      |
| 10-41-60                           | Youth City Council           | (250)             | 3,400             | 2,551             | 372                             | 7,500                       | 7,500                       | -                             |                                                      |
| 10-41-61                           | Misc. Supplies & Expenses    | 27,801            | 60,411            | 5,218             | 1,159                           | 8,000                       | 4,600                       | (3,400)                       | Moved staff life events to HR                        |
| 10-41-62                           | Council Appropriations       | 52,300            | 2,868             | 19,318            | 6,931                           | 90,500                      | 98,000                      | 7,500                         | \$3,000 per Councilmember, \$80,000 Alpine Hwy fence |
| 10-41-63                           | Economic Development         | -                 | -                 | 3,500             | 3,500                           | 3,500                       | 3,500                       | -                             | Council priority - business event                    |
| 10-41-64                           | Highland Historical Society  | 100               | 100               | 100               | 100                             | 100                         | 100                         | -                             |                                                      |
|                                    | TOTAL EXPENDITURES           | 156,165           | 148,411           | 103,114           | 42,854                          | 183,147                     | 191,572                     | 8,425                         |                                                      |

| FUND 10<br>GENERAL FUND<br>COURT |                                   |                   |                   |                   |                                 |                             |                             |                               |                                                      |
|----------------------------------|-----------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|------------------------------------------------------|
| ACCT                             | DESCRIPTION                       | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES                                                |
|                                  | EXPENDITURES                      |                   |                   |                   |                                 |                             |                             |                               |                                                      |
| 10-42-11                         | Salaries/Wages Full-Time          | 69,783            | 74,871            | 32,079            | -                               | -                           | -                           | -                             |                                                      |
| 10-42-13                         | Employee Benefits                 | 9,919             | 11,542            | 10,885            | 5,670                           | 14,066                      | 14,853                      | 787                           |                                                      |
| 10-42-14                         | Salaries/Wages Part-Time          | -                 | -                 | 44,336            | 40,862                          | 83,330                      | 88,499                      | 5,169                         |                                                      |
| 10-42-21                         | Professional Org Memberships      | -                 | -                 | -                 | -                               | 300                         | 300                         | -                             |                                                      |
| 10-42-22                         | Prosecutor                        | 16,935            | 31,492            | 32,737            | 13,348                          | 27,000                      | 70,000                      | 43,000                        | Billing all to Highland and 40% reimbursed by Alpine |
| 10-42-23                         | Mileage Reimbursement             | -                 | -                 | -                 | -                               | 500                         | 500                         | -                             |                                                      |
| 10-42-24                         | Office Supplies & Postage         | 602               | 800               | 902               | 1,211                           | 500                         | 1,500                       | 1,000                         |                                                      |
| 10-42-25                         | Witness Fees                      | -                 | 500               | 315               | 851                             | 500                         | 1,000                       | 500                           |                                                      |
| 10-42-26                         | Technical Manuals & Code Books    | 271               | 383               | -                 | -                               | 400                         | 400                         | -                             |                                                      |
| 10-42-27                         | Credit Card Fees                  | 8,236             | 43,670            | 7,245             | 1,794                           | 8,500                       | 8,500                       | -                             |                                                      |
| 10-42-28                         | Uniforms                          | -                 | -                 | 32                | 32                              | 100                         | 100                         | -                             |                                                      |
| 10-42-30                         | Alpine Fine Reimbursement         | 44,697            | 42,479            | 77,397            | 38,152                          | 55,000                      | 90,000                      | 35,000                        | Pass-through                                         |
| 10-42-31                         | State Surcharges                  | 47,037            | 53,455            | 79,942            | 35,886                          | 90,000                      | 90,000                      | -                             |                                                      |
| 10-42-32                         | Professional & Technical Services | -                 | -                 | -                 | 990                             | 1,000                       | 1,000                       |                               | Fill-In Judge services                               |
| 10-42-33                         | Continuing Education              | 142               | 1,918             | 250               | 826                             | 2,000                       | 2,000                       | -                             |                                                      |
| 10-42-34                         | Public Defender                   | 18,250            | 10,472            | 11,375            | 4,400                           | 12,000                      | 14,000                      | 2,000                         |                                                      |
| 10-42-35                         | Court Interpreter                 | 372               | 1,017             | 2,090             | 436                             | 1,000                       | 2,500                       | 1,500                         |                                                      |
| 10-42-36                         | Court Bailiff/Security            | -                 | 630               | 1,328             | 1,089                           | 1,000                       | 2,000                       | 1,000                         |                                                      |
| 10-42-74                         | Capital Outlay-Equipment          | 15,677            | (6,835)           | -                 | -                               | -                           | -                           | -                             |                                                      |
| 10-42-75                         | Internal Service IT Expense       | -                 | 2,490             | 2,490             | 2,490                           | 2,490                       | 4,430                       | 1,940                         |                                                      |
|                                  | TOTAL EXPENDITURES                | 231,922           | 268,883           | 303,403           | 148,039                         | 299,686                     | 391,582                     | 91,896                        |                                                      |

| FUND 10<br>GENERAL FUND<br>ADMINISTRATION |                                |                   |                   |                   |                                 |                             |                             |                               |                                                    |
|-------------------------------------------|--------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|----------------------------------------------------|
| ACCT                                      | DESCRIPTION                    | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES                                              |
|                                           | EXPENDITURES                   |                   |                   |                   |                                 |                             |                             |                               |                                                    |
| 10-43-11                                  | Salaries/Wages Full-Time       | 104,244           | 93,706            | 110,855           | 71,069                          | 144,763                     | 166,524                     | 21,761                        | Council priority - Cemetery Sexton/building maint. |
| 10-43-12                                  | Overtime                       | 43                | 437               | 1,589             | 502                             | -                           | -                           | -                             |                                                    |
| 10-43-13                                  | Employee Benefits              | 54,190            | 44,270            | 50,806            | 32,664                          | 64,667                      | 76,587                      | 11,920                        |                                                    |
| 10-43-14                                  | Salaries/Wages Part-Time       | 6,682             | 7,934             | 1,656             | 2,484                           | 5,816                       | 5,987                       | 171                           |                                                    |
| 10-43-21                                  | Professional Org. Memberships  | 3,330             | 2,566             | 2,531             | 892                             | 1,825                       | 2,300                       | 475                           |                                                    |
| 10-43-22                                  | Public Notices                 | 2,351             | -                 | -                 | -                               | -                           | -                           | -                             |                                                    |
| 10-43-23                                  | Mileage Reimbursement          | -                 | 73                | 152               | 145                             | 100                         | 300                         | 200                           |                                                    |
| 10-43-24                                  | Office Supplies                | 14,251            | 14,805            | 18,480            | 7,407                           | 20,000                      | 20,000                      | -                             |                                                    |
| 10-43-25                                  | Equip.-Supplies & Maintenance  | 4,246             | 5,885             | 13,429            | 2,802                           | 23,000                      | 23,000                      | -                             |                                                    |
| 10-43-26                                  | Personnel Recruitment          | 2,122             | 1,704             | 1,860             | -                               | -                           | -                           | -                             |                                                    |
| 10-43-27                                  | Newsletter Printing            | 7,526             | 9,602             | 11,815            | 2,661                           | 12,000                      | 12,000                      | -                             |                                                    |
| 10-43-28                                  | Telephone                      | 19,800            | 19,095            | 23,091            | 11,642                          | 24,030                      | 26,050                      | 2,020                         |                                                    |
| 10-43-29                                  | Website                        | 6,826             | 13,557            | 19,116            | -                               | 1,300                       | 1,500                       | 200                           |                                                    |
| 10-43-30                                  | Car Allowance                  | 4,914             | 2,180             | 4,787             | 2,954                           | 6,000                       | 6,000                       | -                             |                                                    |
| 10-43-31                                  | Professional & Technical/IT    | 38,120            | 34,962            | 28,093            | 25,918                          | 37,000                      | 36,600                      | (400)                         |                                                    |
| 10-43-32                                  | Postage                        | 6,000             | 6,000             | 7,000             | 4,318                           | 7,000                       | 9,000                       | 2,000                         |                                                    |
| 10-43-33                                  | Continuing Education           | 3,900             | 2,918             | 5,528             | 3,921                           | 6,400                       | 6,900                       | 500                           |                                                    |
| 10-43-34                                  | Building Maintenance           | 90,050            | 67,013            | 98,118            | 64,295                          | 110,000                     | 90,000                      | (20,000)                      | Council Chambers AV upgrade completed in FY25      |
| 10-43-35                                  | Building Utilities             | 43,511            | 54,093            | 56,957            | 23,966                          | 60,000                      | 60,000                      | -                             |                                                    |
| 10-43-37                                  | Technical Manuals & Code Books | 60                | -                 | -                 | -                               | -                           | -                           | -                             |                                                    |
| 10-43-38                                  | Uniforms                       | 250               | 227               | 166               | 48                              | 100                         | 100                         | -                             |                                                    |
| 10-43-39                                  | Safety Committee               | 8,137             | 7,852             | 8,277             | 3,286                           | 7,800                       | 8,500                       | 700                           |                                                    |
| 10-43-40                                  | Mass Notification System       | 7,504             | 3,478             | 3,478             | -                               | 4,000                       | -                           | (4,000)                       | Switch to Yoppify (funded by grant through 2027)   |
| 10-43-41                                  | Phone Reimbursement            | 2,235             | 1,487             | 1,077             | 540                             | -                           | -                           | -                             |                                                    |

| <div>FUND 10</div> <div>GENERAL FUND</div> <div>ADMINISTRATION</div> |                                |                   |                   |                   |                                 |                             |                             |                               |                                      |
|----------------------------------------------------------------------|--------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|--------------------------------------|
| ACCT                                                                 | DESCRIPTION                    | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES                                |
| 10-43-42                                                             | Credit Card Fees (Convenience) | -                 | 1,746             | 2,686             | 755                             | 3,000                       | 2,000                       | (1,000)                       |                                      |
| 10-43-49                                                             | Supplies & Expenses City Adm   | 311               | 5,638             | 9,595             | 27                              | 1,000                       | 1,000                       | -                             |                                      |
| 10-43-50                                                             | Covid-19 Expenses              | -                 | -                 | -                 | -                               | -                           | -                           | -                             |                                      |
| 10-43-51                                                             | Insurance & Surety Bonds       | 57,869            | 64,038            | 70,419            | 72,436                          | 79,000                      | 79,000                      | -                             |                                      |
| 10-43-52                                                             | Bond Continuing Disclosure Fee | -                 | -                 | -                 | -                               | -                           | -                           | -                             |                                      |
| 10-43-54                                                             | Software                       | -                 | 257               | 2,758             | -                               | 800                         | 6,350                       | 5,550                         | Work order/asset management software |
| 10-43-61                                                             | Miscellaneous Supplies         | 413               | 99                | 651               | 52                              | -                           | -                           | -                             |                                      |
| 10-43-75                                                             | Capital Outlay-Special Proj    | -                 | 23,622            | -                 | -                               | -                           | -                           | -                             |                                      |
| 10-43-82                                                             | Internal Service IT Expense    | 12,027            | 13,510            | 13,510            | 13,510                          | 18,935                      | 14,550                      | (4,385)                       |                                      |
|                                                                      | TOTAL EXPENDITURES             | 500,913           | 502,756           | 568,478           | 348,291                         | 638,536                     | 654,248                     | 15,712                        |                                      |

| FUND 10<br>GENERAL FUND<br>HUMAN RESOURCES |                               |                   |                   |                   |                                 |                             |                             |                               |                                                       |
|--------------------------------------------|-------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|-------------------------------------------------------|
| ACCT                                       | DESCRIPTION                   | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES                                                 |
|                                            | EXPENDITURES                  |                   |                   |                   |                                 |                             |                             |                               |                                                       |
| 10-44-11                                   | Salaries/Wages Full-Time      | -                 | -                 | -                 | 13,804                          | 29,912                      | 35,701                      | 5,789                         |                                                       |
| 10-44-12                                   | Overtime                      | -                 | -                 | -                 | 5                               | -                           | -                           | -                             |                                                       |
| 10-44-13                                   | Employee Benefits             | -                 | -                 | -                 | 8,323                           | 17,462                      | 19,586                      | 2,124                         |                                                       |
| 10-44-21                                   | Professional Org. Memberships | -                 | -                 | -                 | 150                             | 664                         | 1,208                       | 544                           |                                                       |
| 10-44-23                                   | Mileage Reimbursement         | -                 | -                 | -                 | -                               | 550                         | 550                         | -                             |                                                       |
| 10-44-24                                   | Office Supplies & Postage     | -                 | -                 | -                 | -                               | 500                         | -                           | (500)                         |                                                       |
| 10-44-27                                   | Software                      | -                 | -                 | -                 | 5,508                           | 16,030                      | 17,030                      | 1,000                         | Caselle, Applicant Pro, Express Evaluations, Training |
| 10-44-28                                   | Phone Reimbursement           | -                 | -                 | -                 | 300                             | 600                         | 600                         | -                             |                                                       |
| 10-44-29                                   | Uniforms                      | -                 | -                 | -                 | 82                              | 100                         | 100                         | -                             |                                                       |
| 10-44-30                                   | Employee Engagement           | -                 | -                 | -                 | 10,898                          | 13,000                      | 21,000                      | 8,000                         | Life events from Council, consolidated anniversaries  |
| 10-44-31                                   | Professional Services         | -                 | -                 | 233               | 5,141                           | 5,600                       | 5,600                       | -                             |                                                       |
| 10-44-32                                   | Wellness                      | -                 | -                 | -                 | -                               | 5,000                       | 5,000                       | -                             |                                                       |
| 10-44-33                                   | Continuing Education          | -                 | -                 | -                 | 2,154                           | 4,700                       | 5,959                       | 1,259                         |                                                       |
|                                            | TOTAL EXPENDITURES            | -                 | -                 | 233               | 46,366                          | 94,118                      | 112,334                     | 18,216                        |                                                       |



| FUND 10<br>GENERAL FUND<br>AUDITOR |                               |                   |                   |                   |                                 |                             |                             |                               |       |
|------------------------------------|-------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|-------|
| ACCT                               | DESCRIPTION                   | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES |
| EXPENDITURES                       |                               |                   |                   |                   |                                 |                             |                             |                               |       |
| 10-45-31                           | Professional & Technical Serv | 12,500            | 13,500            | 13,900            | -                               | 20,000                      | 20,000                      | -                             |       |
| TOTAL EXPENDITURES                 |                               | 12,500            | 13,500            | 13,900            | -                               | 20,000                      | 20,000                      | -                             |       |

| FUND 10<br>GENERAL FUND<br>FINANCE |                                |                   |                   |                   |                                 |                             |                             |                               |                                                 |
|------------------------------------|--------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|-------------------------------------------------|
| ACCT                               | DESCRIPTION                    | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES                                           |
|                                    | EXPENDITURES                   |                   |                   |                   |                                 |                             |                             |                               |                                                 |
| 10-46-11                           | Salaries/Wages Full-Time       | 135,701           | 168,205           | 157,322           | 31,050                          | 55,785                      | 58,536                      | 2,751                         |                                                 |
| 10-46-12                           | Overtime                       | 113               | 16                | 253               | -                               | -                           | -                           | -                             |                                                 |
| 10-46-13                           | Employee Benefits              | 31,340            | 39,782            | 62,822            | 13,682                          | 24,629                      | 25,866                      | 1,237                         |                                                 |
| 10-46-14                           | Salaries/Wages Part-Time       | -                 | -                 | 1,724             | -                               | -                           | -                           | -                             |                                                 |
| 10-46-21                           | Professional Org. Memberships  | 190               | 290               | 864               | -                               | 500                         | 775                         | 275                           | GFOA increase/model change                      |
| 10-46-23                           | Mileage Reimbursement          | 336               | -                 | 1,330             | -                               | -                           | -                           | -                             |                                                 |
| 10-46-24                           | Office Supplies & Postage      | 24                | 361               | -                 | -                               | 500                         | -                           | (500)                         |                                                 |
| 10-46-26                           | Technical Manuals & Code Books | -                 | -                 | -                 | -                               | 200                         | 200                         | -                             |                                                 |
| 10-46-27                           | Software                       | -                 | -                 | -                 | -                               | 12,000                      | 8,850                       | (3,150)                       | Council priority - document management software |
| 10-46-28                           | Phone Reimbursement            | 2,519             | 2,485             | 2,757             | 540                             | 1,100                       | 1,080                       | (20)                          |                                                 |
| 10-46-29                           | Uniforms                       | 527               | 392               | 263               | 90                              | 100                         | 100                         | -                             |                                                 |
| 10-46-30                           | Car Allowance                  | -                 | -                 | -                 | 1,200                           | 2,400                       | 2,400                       | -                             |                                                 |
| 10-46-33                           | Continuing Education           | 896               | 1,534             | 5,156             | 635                             | 6,400                       | 5,700                       | (700)                         | CPFO application in FY25 not needed in FY26     |
|                                    | TOTAL EXPENDITURES             | 171,646           | 213,065           | 232,492           | 47,196                          | 103,614                     | 103,507                     | (107)                         |                                                 |

| FUND 10<br>GENERAL FUND<br>RECORDER |                               |                   |                   |                   |                                 |                             |                             |                               |                                         |
|-------------------------------------|-------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|-----------------------------------------|
| ACCT                                | DESCRIPTION                   | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES                                   |
|                                     | EXPENDITURES                  |                   |                   |                   |                                 |                             |                             |                               |                                         |
| 10-47-11                            | Salaries/Wages Full-Time      | 50,394            | 51,079            | 48,340            | 25,569                          | 51,130                      | 53,357                      | 2,227                         |                                         |
| 10-47-12                            | Overtime                      | 2,027             | 5,840             | 7,414             | 1,486                           | 4,000                       | 4,000                       | -                             |                                         |
| 10-47-13                            | Employee Benefits             | 30,151            | 30,550            | 23,638            | 12,493                          | 24,549                      | 25,822                      | 1,273                         |                                         |
| 10-47-14                            | Salaries/Wages Part-Time      | 7,035             | 5,775             | 5,600             | 198                             | 820                         | 811                         | (9)                           |                                         |
| 10-47-21                            | Professional Org. Memberships | 60                | 455               | 570               | -                               | 525                         | 525                         | -                             |                                         |
| 10-47-22                            | Election                      | 59,351            | (2,894)           | 35,557            | 15,783                          | 35,000                      | 75,000                      | 40,000                        | Primary and General elections           |
| 10-47-23                            | Mileage Reimbursement         | 86                | 114               | 48                | 29                              | 300                         | 300                         | -                             |                                         |
| 10-47-24                            | Office Supplies & Postage     | -                 | 14                | -                 | -                               | -                           | -                           | -                             |                                         |
| 10-47-28                            | Software Licenses and Maint.  | 762               | 8,419             | 4,360             | -                               | 5,000                       | 5,425                       | 425                           | CivicClerk software license/maintenance |
| 10-47-29                            | Phone                         | 607               | 1,072             | 1,077             | 540                             | 1,080                       | 1,080                       | -                             |                                         |
| 10-47-30                            | Uniforms                      | 115               | 94                | 88                | 47                              | 100                         | 100                         | -                             |                                         |
| 10-47-31                            | Codification                  | 1,500             | 1,500             | 1,575             | 1,777                           | 1,700                       | 1,900                       | 200                           |                                         |
| 10-47-32                            | Professional & Tech Services  | -                 | -                 | -                 | 1,350                           | 6,000                       | 6,000                       |                               | Recorder Transcriptionist               |
| 10-47-33                            | Continuing Education          | 2,307             | 2,453             | 2,996             | 1,505                           | 3,000                       | 3,000                       | -                             |                                         |
| 10-47-74                            | Capital Outlay-Equipment      | 304               | -                 | -                 | -                               | -                           | -                           | -                             |                                         |
|                                     | TOTAL EXPENDITURES            | 154,699           | 104,472           | 131,262           | 60,777                          | 133,204                     | 177,320                     | 44,116                        |                                         |

| FUND 10<br>GENERAL FUND<br>TREASURER |                               |                   |                   |                   |                                 |                             |                             |                               |       |
|--------------------------------------|-------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|-------|
| ACCT                                 | DESCRIPTION                   | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES |
|                                      | EXPENDITURES                  |                   |                   |                   |                                 |                             |                             |                               |       |
| 10-48-11                             | Salaries/Wages Full-Time      | 29,402            | 31,148            | 35,046            | 22,577                          | 47,959                      | 51,031                      | 3,072                         |       |
| 10-48-12                             | Overtime                      | 744               | 1,110             | 1,341             | 1,668                           | 250                         | 250                         | -                             |       |
| 10-48-13                             | Employee Benefits             | 20,816            | 21,295            | 23,735            | 14,753                          | 30,828                      | 33,029                      | 2,201                         |       |
| 10-48-14                             | Salaries/Wages Part-Time      | -                 | -                 | -                 | 2,989                           | 7,832                       | 8,069                       | 237                           |       |
| 10-48-21                             | Professional Org. Memberships | 216               | 334               | 349               | 199                             | 425                         | 485                         | 60                            |       |
| 10-48-23                             | Mileage Reimbursement         | 196               | 255               | -                 | 49                              | 250                         | 250                         | -                             |       |
| 10-48-27                             | Software Licenses             | -                 | -                 | -                 | 1,350                           | 1,350                       | 2,700                       | 1,350                         |       |
| 10-48-28                             | Telephone                     | 730               | 596               | 598               | 600                             | 600                         | 600                         | -                             |       |
| 10-48-30                             | Uniforms                      | 64                | 144               | 170               | 196                             | 350                         | 350                         | -                             |       |
| 10-48-33                             | Continuing Education          | 2,350             | 3,756             | 3,662             | 2,237                           | 4,300                       | 6,000                       | 1,700                         |       |
|                                      | TOTAL EXPENDITURES            | 54,519            | 58,637            | 64,900            | 46,617                          | 94,144                      | 102,764                     | 8,620                         |       |

| FUND 10<br>GENERAL FUND<br>ATTORNEY |                               |                   |                   |                   |                                 |                             |                             |                               |       |
|-------------------------------------|-------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|-------|
| ACCT                                | DESCRIPTION                   | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES |
|                                     | EXPENDITURES                  |                   |                   |                   |                                 |                             |                             |                               |       |
| 10-49-11                            | Salaries/Wages Full-Time      | -                 | -                 | 15,232            | 23,991                          | 48,094                      | 49,864                      | 1,770                         |       |
| 10-49-12                            | Overtime                      | -                 | -                 | -                 | -                               | -                           | -                           | -                             |       |
| 10-49-13                            | Employee Benefits             | -                 | -                 | 3,833             | 8,931                           | 19,979                      | 20,824                      | 845                           |       |
| 10-49-21                            | Professional Org. Memberships | -                 | -                 | -                 | -                               | 800                         | 800                         | -                             |       |
| 10-49-23                            | Mileage Reimbursement         | -                 | -                 | -                 | -                               | 200                         | 200                         | -                             |       |
| 10-49-31                            | Professional & Technical Serv | 67,566            | 62,250            | 47,151            | 1,560                           | 5,000                       | 5,000                       | -                             |       |
| 10-49-33                            | Continuing Education          | -                 | -                 | -                 | 310                             | 1,000                       | 1,500                       | 500                           |       |
| 10-49-38                            | Uniforms                      | -                 | -                 | -                 | 81                              | 100                         | 100                         | -                             |       |
| 10-49-41                            | Telephone                     | -                 | -                 | -                 | -                               | 1,600                       | 1,080                       | (520)                         |       |
| 10-49-54                            | Software                      | -                 | -                 | -                 | 1,260                           | 4,600                       | 3,600                       | (1,000)                       |       |
|                                     | TOTAL EXPENDITURES            | 67,566            | 62,250            | 66,216            | 36,133                          | 81,373                      | 82,968                      | 1,595                         |       |

| FUND 10<br>GENERAL FUND<br>APPEAL AUTHORITY |                               |                   |                   |                   |                                 |                             |                             |                               |                                      |
|---------------------------------------------|-------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|--------------------------------------|
| ACCT                                        | DESCRIPTION                   | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES                                |
| EXPENDITURES                                |                               |                   |                   |                   |                                 |                             |                             |                               |                                      |
| 10-51-31                                    | Professional & Technical Serv | 564               | (454)             | (1,463)           | -                               | -                           | -                           | -                             | Moved to Building & Development Fund |
| TOTAL EXPENDITURES                          |                               | 564               | (454)             | (1,463)           | -                               | -                           | -                           | -                             |                                      |

| FUND 10<br>GENERAL FUND<br>PLANNING & ZONING |                                 |                   |                   |                   |                                 |                             |                             |                               |                                          |
|----------------------------------------------|---------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|------------------------------------------|
| ACCT                                         | DESCRIPTION                     | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES                                    |
|                                              | EXPENDITURES                    |                   |                   |                   |                                 |                             |                             |                               |                                          |
| 10-52-11                                     | Salaries/Wages Full-Time        | 64,781            | 78,767            | 19,637            | 1,915                           | 5,715                       | 20,113                      | 14,398                        | Reallocation of employees                |
| 10-52-12                                     | Overtime                        | 962               | 1,533             | (20)              | -                               | 1,000                       | 1,000                       | -                             |                                          |
| 10-52-13                                     | Employee Benefits               | 31,830            | 32,258            | 7,382             | 3,122                           | 5,588                       | 11,748                      | 6,160                         |                                          |
| 10-52-14                                     | Salaries/Wages Part-Time        | -                 | -                 | 41                | 12,759                          | 33,035                      | 32,206                      | (829)                         |                                          |
| 10-52-15                                     | Planning Commission Salaries    | 3,017             | 3,514             | 2,640             | -                               | -                           | -                           | -                             |                                          |
| 10-52-21                                     | Professional Org. Memberships   | 99                | 129               | -                 | -                               | 250                         | -                           | (250)                         | Moved to Fund 24                         |
| 10-52-22                                     | Public Notices                  | 530               | -                 | 2                 | -                               | 250                         | -                           | (250)                         | Moved to Fund 24                         |
| 10-52-23                                     | Mileage Reimbursement           | 50                | 311               | 612               | 17                              | 125                         | 125                         | -                             |                                          |
| 10-52-24                                     | Supplies                        | -                 | -                 | -                 | -                               | -                           | 100                         | 100                           | Code enforcement supplies                |
| 10-52-25                                     | Special Projects                | 2,775             | 4,062             | -                 | -                               | -                           | -                           | -                             |                                          |
| 10-52-27                                     | Postage                         | -                 | -                 | -                 | -                               | -                           | -                           | -                             |                                          |
| 10-52-28                                     | Software Licenses               | 2,376             | 1,002             | 2,475             | 1,350                           | 1,350                       | 2,700                       | 1,350                         | CivicReview software license/maintenance |
| 10-52-30                                     | Uniforms                        | 224               | 97                | -                 | -                               | 100                         | 100                         | -                             |                                          |
| 10-52-31                                     | Plat Recording Fees             | 1,428             | 1,000             | 1,836             | -                               | -                           | -                           | -                             |                                          |
| 10-52-32                                     | Planner & Professional Services | -                 | -                 | 7,744             | 320                             | 1,296                       | -                           | (1,296)                       | Moved to Fund 24                         |
| 10-52-33                                     | Continuing Education            | 2,253             | 1,572             | 823               | 287                             | 1,125                       | -                           | (1,125)                       | Moved to Fund 24                         |
| 10-52-35                                     | Phone Reimbursement             | -                 | 873               | 10                | -                               | 300                         | -                           | (300)                         | Moved to Fund 24                         |
|                                              | TOTAL EXPENDITURES              | 110,323           | 125,117           | 43,180            | 19,770                          | 50,134                      | 68,092                      | 17,958                        |                                          |

| FUND 10<br>GENERAL FUND<br>EDUCATION & PROMOTION |                               |                   |                   |                   |                                 |                             |                             |                               |       |
|--------------------------------------------------|-------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|-------|
| ACCT                                             | DESCRIPTION                   | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES |
|                                                  | EXPENDITURES                  |                   |                   |                   |                                 |                             |                             |                               |       |
| 10-53-11                                         | Salaries/Wages Full-Time      | 1,682             | 710               | 3,498             | -                               | -                           | -                           | -                             |       |
| 10-53-12                                         | Overtime                      | -                 | -                 | -                 | -                               | 500                         | 500                         | -                             |       |
| 10-53-13                                         | Employee Benefits             | 184               | 70                | 736               | 596                             | 1,688                       | 1,759                       | 71                            |       |
| 10-53-14                                         | Salaries/Wages Part-Time      | -                 | -                 | 3,351             | 5,456                           | 17,607                      | 18,203                      | 596                           |       |
| 10-53-21                                         | Professional Org. Memberships | -                 | -                 | -                 | -                               | 400                         | 400                         | -                             |       |
| 10-53-22                                         | Community Engagement          | -                 | -                 | 2,007             | -                               | 5,000                       | 5,000                       | -                             |       |
| 10-53-23                                         | Travel & Training             | -                 | -                 | -                 | -                               | 200                         | 500                         | 300                           |       |
| 10-53-26                                         | Website                       | -                 | -                 | -                 | 8,522                           | 12,720                      | 13,500                      | 780                           |       |
| 10-53-27                                         | Special Projects              | -                 | -                 | 7,358             | -                               | -                           | -                           | -                             |       |
| 10-53-28                                         | Telephone                     | -                 | -                 | 175               | 82                              | 1,600                       | 1,080                       | (520)                         |       |
| 10-53-33                                         | Training                      | -                 | -                 | -                 | -                               | 2,000                       | 2,000                       | -                             |       |
| 10-53-38                                         | Uniforms                      | -                 | -                 | -                 | -                               | 100                         | 100                         | -                             |       |
|                                                  | TOTAL EXPENDITURES            | 1,866             | 780               | 17,125            | 14,655                          | 41,815                      | 43,042                      | 1,227                         |       |



| FUND 10<br>GENERAL FUND<br>POLICE |                               |                   |                   |                   |                                 |                             |                             |                               |                                   |
|-----------------------------------|-------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|-----------------------------------|
| ACCT                              | DESCRIPTION                   | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES                             |
| EXPENDITURES                      |                               |                   |                   |                   |                                 |                             |                             |                               |                                   |
| 10-54-31                          | Lone Peak Public Safety Dist. | 2,266,969         | 2,735,870         | 2,857,933         | 1,517,598                       | 3,035,195                   | 3,176,312                   | 141,117                       | Market wage adjustment to average |
| 10-54-54                          | Contributions                 | -                 | -                 | -                 | 19,276                          | 44,950                      | 26,000                      | (18,950)                      | Beer Tax pass through to LPPSD    |
| TOTAL EXPENDITURES                |                               | 2,266,969         | 2,735,870         | 2,857,933         | 1,536,874                       | 3,080,145                   | 3,202,312                   | 122,167                       |                                   |

| FUND 10<br>GENERAL FUND<br>EMERGENCY SERVICES |                              |                   |                   |                   |                                 |                             |                             |                               |                                             |
|-----------------------------------------------|------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|---------------------------------------------|
| ACCT                                          | DESCRIPTION                  | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES                                       |
| EXPENDITURES                                  |                              |                   |                   |                   |                                 |                             |                             |                               |                                             |
| 10-57-11                                      | Administration Expense       | 169,144           | 193,290           | 283,884           | 124,930                         | 248,840                     | 247,176                     | (1,664)                       | Central Utah 911 dispatch increase          |
| 10-57-31                                      | Lone Peak Public Safety Dist | 1,831,985         | 2,058,415         | 2,174,621         | 1,169,748                       | 2,405,818                   | 2,817,049                   | 411,231                       | Wage adjust to average, promote 3 engineers |
| TOTAL EXPENDITURES                            |                              | 2,001,129         | 2,251,705         | 2,458,504         | 1,294,678                       | 2,654,658                   | 3,064,225                   | 409,567                       |                                             |

| FUND 10<br>GENERAL FUND<br>BUILDING INSPECTION |                                |                   |                   |                   |                                 |                             |                             |                               |                          |
|------------------------------------------------|--------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|--------------------------|
| ACCT                                           | DESCRIPTION                    | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES                    |
|                                                | EXPENDITURES                   |                   |                   |                   |                                 |                             |                             |                               |                          |
| 10-58-11                                       | Salaries/Wages Full-Time       | 156,519           | 185,758           | 50,641            | 13,603                          | 29,048                      | 30,071                      | 1,023                         | 15% of Building wages    |
| 10-58-12                                       | Overtime                       | 2,014             | 9,198             | (250)             | 787                             | -                           | -                           | -                             |                          |
| 10-58-13                                       | Employee Benefits              | 66,199            | 98,083            | 26,676            | 7,598                           | 16,012                      | 16,814                      | 802                           | 15% of Building benefits |
| 10-58-21                                       | Professional Org. Memberships  | 766               | 605               | 516               | -                               | 175                         | -                           | (175)                         | Moved to Fund 24         |
| 10-58-23                                       | Mileage Reimbursement          | -                 | 34                | -                 | -                               | 25                          | -                           | (25)                          | Moved to Fund 24         |
| 10-58-24                                       | Tools, Supplies & Postage      | 163               | 104               | 96                | 10                              | 50                          | -                           | (50)                          | Moved to Fund 24         |
| 10-58-25                                       | Fuel Expenditure Vehicles      | 1,984             | 3,086             | 306               | -                               | 875                         | -                           | (875)                         | Moved to Fund 24         |
| 10-58-26                                       | Technical Manuals & Code Books | 1,347             | 60                | 517               | -                               | 50                          | -                           | (50)                          | Moved to Fund 24         |
| 10-58-28                                       | Software                       | 1,523             | 2,588             | 628               | -                               | 875                         | -                           | (875)                         | Moved to Fund 24         |
| 10-58-29                                       | Cell Phone                     | 1,112             | 2,197             | 1,023             | 258                             | 750                         | -                           | (750)                         | Moved to Fund 24         |
| 10-58-31                                       | Professional & Tech. Services  | 59,431            | 54,121            | -                 | 4,300                           | 9,000                       | 9,000                       | -                             | Solar inspections by WC3 |
| 10-58-33                                       | Continuing Education           | 2,114             | 4,361             | 902               | 86                              | 1,350                       | -                           | (1,350)                       | Moved to Fund 24         |
| 10-58-38                                       | Uniforms                       | 919               | 351               | 289               | 297                             | 125                         | -                           | (125)                         | Moved to Fund 24         |
| 10-58-74                                       | Capital Outlay-Equipment       | 82,297            | -                 | -                 | -                               | -                           | -                           | -                             |                          |
| 10-58-75                                       | Internal Service IT Expense    | 1,555             | 2,230             | 558               | 557                             | 558                         | -                           | (558)                         | Moved to Fund 24         |
|                                                | TOTAL EXPENDITURES             | 377,942           | 362,777           | 81,901            | 27,497                          | 58,893                      | 55,885                      | (3,008)                       |                          |

| FUND 10<br>GENERAL FUND<br>STREETS AND ROADS |                                |                   |                   |                   |                                 |                             |                             |                               |                                           |
|----------------------------------------------|--------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|-------------------------------------------|
| ACCT                                         | DESCRIPTION                    | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES                                     |
|                                              | EXPENDITURES                   |                   |                   |                   |                                 |                             |                             |                               |                                           |
| 10-60-11                                     | Salaries/Wages Full-Time       | 183,683           | 195,183           | 125,519           | 58,037                          | 121,502                     | 125,371                     | 3,869                         |                                           |
| 10-60-12                                     | Overtime                       | 2,145             | 12,492            | 6,704             | 2,386                           | 8,000                       | 8,000                       | -                             |                                           |
| 10-60-13                                     | Employee Benefits              | 95,034            | 121,324           | 74,073            | 31,793                          | 64,521                      | 67,109                      | 2,588                         |                                           |
| 10-60-14                                     | Salaries/Wages Part-Time       | -                 | 128               | 1,245             | 1,150                           | 3,521                       | 3,641                       | 120                           |                                           |
| 10-60-15                                     | Overtime Snow Removal          | 4,925             | 27,065            | 11,469            | 123                             | 12,000                      | 12,000                      | -                             |                                           |
| 10-60-16                                     | Radio Maintenance              | 320               | 606               | 360               | 144                             | 750                         | 750                         | -                             |                                           |
| 10-60-17                                     | Mobile Telephones              | 2,990             | 3,824             | 2,710             | 1,041                           | 3,500                       | 3,500                       | -                             |                                           |
| 10-60-27                                     | Street Light Power             | 66,312            | 68,591            | 68,972            | 42,641                          | 72,000                      | 82,000                      | 10,000                        |                                           |
| 10-60-28                                     | Street Light Repair            | 10,798            | 12,273            | 3,377             | 7,202                           | 25,000                      | 30,000                      | 5,000                         |                                           |
| 10-60-30                                     | Bldg Maintenance & Utilities   | 2,681             | 4,373             | 6,982             | 11,480                          | 7,551                       | 4,500                       | (3,051)                       |                                           |
| 10-60-31                                     | Rep.Potholes, Crack Seal, Etc. | 59,794            | 93,390            | 61,241            | 4,310                           | 100,000                     | 100,000                     | -                             |                                           |
| 10-60-33                                     | Continuing Education           | 1,874             | 1,749             | 1,638             | 486                             | 2,500                       | 2,500                       | -                             |                                           |
| 10-60-34                                     | Prof and Tech Services         | -                 | 15,611            | 10,265            | 213                             | 10,000                      | 10,000                      | -                             |                                           |
| 10-60-35                                     | Professional Org. Memberships  | -                 | -                 | -                 | -                               | 250                         | 250                         | -                             |                                           |
| 10-60-36                                     | Office Supplies                | 235               | 353               | 214               | 51                              | 500                         | 500                         | -                             |                                           |
| 10-60-37                                     | Sidewalk Repair & Maint        | 68,254            | 36,157            | 82,923            | 95,814                          | 100,000                     | 125,000                     | 25,000                        | Concrete prices increased 10%             |
| 10-60-38                                     | Uniforms & Safety Wear         | 2,717             | 3,117             | 2,191             | 1,099                           | 2,500                       | 2,500                       | -                             |                                           |
| 10-60-39                                     | Street Striping                | 20,691            | 19,939            | 13,315            | 103                             | 40,000                      | 40,000                      | -                             | Street striping for 1/3 of city           |
| 10-60-40                                     | School Crossing Maintenance    | 1,538             | 1,407             | 4,623             | -                               | 3,000                       | 3,000                       | -                             |                                           |
| 10-60-41                                     | Pedestrian Crossings           | 1,351             | 10,548            | 6,414             | 4,457                           | 14,000                      | 14,000                      | -                             |                                           |
| 10-60-42                                     | Technical Manuals & Code Books | -                 | -                 | -                 | -                               | 200                         | 200                         | -                             |                                           |
| 10-60-43                                     | Software                       | -                 | -                 | -                 | -                               | -                           | 19,200                      | 19,200                        | Civic Review, work order/asset management |
| 10-60-47                                     | Public Works Shop Tools & Sup  | 4,453             | 6,216             | 5,954             | 3,066                           | 6,000                       | 6,000                       | -                             |                                           |
| 10-60-48                                     | Streets, Traffic, & Warn Signs | 19,781            | 22,645            | 22,610            | 6,544                           | 20,000                      | 20,000                      | -                             |                                           |
| 10-60-49                                     | Snow Removal                   | 3,167             | 140               | -                 | -                               | -                           | -                           | -                             |                                           |
| 10-60-50                                     | Equipment Repair & Maintenance | 301               | 68                | 558               | 245                             | 1,000                       | 1,000                       | -                             |                                           |

| FUND 10<br>GENERAL FUND<br>STREETS AND ROADS |                                 |                   |                   |                   |                                 |                             |                             |                               |                          |
|----------------------------------------------|---------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|--------------------------|
| ACCT                                         | DESCRIPTION                     | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES                    |
| 10-60-51                                     | Fuel Expense Vehicles           | 12,125            | 14,246            | 15,255            | 8,869                           | 13,100                      | 13,100                      | -                             |                          |
| 10-60-52                                     | Snow Removal:Salt               | 43,864            | 77,247            | 61,982            | -                               | 55,000                      | 60,000                      | 5,000                         |                          |
| 10-60-53                                     | Snow Removal:Equipment Maint    | 10,166            | 13,191            | 22,761            | 3,274                           | 25,000                      | 25,000                      | -                             |                          |
| 10-60-54                                     | Snow Removal:Fuel & Oil         | 3,382             | 11,874            | 6,475             | 186                             | 8,600                       | 8,600                       | -                             |                          |
| 10-60-56                                     | Maintenance & Repair: Trucks    | 15,505            | 13,038            | 15,841            | 14,426                          | 15,000                      | 20,000                      | 5,000                         |                          |
| 10-60-57                                     | Maintenance & Repair:Equipment  | 8,720             | 22,930            | 23,376            | 5,122                           | 25,000                      | 25,000                      | -                             |                          |
| 10-60-58                                     | Snow Removal Equipment          | 14,147            | 13,852            | 1,874             | 15,032                          | 25,000                      | 25,000                      | -                             |                          |
| 10-60-59                                     | Capital Equipment Purchases     | -                 | -                 | -                 | -                               | -                           | -                           | -                             |                          |
| 10-60-61                                     | Drug Testing                    | 543               | 1,017             | 2,076             | 568                             | 700                         | 700                         | -                             |                          |
| 10-60-73                                     | Capital Outlay-Improvements     | 2,450             | 2,972             | -                 | -                               | 7,000                       | 7,000                       | -                             |                          |
| 10-60-74                                     | Capital Outlay-Equipment        | 97,814            | 9,410             | 193               | 33,000                          | 33,000                      | -                           | (33,000)                      | Vehicle purchase in FY25 |
| 10-60-75                                     | Capital Outlay-Special Projects | -                 | -                 | -                 | -                               | -                           | -                           | -                             |                          |
| 10-60-76                                     | Internal Service IT Expense     | 1,450             | 1,790             | 1,790             | 1,790                           | 1,790                       | 1,720                       | (70)                          |                          |
| 10-60-77                                     | Traffic Calming & Ped Safety    | -                 | -                 | -                 | 2,162                           | 75,000                      | 100,000                     | 25,000                        | Council priority         |
| TOTAL EXPENDITURES                           |                                 | 763,211           | 838,767           | 664,980           | 356,814                         | 902,485                     | 967,141                     | 64,656                        |                          |

| FUND 10<br>GENERAL FUND<br>ENGINEERING |                                |                   |                   |                   |                                 |                             |                             |                               |       |
|----------------------------------------|--------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|-------|
| ACCT                                   | DESCRIPTION                    | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES |
|                                        | EXPENDITURES                   |                   |                   |                   |                                 |                             |                             |                               |       |
| 10-66-11                               | Salaries/Wages Full-Time       | 107,546           | 117,324           | 80,176            | 33,416                          | 82,886                      | 85,130                      | 2,244                         |       |
| 10-66-12                               | Overtime                       | 118               | 68                | 117               | 5                               | 500                         | 500                         | -                             |       |
| 10-66-13                               | Employee Benefits              | 47,869            | 51,415            | 31,801            | 12,359                          | 32,558                      | 35,126                      | 2,568                         |       |
| 10-66-29                               | Highland City PE Tracking Cost | -                 | 2,215             | 2,691             | 88                              | 10,000                      | 10,000                      | -                             |       |
| 10-66-30                               | Car Allowance                  | 3,327             | 3,763             | 4,787             | 2,031                           | 6,000                       | 6,000                       | -                             |       |
| 10-66-31                               | Professional & Tech Services   | 73,651            | 94,906            | 77,600            | 23,217                          | 70,000                      | 70,000                      | -                             |       |
| 10-66-32                               | GIS Survey                     | 2,925             | 2,842             | 11,342            | 3,395                           | 10,000                      | 10,000                      | -                             |       |
| 10-66-33                               | Equipment-Supplies & Maint     | -                 | 976               | -                 | -                               | 1,000                       | 1,000                       | -                             |       |
| 10-66-34                               | Fuel and Oil                   | -                 | -                 | 326               | -                               | -                           | -                           | -                             |       |
| 10-66-35                               | Continuing Education           | 1,334             | 3,141             | 934               | 275                             | 2,000                       | 2,000                       | -                             |       |
| 10-66-37                               | Telephone Reimbursement        | 1,198             | 1,161             | 1,167             | 135                             | 1,080                       | 1,080                       | -                             |       |
| 10-66-38                               | Uniforms                       | 200               | 186               | 344               | 93                              | 400                         | 400                         | -                             |       |
| 10-66-39                               | Books, Memberships, & Subscrip | 193               | 267               | -                 | -                               | 300                         | 300                         | -                             |       |
| 10-66-42                               | Technical Manuals & Code Books | -                 | -                 | -                 | -                               | 200                         | 200                         | -                             |       |
|                                        | TOTAL EXPENDITURES             | 238,361           | 278,263           | 211,287           | 75,013                          | 216,924                     | 221,736                     | 4,812                         |       |

| <div>FUND 10</div> <div>GENERAL FUND</div> <div>PARKS AND RECREATION</div> |                                |                   |                   |                   |                                 |                             |                             |                               |                                                     |
|----------------------------------------------------------------------------|--------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|-----------------------------------------------------|
| ACCT                                                                       | DESCRIPTION                    | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES                                               |
| EXPENDITURES                                                               |                                |                   |                   |                   |                                 |                             |                             |                               |                                                     |
| 10-70-11                                                                   | Salaries/Wages Full-Time       | 130,245           | 151,855           | 279,532           | 144,977                         | 380,405                     | 410,202                     | 29,797                        |                                                     |
| 10-70-12                                                                   | Overtime                       | 7,288             | 9,490             | 29,024            | 17,187                          | 15,000                      | 30,000                      | 15,000                        |                                                     |
| 10-70-13                                                                   | Employee Benefits              | 73,050            | 73,813            | 174,870           | 91,403                          | 234,093                     | 231,769                     | (2,324)                       |                                                     |
| 10-70-14                                                                   | Seasonal Employees             | 67,242            | 89,640            | 265,662           | 61,693                          | 131,000                     | 149,000                     | 18,000                        | Wage increase, additional maintenance for Bike Park |
| 10-70-15                                                                   | Salaries/Wages Part-Time       | -                 | -                 | -                 | 86,113                          | 177,994                     | 180,421                     | 2,427                         |                                                     |
| 10-70-16                                                                   | Mobile Telephones              | 4,445             | 3,912             | 4,895             | 2,153                           | 5,000                       | 5,000                       | -                             |                                                     |
| 10-70-17                                                                   | Public Works Bldg Utilities    | 2,308             | 4,008             | 4,312             | 1,476                           | 7,000                       | 7,000                       | -                             |                                                     |
| 10-70-19                                                                   | Flowers, Mulch, & Tree Replace | -                 | -                 | -                 | 753                             | 3,500                       | 3,500                       | -                             |                                                     |
| 10-70-21                                                                   | Org. and Training Memberships  | 285               | 710               | 350               | -                               | 500                         | 500                         | -                             |                                                     |
| 10-70-22                                                                   | Water Park Maintenance         | 13,239            | 2,164             | 9,308             | 1,728                           | 7,000                       | 7,000                       | -                             |                                                     |
| 10-70-24                                                                   | Playground Maintenance & Rep.  | 745               | 777               | 14,105            | 859                             | 69,000                      | 69,000                      | -                             |                                                     |
| 10-70-25                                                                   | Equipment-Supplies & Maint.    | 11,905            | 4,453             | 20,439            | 7,469                           | 29,051                      | 26,000                      | (3,051)                       |                                                     |
| 10-70-26                                                                   | Water Park Chemicals           | 3,662             | 4,252             | 4,188             | 3,449                           | 5,000                       | 5,000                       | -                             |                                                     |
| 10-70-27                                                                   | Power for Parks, Clocks, & Tim | 4,885             | 7,047             | 12,837            | 7,064                           | 13,000                      | 13,000                      | -                             |                                                     |
| 10-70-28                                                                   | Recreation                     | (130)             | 30,000            | -                 | -                               | 30,000                      | -                           | (30,000)                      | Equestrian facility remaining with County           |
| 10-70-29                                                                   | Sprinkler Parts & Replacement  | 10,019            | 12,594            | 40,510            | 25,594                          | 30,000                      | 40,000                      | 10,000                        | Addition of Highland Family Park                    |
| 10-70-30                                                                   | Vehicle Maintenance & Repair   | 6,412             | 7,899             | 7,376             | 3,105                           | 9,000                       | 9,000                       | -                             |                                                     |
| 10-70-31                                                                   | Park Maintenance Contract      | 889               | -                 | 9,150             | -                               | 12,000                      | 12,000                      | -                             |                                                     |
| 10-70-32                                                                   | Water Park Utilities           | 3,797             | 4,888             | 4,592             | 3,833                           | 5,000                       | 5,000                       | -                             |                                                     |
| 10-70-33                                                                   | Lawn Equipment Maintenance     | 12,272            | 13,782            | 11,723            | 4,455                           | 13,000                      | 13,000                      | -                             |                                                     |
| 10-70-34                                                                   | Fuel and Oil                   | 15,098            | 13,403            | 40,300            | 19,598                          | 45,000                      | 45,000                      | -                             |                                                     |
| 10-70-35                                                                   | Continuing Education           | 3,075             | 3,465             | 3,200             | -                               | 3,200                       | 3,200                       | -                             |                                                     |
| 10-70-36                                                                   | Office Supplies                | 339               | 141               | 102               | -                               | 500                         | 500                         | -                             |                                                     |
| 10-70-37                                                                   | Uniforms & Safety Wear         | 3,308             | 2,961             | 6,405             | 1,158                           | 7,500                       | 7,500                       | -                             |                                                     |
| 10-70-38                                                                   | Trail Maintenance              | 65,242            | 73,274            | 146,805           | 33,272                          | 50,000                      | 260,000                     | 210,000                       | Council priority - trail maintenance plan           |

| FUND 10<br>GENERAL FUND<br>PARKS AND RECREATION |                                |                   |                   |                   |                                 |                             |                             |                               |                                          |
|-------------------------------------------------|--------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|------------------------------------------|
| ACCT                                            | DESCRIPTION                    | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES                                    |
| 10-70-39                                        | Fertilizer & Weed Killer       | 21,303            | 38,736            | 107,887           | 43,292                          | 129,000                     | 135,000                     | 6,000                         | Increase for Highland Family Park        |
| 10-70-40                                        | Public Works Shop Tools & Supp | 2,110             | 1,844             | 8,367             | 1,423                           | 4,000                       | 4,000                       | -                             |                                          |
| 10-70-41                                        | Arbor Day Tree Purchases       | 28,472            | 28,964            | 30,116            | -                               | 30,000                      | 30,000                      | -                             |                                          |
| 10-70-42                                        | Replacement Trees & Maint      | 8,216             | 10,225            | 81                | -                               | 10,000                      | 20,000                      | 10,000                        | Council priority                         |
| 10-70-43                                        | Tree Tools & Vehicle           | -                 | 39                | 770               | -                               | -                           | -                           | -                             |                                          |
| 10-70-44                                        | Highland Glen Park Improvement | 15,074            | 55,328            | 18,176            | 4,945                           | 43,500                      | 20,000                      | (23,500)                      | Sand pile/ replacement amenity completed |
| 10-70-45                                        | UT Cnty Murdock Trail Maint    | 4,289             | 8,689             | 23,937            | -                               | 8,500                       | 15,000                      | 6,500                         | Increase from County                     |
| 10-70-46                                        | Highland Family Park Maint     | -                 | -                 | 29,335            | 17,447                          | 25,000                      | 35,000                      | 10,000                        | Cameras                                  |
| 10-70-47                                        | Charging for PI                | 108,000           | 108,000           | 108,000           | -                               | 108,000                     | 108,000                     | -                             | Parks use of PI water                    |
| 10-70-48                                        | Restroom Maint. & Port-O-Potty | 14,336            | 14,303            | 27,496            | 20,324                          | 23,000                      | 35,000                      | 12,000                        | Inflationary increase                    |
| 10-70-49                                        | Parks Equipment Move           | -                 | 13,187            | 16,428            | 8,214                           | 16,800                      | -                           | (16,800)                      | Storage unit not needed with new bldg    |
| 10-70-50                                        | Field Rental Costs (POPotty)   | 3,169             | 2,833             | 3,098             | 1,501                           | 3,000                       | 3,000                       | -                             |                                          |
| 10-70-51                                        | Disc Golf Expense              | -                 | 540               | -                 | -                               | -                           | -                           | -                             |                                          |
| 10-70-52                                        | Software                       | -                 | -                 | -                 | -                               | -                           | 16,500                      | 16,500                        | Work order/asset management software     |
| 10-70-69                                        | Equipment Lease & Maintenance  | 3,000             | 3,508             | 3,488             | -                               | 3,500                       | 3,500                       | -                             | Split with cemetary                      |
| 10-70-74                                        | Small Equipment                | 7,157             | 17,999            | 76,446            | (801)                           | 30,000                      | 30,000                      | -                             |                                          |
| 10-70-75                                        | Capital Equipment Purchases    | 6,667             | 10,225            | 275               | 86,290                          | 85,000                      | -                           | (85,000)                      | Vehicles purchased in FY25               |
| 10-70-76                                        | Internal Service IT Expense    | 920               | 800               | 800               | 800                             | 800                         | 1,890                       | 1,090                         |                                          |
|                                                 | TOTAL EXPENDITURES             | 662,335           | 829,749           | 1,544,385         | 700,774                         | 1,802,843                   | 1,989,482                   | 186,639                       |                                          |



| FUND 10<br>GENERAL FUND<br>COMMUNITY EVENTS |                              |                   |                   |                   |                                 |                             |                             |                               |       |
|---------------------------------------------|------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|-------|
| ACCT                                        | DESCRIPTION                  | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES |
|                                             | EXPENDITURES                 |                   |                   |                   |                                 |                             |                             |                               |       |
| 10-72-11                                    | Salaries/Wages Full-Time     | 27,718            | 27,330            | 38,858            | 2,851                           | 5,715                       | 5,867                       | 152                           |       |
| 10-72-12                                    | Overtime                     | 2,893             | (48)              | 1,997             | 7,011                           | 4,500                       | 4,500                       | -                             |       |
| 10-72-13                                    | Employee Benefits            | 8,513             | 5,824             | 6,223             | 6,530                           | 6,701                       | 6,842                       | 141                           |       |
| 10-72-14                                    | Salaries/Wages Part-Time     | -                 | -                 | 461               | 19,984                          | 43,013                      | 43,013                      | -                             |       |
| 10-72-23                                    | Mileage Reimbursement        | 224               | 79                | -                 | -                               | 300                         | 300                         | -                             |       |
| 10-72-28                                    | Mobile Phone                 | 733               | 579               | -                 | 323                             | 800                         | 800                         | -                             |       |
| 10-72-30                                    | Uniforms                     | -                 | 72                | 230               | 78                              | 300                         | 300                         | -                             |       |
| 10-72-33                                    | Continuing Education         | 8                 | -                 | -                 | -                               | 1,550                       | 1,550                       | -                             |       |
| 10-72-35                                    | Community Center Utilities   | 3,177             | 5,216             | 7,580             | 2,496                           | 5,000                       | 5,000                       | -                             |       |
| 10-72-36                                    | Community Center Bldg Maint. | 5,738             | 5,779             | 4,380             | 4,017                           | 7,000                       | 7,000                       | -                             |       |
| 10-72-55                                    | Highland Fling Expense       | 48,496            | 55,294            | 54,604            | 78,490                          | 67,500                      | 60,000                      | (7,500)                       |       |
| 10-72-59                                    | Cultural Arts                | 3,000             | 3,000             | 3,000             | 3,000                           | 3,000                       | 3,000                       | -                             |       |
| 10-72-60                                    | City Beautification          | -                 | 242               | -                 | -                               | 2,000                       | 2,000                       | -                             |       |
| 10-72-61                                    | Tree Committee               | 3,500             | 3,500             | 2,315             | -                               | 3,500                       | 3,500                       | -                             |       |
| 10-72-63                                    | Community Enrichment         | 10,415            | 20,254            | 24,139            | 15,076                          | 42,500                      | 42,500                      | -                             |       |
| 10-72-70                                    | Internal Service IT Expense  | 1,090             | 1,730             | 1,730             | 1,730                           | 1,730                       | 2,200                       | 470                           |       |
|                                             | TOTAL EXPENDITURES           | 115,506           | 128,850           | 145,518           | 141,587                         | 195,109                     | 188,372                     | (6,737)                       |       |

| FUND 10<br>GENERAL FUND<br>GARBAGE |                             |                   |                   |                   |                                 |                             |                             |                               |                            |
|------------------------------------|-----------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|----------------------------|
| ACCT                               | DESCRIPTION                 | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES                      |
|                                    | EXPENDITURES                |                   |                   |                   |                                 |                             |                             |                               |                            |
| 10-73-11                           | Salaries/Wages Full-Time    | 28,577            | 28,429            | 29,704            | 11,642                          | 21,424                      | 23,558                      | 2,134                         |                            |
| 10-73-12                           | Overtime                    | 156               | 202               | 349               | 227                             | -                           | -                           | -                             |                            |
| 10-73-13                           | Employee Benefits           | 9,507             | 11,851            | 14,461            | 6,052                           | 12,246                      | 13,241                      | 995                           |                            |
| 10-73-14                           | Salaries/Wages Part-Time    | 82                | -                 | 691               | 339                             | 2,573                       | 2,649                       | 76                            |                            |
| 10-73-26                           | Utility Billing             | 8,842             | 9,465             | 15,938            | 7,433                           | 18,500                      | 18,500                      | -                             |                            |
| 10-73-45                           | Credit Card Fees            | 4,657             | 6,103             | 10,452            | 4,575                           | 12,000                      | 12,000                      | -                             |                            |
| 10-73-49                           | North Pointe Tipping Fees   | 261,258           | 278,543           | 305,573           | 138,955                         | 336,000                     | 351,085                     | 15,085                        | North Pointe increases     |
| 10-73-50                           | Hauling Contract            | 694,829           | 806,872           | 994,564           | 489,439                         | 921,076                     | 1,115,850                   | 194,774                       | Waste Management increases |
| 10-73-51                           | Bad Debt Expense            | (10)              | 4                 | (1)               | 3                               | -                           | -                           | -                             |                            |
| 10-73-70                           | Internal Service IT Expense | 405               | 380               | 1,100             | 1,100                           | 1,100                       | 470                         | (630)                         |                            |
| 10-73-80                           | Indirect Overhead           | -                 | -                 | 12,582            | -                               | 28,331                      | 34,218                      | 5,887                         |                            |
|                                    | TOTAL EXPENDITURES          | 1,008,303         | 1,141,848         | 1,385,414         | 659,765                         | 1,353,250                   | 1,571,571                   | 218,321                       |                            |

| FUND 10<br>GENERAL FUND<br>TRANSFERS OUT |                                    |                   |                   |                   |                                 |                             |                             |                               |                                                    |
|------------------------------------------|------------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|----------------------------------------------------|
| ACCT                                     | DESCRIPTION                        | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES                                              |
|                                          | TRANSFERS OUT                      |                   |                   |                   |                                 |                             |                             |                               |                                                    |
| 10-90-90                                 | Transfer to Capital Imp Fund       | 3,068,200         | 4,146,830         | 1,690,000         | -                               | -                           | -                           | -                             |                                                    |
| 10-90-89                                 | Transfer to Parks Capital Imp Fund | -                 | -                 |                   | 70,000                          | 70,000                      | 70,000                      | -                             | Parks capital equipment replacement/saving program |
| 10-90-88                                 | Transfer to Roads Capital Imp Fund | -                 | -                 | 660,000           | 920,000                         | 920,000                     | 630,000                     | (290,000)                     | Half of B&C road funds, 10400 sidewalk & crosswalk |
| 10-90-87                                 | Transfer to Bldg Capital Imp Fund  | -                 | -                 | 1,140,000         | 321,542                         | 321,542                     | -                           |                               |                                                    |
| 10-90-91                                 | Transfer to Debt Service Fund      | 869,433           | 347,813           | 499,000           | 363,481                         | 363,481                     | -                           | (363,481)                     | Paid by Building Capital Fund in FY26              |
| 10-90-96                                 | Transfer to Open Space Fund        | 238,336           | 270,941           |                   |                                 | -                           | -                           | -                             |                                                    |
| 10-90-86                                 | Transfer to Library Fund           | -                 | -                 | -                 | -                               | -                           | 20,966                      | 20,966                        |                                                    |
| 10-90-98                                 | Transfer to Cem. Perpet. Fund      | 6,474             | -                 |                   |                                 | -                           | -                           | -                             |                                                    |
|                                          | TOTAL TRANSFERS OUT                | 4,182,443         | 4,765,584         | 3,989,000         | 1,675,023                       | 1,675,023                   | 720,966                     | (632,515)                     |                                                    |

| FUND 21                 |                                |                   |                   |                                 |                             |                             |                                            |
|-------------------------|--------------------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|--------------------------------------------|
| CEMETERY PERPETUAL FUND |                                |                   |                   |                                 |                             |                             |                                            |
| ACCT                    | DESCRIPTION                    | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026              |
|                         | Beginning Fund Balance:        |                   |                   |                                 | \$ 174,921                  | \$ 129,917                  |                                            |
|                         | REVENUES                       |                   |                   |                                 |                             |                             |                                            |
| 21-30-90                | Transfer from General Fund     | -                 | -                 | -                               | -                           | -                           | -                                          |
| 21-32-01                | Cemetery Lot Sales             | 330,437           | 436,408           | 143,855                         | 360,500                     | 315,000                     | (45,500) Assumes 2% growth                 |
| 21-32-04                | Opening/Closing                |                   |                   |                                 |                             | 60,000                      | Split from lot sales line                  |
| 21-32-03                | Other Income                   | -                 | -                 | -                               | -                           | 7,500                       | Split from lot sales line                  |
| 21-36-10                | Interest Earnings              | 9,656             | 5,146             | 4,642                           | 5,000                       | 2,963                       | (2,037)                                    |
| 21-39-90                | PY Carryover Budgeted          | -                 | -                 | -                               | 145,902                     | 100,898                     | (45,004)                                   |
|                         | TOTAL REVENUES                 | 340,093           | 441,554           | 148,497                         | 511,402                     | 486,361                     | (85,041)                                   |
|                         | EXPENDITURES & TRANSFERS       |                   |                   |                                 |                             |                             |                                            |
| 21-43-11                | Salaries/Wages Full-Time       | 74,501            | 83,672            | 51,210                          | 95,451                      | 152,875                     | 57,424 Council priority - Cemetery Sexton  |
| 21-43-12                | Overtime                       | 9,356             | 11,725            | 7,050                           | 12,000                      | 15,000                      | 3,000 More funerals recently               |
| 21-43-13                | Employee Benefits              | 43,390            | 50,259            | 29,952                          | 51,017                      | 85,843                      | 34,826                                     |
| 21-43-14                | Seasonal Employees             | 13,804            | 20,444            | 3,587                           | 6,561                       | 7,000                       | 439                                        |
| 21-43-15                | Salaries/Wages Part-Time       | -                 | -                 | 6,984                           | 14,439                      | 14,428                      | (11)                                       |
| 21-43-17                | Public Works Bldg Utilities    | 2,305             | 1,816             | 983                             | 2,000                       | 2,000                       | -                                          |
| 21-43-18                | Public Works Shop Tools & Supp | 1,890             | 1,761             | 1,810                           | 1,800                       | 1,800                       | -                                          |
| 21-43-19                | Flowers, Mulch & Tree Replace  | 2,303             | 3,741             | 361                             | 4,000                       | 4,000                       | -                                          |
| 21-43-20                | Sprinkler Repair & Maintenance | 3,580             | 5,400             | 1,112                           | 6,000                       | 6,000                       | -                                          |
| 21-43-21                | Fertilizer & Weed Killer       | 14,191            | 8,480             | 6,109                           | 15,000                      | 15,000                      | -                                          |
| 21-43-24                | Operations & Maintenance       | 4,903             | 4,909             | 43                              | 5,500                       | 6,000                       | 500 Flag; power                            |
| 21-43-25                | Fuel & Oil                     | 2,492             | 3,670             | -                               | 3,500                       | 3,500                       | -                                          |
| 21-43-26                | Equip. Repairs & Maint.        | 3,432             | 2,913             | 680                             | 3,500                       | 3,500                       | -                                          |
| 21-43-28                | Equipment Lease & Maintenance  | 3,567             | 3,478             | -                               | 3,500                       | 3,500                       | -                                          |
| 21-43-31                | Engineering/Professional Svcs  | 361               | -                 | -                               | 11,000                      | 2,000                       | (9,000) Cemetery fund study completed      |
| 21-43-36                | GIS Maint & Software           | -                 | 6,661             | 800                             | 1,500                       | 7,000                       | 5,500 Work order/asset management software |
| 21-43-69                | Office Equipment/IT            | 620               | 1,863             | -                               | 1,200                       | 1,200                       | -                                          |

| FUND 21                 |                                |                   |                   |                                 |                             |                             |                               |                                                |
|-------------------------|--------------------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|------------------------------------------------|
| CEMETERY PERPETUAL FUND |                                |                   |                   |                                 |                             |                             |                               |                                                |
| ACCT                    | DESCRIPTION                    | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES                                          |
| 21-43-74                | Capital Outlay                 | 103,534           | 79,095            | 8,542                           | 19,000                      | 33,000                      | 14,000                        | Council priority - concrete pad, veterans area |
| 21-43-75                | Internal Service IT Expense    | 640               | 640               | 640                             | 640                         | 960                         | 320                           |                                                |
| 21-43-80                | Indirect Overhead              | 10,122            | 4,550             | -                               | 5,794                       | 7,334                       | 1,540                         |                                                |
| 21-43-81                | Insurance Expense              | 1,077             | 577               | 1,089                           | 1,200                       | 1,200                       | -                             |                                                |
| 21-90-90                | Transfer to General Fund       | 252,044           | -                 |                                 | 145,902                     | 100,898                     | (45,004)                      |                                                |
|                         | TOTAL EXPENDITURES & TRANSFERS | 548,111           | 295,653           | 120,952                         | 410,504                     | 474,038                     | 63,534                        |                                                |
|                         | Surplus (Deficit)              | (208,018)         | 145,901           | 27,546                          | 100,898                     | 12,323                      |                               |                                                |

| FUND 22                 |                            |                   |                   |                   |                                 |                             |                             |                               |                                                       |
|-------------------------|----------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|-------------------------------------------------------|
| LIBRARY FUND            |                            |                   |                   |                   |                                 |                             |                             |                               |                                                       |
| ACCT                    | DESCRIPTION                | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES                                                 |
| Beginning Fund Balance: |                            |                   |                   |                   |                                 | \$ 107,854                  | \$ 76,433                   |                               |                                                       |
| REVENUES                |                            |                   |                   |                   |                                 |                             |                             |                               |                                                       |
| 22-30-90                | Transfer from General Fund | -                 | -                 | -                 | -                               | -                           | 20,966                      | 20,966                        |                                                       |
| 22-31-10                | Property Taxes             | 279,868           | 299,719           | 303,459           | 272,108                         | 314,801                     | 322,705                     | 7,904                         |                                                       |
| 22-31-11                | Delinquent Property Taxes  | 19,995            | 19,568            | 20,169            | 1,381                           | 20,000                      | 20,000                      | -                             |                                                       |
| 22-31-12                | Motor Vehicle Tax          | 24,641            | 21,901            | 21,462            | 11,156                          | 24,000                      | 21,000                      | (3,000)                       |                                                       |
| 22-32-10                | Fees & Fines               | 18,050            | 15,990            | 16,584            | 9,767                           | 16,000                      | 8,000                       | (8,000)                       | Library consortium impact                             |
| 22-32-11                | Non-Resident Cards         | 32,415            | 34,391            | 37,426            | 16,870                          | 35,000                      | 38,250                      | 3,250                         | Library consortium impact                             |
| 22-32-12                | Proctoring Services        | 12                | 67                | 13                | -                               | -                           | -                           | -                             |                                                       |
| 22-32-13                | Printing                   | 1,855             | 1,419             | 1,481             | 1,059                           | 2,500                       | 2,000                       | (500)                         |                                                       |
| 22-36-10                | Interest Income            | 510               | 4,041             | 4,188             | 1,150                           | 2,800                       | 2,827                       | 27                            |                                                       |
| 22-36-11                | Donations                  | 680               | 419               | 1,110             | 1,383                           | 11,000                      | 500                         | (10,500)                      |                                                       |
| 22-36-12                | Grants                     | 36,340            | 18,222            | 8,342             | -                               | 5,000                       | 4,000                       | (1,000)                       |                                                       |
| 22-36-42                | Credit Card Fees           | -                 | -                 | -                 | 199                             | 2,000                       | 1,500                       | (500)                         |                                                       |
| 22-39-90                | PY Carryover Budget        | -                 | -                 | -                 | -                               | 31,421                      | 10,000                      | (21,421)                      | Requested by Library Board to cover expenses          |
| TOTAL REVENUES          |                            | 414,365           | 415,736           | 414,234           | 315,073                         | 464,522                     | 451,748                     | (33,740)                      |                                                       |
| EXPENDITURES            |                            |                   |                   |                   |                                 |                             |                             |                               |                                                       |
| 22-43-11                | Salaries/Wages Full-Time   | 88,385            | 97,115            | 86,367            | 48,690                          | 101,404                     | 115,340                     | 13,936                        |                                                       |
| 22-43-13                | Employee Benefits          | 47,205            | 45,069            | 49,838            | 25,964                          | 53,066                      | 56,895                      | 3,829                         |                                                       |
| 22-43-14                | Salaries/Wages Part-Time   | 137,931           | 114,761           | 137,535           | 72,165                          | 154,909                     | 159,458                     | 4,549                         |                                                       |
| 22-43-21                | Equipment                  | 4,558             | 3,224             | 1,124             | 5,409                           | 9,600                       | 2,000                       | (7,600)                       | Security cameras purchased in FY25                    |
| 22-43-22                | Library Board Expenses     | 354               | 97                | 140               | -                               | 250                         | 250                         | -                             |                                                       |
| 22-43-23                | Books & Materials          | 20,262            | 31,778            | 44,125            | 22,710                          | 51,337                      | 55,000                      | 3,663                         | Higher demand for digital materials, book replacement |
| 22-43-25                | Mileage Reimbursement      | 127               | 145               | 142               | -                               | 200                         | 200                         | -                             |                                                       |
| 22-43-27                | Postage                    | 327               | 205               | 197               | 5                               | 250                         | 200                         | (50)                          |                                                       |
| 22-43-28                | IT Software                | 14,085            | 25,482            | 13,097            | 9,498                           | 13,000                      | 14,500                      | 1,500                         |                                                       |

| FUND 22      |                             |                   |                   |                   |                                 |                             |                             |                               |                          |
|--------------|-----------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|--------------------------|
| LIBRARY FUND |                             |                   |                   |                   |                                 |                             |                             |                               |                          |
| ACCT         | DESCRIPTION                 | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES                    |
| 22-43-29     | Printing                    | 671               | 945               | 2,090             | 982                             | 2,000                       | 2,000                       | -                             |                          |
| 22-43-30     | Programming                 | 12,468            | 9,589             | 13,011            | 2,260                           | 10,000                      | 10,000                      | -                             |                          |
| 22-43-31     | Phone Reimbursement         | 1,696             | 2,116             | 2,287             | 1,140                           | 2,160                       | 2,160                       | -                             |                          |
| 22-43-32     | Uniforms/Emp. Misc.         | 1,273             | 768               | 1,679             | 184                             | 1,000                       | 500                         | (500)                         |                          |
| 22-43-33     | Continuing Education        | 1,163             | 2,069             | 1,153             | 60                              | 1,200                       | 1,200                       | -                             |                          |
| 22-43-35     | Office Supplies             | 5,059             | 4,205             | 6,558             | 2,091                           | 6,000                       | 6,000                       | -                             |                          |
| 22-43-50     | Grant Expenditures          | 34,319            | 18,869            | 9,246             | -                               | 5,000                       | 4,000                       | (1,000)                       |                          |
| 22-43-61     | Indirect Overhead           | 8,114             | 8,254             | 7,236             | -                               | 9,735                       | 9,325                       | (410)                         |                          |
| 22-43-62     | Insurance Expense           | 899               | 895               | 874               | 1,362                           | 1,500                       | 1,500                       | -                             |                          |
| 22-43-63     | Credit Card Fees            | -                 | -                 | -                 | 177                             | 2,000                       | 1,500                       | (500)                         |                          |
| 22-43-70     | Capital Outlay              | -                 | -                 | 25,059            | -                               | 23,321                      | -                           | (23,321)                      | Carpet purchased in FY25 |
| 22-43-75     | Internal Service IT Expense | 15,416            | 16,590            | 16,590            | 16,590                          | 16,590                      | 9,720                       | (6,870)                       |                          |
|              | TOTAL EXPENDITURES          | 394,312           | 382,175           | 418,349           | 209,287                         | 464,522                     | 451,748                     | (12,774)                      |                          |
|              | Surplus (Deficit)           | 20,053            | 33,562            | (4,115)           | 105,786                         | -                           | -                           |                               |                          |

| FUND 23<br>PARKS TAX FUND |                                    |                   |                   |                   |                                 |                             |                             |                               |       |
|---------------------------|------------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|-------|
| ACCT                      | DESCRIPTION                        | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES |
|                           | Beginning Fund Balance:            |                   |                   |                   |                                 | \$ 245,874                  | \$ 254,874                  |                               |       |
|                           | REVENUES                           |                   |                   |                   |                                 |                             |                             |                               |       |
| 23-31-30                  | Parks Tax                          | 17,017            | 172,475           | 182,831           | 94,572                          | 175,000                     | 180,000                     | 5,000                         |       |
| 23-36-10                  | Interest Earnings                  | 13                | 3,661             | 13,606            | 7,050                           | 9,000                       | 9,000                       | -                             |       |
| 23-39-90                  | PY Carryover Budgeted              | -                 | -                 | -                 |                                 | -                           | -                           | -                             |       |
|                           | TOTAL REVENUES                     | 17,029            | 176,135           | 196,438           | 101,623                         | 184,000                     | 189,000                     | 5,000                         |       |
|                           | EXPENDITURES                       |                   |                   |                   |                                 |                             |                             |                               |       |
| 23-40-10                  | Park Expenditures                  | -                 | -                 | -                 | -                               | 175,000                     | 180,000                     | 5,000                         |       |
| 23-90-90                  | Transfer to Parks Capital Imp Fund | -                 | -                 | 170,000           | -                               | -                           | -                           | -                             |       |
|                           | TOTAL EXPENDITURES                 | -                 | -                 | 170,000           | -                               | 175,000                     | 180,000                     | 5,000                         |       |
|                           | Surplus (Deficit)                  | 17,029            | 176,135           | 26,438            | 101,623                         | 9,000                       | 9,000                       |                               |       |



| FUND 24                       |                                    |                   |                   |                   |                                 |                             |                             |                               |                  |
|-------------------------------|------------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|------------------|
| BUILDING AND DEVELOPMENT FUND |                                    |                   |                   |                   |                                 |                             |                             |                               |                  |
| ACCT                          | DESCRIPTION                        | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES            |
|                               | Beginning Unassigned Fund Balance: |                   |                   |                   |                                 | \$ 947,129                  | \$ 850,875                  |                               |                  |
|                               | REVENUES                           |                   |                   |                   |                                 |                             |                             |                               |                  |
| 24-30-91                      | Transfer from General Fund         | -                 | 279,433           | -                 | -                               | -                           | -                           | -                             |                  |
| 24-32-21                      | Building Permits                   | -                 | 5,385             | 1,098,117         | 256,119                         | 800,000                     | 650,000                     | (150,000)                     | Building slowing |
| 24-32-22                      | Building Plan Check Fees           | -                 | -                 | 260,618           | 54,207                          | 200,000                     | 146,000                     | (54,000)                      |                  |
| 24-32-28                      | Building Reinspection Fee          | -                 | -                 | 100               | 700                             | -                           | 1,500                       | 1,500                         |                  |
| 24-32-29                      | Infrastructure Reimb. (Legal)      | -                 | -                 | -                 | 65                              | -                           | -                           | -                             |                  |
| 24-34-10                      | Zoning                             | -                 | -                 | 6,326             | 5,185                           | 5,000                       | 11,000                      | 6,000                         |                  |
| 24-34-14                      | Site Plan/Architectural Review     | -                 | -                 | -                 | 3,700                           | -                           | 7,000                       | 7,000                         |                  |
| 24-34-15                      | Preliminary Review                 | -                 | -                 | 4,920             | 3,045                           | 8,000                       | 6,000                       | (2,000)                       |                  |
| 24-34-16                      | Final Review                       | -                 | -                 | 3,008             | 2,458                           | 2,000                       | 5,000                       | 3,000                         |                  |
| 24-34-18                      | Public Works Inspection Fee        | -                 | -                 | 27,814            | 6,753                           | 30,000                      | 13,000                      | (17,000)                      |                  |
| 24-34-21                      | Civil Review Fee                   | -                 | -                 | 15,906            | 12,953                          | 6,500                       | 26,000                      | 19,500                        |                  |
| 24-34-22                      | Appeal Fee                         | -                 | -                 | -                 | -                               | 3,500                       | 3,500                       | -                             |                  |
| 24-36-10                      | Interest Earnings                  | -                 | -                 | 22,164            | 20,197                          | 9,000                       | 30,563                      | 21,563                        |                  |
| 24-36-42                      | Credit Card Fees                   | -                 | -                 | 50,519            | 8,437                           | 75,000                      | 40,000                      | (35,000)                      |                  |
| 24-39-90                      | PY Carryover                       | -                 | -                 | -                 | -                               | 116,820                     | 190,360                     | 73,540                        |                  |
|                               | TOTAL REVENUES                     | -                 | 284,818           | 1,489,492         | 373,818                         | 1,255,820                   | 1,129,923                   | (125,897)                     |                  |
|                               | ADMIN EXPENDITURES                 |                   |                   |                   |                                 |                             |                             |                               |                  |
| 24-43-80                      | Indirect Overhead                  | -                 | -                 | 17,254            | -                               | 24,453                      | 24,876                      | 423                           |                  |
| 24-43-81                      | Insurance Expense                  | -                 | -                 | 1,560             | 3,086                           | 3,400                       | 3,400                       | -                             |                  |
| 24-43-82                      | Credit Card Fees                   | -                 | -                 | 47,133            | 7,527                           | 75,000                      | 40,000                      | (35,000)                      |                  |
|                               | TOTAL ADMIN EXPENDITURES           | -                 | -                 | 65,947            | 10,613                          | 102,853                     | 68,276                      | (34,577)                      |                  |
|                               | PLANNING & ZONING EXPENDITURES     |                   |                   |                   |                                 |                             |                             |                               |                  |
| 24-52-11                      | Salaries/Wages Full-Time           | -                 | 3,166             | 87,488            | 83,276                          | 170,310                     | 167,070                     | (3,240)                       |                  |
| 24-52-12                      | Overtime                           | -                 | 54                | 267               | 436                             | 1,000                       | 2,000                       | 1,000                         |                  |
| 24-52-13                      | Employee Benefits                  | -                 | (442)             | 42,924            | 35,194                          | 77,843                      | 76,730                      | (1,113)                       |                  |
| 24-52-14                      | Salaries/Wages Part-Time           | -                 | -                 | 17,992            | 7,475                           | 11,110                      | 16,264                      | 5,154                         |                  |

| FUND 24                       |                                         |                   |                   |                   |                                 |                             |                             |                               |                                                 |
|-------------------------------|-----------------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|-------------------------------------------------|
| BUILDING AND DEVELOPMENT FUND |                                         |                   |                   |                   |                                 |                             |                             |                               |                                                 |
| ACCT                          | DESCRIPTION                             | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES                                           |
| 24-52-21                      | Professional Org. Memberships           | -                 | -                 | -                 | -                               | 750                         | 1,000                       | 250                           | Portion moved from General Fund                 |
| 24-52-22                      | Public Notices                          | -                 | -                 | 40                | -                               | 750                         | 1,000                       | 250                           | Portion moved from General Fund                 |
| 24-52-23                      | Mileage Reimbursement                   | -                 | -                 | 210               | -                               | 375                         | 375                         | -                             |                                                 |
| 24-52-25                      | Special Projects                        | -                 | -                 | 8,435             | 38,471                          | 107,000                     | 30,000                      | (77,000)                      |                                                 |
| 24-52-27                      | Postage                                 | -                 | -                 | -                 | -                               | -                           | -                           | -                             |                                                 |
| 24-52-28                      | Software Licenses                       | -                 | -                 | 5,550             | 1,350                           | 1,350                       | 2,700                       | 1,350                         | CivicReview software license/maintenance        |
| 24-52-30                      | Uniforms                                | -                 | -                 | 87                | 155                             | 200                         | 100                         | (100)                         |                                                 |
| 24-52-31                      | Plat Recording Fees                     | -                 | -                 | 256               | 869                             | 1,500                       | 2,200                       | 700                           | Portion moved from General Fund                 |
| 24-52-32                      | Planner & Professional Svc              | -                 | -                 | 21,881            | 960                             | 7,344                       | 8,640                       | 1,296                         | Planning Commission pay - portion moved from GF |
| 24-52-33                      | Continuing Education                    | -                 | -                 | 722               | 2,301                           | 3,375                       | 7,125                       | 3,750                         | Portion moved from General Fund                 |
| 24-52-35                      | Phone Reimbursement                     | -                 | -                 | 254               | -                               | 2,160                       | 1,380                       | (780)                         |                                                 |
| 24-52-74                      | Capital Outlay Equipment                | -                 | -                 | -                 | 31,290                          | 29,000                      | -                           | (29,000)                      | Vehicle purchased in FY25                       |
| 24-52-36                      | Appeal Authority                        | -                 | -                 | 738               | -                               | 3,500                       | 3,500                       | -                             |                                                 |
|                               | <b>TOTAL PLANNING &amp; ZONING EXP.</b> | <b>-</b>          | <b>2,778</b>      | <b>186,844</b>    | <b>201,776</b>                  | <b>417,567</b>              | <b>320,084</b>              | <b>(97,483)</b>               |                                                 |
|                               | <b>BUILDING INSPECTION EXPENDITURES</b> |                   |                   |                   |                                 |                             |                             |                               |                                                 |
| 24-58-11                      | Salaries/Wages Full-Time                | -                 | 2,872             | 161,636           | 80,367                          | 197,806                     | 205,663                     | 7,857                         |                                                 |
| 24-58-12                      | Overtime                                | -                 | 108               | 7,561             | 4,180                           | 5,000                       | 8,000                       | 3,000                         |                                                 |
| 24-58-13                      | Employee Benefits                       | -                 | 193               | 83,132            | 45,423                          | 108,287                     | 114,657                     | 6,370                         |                                                 |
| 24-58-14                      | Salaries/Wages Part-Time                | -                 | -                 | 220               | 2,580                           | 10,920                      | 10,819                      | (101)                         |                                                 |
| 24-59-11                      | Allocated Salaries/Wages Full-Time      | -                 | 2,441             | 117,876           | 99,824                          | 203,895                     | 204,525                     | 630                           |                                                 |
| 24-59-12                      | Allocated Overtime                      | -                 | -                 | 4,154             | 2,419                           | 2,000                       | 2,000                       | -                             |                                                 |
| 24-59-13                      | Allocated Employee Benefits             | -                 | 77                | 55,013            | 45,975                          | 69,316                      | 71,822                      | 2,506                         |                                                 |
| 24-59-14                      | Allocated Wages/Salaries Part-Time      | -                 | -                 | 487               | 1,491                           | 10,442                      | 4,627                       | (5,815)                       |                                                 |
| 24-58-21                      | Professional Org. Memberships           | -                 | -                 | 156               | 159                             | 525                         | 700                         | 175                           | Portion moved from General Fund                 |
| 24-58-22                      | Community Engagement                    | -                 | -                 | -                 | -                               | 820                         | 850                         | 30                            | Builder education events                        |
| 24-58-23                      | Mileage Reimbursement                   | -                 | -                 | 273               | 12                              | 475                         | 500                         | 25                            | Portion moved from General Fund                 |
| 24-58-24                      | Tools, Supplies & Postage               | -                 | -                 | 251               | -                               | 150                         | 200                         | 50                            | Portion moved from General Fund                 |
| 24-58-25                      | Fuel Expenditure Vehicles               | -                 | -                 | 2,392             | 988                             | 2,625                       | 3,500                       | 875                           | Portion moved from General Fund                 |
| 24-58-26                      | Technical Manuals & Code Books          | -                 | -                 | 2,003             | 207                             | 250                         | 2,000                       | 1,750                         | Portion moved from General Fund and increase    |

| FUND 24                       |                                |                   |                   |                   |                                 |                             |                             |                               |                                              |
|-------------------------------|--------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|----------------------------------------------|
| BUILDING AND DEVELOPMENT FUND |                                |                   |                   |                   |                                 |                             |                             |                               |                                              |
| ACCT                          | DESCRIPTION                    | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES                                        |
| 24-58-28                      | Software                       | -                 | -                 | 4,899             | 1,350                           | 3,975                       | 4,850                       | 875                           | Portion moved from General Fund              |
| 24-58-29                      | Cell Phone                     | -                 | -                 | 1,643             | 1,073                           | 2,250                       | 3,000                       | 750                           | Portion moved from General Fund              |
| 24-58-31                      | Professional & Tech. Services  | -                 | -                 | 118,129           | 43,798                          | 90,000                      | 88,000                      | (2,000)                       | Increase in third-party inspections          |
| 24-58-33                      | Continuing Education           | -                 | -                 | 4,046             | 2,728                           | 4,050                       | 5,400                       | 1,350                         | Portion moved from General Fund              |
| 24-58-38                      | Uniforms                       | -                 | -                 | 375               | 282                             | 375                         | 900                         | 525                           | Portion moved from General Fund and increase |
| 24-58-75                      | Internal Service IT Expense    | -                 | -                 | 1,672             | 1,673                           | 1,673                       | 9,550                       | 7,877                         | Portion moved from General Fund              |
|                               | TOTAL BUILDING INSPECTION EXP. | -                 | 5,691             | 565,917           | 334,528                         | 714,834                     | 741,563                     | 26,729                        |                                              |
|                               | TOTAL EXPENDITURES             | -                 | 8,469             | 818,708           | 546,918                         | 1,235,254                   | 1,129,923                   | (105,331)                     |                                              |
|                               | Surplus (Deficit)              | -                 | 276,349           | 670,784           | (173,099)                       | 20,566                      | -                           |                               |                                              |

| FUND 30           |                                         |                   |                   |                   |                                 |                             |                             |                               |                                               |
|-------------------|-----------------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|-----------------------------------------------|
| DEBT SERVICE FUND |                                         |                   |                   |                   |                                 |                             |                             |                               |                                               |
| ACCT              | DESCRIPTION                             | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES                                         |
|                   | Beginning Fund Balance:                 |                   |                   |                   |                                 | \$ 12,715                   | \$ 12,715                   |                               |                                               |
|                   | REVENUES                                |                   |                   |                   |                                 |                             |                             |                               |                                               |
| 30-30-90          | Transfer from Building Capital Imp Fund | 57,052            | 83,483            | 60,000            | 70,000                          | 70,000                      | 439,864                     | 369,864                       | From building capital improvement impact fees |
| 30-30-91          | Transfer from General Fund              | 869,433           | 347,813           | 499,000           | 363,481                         | 363,481                     | -                           | (363,481)                     |                                               |
| 30-30-92          | Transfer from Cap Proj Park             | 439,050           | 517,273           | 400,000           | 517,776                         | 517,776                     | 514,815                     | (2,961)                       | From parks impact fees                        |
| 30-33-30          | Debt Service Fund Surplus               | -                 | -                 | -                 | -                               | -                           | -                           | -                             |                                               |
|                   | TOTAL REVENUES                          | 1,365,535         | 948,569           | 959,000           | 951,257                         | 951,257                     | 954,679                     | 3,422                         |                                               |
|                   | EXPENDITURES                            |                   |                   |                   |                                 |                             |                             |                               |                                               |
| 30-40-56          | 2016 Bond Principal (2007 Ref)          | 449,000           | 452,000           | 475,000           | 472,000                         | 472,000                     | 479,000                     | 7,000                         | Parks bond principal                          |
| 30-40-57          | 2016 Bond Interest (2007 Ref)           | 75,240            | 65,273            | 53,470            | 25,505                          | 45,776                      | 35,815                      | (9,961)                       | Parks bond interest                           |
| 30-40-58          | 2020 Bond Principal (Ref)               | 814,000           | 411,000           | 404,000           | 422,000                         | 422,000                     | 433,000                     | 11,000                        | Building bond principal                       |
| 30-40-59          | 2020 Bond Interest (Ref)                | 27,295            | 20,296            | 14,262            | 7,092                           | 11,481                      | 6,864                       | (4,617)                       | Building bond interest                        |
| 30-90-90          | Transfer to General Fund                | -                 | -                 | 841,000           | -                               | -                           | -                           | -                             |                                               |
|                   | TOTAL EXPENDITURES                      | 1,365,535         | 948,569           | 1,787,732         | 926,597                         | 951,257                     | 954,679                     | 3,422                         |                                               |
|                   | Surplus (Deficit)                       | 0                 | 0                 | (828,732)         | 24,660                          | -                           | -                           |                               |                                               |

| FUND 40                        |                                   |           |           |           |             |              |              |             |                                                                                                 |
|--------------------------------|-----------------------------------|-----------|-----------|-----------|-------------|--------------|--------------|-------------|-------------------------------------------------------------------------------------------------|
| PARKS CAPITAL IMPROVEMENT FUND |                                   |           |           |           |             |              |              |             |                                                                                                 |
|                                |                                   | ACTUALS   | ACTUALS   | ACTUALS   | MID-YEAR    | ADOPTED      | ADOPTED      | CHANGE      |                                                                                                 |
| ACCT                           | DESCRIPTION                       | FY2022    | FY2023    | FY2024    | ACTUALS     | BUDGET       | BUDGET       | FY2025      | NOTES                                                                                           |
|                                |                                   |           |           |           | DEC 2024    | FY2025       | FY2026       | TO FY2026   |                                                                                                 |
|                                | Beginning Fund Balance:           |           |           |           |             | \$ 6,161,585 | \$ 2,452,234 |             |                                                                                                 |
|                                | REVENUES                          |           |           |           |             |              |              |             |                                                                                                 |
| 40-30-90                       | Transfer from General Fund        | 2,351,278 | 3,455,387 | -         | 70,000      | 70,000       | 70,000       | -           |                                                                                                 |
| 40-30-91                       | Transfer from Other Funds         | -         | -         | 470,000   | -           | -            | -            | -           |                                                                                                 |
| 40-34-71                       | Park Impact Fees                  | 1,459,040 | 638,272   | 1,473,395 | 227,549     | 600,000      | 545,700      | (54,300)    | Building slowing                                                                                |
| 40-34-75                       | Miscellaneous Fees                | -         | -         | -         | -           | -            | -            | -           |                                                                                                 |
| 40-34-76                       | Sale of Property                  | -         | -         | 16,511    | 9,532       | 10,000       | 10,000       | -           |                                                                                                 |
| 40-36-10                       | Interest Income                   | 24,034    | 292,582   | 339,142   | 138,323     | 165,000      | 106,133      | (58,867)    |                                                                                                 |
| 40-36-15                       | Grants                            | -         | -         | 51,063    | -           | -            | 2,202,050    | 2,202,050   | MAG grant for Mitchell Hollow Trail                                                             |
| 40-36-18                       | Park Donations                    | -         | 757,558   | 49,719    | 261,000     | -            | -            | -           |                                                                                                 |
| 40-36-20                       | Park Donations Highland Glen      | 2,000     | -         | -         | -           | -            | -            | -           |                                                                                                 |
| 40-39-90                       | PY Carryover Budgeted             | -         | -         | -         | -           | 3,709,351    | 240,082      | (3,469,269) |                                                                                                 |
|                                | TOTAL REVENUES                    | 3,836,352 | 5,143,798 | 2,399,830 | 706,404     | 4,554,351    | 3,173,965    | (1,380,386) |                                                                                                 |
|                                | EXPENDITURES & TRANSFERS          |           |           |           |             |              |              |             |                                                                                                 |
| 40-40-31                       | Professional & Tech Services      | -         | 4,490     | -         | -           | -            | -            | -           |                                                                                                 |
| 40-40-71                       | Major Park Constr/Repair          | -         | -         | -         | 75,081      | 105,081      | 195,000      | 89,919      | Council priority - power conduit, playground replacement, bike park phase 2, splash pad cameras |
| 40-40-73                       | Spring Creek Park Construction    | 19,587    | -         | -         | -           | -            | -            | -           |                                                                                                 |
| 40-40-75                       | Park Equipment Purchase & Savings | 5,779     | 291,816   | 13,993    | -           | 85,000       | 70,000       | (15,000)    | Match transfer from General Fund                                                                |
| 40-40-76                       | Trails                            | 71,591    | 123,178   | 18,000    | 134,761     | 344,394      | 2,347,050    | 2,002,656   | Mitchell Hollow Trail                                                                           |
| 40-40-78                       | Highland Family Park              | 205,460   | 4,820,682 | 2,937,558 | 2,300,113   | 3,500,000    | 30,000       | (3,470,000) | Council priority - trail lighting                                                               |
| 40-40-79                       | Cemetery Capital Project          | -         | -         | -         | -           | -            | -            | -           |                                                                                                 |
| 40-40-80                       | Highland Glen Park Imp            | 23,195    | 1,015     | -         | -           | -            | 15,000       | 15,000      | Council priority - entry sign                                                                   |
| 40-40-86                       | Bond Trust Fees                   | 2,100     | 2,100     | 2,100     | -           | 2,100        | 2,100        | -           |                                                                                                 |
| 40-90-10                       | Transfer to Debt Service Fund     | 439,050   | 517,273   | 400,000   | 517,776     | 517,776      | 514,815      | (2,961)     |                                                                                                 |
|                                | TOTAL EXPENDITURES & TRANSFERS    | 766,761   | 5,760,553 | 3,371,651 | 3,027,731   | 4,554,351    | 3,173,965    | (1,380,386) |                                                                                                 |
|                                | Surplus (Deficit)                 | 3,069,590 | (616,755) | (971,821) | (2,321,327) | -            | -            |             |                                                                                                 |

| FUND 41                        |                                       |                   |                   |                   |                                 |                             |                             |                               |                                                   |
|--------------------------------|---------------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|---------------------------------------------------|
| ROADS CAPITAL IMPROVEMENT FUND |                                       |                   |                   |                   |                                 |                             |                             |                               |                                                   |
| ACCT                           | DESCRIPTION                           | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES                                             |
| Beginning Fund Balance:        |                                       |                   |                   |                   |                                 | \$ 1,421,904                | \$ 1,136,914                |                               |                                                   |
| REVENUES                       |                                       |                   |                   |                   |                                 |                             |                             |                               |                                                   |
| 41-30-90                       | Transfer from General Fund            | 716,922           | 416,383           | 1,400,000         | 920,000                         | 920,000                     | 630,000                     | (290,000)                     | Half of B&C Roads, Highland Blvd funding in FY25  |
| 41-33-60                       | MAG Grant Corridor Preservation       | 526,597           | -                 | 332,838           | -                               | -                           | 5,400,000                   | 5,400,000                     | MAG grant for 4800 W widening                     |
| 41-34-72                       | Road Impact Fees                      | 144,192           | 61,024            | 125,252           | 19,258                          | 70,000                      | 46,400                      | (23,600)                      |                                                   |
| 41-34-74                       | Miscellaneous Revenue                 | -                 | (0)               | 35                | 14,919                          | -                           | -                           | -                             |                                                   |
| 41-36-10                       | Interest Income                       | 7,014             | 15,500            | 4,001             | 26,958                          | 5,000                       | 30,081                      | 25,081                        |                                                   |
| 41-36-15                       | Grants                                | -                 | -                 | -                 | -                               | -                           | 140,000                     | 140,000                       | Alpine portion of 4800 W widening                 |
| 41-39-90                       | PY Carryover Budgeted                 | -                 | -                 | -                 | -                               | 284,990                     | 554,919                     | 269,929                       |                                                   |
| TOTAL REVENUES                 |                                       | 1,394,725         | 492,907           | 1,862,125         | 981,134                         | 1,279,990                   | 6,801,400                   | 5,521,410                     |                                                   |
| EXPENDITURES                   |                                       |                   |                   |                   |                                 |                             |                             |                               |                                                   |
| 41-40-61                       | East/West Corridor                    | 507,588           | (29,200)          | -                 | -                               | -                           | -                           | -                             |                                                   |
| 41-40-70                       | Capital Road Projects                 | 1,456,900         | -                 | 160,385           | -                               | 20,000                      | 430,000                     | 410,000                       | 11200 N connection                                |
| 41-40-71                       | Major Road Maintenance                | 637,538           | 652,419           | 501,875           | 4,782                           | 475,000                     | 475,000                     | -                             |                                                   |
| 41-40-79                       | Road Project Matching                 | 302,740           | 498,119           | 43,775            | 7                               | 622,000                     | 5,850,000                   | 5,228,000                     | Council priority - Highland Blvd median landscape |
| 41-40-95                       | Appropriation to Imp Fee Fund Balance | -                 | -                 | -                 | 19,258                          | 50,000                      | 46,400                      | (3,600)                       |                                                   |
| 41-40-81                       | Capital Outlay-Equipment              | -                 | 278,868           | 116,263           | 112,990                         | 112,990                     | -                           | (112,990)                     | Snow plow purchase in FY25                        |
| TOTAL EXPENDITURES             |                                       | 2,904,766         | 1,400,206         | 822,297           | 137,037                         | 1,279,990                   | 6,801,400                   | 5,521,410                     |                                                   |
| Surplus (Deficit)              |                                       | (1,510,040)       | (907,299)         | 1,039,828         | 844,098                         | -                           | -                           |                               |                                                   |

| FUND 42                            |                                |                   |                   |                   |                                 |                             |                             |                               |                                             |
|------------------------------------|--------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|---------------------------------------------|
| BUILDINGS CAPITAL IMPROVEMENT FUND |                                |                   |                   |                   |                                 |                             |                             |                               |                                             |
| ACCT                               | DESCRIPTION                    | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES                                       |
|                                    | Beginning Fund Balance:        |                   |                   |                   |                                 | \$ 3,827,814                | \$ 1,680,714                |                               |                                             |
|                                    | REVENUES                       |                   |                   |                   |                                 |                             |                             |                               |                                             |
| 42-30-90                           | Transfer from General Fund     | -                 | -                 | 2,090,000         | 521,542                         | 321,542                     | -                           | (321,542)                     | Parks maintenance building complete in FY25 |
| 42-30-91                           | Transfer from Other Funds      | -                 | -                 | 470,000           | -                               | -                           | -                           | -                             |                                             |
| 42-36-10                           | Interest Income                | 5,236             | 42,689            | 65,625            | 77,314                          | 45,000                      | 50,312                      | 5,312                         |                                             |
| 42-36-12                           | PSD Impact Fee                 | 194,430           | 83,483            | 176,158           | 27,291                          | 70,000                      | 65,200                      | (4,800)                       |                                             |
| 42-39-90                           | PY Carryover Budgeted          | -                 | -                 | -                 | -                               | 2,227,100                   | 470,473                     | (1,756,627)                   |                                             |
|                                    | TOTAL REVENUES                 | 199,666           | 126,172           | 2,801,783         | 626,147                         | 2,663,642                   | 585,985                     | (2,077,657)                   |                                             |
|                                    | EXPENDITURES & TRANSFERS       |                   |                   |                   |                                 |                             |                             |                               |                                             |
| 42-40-67                           | New Parks Maintenance Bldg.    | 2,650             | 21,850            | 94,507            | 706,365                         | 2,461,542                   | -                           | (2,461,542)                   |                                             |
| 42-40-65                           | Building Improvements          | -                 | -                 | -                 | 17,468                          | 130,000                     | 144,621                     | 14,621                        | Fire station driveway not completed in FY25 |
| 42-40-86                           | Bond Fees                      | 1,500             | 1,500             | 1,500             | -                               | 2,100                       | 1,500                       | (600)                         |                                             |
| 42-90-00                           | Transfer To Debt Service       | 57,052            | 83,483            | 60,000            | 70,000                          | 70,000                      | 439,864                     | 369,864                       |                                             |
|                                    | TOTAL EXPENDITURES & TRANSFERS | 61,202            | 106,833           | 156,007           | 793,832                         | 2,663,642                   | 585,985                     | (2,077,657)                   |                                             |
|                                    | Surplus (Deficit)              | 138,464           | 19,339            | 2,645,776         | (167,685)                       | -                           | -                           |                               |                                             |

| FUND 44                   |                                      |                   |                   |                   |                                 |                             |                             |                               |       |
|---------------------------|--------------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|-------|
| TOWN CENTER EXACTION FUND |                                      |                   |                   |                   |                                 |                             |                             |                               |       |
| ACCT                      | DESCRIPTION                          | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES |
|                           | Beginning Fund Balance:              |                   |                   |                   |                                 | \$ 6,194                    | \$ 6,194                    |                               |       |
|                           | REVENUES                             |                   |                   |                   |                                 |                             |                             |                               |       |
| 44-36-10                  | Interest Income                      | (1,453)           | 10,731            | 11,422            | 1,385                           | -                           | -                           | -                             |       |
| 44-36-13                  | Town Center Exaction                 | -                 | -                 | 16,389            | -                               | -                           | -                           | -                             |       |
| 44-39-90                  | PY Carryover Budgeted                | -                 | -                 | -                 | -                               | -                           | -                           | -                             |       |
|                           | TOTAL REVENUES                       | (1,453)           | 10,731            | 27,812            | 1,385                           | -                           | -                           | -                             |       |
|                           | EXPENDITURES & TRANSFERS             |                   |                   |                   |                                 |                             |                             |                               |       |
| 44-40-70                  | Exaction Fee Reimbursed to Dev       | 62,141            | -                 | -                 | -                               | -                           | -                           | -                             |       |
| 44-90-90                  | Transfer to Capital Improvement Fund | -                 | -                 | 300,000           | -                               | -                           | -                           | -                             |       |
|                           | TOTAL EXPENDITURES & TRANSFERS       | 62,141            | -                 | 300,000           | -                               | -                           | -                           | -                             |       |
|                           | Surplus (Deficit)                    | (63,594)          | 10,731            | (272,188)         | 1,385                           | -                           | -                           |                               |       |



| FUND 52    |                                |                   |                   |                   |                                 |                             |                             |                               |                                                   |
|------------|--------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|---------------------------------------------------|
| SEWER FUND |                                |                   |                   |                   |                                 |                             |                             |                               |                                                   |
| ACCT       | DESCRIPTION                    | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES                                             |
|            | Beginning Fund Balance:        |                   |                   |                   |                                 | \$ 3,679,760                | \$ 4,007,034                |                               |                                                   |
|            | REVENUES                       |                   |                   |                   |                                 |                             |                             |                               |                                                   |
| 52-30-91   | Transfer from Other Funds      | -                 | 29,587            | -                 | -                               | -                           | -                           | -                             |                                                   |
| 52-37-10   | Sewer Services                 | 2,186,173         | 2,409,834         | 2,525,039         | 1,296,695                       | 2,770,000                   | 2,976,000                   | 206,000                       | From 2025 rate increase per LRB rate study        |
| 52-37-20   | Impact Fees                    | 503,662           | 298,007           | 723,310           | 84,721                          | 300,000                     | 250,000                     | (50,000)                      |                                                   |
| 52-37-50   | Sewer Finance                  | (4)               | -                 | -                 | -                               | -                           | -                           | -                             |                                                   |
| 52-38-10   | Interest Earnings              | 22,194            | 111,803           | 163,181           | 93,201                          | 50,000                      | 137,567                     | 87,567                        |                                                   |
| 52-38-11   | Developer Contributions        | -                 | -                 | -                 | -                               | -                           | -                           | -                             |                                                   |
| 52-38-80   | Miscellaneous                  | -                 | (0)               | 26,298            | -                               | -                           | -                           | -                             |                                                   |
| 52-38-90   | Sewer Connections              | -                 | 500               | 2,296             | -                               | -                           | -                           | -                             |                                                   |
| 52-38-95   | PY Carryover                   | -                 | -                 | -                 | -                               | 425,726                     | 253,000                     | (172,726)                     |                                                   |
|            | TOTAL REVENUES                 | 2,712,025         | 2,849,730         | 3,440,124         | 1,474,618                       | 3,545,726                   | 3,616,567                   | 70,841                        |                                                   |
|            | EXPENDITURES                   |                   |                   |                   |                                 |                             |                             |                               |                                                   |
| 52-40-11   | Salaries/Wages Full-Time       | 175,277           | 189,530           | 149,273           | 80,684                          | 158,608                     | 167,304                     | 8,696                         |                                                   |
| 52-40-12   | Overtime                       | 7,749             | 8,680             | 5,304             | 3,677                           | 8,000                       | 8,000                       | -                             |                                                   |
| 52-40-13   | Employee Benefits              | 91,707            | 90,201            | 74,833            | 42,780                          | 83,201                      | 88,859                      | 5,658                         |                                                   |
| 52-40-14   | Salaries/Wages Part-Time       | -                 | -                 | 3,858             | 3,057                           | 14,966                      | 15,817                      | 851                           |                                                   |
| 52-40-17   | Radio Maintenance & Tower Rent | 86                | 87                | 493               | 144                             | 100                         | 100                         | -                             |                                                   |
| 52-40-18   | Mobile Telephones              | 2,959             | 2,708             | 2,727             | 1,008                           | 3,400                       | 3,400                       | -                             |                                                   |
| 52-40-19   | PW Building Utilities          | 2,491             | 4,354             | 5,743             | 1,929                           | 3,500                       | 3,500                       | -                             |                                                   |
| 52-40-20   | Insurance Expense              | 14,718            | 14,711            | 10,186            | 11,800                          | 13,000                      | 13,000                      | -                             |                                                   |
| 52-40-21   | Professional Org. Memberships  | -                 | -                 | -                 | -                               | -                           | -                           | -                             |                                                   |
| 52-40-23   | Continuing Education           | 1,489             | 211               | 2,028             | 280                             | 2,500                       | 2,500                       | -                             |                                                   |
| 52-40-24   | Office Supplies/IT             | 88                | 69                | 102               | -                               | 1,500                       | 1,500                       | -                             |                                                   |
| 52-40-25   | Equip-Repair & Maintenance     | 204               | 832               | 1,499             | -                               | 1,500                       | 1,500                       | -                             |                                                   |
| 52-40-26   | Depreciation                   | -                 | -                 | -                 | -                               | 500,000                     | -                           | (500,000)                     | Replaced by Saving for Cap Asset Replacement line |

| FUND 52  |                                  | SEWER FUND        |                    |                   |                                 |                             |                             |                               |                                                       |
|----------|----------------------------------|-------------------|--------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|-------------------------------------------------------|
| ACCT     | DESCRIPTION                      | ACTUALS<br>FY2022 | ACTUALS<br>FY2023  | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES                                                 |
| 52-40-87 | Saving for Cap Asset Replacement | -                 | -                  | -                 | -                               | -                           | 346,587                     | 346,587                       | Replacement for Depreciation line                     |
| 52-40-27 | Power for Lift Stations          | 13,185            | 20,028             | 19,405            | 16,066                          | 22,000                      | 22,000                      | -                             |                                                       |
| 52-40-28 | Fuel and Oil                     | 4,234             | 4,430              | 5,813             | 1,478                           | 6,600                       | 6,600                       | -                             |                                                       |
| 52-40-29 | Uniforms & Safety Wear           | 1,847             | 2,747              | 2,291             | 2,128                           | 2,000                       | 2,250                       | 250                           |                                                       |
| 52-40-30 | Equipment Supplies               | -                 | 826                | 1,400             | 1,115                           | 25,000                      | 5,000                       | (20,000)                      |                                                       |
| 52-40-32 | Engineering/Prof Services        | 12,240            | 3,846              | 16,703            | 4,013                           | 25,000                      | 25,000                      | -                             |                                                       |
| 52-40-33 | Lift Stations, Maint & Repairs   | 2,526             | 10,968             | 18,660            | 22,902                          | 63,051                      | 13,700                      | (49,351)                      |                                                       |
| 52-40-34 | PW Shop Tools & Supplies         | 2,158             | 663                | 2,000             | 6                               | 2,000                       | 2,000                       | -                             |                                                       |
| 52-40-35 | Blue Stakes Expense              | -                 | -                  | 285               | -                               | 300                         | 300                         | -                             |                                                       |
| 52-40-36 | Utility Billing                  | 8,842             | 9,465              | 13,400            | 7,433                           | 13,500                      | 14,000                      | 500                           |                                                       |
| 52-40-37 | Credit Card fees                 | 4,657             | 6,103              | 8,702             | 4,575                           | 5,178                       | 5,178                       | -                             |                                                       |
| 52-40-41 | System Repairs                   | 3                 | 115                | 5,094             | 94                              | 20,000                      | 20,000                      | -                             |                                                       |
| 52-40-42 | TSSD Collection & Disposal Fee   | 907,105           | 968,300            | 1,429,526         | 692,812                         | 1,800,000                   | 2,073,300                   | 273,300                       |                                                       |
| 52-40-43 | American Fork Sewer Fees         | 29,168            | 29,158             | 2,430             | -                               | -                           | -                           | -                             |                                                       |
| 52-40-50 | Scada Maint & Upgrade            | 314               | 13,494             | 1,047             | -                               | 5,000                       | 16,500                      | 11,500                        |                                                       |
| 52-40-51 | Software                         | -                 | -                  | -                 | -                               | -                           | 16,930                      | 16,930                        | Work order/asset management, document management      |
| 52-40-59 | Capital Equipment Purchases      | 18,142            | 37,725             | 193               | 112,999                         | 150,000                     | 125,000                     | (25,000)                      | Lift station VFD, 3 trucks split with other utilities |
| 52-40-70 | Capitay Outlay-Lift Station Ph   | -                 | -                  | 15,679            | -                               | -                           | -                           | -                             |                                                       |
| 52-40-71 | Pump Maint                       | -                 | -                  | -                 | -                               | 10,645                      | 11,000                      | 355                           |                                                       |
| 52-40-72 | Dry Creek Sewer Line/Lift St     | -                 | -                  | -                 | -                               | -                           | -                           | -                             |                                                       |
| 52-40-73 | Capital Expenses/Projects        | 1,779,301         | 2,734,482          | 219,082           | 29,443                          | 277,000                     | 516,000                     | 239,000                       |                                                       |
| 52-40-76 | Bad Debt Expense                 | 14                | 16                 | 13                | 4                               | -                           | -                           | -                             |                                                       |
| 52-40-78 | Manholes, Root, Infiltration     | -                 | -                  | 3,122             | -                               | 15,208                      | 16,500                      | 1,292                         | See rate study                                        |
| 52-40-80 | Indirect Overhead                | 103,167           | 108,276            | 41,357            | -                               | 58,039                      | 70,592                      | 12,553                        |                                                       |
| 52-40-85 | Internal Service IT Expense      | 1,570             | 1,930              | 1,930             | 1,930                           | 1,930                       | 2,650                       | 720                           |                                                       |
| 52-40-99 | GASB 68 Benefits Expense         | -                 | -                  | (7,667)           | -                               | -                           | -                           | -                             |                                                       |
|          | <b>TOTAL EXPENDITURES</b>        | <b>3,185,239</b>  | <b>4,263,955</b>   | <b>2,056,512</b>  | <b>1,042,359</b>                | <b>3,292,726</b>            | <b>3,616,567</b>            | <b>323,841</b>                |                                                       |
|          | <b>Surplus (Deficit)</b>         | <b>(473,214)</b>  | <b>(1,414,224)</b> | <b>1,383,612</b>  | <b>432,259</b>                  | <b>253,000</b>              | <b>-</b>                    |                               |                                                       |

| FUND 53                     |                                |                   |                   |                   |                                 |                             |                             |                               |                                                         |
|-----------------------------|--------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|---------------------------------------------------------|
| PRESSURIZED IRRIGATION FUND |                                |                   |                   |                   |                                 |                             |                             |                               |                                                         |
| ACCT                        | DESCRIPTION                    | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES                                                   |
|                             | Beginning Fund Balance:        |                   |                   |                   |                                 | \$ 6,601,887                | \$ 5,986,933                |                               |                                                         |
|                             | REVENUES                       |                   |                   |                   |                                 |                             |                             |                               |                                                         |
| 53-30-90                    | Transfer from General Fund     | 108,000           | 108,000           |                   | -                               | -                           | -                           | -                             |                                                         |
| 53-37-05                    | Transfer from Other Funds      | -                 | 81,263            | (0)               | -                               | -                           | -                           | -                             |                                                         |
| 53-37-10                    | Service Charges                | 2,174,265         | 2,454,176         | 2,560,868         | 1,255,651                       | 2,608,000                   | 2,608,000                   | -                             |                                                         |
| 53-37-11                    | Special Service Charges        | 217,500           | 1,000             | -                 | -                               | -                           | -                           | -                             |                                                         |
| 53-37-20                    | Impact Fees                    | 660,608           | 474,679           | 444,370           | 157,188                         | 375,000                     | 314,000                     | (61,000)                      |                                                         |
| 53-37-31                    | PI Water Meters                | 67,182            | 49,077            | 58,162            | 19,118                          | 50,000                      | 50,000                      | -                             |                                                         |
| 53-38-10                    | Interest Earnings              | 26,218            | 163,903           | 269,677           | 137,185                         | 175,000                     | 193,021                     | 18,021                        |                                                         |
| 53-38-11                    | Developer Contributions        | -                 | -                 | -                 | 500                             | -                           | -                           | -                             |                                                         |
| 53-38-90                    | Grant Revenue                  | -                 | 2,443,114         | 2,368,608         | 1,057,362                       | 3,300,000                   | -                           | (3,300,000)                   | PI grant conclusion                                     |
| 53-38-95                    | PY Carryover                   | -                 | -                 | -                 | -                               | 1,134,954                   | -                           | (1,134,954)                   |                                                         |
|                             | TOTAL REVENUES                 | 3,253,774         | 5,775,213         | 5,701,684         | 2,627,004                       | 7,642,954                   | 3,165,021                   | (4,477,933)                   |                                                         |
|                             | EXPENDITURES & TRANSFERS       |                   |                   |                   |                                 |                             |                             |                               |                                                         |
| 53-40-11                    | Salaries/Wages Full-Time       | 175,341           | 189,608           | 248,197           | 128,348                         | 249,050                     | 243,638                     | (5,412)                       | Council priority - Meter Tech split with Culinary Water |
| 53-40-12                    | Overtime                       | 7,600             | 9,893             | 25,394            | 7,459                           | 16,000                      | 16,000                      | -                             |                                                         |
| 53-40-13                    | Employee Benefits              | 84,982            | 92,860            | 122,977           | 60,272                          | 124,045                     | 129,266                     | 5,221                         | Council priority - Meter Tech split with Culinary Water |
| 53-40-14                    | Seasonal Employees             | 6,419             | 13,095            | 7,908             | -                               | 15,000                      | 15,000                      | -                             |                                                         |
| 53-40-15                    | Salaries/Wages Part-Time       | -                 | -                 | -                 | 7,702                           | 14,966                      | 15,817                      | 851                           |                                                         |
| 53-40-17                    | Radio Maintenance & Tower Rent | -                 | -                 | -                 | -                               | 26,925                      | 26,925                      | -                             |                                                         |
| 53-40-18                    | Mobile Telephones              | 3,037             | 2,822             | 3,374             | 1,672                           | 3,000                       | 3,000                       | -                             |                                                         |
| 53-40-19                    | PW Building Utilities          | 2,308             | 4,008             | 3,800             | 1,476                           | 4,000                       | 4,000                       | -                             |                                                         |
| 53-40-20                    | Insurance Expense              | 19,429            | 22,087            | 26,513            | 19,970                          | 22,000                      | 22,000                      | -                             |                                                         |
| 53-40-21                    | Professional Org. Memberships  | 807               | 831               | 250               | -                               | 1,000                       | 1,000                       | -                             |                                                         |
| 53-40-22                    | Uniforms & Safety Wear         | 653               | 887               | 740               | 551                             | 1,500                       | 1,500                       | -                             |                                                         |

| FUND 53                     |                                  |                   |                   |                   |                                 |                             |                             |                               |                                                   |
|-----------------------------|----------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|---------------------------------------------------|
| PRESSURIZED IRRIGATION FUND |                                  |                   |                   |                   |                                 |                             |                             |                               |                                                   |
| ACCT                        | DESCRIPTION                      | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES                                             |
| 53-40-23                    | Continuing Education             | 2,381             | 934               | 2,341             | 931                             | 2,000                       | 2,000                       | -                             |                                                   |
| 53-40-24                    | Office Supplies/IT               | 105               | 84                | 272               | 17                              | 600                         | 600                         | -                             |                                                   |
| 53-40-25                    | Equip-Repairs & Maintenance      | 238               | -                 | -                 | -                               | -                           | 2,500                       | 2,500                         | Jet truck maintenance (split with other PW)       |
| 53-40-26                    | Depreciation                     | -                 | -                 | -                 | -                               | 520,000                     | -                           | (520,000)                     | Replaced by Saving for Cap Asset Replacement line |
| 53-40-87                    | Saving for Cap Asset Replacement | -                 | -                 | -                 | -                               | -                           | 125,779                     | 125,779                       | Replacement for Depreciation line                 |
| 53-40-27                    | Power For Lift Stations          | 176,215           | 169,506           | 136,019           | 203,368                         | 245,000                     | 245,000                     | -                             |                                                   |
| 53-40-28                    | Fuel & Oil                       | 5,480             | 3,759             | 6,565             | 3,338                           | 6,600                       | 6,600                       | -                             |                                                   |
| 53-40-29                    | Equipment Supplies               | 1,425             | 203               | 1,000             | -                               | 26,000                      | 5,000                       | (21,000)                      |                                                   |
| 53-40-30                    | PI Meter Purchases               | 135,204           | 219               | 0                 | 24,032                          | 50,000                      | 50,000                      | -                             | 2 inline main meters                              |
| 53-40-31                    | Professional & Tech. Services    | 36,011            | (21,678)          | 14,992            | 4,375                           | 30,000                      | 45,000                      | 15,000                        | PI Rate study                                     |
| 53-40-32                    | Engineering Expenses             | -                 | -                 | -                 | -                               | -                           | -                           | -                             |                                                   |
| 53-40-35                    | Blue Stakes Expenses             | 1,814             | 2,471             | 1,863             | -                               | 2,400                       | 2,400                       | -                             |                                                   |
| 53-40-36                    | Utility Billing                  | 8,842             | 9,465             | 13,400            | 7,433                           | 13,500                      | 14,000                      | 500                           |                                                   |
| 53-40-37                    | PW Shop Tools & Supplies         | 1,174             | 430               | 1,786             | 96                              | 1,500                       | 1,500                       | -                             |                                                   |
| 53-40-38                    | Pump, Well, PRV Repair & Maint   | 58,499            | 3,847             | 11,893            | 8,330                           | 103,051                     | 105,200                     | 2,149                         |                                                   |
| 53-40-40                    | SCADA Maintenance                | 950               | 13,730            | 6,471             | 375                             | 15,000                      | 15,000                      | -                             |                                                   |
| 53-40-41                    | System Repairs                   | 46,708            | 9,177             | 11,220            | 4,108                           | 35,000                      | 35,000                      | -                             |                                                   |
| 53-40-43                    | System Connection Costs          | -                 | -                 | -                 | -                               | -                           | -                           | -                             |                                                   |
| 53-40-45                    | Credit Card Fees                 | 4,657             | 6,103             | 8,702             | 4,575                           | 7,000                       | 7,000                       | -                             |                                                   |
| 53-40-50                    | Grant Expenditures               | 1,285             | 3,303,478         | 2,623,407         | 1,084,784                       | 2,600,000                   | -                           | (2,600,000)                   |                                                   |
| 53-40-51                    | Software                         | -                 | -                 | -                 | -                               | -                           | 16,930                      | 16,930                        | Work order/asset management, document management  |
| 53-40-59                    | Capital Equipment Purchases      | 18,142            | 37,725            | 193               | 34,678                          | 33,000                      | 50,000                      | 17,000                        |                                                   |
| 53-40-60                    | Capital Expenses/Projects        | 882,618           | 601,031           | 251,553           | 875,087                         | 2,150,163                   | 500,000                     | (1,650,163)                   | Pump house                                        |
| 53-40-73                    | Water Share Purchases            | -                 | -                 | 10                | -                               | -                           | -                           | -                             |                                                   |
| 53-40-74                    | Water Share Assessments          | 453,093           | 273,277           | 348,552           | 698,829                         | 1,100,000                   | 1,230,000                   | 130,000                       | Increase per irrigation company                   |
| 53-40-75                    | Interest Expense Bonds           | -                 | -                 | -                 | -                               | -                           | -                           | -                             |                                                   |
| 53-40-76                    | Bad Debt Expense                 | 15                | 18                | 10                | 6                               | -                           | -                           | -                             |                                                   |
| 53-40-77                    | Interest Expense Saved Shares    | -                 | 22,471            | 33,384            | -                               | 25,000                      | 25,000                      | -                             |                                                   |
| 53-40-78                    | Valve Collar Replacements        | -                 | -                 | -                 | -                               | 11,699                      | 12,500                      | 801                           |                                                   |
| 53-40-79                    | Pond Maintenance                 | -                 | -                 | 32                | 3                               | 11,406                      | 12,500                      | 1,094                         | Utility rate study                                |

FUND 53

PRESSURIZED IRRIGATION FUND

| ACCT     | DESCRIPTION                    | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES |
|----------|--------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|-------|
| 53-40-80 | Indirect Overhead              | 97,374            | 116,125           | 141,491           | -                               | 59,689                      | 59,426                      | (263)                         |       |
| 53-40-81 | Equipment Lease & Maintenance  | 6,391             | 6,420             | 6,404             | 279                             | 6,500                       | 6,500                       | -                             |       |
| 53-40-85 | Internal Service IT Expense    | 1,765             | 2,360             | 2,360             | 2,360                           | 2,360                       | 3,440                       | 1,080                         |       |
| 53-40-99 | GASB 68 Benefits Expense       | -                 | -                 | (8,458)           | -                               | -                           | -                           | -                             |       |
| 53-40-90 | Transfer Out Oth Non Operating | 525,000           | 108,000           | 108,000           | -                               | -                           | -                           | -                             |       |
| 53-40-91 | Transfer to General Fund       | -                 | -                 | -                 | -                               | 108,000                     | 108,000                     | -                             |       |
|          | TOTAL EXPENDITURES & TRANSFERS | 2,765,960         | 5,005,246         | 4,162,615         | 3,184,453                       | 7,642,954                   | 3,165,021                   | (4,477,933)                   |       |
|          | Surplus (Deficit)              | 487,814           | 769,967           | 1,539,069         | (557,449)                       | -                           | -                           |                               |       |

| FUND 54                 |                                  |         |         |           |                     |                  |                  |                     |                                                                                    |
|-------------------------|----------------------------------|---------|---------|-----------|---------------------|------------------|------------------|---------------------|------------------------------------------------------------------------------------|
| STORM SEWER FUND        |                                  |         |         |           |                     |                  |                  |                     |                                                                                    |
|                         |                                  | ACTUALS | ACTUALS | ACTUALS   | MID-YEAR            | ADOPTED          | ADOPTED          | CHANGE              |                                                                                    |
| ACCT                    | DESCRIPTION                      | FY2022  | FY2023  | FY2024    | ACTUALS<br>DEC 2024 | BUDGET<br>FY2025 | BUDGET<br>FY2026 | FY2025<br>TO FY2026 | NOTES                                                                              |
| Beginning Fund Balance: |                                  |         |         |           |                     | \$ 2,301,079     | 2,235,919        |                     |                                                                                    |
| REVENUES                |                                  |         |         |           |                     |                  |                  |                     |                                                                                    |
| 54-30-91                | Transfer from Sewer Fund         | -       | 793     | -         | -                   | -                | -                | -                   |                                                                                    |
| 54-37-40                | Storm Sewer Collection Fees      | 503,469 | 732,302 | 758,892   | 387,452             | 750,000          | 775,000          | 25,000              |                                                                                    |
| 54-37-70                | Permit Fee New Construction      | 277,750 | 179,500 | 175,500   | 48,000              | 120,000          | 100,000          | (20,000)            |                                                                                    |
| 54-38-10                | Interest Earnings                | 7,998   | 60,813  | 109,434   | 55,568              | 60,000           | 74,888           | 14,888              |                                                                                    |
| 54-38-11                | Developer Contributions          | -       | -       | -         | -                   | -                | -                | -                   |                                                                                    |
| 54-38-90                | Miscellaneous                    | -       | 15,000  | 7,506     | 11,823              | -                | -                | -                   |                                                                                    |
| 54-38-95                | PY Carryover Budgeted            | -       | -       | -         | -                   | 325,160          | 194,808          | (130,352)           |                                                                                    |
| TOTAL REVENUES          |                                  | 789,217 | 988,408 | 1,051,332 | 502,844             | 1,255,160        | 1,144,696        | (110,464)           |                                                                                    |
| EXPENDITURES            |                                  |         |         |           |                     |                  |                  |                     |                                                                                    |
| 54-40-11                | Salaries/Wages Full-Time         | 151,200 | 170,244 | 170,742   | 81,353              | 148,895          | 157,607          | 8,712               |                                                                                    |
| 54-40-12                | Overtime                         | 1,628   | 5,366   | 4,523     | 1,727               | 5,500            | 5,500            | -                   |                                                                                    |
| 54-40-13                | Employee Benefits                | 69,983  | 79,781  | 85,884    | 40,710              | 75,729           | 84,921           | 9,192               |                                                                                    |
| 54-40-14                | Salaries/Wages Part-Time         | -       | -       | 3,858     | 3,057               | 14,966           | 61,577           | 46,611              | Council priority - two new part-time positions (may be filled by contract instead) |
| 54-40-15                | Seasonal Employees               | -       | 128     | -         | -                   | -                | -                | -                   |                                                                                    |
| 54-40-18                | Mobile Telephones                | 877     | 948     | 1,095     | 541                 | 900              | 900              | -                   |                                                                                    |
| 54-40-19                | PW Building Utilities            | 2,308   | 4,008   | 3,800     | 1,476               | 4,500            | 4,500            | -                   |                                                                                    |
| 54-40-20                | Continuing Education             | -       | -       | 45        | -                   | 600              | 600              | -                   |                                                                                    |
| 54-40-21                | Computer Programs & Software     | -       | -       | -         | -                   | -                | -                | -                   |                                                                                    |
| 54-40-22                | Uniforms & Safety Wear           | 146     | -       | -         | -                   | 200              | 200              | -                   |                                                                                    |
| 54-40-23                | Professional Org. Memberships    | -       | 91      | -         | -                   | 50               | 50               | -                   |                                                                                    |
| 54-40-24                | Office Supplies/IT               | 88      | 56      | 102       | 14                  | 500              | 500              | -                   |                                                                                    |
| 54-40-25                | System Reconstruction            | 205,526 | 1,088   | 2,922     | 11,767              | 73,116           | 74,000           | 884                 |                                                                                    |
| 54-40-26                | Depreciation                     | -       | -       | -         | -                   | 260,000          | -                | (260,000)           | Replaced by Saving for Cap Asset Replacement line                                  |
| 54-40-87                | Saving for Cap Asset Replacement | -       | -       | -         | -                   | -                | -                | -                   | Replacement for Depreciation line                                                  |

| FUND 54  |                                 | STORM SEWER FUND  |                   |                   |                                 |                             |                             |                               |                                                         |
|----------|---------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|---------------------------------------------------------|
| ACCT     | DESCRIPTION                     | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES                                                   |
| 54-40-27 | Street Sweeping                 | 30,288            | 32,509            | 19,041            | 202                             | 42,000                      | 42,000                      | -                             |                                                         |
| 54-40-29 | Equipment Supplies              | 179               | -                 | (245)             | 126                             | 25,500                      | 500                         | (25,000)                      | Line camera purchased in FY25                           |
| 54-40-30 | Cell Phone                      | 373               | 643               | -                 | -                               | 1,000                       | 1,000                       | -                             |                                                         |
| 54-40-31 | Fuel and Oil Expense            | 419               | -                 | 186               | 501                             | 2,500                       | 2,500                       | -                             |                                                         |
| 54-40-32 | Professional Services           | 27,354            | 15,585            | 22,632            | 40,661                          | 20,000                      | 20,000                      | -                             |                                                         |
| 54-40-35 | Public Information              | 198               | -                 | -                 | -                               | -                           | -                           | -                             |                                                         |
| 54-40-36 | Utility Billing                 | 8,842             | 9,465             | 13,400            | 7,433                           | 13,500                      | 14,000                      | 500                           |                                                         |
| 54-40-37 | Utah County Coalition           | 2,044             | 1,022             | 2,019             | 1,538                           | 2,500                       | 2,500                       | -                             |                                                         |
| 54-40-38 | PW Shop Tools & Supplies        | 167               | -                 | 1,150             | 96                              | 1,200                       | 1,200                       | -                             |                                                         |
| 54-40-39 | Insurance Expense               | 2,002             | 2,677             | 2,730             | 4,720                           | 5,200                       | 5,200                       | -                             |                                                         |
| 54-40-40 | Debris Basin Annual Maintenance | -                 | 240,013           | 10,013            | 9,987                           | 15,000                      | 20,000                      | 5,000                         |                                                         |
| 54-40-41 | System Repairs & Maintenance    | 101,758           | 2,917             | 89,269            | 62,354                          | 305,293                     | 310,000                     | 4,707                         | New sumps, drainage project, 10050 flooding             |
| 54-40-42 | Maintenance & Repairs:Vehicles  | 982               | 43                | 349               | -                               | 1,000                       | 3,500                       | 2,500                         | Jet truck maintenance (split with other PW)             |
| 54-40-44 | VAC Truck: Maint. & Repair      | 2,750             | 12                | 3,304             | -                               | 3,000                       | 5,000                       | 2,000                         |                                                         |
| 54-40-45 | VAC Truck: Fuel & Oil           | -                 | 126               | -                 | -                               | 1,000                       | 1,000                       | -                             |                                                         |
| 54-40-46 | SWPPP                           | 83,445            | 81,415            | 57,130            | 26,245                          | 85,000                      | 85,000                      | -                             |                                                         |
| 54-40-47 | Credit Card Fees                | 4,657             | 6,103             | 8,702             | 4,575                           | 5,300                       | 5,300                       | -                             |                                                         |
| 54-40-54 | Software                        | -                 | -                 | -                 | -                               | -                           | 16,930                      | 16,930                        | Work order/asset management, document management        |
| 54-40-59 | Capital Equipment Purchase      | 18,142            | 37,725            | 193               | 79,261                          | 113,000                     | 190,000                     | 77,000                        | Vac trailer w/boom, 3 trucks split with other utilities |
| 54-40-74 | Capital Expenses/Projects       | 141               | -                 | -                 | -                               | -                           | -                           | -                             |                                                         |
| 54-40-77 | Bad Debt Expense                | 4                 | 5                 | 7                 | 1                               | -                           | -                           | -                             |                                                         |
| 54-40-80 | Indirect Overhead               | 15,021            | 20,282            | 18,670            | -                               | 27,001                      | 26,611                      | (390)                         |                                                         |
| 54-40-81 | NCRS Viewpoint Flood Control    | -                 | 34,446            | (15,764)          | -                               | -                           | -                           | -                             |                                                         |
| 54-40-85 | Internal Service IT Expense     | 1,020             | 1,210             | 1,210             | 1,210                           | 1,210                       | 2,100                       | 890                           |                                                         |
| 54-40-99 | GASB 68 Benefits Expense        | -                 | -                 | (6,133)           | -                               | -                           | -                           | -                             |                                                         |
|          | <b>TOTAL EXPENDITURES</b>       | <b>731,542</b>    | <b>747,910</b>    | <b>500,834</b>    | <b>379,554</b>                  | <b>1,255,160</b>            | <b>1,144,696</b>            | <b>(110,464)</b>              |                                                         |
|          | <b>Surplus (Deficit)</b>        | <b>57,674</b>     | <b>240,498</b>    | <b>550,498</b>    | <b>123,290</b>                  | <b>-</b>                    | <b>-</b>                    |                               |                                                         |

| FUND 55                 |                             |                   |                   |                   |                                 |                             |                             |                               |                                             |
|-------------------------|-----------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|---------------------------------------------|
| CULINARY WATER FUND     |                             |                   |                   |                   |                                 |                             |                             |                               |                                             |
| ACCT                    | DESCRIPTION                 | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES                                       |
| Beginning Fund Balance: |                             |                   |                   |                   |                                 | \$ 1,533,846                | \$ 1,982,836                |                               |                                             |
| REVENUES                |                             |                   |                   |                   |                                 |                             |                             |                               |                                             |
| 55-30-90                | Transfer from General Fund  | -                 | 2,965             | (0)               | -                               | -                           | -                           | -                             |                                             |
| 55-37-10                | Service Charges             | 1,133,304         | 1,667,874         | 1,737,957         | 924,984                         | 1,755,000                   | 1,800,000                   | 45,000                        |                                             |
| 55-37-20                | Connection Fees             | -                 | (8,642)           | -                 | -                               | -                           | -                           | -                             |                                             |
| 55-37-21                | Impact Fees                 | 122,408           | 47,636            | 149,972           | 20,502                          | 55,000                      | 55,500                      | 500                           |                                             |
| 55-37-30                | Penalties                   | 400               | 320               | 80                | -                               | -                           | -                           | -                             |                                             |
| 55-37-31                | Meter Fees                  | 145,080           | 76,837            | 150,992           | 19,116                          | 90,000                      | 60,000                      | (30,000)                      |                                             |
| 55-37-32                | Acct Set-up/Close           | 7,395             | 7,497             | 7,250             | 5,050                           | 8,000                       | 9,000                       | 1,000                         |                                             |
| 55-38-10                | Interest Earnings           | 9,165             | 58,239            | 124,356           | 45,102                          | 65,000                      | 78,348                      | 13,348                        |                                             |
| 55-38-11                | Developer Contributions     | -                 | -                 | -                 | -                               | -                           | -                           | -                             |                                             |
| 55-38-90                | Grant Revenue               | -                 | 139,213           | 767,575           | -                               | 1,000,000                   | -                           | (1,000,000)                   |                                             |
| 55-38-95                | PY Carryover                | -                 | -                 | -                 | -                               | 80,112                      | -                           | (80,112)                      |                                             |
| 55-39-50                | Municipal Contributions     | -                 | -                 | 63,385            | 47,222                          | -                           | -                           | -                             |                                             |
| 55-39-90                | Miscellaneous Revenues      | -                 | 19,244            | -                 | -                               | 7,400                       | -                           | (7,400)                       |                                             |
| TOTAL REVENUES          |                             | 1,417,751         | 2,011,184         | 3,001,567         | 1,061,977                       | 3,060,512                   | 2,002,848                   | (1,057,664)                   |                                             |
| EXPENDITURES            |                             |                   |                   |                   |                                 |                             |                             |                               |                                             |
| 55-40-11                | Salaries/Wages Full-Time    | 255,737           | 282,506           | 229,904           | 122,082                         | 259,750                     | 288,517                     | 28,767                        | Council priority - Meter Tech split with PI |
| 55-40-12                | Overtime                    | 10,203            | 16,086            | 10,330            | 6,948                           | 10,000                      | 15,000                      | 5,000                         |                                             |
| 55-40-13                | Employee Benefits           | 118,704           | 135,635           | 99,484            | 62,911                          | 128,653                     | 144,621                     | 15,968                        | Council priority - Meter Tech split with PI |
| 55-40-14                | Seasonal Employees          | 5,826             | 3,205             | 5,196             | -                               | 10,000                      | 10,000                      | -                             |                                             |
| 55-40-15                | Salaries/Wages Part-Time    | -                 | -                 | -                 | 10,670                          | 50,871                      | 34,028                      | (16,843)                      |                                             |
| 55-40-17                | Radio Maint. & Tower Rental | 374               | 862               | 175               | -                               | 400                         | 400                         | -                             |                                             |
| 55-40-18                | Mobile Telephones           | 33                | -                 | 21                | -                               | -                           | -                           | -                             |                                             |
| 55-40-19                | PW Building Utilities       | 2,308             | 2,932             | 3,800             | 1,476                           | 3,000                       | 3,000                       | -                             |                                             |



| FUND 55<br>CULINARY WATER FUND |                                  |           |         |           |                     |                  |                  |                     |                                                   |
|--------------------------------|----------------------------------|-----------|---------|-----------|---------------------|------------------|------------------|---------------------|---------------------------------------------------|
|                                |                                  | ACTUALS   | ACTUALS | ACTUALS   | MID-YEAR            | ADOPTED          | ADOPTED          | CHANGE              |                                                   |
| ACCT                           | DESCRIPTION                      | FY2022    | FY2023  | FY2024    | ACTUALS<br>DEC 2024 | BUDGET<br>FY2025 | BUDGET<br>FY2026 | FY2025<br>TO FY2026 | NOTES                                             |
| 55-40-21                       | Professional Org. & Training     | 1,011     | 1,371   | 2,264     | 1,496               | 2,000            | 2,000            | -                   |                                                   |
| 55-40-22                       | Uniforms & Safety Wear           | 943       | 957     | 930       | 663                 | 1,000            | 1,250            | 250                 | Add for safety equip                              |
| 55-40-23                       | Continuing Education             | 3,267     | 5,993   | 802       | 1,234               | 3,000            | 4,500            | 1,500               |                                                   |
| 55-40-24                       | Office Supplies/IT               | 203       | 145     | 345       | 33                  | 500              | 930              | 430                 |                                                   |
| 55-40-25                       | Equip.-Repairs & Maintenance     | -         | -       | 6,120     | 2,212               | 6,643            | 6,643            | -                   |                                                   |
| 55-40-26                       | Depreciation                     | -         | -       | -         | -                   | 520,000          | -                | (520,000)           | Replaced by Saving for Cap Asset Replacement line |
| 55-40-87                       | Saving for Cap Asset Replacement | -         | -       | -         | -                   | -                | 233,189          | 233,189             | Replacement for Depreciation line                 |
| 55-40-27                       | Power For Wells & Lift Station   | 119,269   | 132,466 | 197,704   | 104,909             | 215,000          | 215,000          | -                   |                                                   |
| 55-40-28                       | Fuel Expense Vehicles            | 11,604    | 11,624  | 12,758    | 6,634               | 11,600           | 11,600           | -                   |                                                   |
| 55-40-29                       | Mobile Phones                    | 4,910     | 3,858   | 4,372     | 1,900               | 4,000            | 4,000            | -                   |                                                   |
| 55-40-30                       | Water Testing & Notification     | 15,258    | 16,242  | 16,191    | 7,386               | 16,000           | 16,000           | -                   |                                                   |
| 55-40-31                       | Engineering & Professional Ser   | 20,208    | 120,807 | 133,672   | 55,045              | 140,000          | 140,000          | -                   |                                                   |
| 55-40-32                       | Credit Card Fees                 | 4,657     | 7,028   | 8,702     | 4,575               | 8,000            | 8,000            | -                   |                                                   |
| 55-40-33                       | Insurance Expense                | 9,965     | 11,124  | 14,788    | 15,340              | 16,900           | 16,900           | -                   |                                                   |
| 55-40-34                       | Equipment Supplies               | 3,797     | 606     | 2,356     | 407                 | 3,500            | 3,500            | -                   |                                                   |
| 55-40-35                       | Blue Stakes Expenses             | 1,538     | 1,647   | 2,025     | 482                 | 1,600            | 1,600            | -                   |                                                   |
| 55-40-36                       | Utility Billing                  | 11,042    | 11,665  | 13,400    | 7,239               | 13,500           | 14,000           | 500                 |                                                   |
| 55-40-37                       | PW Shop Tools & Supplies         | 2,694     | 1,684   | 1,726     | 509                 | 1,800            | 1,800            | -                   |                                                   |
| 55-40-38                       | Pump Station & Booster Repairs   | 13,154    | 13,446  | 25,468    | 3,471               | 30,000           | 20,000           | (10,000)            | Moved to meter maint                              |
| 55-40-39                       | SCADA Maintenance                | 5,389     | 3,202   | 5,541     | 1,978               | 7,500            | 7,500            | -                   |                                                   |
| 55-40-41                       | System Repairs                   | 87,557    | 54,362  | 106,827   | 30,761              | 100,000          | 100,000          | -                   |                                                   |
| 55-40-50                       | Capital Expenses Projects        | 1,678,543 | -       | 186,637   | 50,000              | 127,061          | 42,000           | (85,061)            | Tank roof project                                 |
| 55-40-51                       | Capital Outlay Equipment         | 58,142    | 37,725  | 193       | 56,199              | 66,400           | 50,000           | (16,400)            |                                                   |
| 55-40-52                       | Well Maintenance                 | 380       | 13,494  | 380       | 5,740               | 25,000           | 20,000           | (5,000)             | Move to meter maint                               |
| 55-40-54                       | Software                         | -         | -       | -         | -                   | -                | 16,930           | 16,930              | Work order/asset management, document management  |
| 55-40-55                       | Water Meter Purchases            | 79,916    | 71,165  | 79,135    | 87,405              | 90,000           | 370,000          | 280,000             | Increased cost, MXU replacement project           |
| 55-40-74                       | Water Share Assessments          | 501       | -       | -         | -                   | 1,600            | 1,600            | -                   |                                                   |
| 55-40-76                       | Bad Debt Expense                 | 32        | 11      | 19        | 2                   | 50               | 50               | -                   |                                                   |
| 55-40-77                       | Pressure Reducing Valves         | -         | -       | 830       | (20)                | 2,056            | 2,500            | 444                 |                                                   |
| 55-40-78                       | Grants Capital Outlay            | -         | 234,352 | 1,535,151 | 161,426             | 1,000,000        | -                | (1,000,000)         |                                                   |
| 55-40-79                       | Cross Connection Control Program | 3,245     | 10,835  | -         | 340                 | 7,500            | 7,500            | -                   |                                                   |
| 55-40-80                       | Indirect Overhead                | 31,984    | 47,019  | 60,231    | -                   | 45,112           | 45,870           | 758                 |                                                   |

| FUND 55             |                                |             |           |           |          |           |           |             |                                 |
|---------------------|--------------------------------|-------------|-----------|-----------|----------|-----------|-----------|-------------|---------------------------------|
| CULINARY WATER FUND |                                |             |           |           |          |           |           |             |                                 |
| ACCT                | DESCRIPTION                    | ACTUALS     | ACTUALS   | ACTUALS   | MID-YEAR | ADOPTED   | ADOPTED   | CHANGE      | NOTES                           |
|                     |                                | FY2022      | FY2023    | FY2024    | ACTUALS  | BUDGET    | BUDGET    | FY2025      |                                 |
|                     |                                |             |           |           | DEC 2024 | FY2025    | FY2026    | TO FY2026   |                                 |
| 55-40-81            | Valve Collar Maint             | -           | -         | 2,629     | 4,115    | 12,167    | 13,000    | 833         |                                 |
| 55-40-82            | Hydrant Replacement            | -           | -         | 92,283    | 24,990   | 57,500    | 60,000    | 2,500       |                                 |
| 55-40-83            | Galvanized Service Replacement | -           | -         | 21,053    | 9,146    | 31,633    | 33,000    | 1,367       |                                 |
| 55-40-84            | Meter Maint & Battery Replace  | -           | -         | 4,003     | 1,825    | 6,643     | 22,000    | 15,357      | \$15,000 added from other funds |
| 55-40-85            | Equipment Rental & Maintenance | 6,845       | 6,592     | 6,879     | 3,902    | 9,901     | 9,500     | (401)       |                                 |
| 55-40-86            | Internal Service IT Expense    | 1,985       | 2,370     | 2,370     | 2,370    | 2,370     | 3,720     | 1,350       |                                 |
| 55-40-99            | GASB 68 Benefits Expense       | -           | -         | (9,398)   | -        | 1,200     | 1,200     | -           |                                 |
|                     | TOTAL EXPENDITURES             | 2,571,223   | 1,263,013 | 2,887,298 | 857,799  | 3,051,410 | 2,002,848 | (1,048,562) |                                 |
|                     | Surplus (Deficit)              | (1,153,472) | 748,171   | 114,269   | 204,178  | 9,102     | -         |             |                                 |

| FUND 56                     |                               |                   |                   |                   |                                 |                             |                             |                               |                |
|-----------------------------|-------------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|----------------|
| UTILITY TRANSPORTATION FUND |                               |                   |                   |                   |                                 |                             |                             |                               |                |
| ACCT                        | DESCRIPTION                   | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES          |
|                             | Beginning Fund Balance:       |                   |                   |                   |                                 | \$ 358,865                  | \$ 360,096                  |                               |                |
|                             | REVENUES                      |                   |                   |                   |                                 |                             |                             |                               |                |
| 56-37-10                    | Utility Transportation Fee    | 1,081,493         | 1,133,066         | 1,181,807         | 606,127                         | 1,150,000                   | 1,224,000                   | 74,000                        |                |
| 56-38-10                    | Interest Earnings             | 5,155             | 39,781            | 59,934            | 29,894                          | 5,000                       | 12,389                      | 7,389                         |                |
| 56-38-95                    | PY Carryover Budgeted         | -                 | -                 | -                 | -                               | -                           | 12,715                      | 12,715                        |                |
|                             | TOTAL REVENUES                | 1,086,648         | 1,172,847         | 1,241,741         | 636,022                         | 1,155,000                   | 1,249,104                   | 81,389                        |                |
|                             | EXPENDITURES                  |                   |                   |                   |                                 |                             |                             |                               |                |
| 56-40-11                    | Salaries/Wages Full-Time      | 53,371            | 54,467            | 58,413            | 37,249                          | 77,138                      | 79,874                      | 2,736                         |                |
| 56-40-12                    | Overtime                      | 309               | 2,400             | 3,885             | 1,348                           | -                           | -                           | -                             |                |
| 56-40-13                    | Employee Benefits             | 20,770            | 24,503            | 29,575            | 20,330                          | 40,131                      | 41,800                      | 1,669                         |                |
| 56-40-14                    | Salaries/Wages Part-Time      | -                 | -                 | -                 | -                               | -                           | -                           | -                             |                |
| 56-40-36                    | Utility Billing               | 8,734             | 9,465             | 13,400            | 7,626                           | 13,500                      | 14,430                      | 930                           |                |
| 56-40-38                    | Professional & Tech. Services | -                 | -                 | -                 | -                               | -                           | 125,000                     | 125,000                       | Road Fee study |
| 56-40-45                    | Credit Card Fees              | 4,657             | 6,103             | 8,702             | 4,575                           | 8,000                       | 8,000                       | -                             |                |
| 56-40-70                    | Road Fee Projects             | 1,673,578         | 846,888           | 1,308,511         | 540,307                         | 1,015,000                   | 980,000                     | (35,000)                      |                |
| 56-40-76                    | Bad Debt Expense              | 6                 | 7                 | (14)              | 2                               | -                           | -                           | -                             |                |
|                             | TOTAL EXPENDITURES            | 1,761,425         | 943,833           | 1,422,472         | 611,437                         | 1,153,769                   | 1,249,104                   | 95,335                        |                |
|                             | Surplus (Deficit)             | (674,777)         | 229,014           | (180,731)         | 24,585                          | 1,231                       | -                           |                               |                |

| FUND 57                  |                           |                   |                   |                   |                                 |                             |                             |                               |       |
|--------------------------|---------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------|-----------------------------|-------------------------------|-------|
| INTERNAL SERVICE IT FUND |                           |                   |                   |                   |                                 |                             |                             |                               |       |
| ACCT                     | DESCRIPTION               | ACTUALS<br>FY2022 | ACTUALS<br>FY2023 | ACTUALS<br>FY2024 | MID-YEAR<br>ACTUALS<br>DEC 2024 | ADOPTED<br>BUDGET<br>FY2025 | ADOPTED<br>BUDGET<br>FY2026 | CHANGE<br>FY2025<br>TO FY2026 | NOTES |
|                          | Beginning Fund Balance:   |                   |                   |                   |                                 | \$ 1,334                    | \$ 1,334                    |                               |       |
|                          | REVENUES                  |                   |                   |                   |                                 |                             |                             |                               |       |
| 57-37-10                 | Internal Service Charges  | 42,598            | 49,945            | 49,142            | 49,120                          | 54,175                      | 57,400                      | 3,225                         |       |
| 57-38-95                 | PY Carryover Budgeted     | -                 | -                 | -                 | -                               | -                           | -                           | -                             |       |
|                          | TOTAL REVENUES            | 42,598            | 49,945            | 49,142            | 49,120                          | 54,175                      | 57,400                      | 3,225                         |       |
|                          | EXPENDITURES              |                   |                   |                   |                                 |                             |                             |                               |       |
| 57-40-25                 | Internal Service Expenses | 42,867            | 40,366            | 55,921            | 28,566                          | 54,175                      | 57,400                      | 3,225                         |       |
|                          | TOTAL EXPENDITURES        | 42,867            | 40,366            | 55,921            | 28,566                          | 54,175                      | 57,400                      | 3,225                         |       |
|                          | Surplus (Deficit)         | (269)             | 9,579             | (6,779)           | 20,554                          | -                           | -                           |                               |       |

## Changes from 5/6/25 Tentative Version to 6/17/25 Final Version

### General Fund:

#### General Fund Revenues

|                       |                                |                                                   | Previous Amount | Change         | New Amount |
|-----------------------|--------------------------------|---------------------------------------------------|-----------------|----------------|------------|
| 10-31-10              | Property Tax - Current Year    | Increase from certified rate calculation          | 2,127,268       | 11,900         | 2,139,168  |
| 10-38-93              | Alpine Reimbursement           | Change due to pay plan updates                    | 87,740          | (136)          | 87,604     |
| 10-39-90              | Use of Prior Year Fund Balance | Increase for carryover of FY25 trail maint budget | 80,000          | 105,000        | 185,000    |
| <b>Total Revenues</b> |                                |                                                   |                 | <b>116,764</b> |            |

#### General Fund Expenditures

|          |                                              |                                | Previous Amount | Change | New Amount |
|----------|----------------------------------------------|--------------------------------|-----------------|--------|------------|
| 10-41-13 | Council - Employee Benefits                  | Change due to pay plan updates | 4,127           | (81)   | 4,046      |
| 10-41-14 | Council - Salaries/Wages Part-Time           | Change due to pay plan updates | 22,671          | (445)  | 22,226     |
| 10-42-13 | Court - Employee Benefits                    | Change due to pay plan updates | 14,880          | (27)   | 14,853     |
| 10-42-14 | Court - Salaries/Wages Part-Time             | Change due to pay plan updates | 88,813          | (314)  | 88,499     |
| 10-43-11 | Administration - Salaries/Wages Full-Time    | Change due to pay plan updates | 164,875         | 1,649  | 166,524    |
| 10-43-13 | Administration - Employee Benefits           | Change due to pay plan updates | 76,209          | 378    | 76,587     |
| 10-43-14 | Administration - Salaries/Wages Part-Time    | Change due to pay plan updates | 5,992           | (5)    | 5,987      |
| 10-44-11 | Human Resources - Salaries/Wages Full-Time   | Change due to pay plan updates | 31,807          | 3,894  | 35,701     |
| 10-44-13 | Human Resources - Employee Benefits          | Change due to pay plan updates | 18,692          | 894    | 19,586     |
| 10-46-11 | Finance - Salaries/Wages Full-Time           | Change due to pay plan updates | 57,472          | 1,064  | 58,536     |
| 10-46-13 | Finance - Employee Benefits                  | Change due to pay plan updates | 25,603          | 263    | 25,866     |
| 10-47-11 | Recorder - Salaries/Wages Full-Time          | Change due to pay plan updates | 53,344          | 13     | 53,357     |
| 10-47-13 | Recorder - Employee Benefits                 | Change due to pay plan updates | 25,819          | 3      | 25,822     |
| 10-48-11 | Treasurer - Salaries/Wages Full-Time         | Change due to pay plan updates | 49,805          | 1,226  | 51,031     |
| 10-48-13 | Treasurer - Employee Benefits                | Change due to pay plan updates | 32,747          | 282    | 33,029     |
| 10-49-11 | Attorney - Salaries/Wages Full-Time          | Change due to pay plan updates | 49,614          | 250    | 49,864     |
| 10-49-13 | Attorney - Employee Benefits                 | Change due to pay plan updates | 20,767          | 57     | 20,824     |
| 10-52-11 | Planning & Zoning - Salaries/Wages Full-Time | Change due to pay plan updates | 20,071          | 42     | 20,113     |
| 10-52-13 | Planning & Zoning - Employee Benefits        | Change due to pay plan updates | 11,723          | 25     | 11,748     |
| 10-52-14 | Planning & Zoning - Salaries/Wages Part-Time | Change due to pay plan updates | 32,045          | 161    | 32,206     |

## Changes from 5/6/25 Tentative Version to 6/17/25 Final Version

|                           |                                                   |                                                   |           |                 |           |
|---------------------------|---------------------------------------------------|---------------------------------------------------|-----------|-----------------|-----------|
| 10-53-13                  | Education & Promotion - Employee Benefits         | Change due to pay plan updates                    | 1,752     | 7               | 1,759     |
| 10-53-14                  | Education & Promotion - Salaries/Wages Part-Time  | Change due to pay plan updates                    | 18,136    | 67              | 18,203    |
| 10-54-31                  | Police - Lone Peak Public Safety Dist.            | Increased due to Animal Shelter fee increase      | 3,162,739 | 13,573          | 3,176,312 |
| 10-57-31                  | Emergency Services - Lone Peak Public Safety Dist | Increased due to 2 FT & 1 PT position add         | 2,689,539 | 127,510         | 2,817,049 |
| 10-58-11                  | Building Inspection - Salaries/Wages Full-Time    | Change due to pay plan updates                    | 29,824    | 247             | 30,071    |
| 10-58-13                  | Building Inspection - Employee Benefits           | Change due to pay plan updates                    | 16,758    | 56              | 16,814    |
| 10-60-11                  | Streets & Roads - Salaries/Wages Full-Time        | Change due to pay plan updates                    | 125,325   | 46              | 125,371   |
| 10-60-13                  | Streets & Roads - Employee Benefits               | Change due to pay plan updates                    | 67,089    | 20              | 67,109    |
| 10-60-14                  | Streets & Roads - Salaries/Wages Part-Time        | Change due to pay plan updates                    | 3,627     | 14              | 3,641     |
| 10-66-11                  | Engineering - Salaries/Wages Full-Time            | Change due to pay plan updates                    | 85,661    | (531)           | 85,130    |
| 10-66-13                  | Engineering - Employee Benefits                   | Change due to pay plan updates                    | 35,248    | (122)           | 35,126    |
| 10-70-11                  | Parks & Recreation - Salaries/Wages Full-Time     | Change due to pay plan updates                    | 410,265   | (63)            | 410,202   |
| 10-70-13                  | Parks & Recreation - Employee Benefits            | Change due to pay plan updates                    | 231,957   | (188)           | 231,769   |
| 10-70-15                  | Parks & Recreation - Salaries/Wages Part-Time     | Change due to pay plan updates                    | 182,172   | (1,751)         | 180,421   |
| 10-70-38                  | Parks & Recreation - Trail Maintenance            | Increase for carryover of FY25 trail maint budget | 155,000   | 105,000         | 260,000   |
| 10-72-11                  | Community Events - Salaries/Wages Full-Time       | Change due to pay plan updates                    | 5,896     | (29)            | 5,867     |
| 10-72-13                  | Community Events - Employee Benefits              | Change due to pay plan updates                    | 6,849     | (7)             | 6,842     |
| 10-72-14                  | Community Events - Salaries/Wages Part-Time       | Change due to pay plan updates                    | 43,008    | 5               | 43,013    |
| 10-73-11                  | Garbage - Salaries/Wages Full-Time                | Change due to pay plan updates                    | 22,250    | 1,308           | 23,558    |
| 10-73-13                  | Garbage - Employee Benefits                       | Change due to pay plan updates                    | 12,939    | 302             | 13,241    |
| 10-73-14                  | Garbage - Salaries/Wages Part-Time                | Change due to pay plan updates                    | 2,651     | (2)             | 2,649     |
| 10-90-88                  | Transfer to Roads Capital Imp Fund                | Decrease to 10400 & 6000 W ped improvements       | 750,000   | (120,000)       | 630,000   |
| 10-90-86                  | Transfer to Library Fund                          | Increase for Director wage and benefits           | 10,816    | 10,150          | 20,966    |
| <b>Total Expenditures</b> |                                                   |                                                   |           | <b>144,941</b>  |           |
| <b>Total General Fund</b> |                                                   |                                                   |           | <b>(28,177)</b> |           |

Changes from 5/6/25 Tentative Version to 6/17/25 Final Version

Cemetery Fund:

Cemetery Fund Revenues

| Previous Amount | Change | New Amount |
|-----------------|--------|------------|
|                 |        | -          |
|                 | -      |            |

Total Revenues

Cemetery Fund Expenditures

| Previous Amount                   | Change                         | New Amount              |
|-----------------------------------|--------------------------------|-------------------------|
| 21-43-11 Salaries/Wages Full-Time | Change due to pay plan updates | 154,303 (1,428) 152,875 |
| 21-43-13 Employee Benefits        | Change due to pay plan updates | 86,193 (350) 85,843     |
| 21-43-15 Salaries/Wages Part-Time | Change due to pay plan updates | 14,603 (175) 14,428     |
|                                   | Total Expenditures             | (1,953)                 |
|                                   | Total Cemetery Fund            | 1,953                   |

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Library Fund:

Library Fund Revenues

|                |                            |                                                  | Previous Amount | Change | New Amount |
|----------------|----------------------------|--------------------------------------------------|-----------------|--------|------------|
| 22-30-90       | Transfer from General Fund | Change due to pay plan updates                   | 10,816          | 10,150 | 20,966     |
| 22-31-10       | Property Taxes             | Increase from certified rate calculation         | 321,097         | 1,608  | 322,705    |
| 22-39-90       | PY Carryover Budget        | Increase for additional books & materials budget | -               | 10,000 | 10,000     |
| Total Revenues |                            |                                                  |                 | 21,758 |            |

Library Fund Expenditures

|                    |                          |                                           | Previous Amount | Change  | New Amount |
|--------------------|--------------------------|-------------------------------------------|-----------------|---------|------------|
| 22-43-11           | Salaries/Wages Full-Time | Change due to pay plan updates            | 104,881         | 10,459  | 115,340    |
| 22-43-13           | Employee Benefits        | Change due to pay plan updates            | 54,594          | 2,301   | 56,895     |
| 22-43-14           | Salaries/Wages Part-Time | Change due to pay plan updates            | 160,460         | (1,002) | 159,458    |
| 22-43-23           | Books & Materials        | Increase for additional books & materials | 45,000          | 10,000  | 55,000     |
| Total Expenditures |                          |                                           |                 | 21,758  |            |
| Total Library Fund |                          |                                           |                 | -       |            |



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Building & Development Fund:

Building & Development Fund Revenues

|          |                       |                                |                        |                     |                   |
|----------|-----------------------|--------------------------------|------------------------|---------------------|-------------------|
| 24-39-90 | PY Carryover Budgeted | Change due to pay plan updates | <u>Previous Amount</u> | <u>Change</u>       | <u>New Amount</u> |
|          |                       |                                | 188,838                | 1,522               | 190,360           |
|          |                       | <b>Total Revenues</b>          |                        | <u><b>1,522</b></u> |                   |

Building & Development Fund Expenditures

|          |                                                |                                              |                        |                     |                   |
|----------|------------------------------------------------|----------------------------------------------|------------------------|---------------------|-------------------|
| 24-52-11 | Planning & Zoning - Salaries/Wages Full-Time   | Change due to pay plan updates               | <u>Previous Amount</u> | <u>Change</u>       | <u>New Amount</u> |
| 24-52-13 | Planning & Zoning - Employee Benefits          | Change due to pay plan updates               | 164,811                | 2,259               | 167,070           |
| 24-52-14 | Planning & Zoning - Salaries/Wages Part-Time   | Change due to pay plan updates               | 76,248                 | 482                 | 76,730            |
| 24-58-11 | Building Inspection - Salaries/Wages Full-Time | Change due to pay plan updates               | 16,476                 | (212)               | 16,264            |
| 24-58-13 | Building Inspection - Employee Benefits        | Change due to pay plan updates               | 207,388                | (1,725)             | 205,663           |
| 24-59-11 | Allocated Salaries/Wages Full-Time             | Change due to pay plan updates               | 115,052                | (395)               | 114,657           |
| 24-59-13 | Allocated Employee Benefits                    | Change due to pay plan updates               | 203,354                | 1,171               | 204,525           |
| 24-59-14 | Allocated Wages/Salaries Part-Time             | Change due to pay plan updates               | 71,826                 | (4)                 | 71,822            |
|          |                                                | <b>Total Expenditures</b>                    | 4,681                  | <u>(54)</u>         | 4,627             |
|          |                                                |                                              |                        | <u><b>1,522</b></u> |                   |
|          |                                                | <b>Total Building &amp; Development Fund</b> |                        | <u><u>-</u></u>     |                   |

Changes from 5/6/25 Tentative Version to 6/17/25 Final Version

Roads Capital Improvement Fund:

| Roads Capital Improvement Fund Revenues     |                            |                                             | Previous Amount | Change    | New Amount |
|---------------------------------------------|----------------------------|---------------------------------------------|-----------------|-----------|------------|
| 41-30-90                                    | Transfer from General Fund | Decrease to 10400 & 6000 W ped improvements | 750,000         | (120,000) | 630,000    |
| Total Revenues                              |                            |                                             |                 | (120,000) |            |
| Roads Capital Improvement Fund Expenditures |                            |                                             | Previous Amount | Change    | New Amount |
| 41-40-70                                    | Capital Road Projects      | Decrease to 10400 & 6000 W ped improvements | 550,000         | (120,000) | 430,000    |
| Total Expenditures                          |                            |                                             |                 | (120,000) |            |
| Total Roads Capital Improvement Fund        |                            |                                             |                 | -         |            |

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Building Capital Improvement Fund:

| Building Capital Improvement Fund Revenues     |                       |                                    | Previous Amount | Change  | New Amount |
|------------------------------------------------|-----------------------|------------------------------------|-----------------|---------|------------|
| 42-39-90                                       | PY Carryover Budgeted | Increase for fire station driveway | 325,852         | 144,621 | 470,473    |
| Total Revenues                                 |                       |                                    |                 | 144,621 |            |
| Building Capital Improvement Fund Expenditures |                       |                                    | Previous Amount | Change  | New Amount |
| 42-40-65                                       | Building Improvements | Increase for fire station driveway | -               | 144,621 | 144,621    |
| Total Expenditures                             |                       |                                    |                 | 144,621 |            |
| Total Building Capital Improvement Fund        |                       |                                    |                 | -       |            |

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Sewer Fund:

Sewer Fund Revenues

|                |                       |                                               | Previous Amount | Change         | New Amount |
|----------------|-----------------------|-----------------------------------------------|-----------------|----------------|------------|
| 52-38-10       | Interest Earnings     | Decreased from updated expected fund balance  | 148,255         | (10,688)       | 137,567    |
| 52-38-95       | PY Carryover Budgeted | Added Dry Creek lift station from FY25 budget | -               | 253,000        | 253,000    |
| Total Revenues |                       |                                               |                 | <u>242,312</u> |            |

Sewer Fund Expenditures

|                    |                                  |                                               | Previous Amount | Change         | New Amount |
|--------------------|----------------------------------|-----------------------------------------------|-----------------|----------------|------------|
| 52-40-11           | Salaries/Wages Full-Time         | Change due to pay plan updates                | 165,112         | 2,192          | 167,304    |
| 52-40-13           | Employee Benefits                | Change due to pay plan updates                | 88,300          | 559            | 88,859     |
| 52-40-14           | Salaries/Wages Part-Time         | Change due to pay plan updates                | 15,223          | 594            | 15,817     |
| 52-40-87           | Saving for Cap Asset Replacement | Decreased to balance current year budget      | 363,620         | (17,033)       | 346,587    |
| 52-40-73           | Capital Expenses/Projects        | Added Dry Creek lift station from FY25 budget | 260,000         | 256,000        | 516,000    |
| Total Expenditures |                                  |                                               |                 | <u>242,312</u> |            |
| Total Sewer Fund   |                                  |                                               |                 | <u>-</u>       |            |

Changes from 5/6/25 Tentative Version to 6/17/25 Final Version

Pressurized Irrigation Fund:

Pressurized Irrigation Fund Revenues

| Previous Amount | Change | New Amount |
|-----------------|--------|------------|
|                 |        | -          |
|                 | -      |            |

Total Revenues

Pressurized Irrigation Fund Expenditures

| Pressurized Irrigation Fund Expenditures |                                  |                                          | Previous Amount | Change   | New Amount |
|------------------------------------------|----------------------------------|------------------------------------------|-----------------|----------|------------|
| 53-40-11                                 | Salaries/Wages Full-Time         | Corrected PI positions, pay plan updates | 282,460         | (38,822) | 243,638    |
| 53-40-13                                 | Employee Benefits                | Corrected PI positions, pay plan updates | 160,907         | (31,641) | 129,266    |
| 53-40-15                                 | Salaries/Wages Part-Time         | Change due to pay plan updates           | 15,223          | 594      | 15,817     |
| 53-40-87                                 | Saving for Cap Asset Replacement | Corrected PI positions, pay plan updates | 55,910          | 69,869   | 125,779    |
| Total Expenditures                       |                                  |                                          |                 | -        |            |
| Total Pressurized Irrigation Fund        |                                  |                                          |                 | -        |            |

Changes from 5/6/25 Tentative Version to 6/17/25 Final Version

Storm Sewer Fund:

Storm Sewer Fund Revenues

|          |                       |                                | Previous Amount | Change       | New Amount |
|----------|-----------------------|--------------------------------|-----------------|--------------|------------|
| 54-38-95 | PY Carryover Budgeted | Change due to pay plan updates | 192,549         | 2,259        | 194,808    |
|          |                       | <b>Total Revenues</b>          |                 | <b>2,259</b> |            |

Storm Sewer Fund Expenditures

|          |                          |                                | Previous Amount | Change       | New Amount |
|----------|--------------------------|--------------------------------|-----------------|--------------|------------|
| 54-40-11 | Salaries/Wages Full-Time | Change due to pay plan updates | 155,079         | 2,528        | 157,607    |
| 54-40-13 | Employee Benefits        | Change due to pay plan updates | 84,411          | 510          | 84,921     |
| 54-40-14 | Salaries/Wages Part-Time | Change due to pay plan updates | 62,356          | (779)        | 61,577     |
|          |                          | <b>Total Expenditures</b>      |                 | <b>2,259</b> |            |
|          |                          | <b>Total Storm Sewer Fund</b>  |                 | <b>-</b>     |            |

Changes from 5/6/25 Tentative Version to 6/17/25 Final Version

Culinary Water Fund:

Culinary Water Fund Revenues

|          |               |                       | Previous Amount | Change             | New Amount |
|----------|---------------|-----------------------|-----------------|--------------------|------------|
| 55-38-90 | Grant Revenue | Removed state grant   | 1,000,000       | (1,000,000)        | -          |
|          |               | <b>Total Revenues</b> |                 | <b>(1,000,000)</b> |            |

Culinary Water Fund Expenditures

|          |                                  |                                              | Previous Amount | Change             | New Amount |
|----------|----------------------------------|----------------------------------------------|-----------------|--------------------|------------|
| 55-40-11 | Salaries/Wages Full-Time         | Corrected Water positions, pay plan updates  | 294,092         | (5,575)            | 288,517    |
| 55-40-13 | Employee Benefits                | Corrected Water positions, pay plan updates  | 149,882         | (5,261)            | 144,621    |
| 55-40-15 | Salaries/Wages Part-Time         | Change due to pay plan updates               | 33,616          | 412                | 34,028     |
| 55-40-87 | Saving for Cap Asset Replacement | Change for MXU project and personnel updates | 482,765         | (249,576)          | 233,189    |
| 55-40-55 | Water Meter Purchases            | Added MXU replacement project                | 110,000         | 260,000            | 370,000    |
| 55-40-78 | Grants Capital Outlay            | Removed state grant                          | 1,000,000       | (1,000,000)        | -          |
|          |                                  | <b>Total Expenditures</b>                    |                 | <b>(1,000,000)</b> |            |
|          |                                  |                                              |                 |                    |            |
|          |                                  | <b>Total Culinary Water Fund</b>             |                 | <b>-</b>           |            |

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Utility Transportation Fund:

| Utility Transportation Fund Revenues     |                          |                                | Previous Amount | Change | New Amount |
|------------------------------------------|--------------------------|--------------------------------|-----------------|--------|------------|
| 56-38-95                                 | PY Carryover Budgeted    | Change due to pay plan updates | 12,217          | 498    | 12,715     |
| Total Revenues                           |                          |                                |                 | 498    |            |
| Utility Transportation Fund Expenditures |                          |                                | Previous Amount | Change | New Amount |
| 56-40-11                                 | Salaries/Wages Full-Time | Change due to pay plan updates | 79,476          | 398    | 79,874     |
| 56-40-13                                 | Employee Benefits        | Change due to pay plan updates | 41,700          | 100    | 41,800     |
| Total Expenditures                       |                          |                                |                 | 498    |            |
| Total Utility Transportation Fund        |                          |                                |                 | -      |            |