



**Tremont City Corporation
City Council Meeting
June 20, 2023
Meeting to be held at
102 South Tremont Street
Tremont, Utah**

CITY COUNCIL WORKSHOP AGENDA

6:00 p.m.

1. Review of the agenda items identified on 7:00 p.m. City Council Agenda
2. **CLOSED SESSIONS:**
 - a. *Strategy session to discuss the purchase of real property when public discussion of the transaction would disclose the appraisal or estimated value of the property under consideration or prevent the public body from completing the transaction on the best possible terms; and/or*
 - b. *Strategy session to discuss the character, professional competence or physical or mental health of an individual; and/or*
 - c. *Strategy sessions to discuss pending or reasonably imminent litigation; and/or*
 - d. *Discussions regarding security personnel, devices or systems*

CITY COUNCIL MEETING AGENDA

7:00 p.m.

1. Opening Ceremony
2. Introduction of guests
3. Declaration of Conflict of Interest
4. Approval of agenda
5. Approval of minutes – May 16, 2023
6. Public comments: This is an opportunity to address the City Council regarding your concerns or ideas. (Please keep your comments to under 5 minutes.)

7. Presentations:
 - a. On the Tentative Budget for Fiscal Year 2023-2024 Budget, which proposes a property tax increase primarily to fund added personnel in the Police Department and Planning Department

8. Public Hearings (Please keep your comments to under 5 minutes):
 - a. To consider adopting the Tentative Budget, which proposes a property tax increase primarily to fund added personnel in the Police Department and Planning Department; the Tentative Budget is entitled “The Tremonton City Annual Implementation Budget 2023-2024 (General Fund, Capital Fund(s), Enterprise Fund(s), and Special Fund(s))”, for the period commencing July 1, 2023, and ending June 30, 2024
 - b. To consider amending the Annual Budget entitled “The Tremonton City Annual Implementation Budget 2022-2023 (General Fund, Capital Fund(s), Enterprise Fund(s), and Special Fund(s))”, for the period commencing July 1, 2022, and ending June 30, 2023

9. New Council Business:
 - a. Discussion and consideration notifying the Box Elder County Auditor and the State Tax Commission of Tremonton City’s intent to propose a property tax increase and propose a property tax rate that exceeds the Box Elder County Auditor’s Certified Tax Rate for the 2023 tax year, the proposed property tax increase will fund added personnel in the Police Department and Planning Department
 - b. Discussion and consideration of adopting Resolution No. 23-34 approving a Tentative Budget, which proposes a property tax increase primarily to fund added personnel in the Police Department and Planning Department; the Tentative Budget is entitled “The Tremonton Annual Implementation Budget 2023-2024 (General Fund, Capital Fund(s), Enterprise Fund(s) and Special Fund(s))” for the period commencing July 1, 2023, and ending June 30, 2024
 - c. Discussion and consideration of adopting Resolution No. 23-35 amending the budget entitled “The Tremonton City Annual Implementation Budget 2022- 2023 (General Fund, Capital Fund(s), Enterprise Fund(s), and Special Fund(s)),” for the period commencing July 1, 2022, and ending June 30, 2023
 - d. Discussion and consideration of approving Resolution No. 23-36 authorizing the write-off of uncollectible accounts receivable for ambulance billings for FY 2023 in Fund 28 Fire Department
 - e. Discussion and consideration of adopting Resolution No. 23-37 authorizing the write-off of uncollectible accounts receivable for utility services in the Enterprise Funds and fire truck clean-up in the Fire Fund for FY 2023
 - f. Discussion and consideration of approving Resolution No. 23-38 awarding a bid to Ormond Construction to construct the Central Canal Secondary Water Equalization Basin
 - g. Discussion and consideration of approving Resolution No. 23-39 adopting the revised Tremonton City Compensation and Classification Plan
 - h. Discussion and consideration of approving Resolution No. 23-40 accepting the Rural Violent Crime Reduction Initiative (RVCRI) grant

10. Calendar Items and Previous Assignment
 - a. Review of calendar
 - b. Unfinished Business/Action Items
 - c. Branding Implementation update
 1. Ordered Street Furniture with City brand

11. Reports & Comments:
 - a. City Administration Reports and Comments
 - b. Development Review Committee Report and Comments
 - c. City Department Head Reports and Comments
 - d. Council Reports and Comments

12. **CLOSED SESSIONS:**
 - a. *Strategy session to discuss the purchase of real property when public discussion of the transaction would disclose the appraisal or estimated value of the property under consideration or prevent the public body from completing the transaction on the best possible terms; and/or*
 - b. *Strategy session to discuss the character, professional competence or physical or mental health of an individual; and/or*
 - c. *Strategy sessions to discuss pending or reasonably imminent litigation; and/or*
 - d. *Discussions regarding security personnel, devices or systems*

13. Adjournment

Anchor location for Electronic Meeting by Telephone Device. With the adoption of Ordinance No. 13-04, the Council may participate per Electronic Meeting Rules. Please make arrangements in advance.

Persons with disabilities needing special assistance to participate in this meeting should contact Linsey Nessen no later than 48 hours prior to the meeting.

Notice was posted June 16, 2023 a date not less than 24 hours prior to the date and time of the meeting and remained so posted until after said meeting. A copy of the agenda was delivered to The Leader (Newspaper) on June 16, 2023.

Linsey Nessen, CITY RECORDER

Fiscal Year 2023-2024 Budget Discussion Governmental Funds & Enterprise Funds



Presented June 20, 2023

Fiscal Year 2023-2024 Budget Discussion

Noteworthy Items Included in Tentative Budget

- 5 Additional positions within the Police Department
 - 3 Officers, 1 Sergeant, 1 Civilian Staff
- City Planner Position
- 7.2% COLA for all current, contracted, and appointed employees
- Health Insurance Renewal came in at a 1.46% decrease
- Budgeted transfers to future capital projects, equipment, and roads
- Midland Square Upgrades
- New Fire Truck
- Chip seal roads project - Pulverize and Repave 1000 W from Main St. to Autoliv
- ROW construction easements for 1000 North from 2300 W to 2660 W
- ASR Water Project
- Service Area 4 Secondary Water
- WWTP Aeration basin and outfall effluent line upsize



Proposed Property Tax Increase

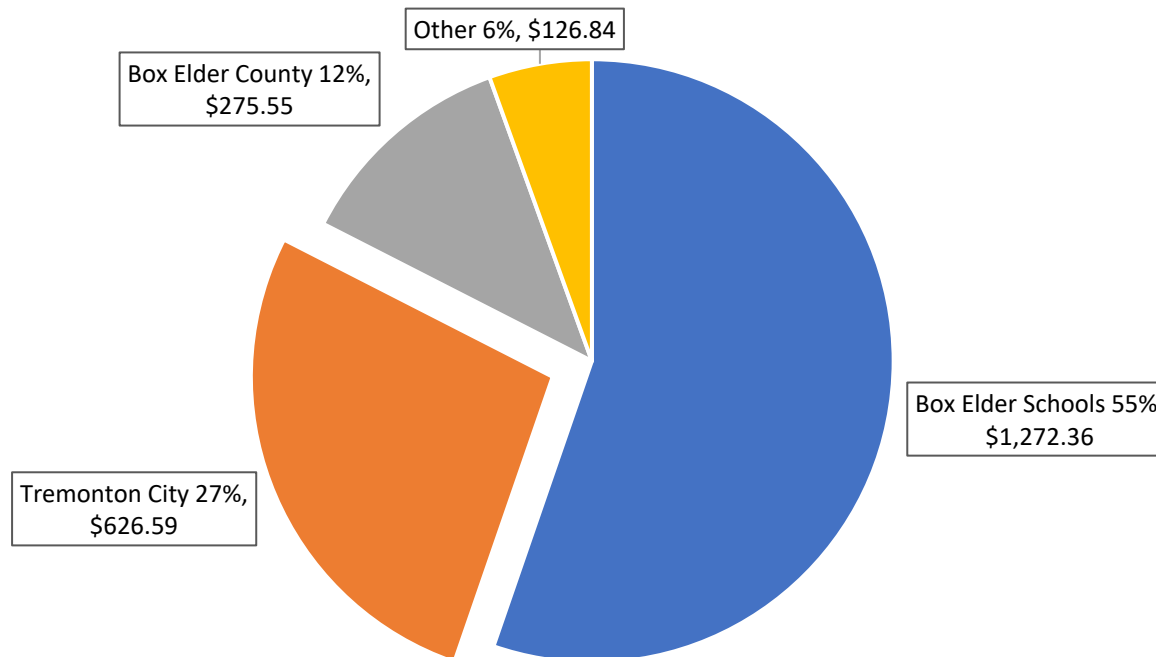
- 1 Sergeant Position
- 3 Officer Positions
- 1 Civilian Position
- Ongoing Equipment, Fuel, and Building Upgrades for 5 Positions
 - Total = \$887,909
- Senior Planner
 - Replace Planning and Zoning portion of Steve Bench's job
 - Total = \$133,000
 - \$1,020,909 ongoing revenue from a property tax increase.



What is the City asking for?

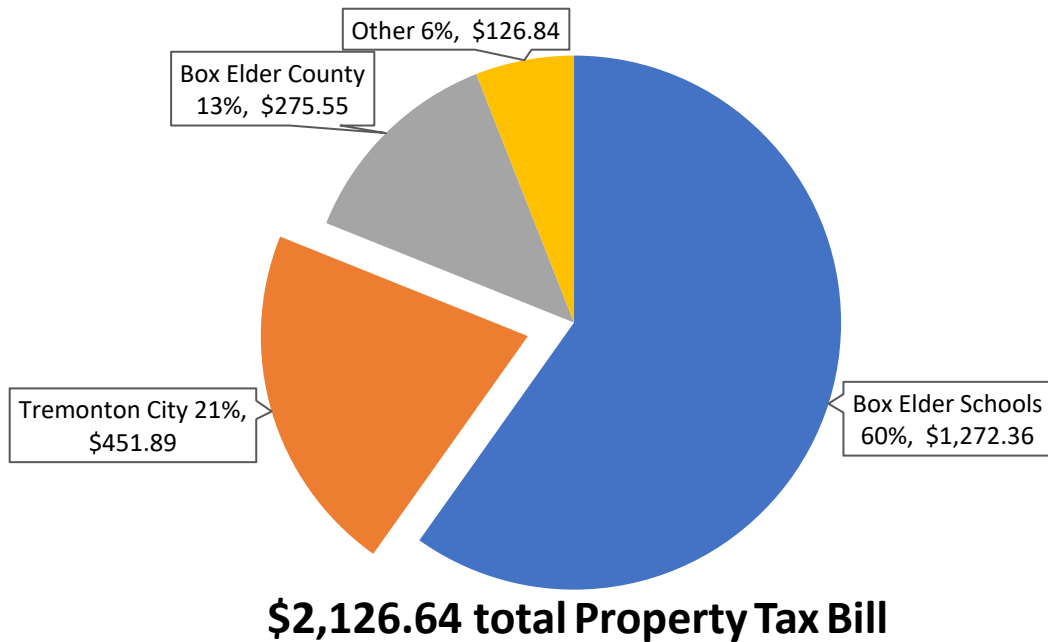
- 50.2% On the CITY portion of the Property Tax
 - Tremonton City's portion would go from 21% to 27% of the total property tax bill.

2023 Property Taxes on a \$375,000 Home with a 50.2% increase to Tremonton City's portion

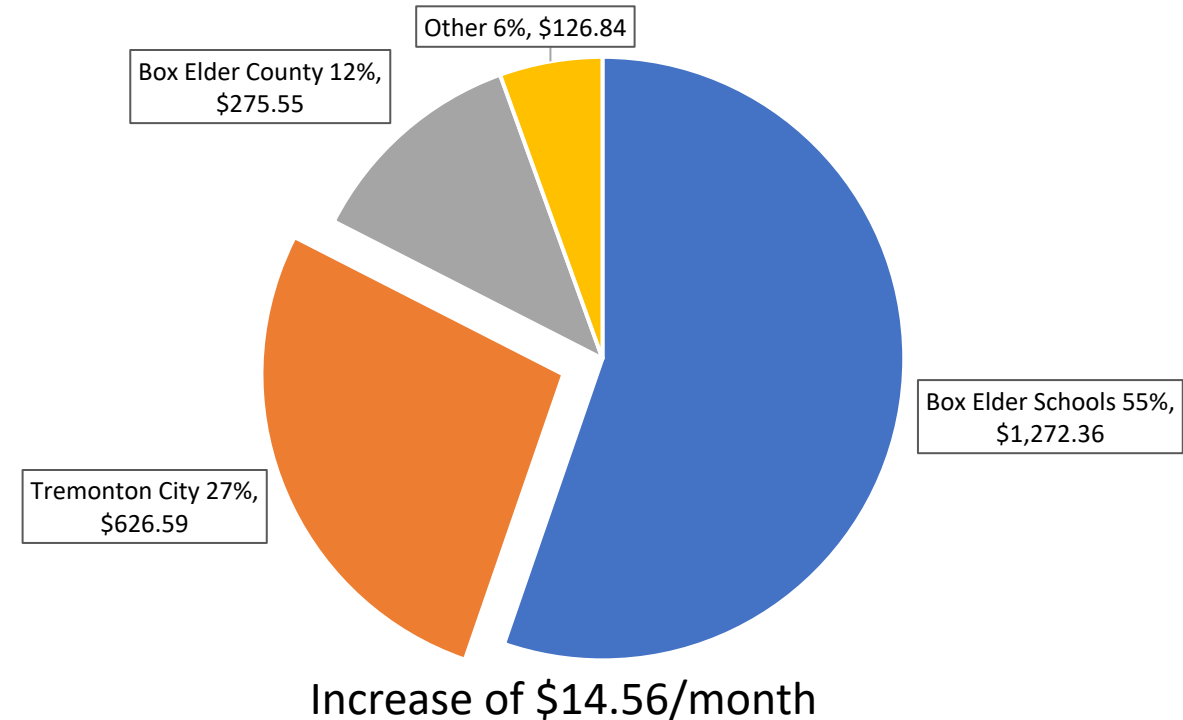


Fiscal Year 2023-2024 Budget Discussion

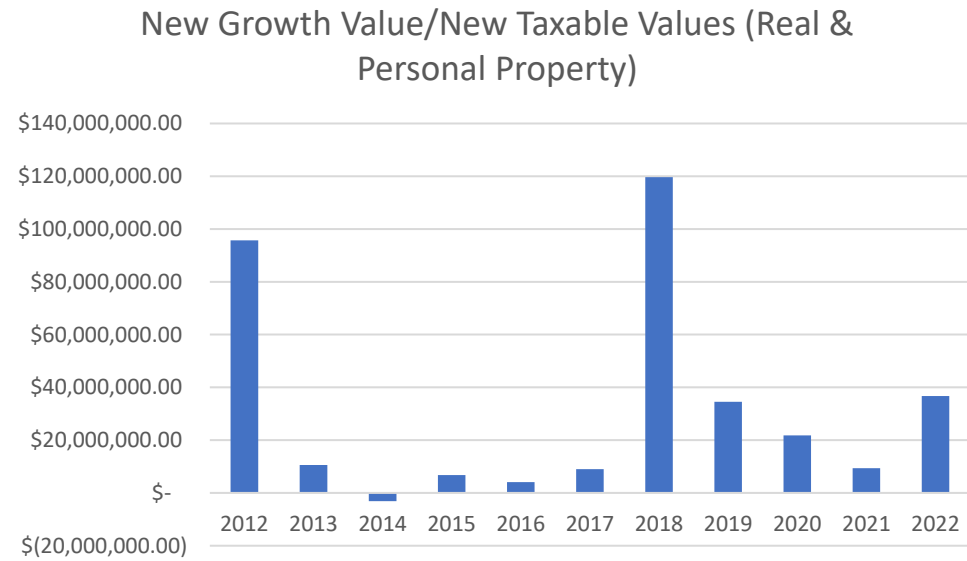
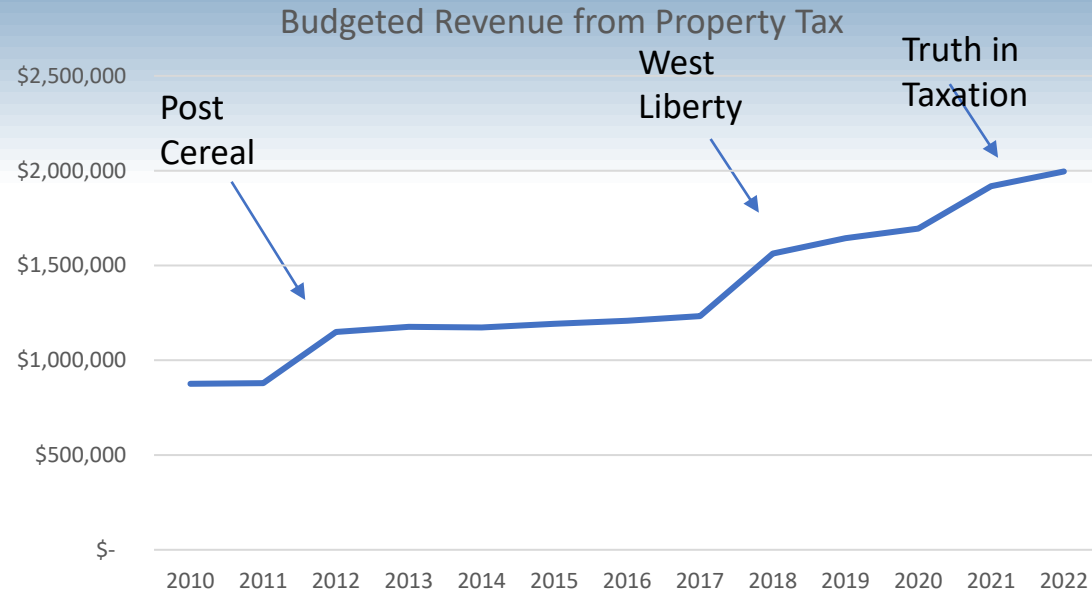
2022 Property Taxes on a \$375,000 Home - Actual



2023 Property Taxes on a \$375,000 Home with a 50.2% increase to Tremonton City's portion



***50.2% increase to Tremonton City's portion equals an 8% increase to the resident's total tax bill**



Property Tax Principles

- Property Tax does not increase with inflation
- If property values increase the certified tax rate will decrease to generate the same amount of revenue for the City, plus new growth (This year's new growth is \$37,842)
 - There could be a tax shift where one property owner pays more and another property owner pays less
 - Property is reappraised for a higher value
 - Could occur as personal property is depreciated
- In 2022, Tremonton City's portion of property tax was 21% of the total Property Tax Bill
- The process to increase taxes is through a Truth in Taxation
- There is tax relief and tax exemption



Property Taxes

Data Entry (Auditor)	Auditor's Certified Rate Approved	Data Entry (Entity)	Proposed Rates Entity Approved	Proposed Rates County Approved	Proposed Rates USTC Approved *OK to Print*	Final Tax Rates USTC Approved	Rates Finalized
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Save

Approve

Proposed Tax Rate Value: \$ 1,005,601,142
 Budgeted Revenue / Proposed Tax Rate Value = Proposed Tax Rate

(1) Budget Code	(2) Budget Name	(6) Maximum By Law	(7) Calculated Certified Tax Rate	(8) Auditor's Certified Tax Rate	(9) Auditor's Certified Rate Revenue	(10) Proposed Tax Rate	(11) Budgeted Revenue	(12) Final Tax Rate	(13) Final Budgeted Revenue
10	General Operations	.007	0.001970	0.001970	1,981,034	0.002985	3,001,943	0.000000	0
30	Library	0.001	0.000053	0.000053	53,297	0.000053	53,297	0.000053	53,297
190	Discharge of Judgement	Sufficient			0				
Total Tax Rate			0.002023	0.002023	2,034,331	0.003038	\$3,055,240	0.000000	

Box Elder County Auditor's Certified Tax Rate and Revenue (in red box)

Tremonton City Proposed Tax Rate and Revenue (in green box)



**NOTICE OF PROPOSED TAX INCREASE
TOOELE CITY**

The TOOELE CITY is proposing to increase its property tax revenue.

- The TOOELE CITY tax on a \$400,000 residence would increase from \$483.56 to \$491.26, which is \$7.70 per year.

- The TOOELE CITY tax on a \$400,000 business would increase from \$879.20 to \$893.20, which is \$14.00 per year.

- If the proposed budget is approved, TOOELE CITY would increase its property tax budgeted revenue by 1.61% above last year's property tax budgeted revenue excluding eligible new growth.

All concerned citizens are invited to a public hearing on the tax increase.

PUBLIC HEARING

Date/Time: 8/4/2023 6:00 pm

Location: Tooele City Hall Conference Room 1
90 N Main St
Tooele

To obtain more information regarding the tax increase, citizens may contact TOOELE CITY at 385-555-5555.

Tax Rate Increase Advertisement Requirements

Instructions for newspaper publication:

- The advertisement shall be no less than 1/4 page in size
- The type used shall be no less than 18 point
- A 1/4 inch border shall surround the advertisement
- The advertisement may not be placed in that portion of the newspaper where legal notices and classified advertisements appear

Instructions for the taxing entity:

- The advertisement shall be published in:

- 1) a newspaper or combination of newspapers of general circulation in the taxing entity
- 2) Electronically in accordance with Section 45-1-101: on a website established by the collective efforts of Utah newspapers www.utahlegals.com
- 3) On the Utah Public Notice Website created in Section 63F-1-701 www.utah.gov/pmn/index.html

- It is the legislative intent that whenever possible the advertisement should appear in a newspaper that is published at least one day per week
- The newspaper or combination of newspapers selected shall be of general interest and readership in the taxing entity and not of limited subject matter
- The advertisement shall run once each week for two weeks preceding the hearing.
- If the taxing entity is in a county that is required to publish a list (59-20919.2), the taxing entity is only required to published one advertisement, one week before the public hearing
- The advertisement shall state that the taxing entity will meet on a certain day, time, and place fixed in the advertisement. The exact wording for the advertisement can be found in 59-2-919
- The scheduled hearing shall not be held less than ten (10) days after the mailing of the "Notice of Property Valuation and Tax Change" by the county auditor
- The scheduled meeting on the proposed tax increase may coincide with the hearing on the proposed budget
- The scheduled meeting shall begin at or after 6:00 P.M.

Advertisement Requirements

Must be published *two weeks* before the public hearing in all the following places:

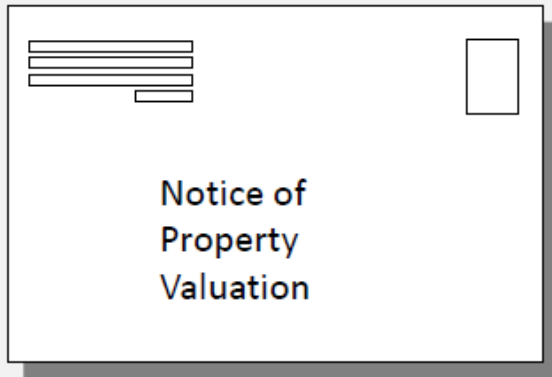
§63G-28-102

- In the newspaper
- On Utahlegals.com
 - Most newspapers will post this information when you place the newspaper ad.
- Public Notice Website
<http://www.utah.gov/pmnl/index.html>
- County website
 - AND Taxing entity website (if available)
- In a physical public location near the area where taxpayers are likely to see the notice

Public Hearing

- Hearing must be at least 10 or more days after the July “Notice of Property Valuation & Tax Changes” is sent out by the county.

(Notice should be sent out no later than July 22nd)



→ 10 days →



- Hearing must begin at or after 6:00 p.m.
- Adopting the budget and adopting the final tax rate may be on the same date. However, the action to adopt the budget must be **after** the public hearing on the property tax increase.

Property Taxes

City	Property Tax increases since 1997	Average increase
Bear River City	5	19%
Brigham City	7	21%
Deweyville Town	1	66%
Elwood Town	3	41%
Garland City	2	22%
Howell City	2	25%
Mantua Town	4	31%
Perry City	6	23%
Tremonton City	1	12%
Willard City	2	40%

City	2022 Percent Increase	2022 Additional Revenue
Perry City	18%	\$164,000
Brigham City	17%	\$398,000
Garland City	20%	\$92,000
Willard City	16%	\$32,000



ADMINISTRATIVE MEMORANDUM

TO: Mayor and City Council/RDA Chair and RDA Board members

FROM: Shawn Warnke, City Manager; Marc Christensen, Assistant City Manager; Linsey Nessen, City Recorder; and Cynthia Nelson, Deputy City Recorder

DATE: June 20, 2023

SUBJECT: Tentative Budget Message FY 2024

- Discussion and consideration of adopting Resolution No. 23-34 adopting the Tentative Budget, with a proposed property tax increase primarily to fund added personnel in the Police Department and Planning Department; the Tentative Budget is entitled "The Tremonton Annual Implementation Budget 2023-2024 (General Fund, Capital Fund(s), Enterprise Fund(s) and Special Fund(s))" for the period commencing July 1, 2023, and ending June 30th, 2024
- Discussion and consideration of adopting Resolution No. RDA 23-09 adopting the Final Budget entitled "The Redevelopment Agency of Tremonton City Annual Implementation Budget 2023- 2024 for RDA District #2 Fund – Downtown and Tremonton West Liberty Foods EDA 172" for the fiscal year commencing July 1, 2023, and ending June 30, 2024

Preface

This budget message is prepared to comply with the statutory budget message requirements in Utah Code 10-6-111(2) (b). Additionally, City staff is available to meet as requested to review and discuss the budget contents.

As you know, the budgeting process is the best estimate of revenues and expenses. To the best of our ability, Tremonton City staff believes that the Budget represents what is reasonably anticipated for revenues and expenses; however, many variables can affect the Budget during the upcoming fiscal year. The Budget also sets spending maximums for the funds and accounts. The Department Heads' responsibility is to execute the Budget to the best of their ability within appropriation limits set by the City Council, barring unforeseen events.

As described in further detail in 10-31-100 General Property Tax, of Section 10- General Fund of this memo, the City is proposing a property tax increase. Utah Code 59-2-919 (4) allows a city to increase the County Auditor's Certified Tax Rate to increase property tax if the City follows a procedural process contained in Utah Code that is commonly called Truth in Taxation. The Truth in Taxation provides public notices and a public hearing before the City's combined Proposed Tax Rate can be enacted.

Public Hearings

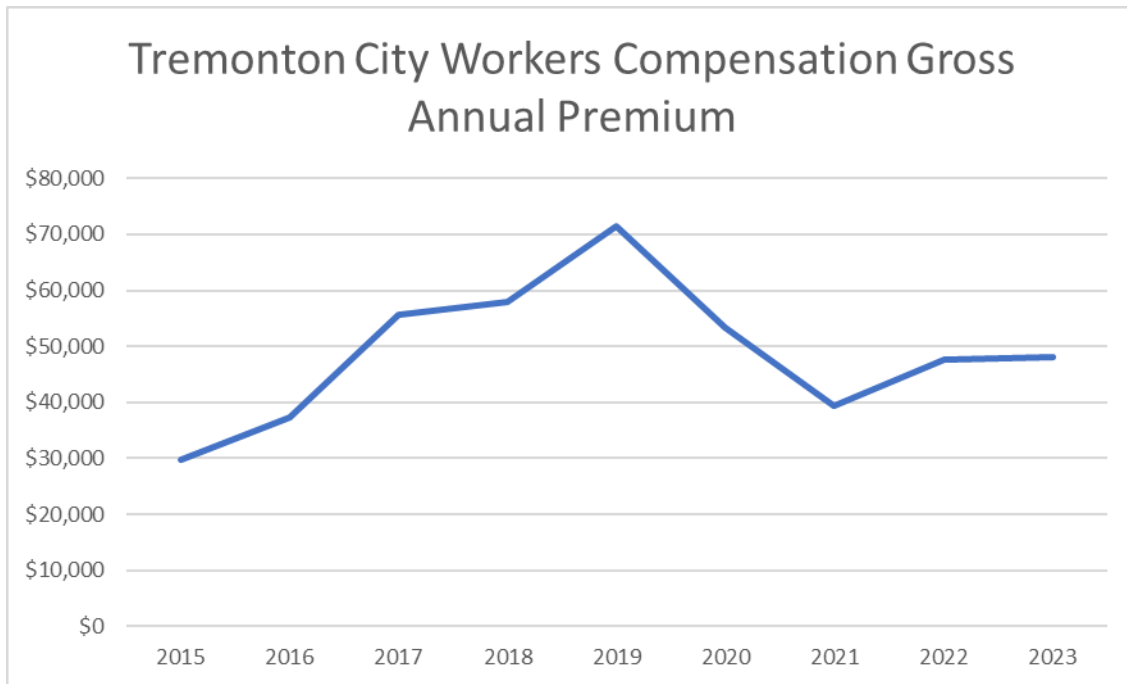
The public hearing for the Tentative Budget was held on May 2, 2023, and the Tentative Budget, which proposes a property tax increase primarily to fund added personnel in the Police Department and Planning Department will be held on June 20, 2023.

Budget Overview- All Funds

Notable Items All Funds. Several significant items that are included throughout all of the Funds of the Budget are as follows:

- *COLA & Merit.* A 7.2% cost of living adjustment (COLA) and 0% Merit has been inputted into the Budget. This cost of living adjustment would be for all employees. Please see the section below entitled COLA and Merit Increases for an additional explanation of this expense. The proposed 7.2% cost of living adjustment (COLA) and 0% Merit increase would have a budget impact in FY 2023 of \$269,000 in General Governmental Funds, and \$69,400 in Enterprise Funds for a total of \$363,400 on wages and benefits.

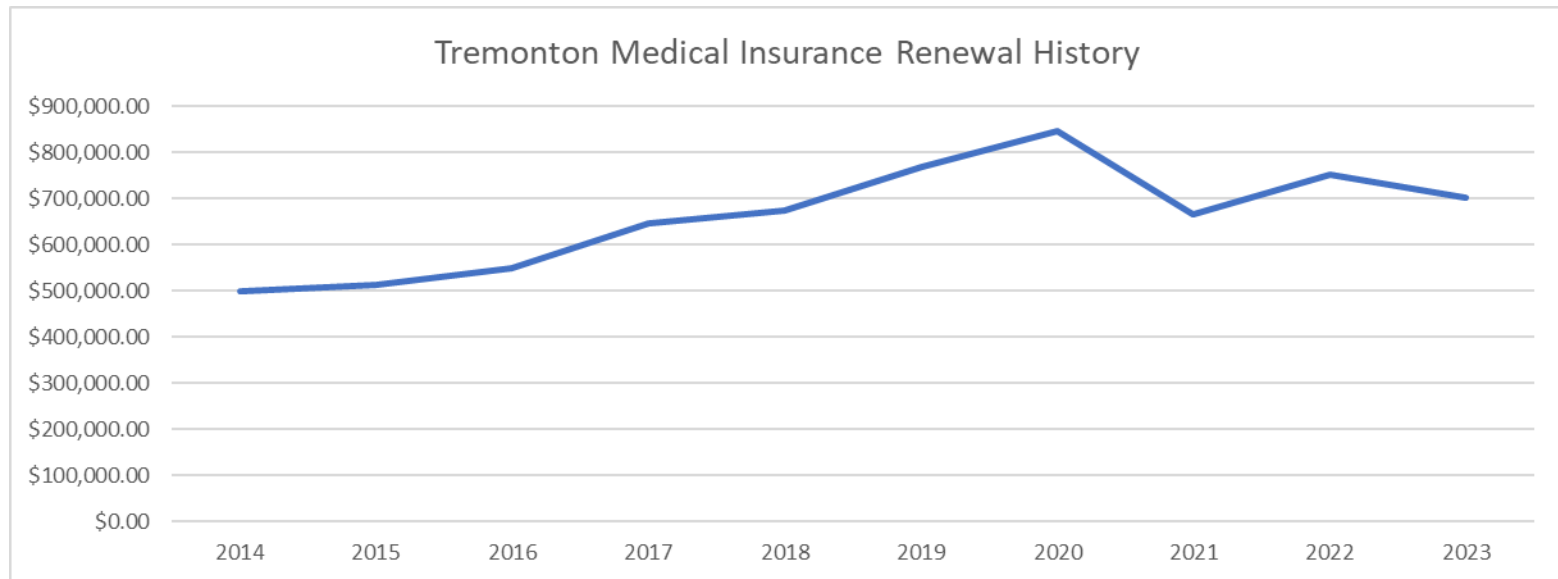
- *Utah Retirement System.* The City has received the Utah Retirement System’s final contribution rates for FY 2024. These rates remain the same as the FY 2023 contribution rates.
- *Insurance Premiums.* The City received its renewal quotes for property, auto physical damage, liability, and workers’ compensation for the Utah Local Government Trust. Tremonton City’s property premium for FY 2024 is \$28,034 (which is a 5% increase from last FY), and the auto physical damage premium is \$24,615 (which is a 1% increase from last FY). The liability premium increased 9% from FY 2023, being \$74,560 which is largely contributed to the increased amount of payroll expenses. The workers’ compensation premiums increased by 1%, which equated to a \$450 increase, with the new premium being \$48,159. The workers’ compensation premiums are largely equated to claims filed, and the City has made a concerted effort to reduce claims paid through safety incentives and training. Because of some large claims that happened in the current claim period, the workers’ compensation premium is expected to increase dramatically in FY25.



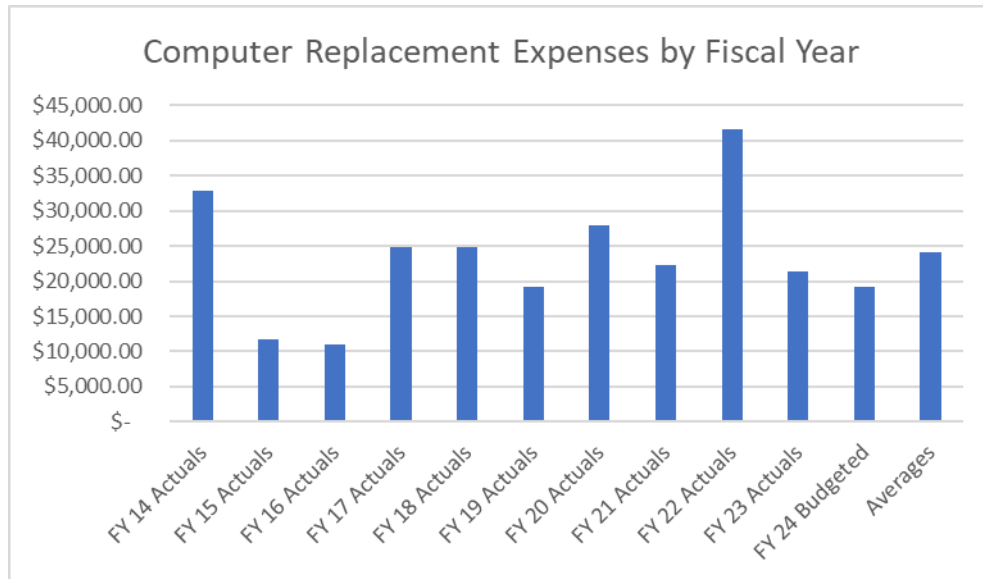
- *Health Insurance.* For FY 24, the City received a 1.46% decrease, which equaled a savings of \$9,716. Typically, the trend for increases in health insurance is approximately an 8% increase. The 1.46% decrease is partly attributed to changes in the plan design made by the insurance carrier (Select Health) as part of the small group offering. It is worth noting that Tremonton City’s insurance premium renewal is based upon the collective performance of the small group insurance pool, and not on the City’s claim history during FY 2023.

Tremonton City Medical Insurance Renewal History

Plan Year	Carrier	Percentage Increase/Decrease	Annual Premium	Enrolled	Health Benefit Stipend	Enrolled	Total Annual Premiums & Stipends	Notes
2011-2013	Altius							
2014	Selecthealth	.51% Decrease	\$498,648.00	38	N/A	N/A	\$498,648.00	Switched to SelectHealth, Altius' renewal was a 17.22%
2015	Selecthealth	9.43% Increase	\$513,832.20	42	N/A	N/A	\$513,832.20	Added High Deductible Health Plan
2016	Cigna	6.93% Increase	\$549,452.64	42	N/A	N/A	\$549,452.64	Switched to Cigna, SelectHealth's renewal was 21.67%
2017	Cigna	9.56% Increase	\$646,288.80	42	N/A	N/A	\$646,288.80	Original renewal was a 16.82%, alternate option was chosen
2018	Cigna	11% Increase	\$675,498.12	40	N/A	N/A	\$675,498.12	Original renewal was a 17.03%
2019	Cigna	10.40% Increase	\$770,074.92	42	N/A	N/A	\$770,074.92	Original renewal was a 24.10%, alternate option was chosen
2020	Cigna	8.96% Increase	\$845,348.28	42	N/A	N/A	\$845,348.28	Original renewal was a 24.14%, alternate option was chosen
2021	Selecthealth	20% Decrease	\$605,256.00	44	\$ 61,717.00	5	\$666,973.00	Switched to Select Health, Cigna's original renewal was a 27%, City also switched to a Community Rated Product, which required the City Council to receive insurance through the Health Marketplace or Medicare depending upon upon age with the City paying a Health Benefit Stipened to Mayor and City Council
2022	Selecthealth	3.08% Increase	\$689,594.00	46	\$ 63,237.12	5	\$752,831.12	Original renewal was 3.08% increase which was accepted
2023	Selecthealth	1.64% Decrease	\$655,399.00	43	\$ 45,600.00	5	\$700,999.00	Original renewal was 1.46% decrease which was accepted

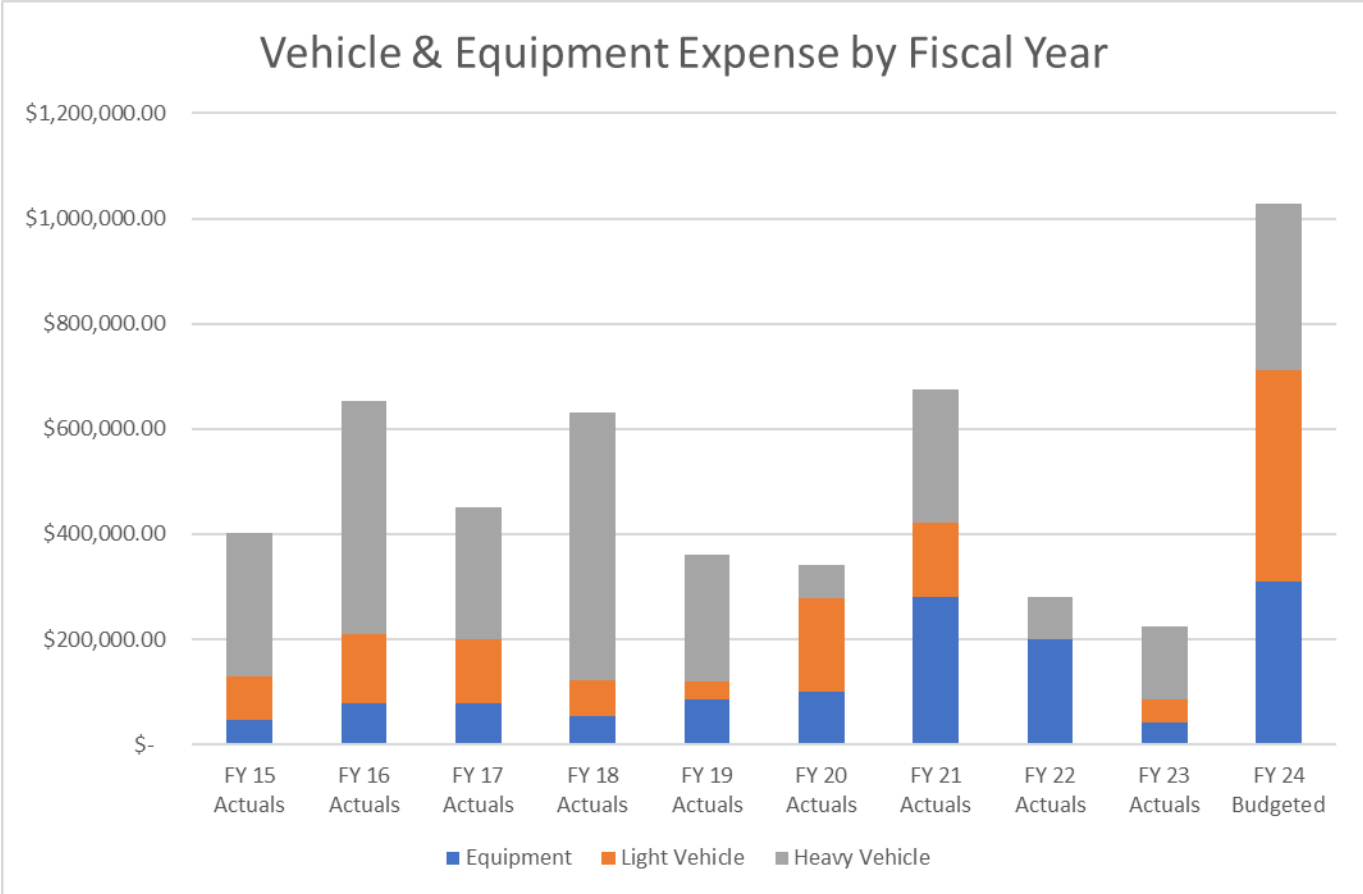


- Computer Replacements.* The City budgets for replacing computers that are over four years old. In the past, the City has not equalized the replacement cost for computers to be the same each year. Below is a chart showing expenses for computer replacements aggregated from all funds over the past years, ranging from \$11,000 to \$41,000 in a given fiscal year. The budget process only appropriates the funds for replacement but does not mandate the replacement of the computers. Some employees who do not use computers as a primary piece of equipment may choose not to replace their computers. If the City moved to equalize computer expenses over fiscal years, the City would need to mandate the expense rather than just appropriate the funds for the expense. On average, the City spends approximately \$24,000 per fiscal year on computer replacements. 19 computers are due for replacement because they will exceed the four-year mark within FY 2024. The City budgets approximately \$1,000 for each computer.



- Equipment & Vehicle Replacement.* City staff has also examined expenses for contractor equipment, fire department equipment, light vehicles (passenger vehicles), and heavy vehicles (dump trucks, ambulances, fire trucks, vacuum trucks). Below is a chart showing actual expenses for equipment and vehicle replacements aggregated from all funds in previous years, ranging from approximately \$276,000 to \$673,000 in a given year fiscal year. These expenses can easily be skewed in a given fiscal year based on purchasing heavy equipment, costing upwards of \$350,000. The City anticipates acquiring vehicles and equipment, which are included in the capital project list.

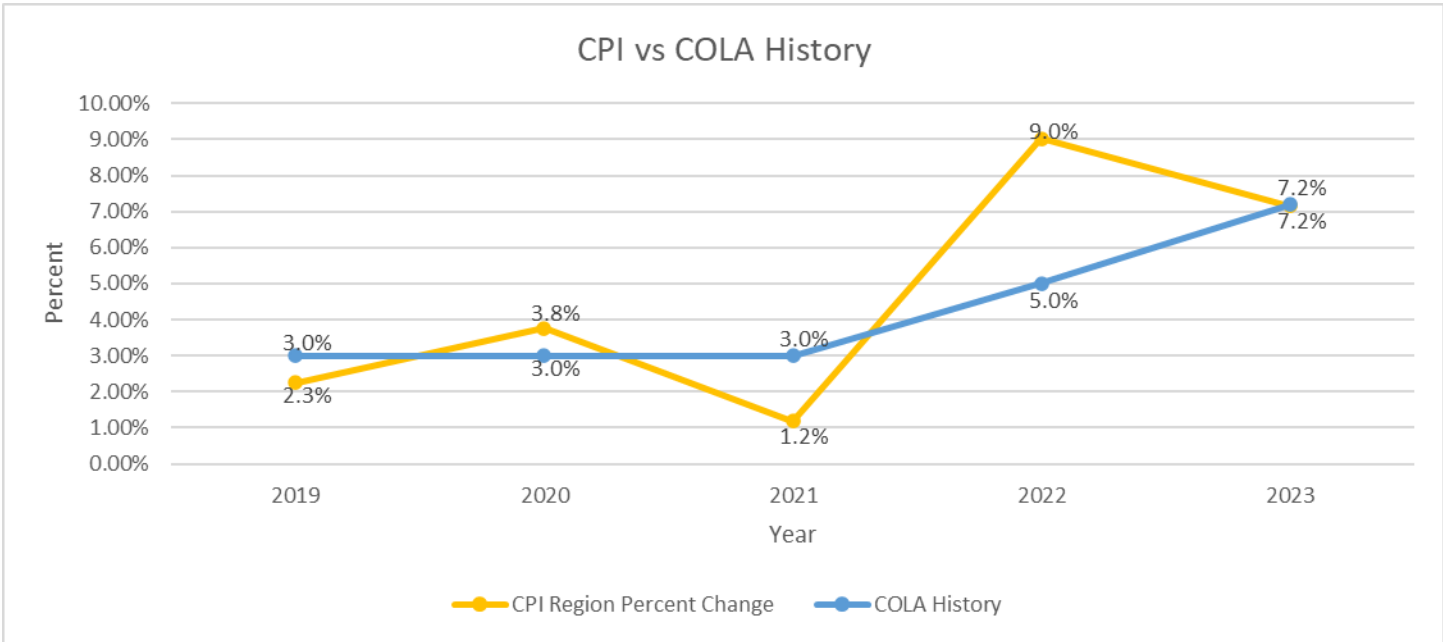
On May 1, 2012, the City Council adopted Resolution No. 12-23, creating Fund 41-Vehicle/Equipment Capital Project Fund to accumulate financial resources for the timely replacement of vehicles and equipment for General Fund and Special Revenue Funds when the need arises. As such, the accumulation of financial resources in the Fund 41-Vehicle/Equipment Capital Project Fund is the City's financial planning that mitigates the impact of replacing equipment and vehicles. On average, the City spends approximately \$285,000 per fiscal year on equipment and vehicle replacement. The FY 2024 Budget proposes appropriating \$1,027,000 across the various Funds for acquiring equipment, light vehicles, and heavy vehicles. Please be aware that \$315,000 was designated in the FY23 budget for the purchase of a street sweeper. Unfortunately, the sweeper was not received in FY23 as planned, resulting in the need to transfer the allocated funds from the FY23 budget to the FY24 budget. For a detailed list of equipment included in the FY24 budget, see **41- Vehicles Equipment Capital Projects Fund** on page 22. Budget \$1,027,000.



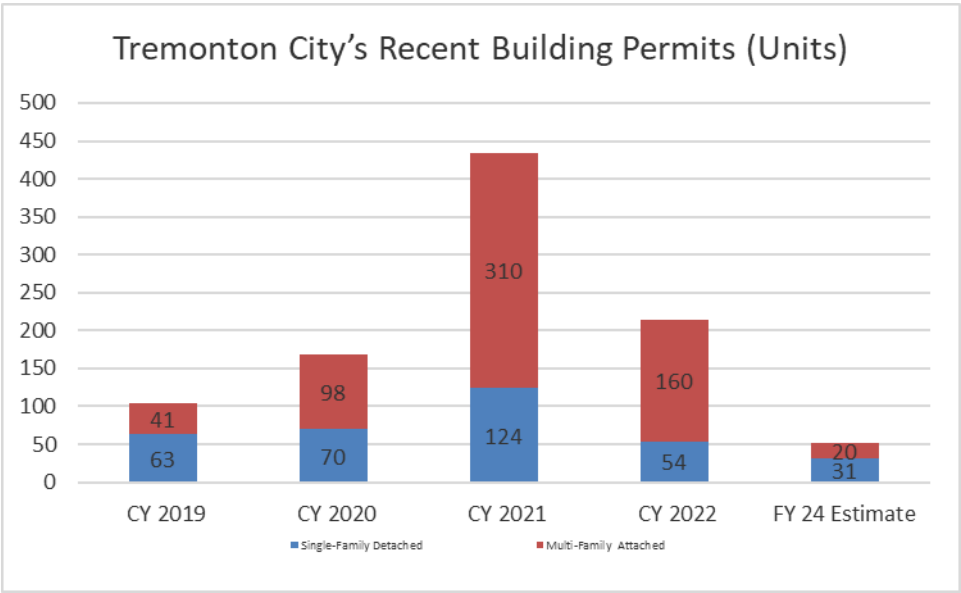
COLA Increases. FY 2024 Budget includes a COLA for employees' pay. The COLA increases 1) the minimums and maximums of the pay grade; 2) uniformly increases every employee's current wage and increases On-Call Pay, uniform allowances, and other miscellaneous pay; and 3) is meant to offset inflation. The COLA is essential because it helps the City stay current with comparable public entities for pay ranges and mitigates the City from falling behind in the market for starting pay, which helps recruit employees. Every employee, regardless of performance, receives COLA adjustments.

The FY 2024 Budget proposes a 7.2% COLA and a 0% merit increase. Robert Spendlove, Senior Vice President - Economic and Public Policy Officer at Zions Bank, stated the best source of regional inflation is the Bureau of Labor Statistics. The Mountain region, which includes Utah, shows that inflation has increased 7.2% from January 2022 to January 2023. Below is a table that records what the City has granted these past few years with COLA and Merit Increases compared to Jan-Jan CPI percent change.

Tremonton City's Recent COLA & Merit Increases



Impact Fees. As noted below, the City staff estimates the issuance of 31 single-family detached building permits and 20 multi-family attached during FY 2024. Currently, as of May 30, 2023, Tremonton City has issued 5 Single Family and 4 Multi-Family building permits for the year 2023. However, there has been a noticeable decrease in building permits being issued lately, despite developers continuing to gather information for potential developments and submitting applications for plan reviews. It is worth noting that the Mathison Apartments project has caused a significant increase in building permits, specifically 232 units in 2021 and 72 units in 2022, as shown in the chart below. City staff believes it prudent to estimate growth-related revenue conservatively due to variables such as interest rates, local economy, and materials supplies. All revenue estimates associated with impact fees are derived from the 31 single-family detached building permits and 20 multi-family detached building permits, which is the number of permits the city issued in the recession of 2009.



Tremonton City's Recent Building Permits Table

Calendar Year (CY)	Single-Family Detached	Multi-Family Attached	Total Building Permits
CY 2019	63	41	104
CY 2020	70	98	168
CY 2021	124	310	434
CY 2022	54	160	214

Impact fees are generally collected to reimburse the City for system improvements that have existing capacity to serve new growth (“buy-in”) and future system improvements that will create capacity to serve new growth (“future facilities”). The portion of the impact fee used to reimburse the City for existing capacity to serve new growth is commonly referred to as “buy-in” of existing facilities. The following Tremonton City impact fees currently have a buy-in component: water, sewer, wastewater treatment, stormwater, transportation, fire/ems, and police. The “buy-in portion of the impact fees is revenue that is not restricted and may be used for any purpose.

However, the portion of the impact fee that is being collected for future facilities is restricted revenue for the aforementioned purpose. During fiscal years when the City is not undertaking a future facilities project for which the impact fees are being collected, a contra revenue amount (i.e., a negative amount in the line item entitled “impact fee reserve”) is budgeted to reduce the revenue so that the Budget does not mix capital revenue with operational revenue.

10- General Fund.

Revenues. Most of the revenues within the General Fund have remained flat from the last fiscal year. However, below is an explanation of revenue sources in the General Fund that are being proposed to increase or decrease:

- *10-31-100 General Property Tax.* The Box Elder County Auditor’s combined Certified Tax Rate of 0.002023 for Tax Year 2023 would generate \$2,034,331 in property taxes, which is an increase of just \$37,842 attributed to new growth from the 2022 Tax Year. The Tremonton City Annual Implementation Budget 2023-2024 requires \$3,055,240, which is an increase of \$1,020,909 in property tax. Tremonton City’s combined Proposed Tax Rate is 0.003038, which will generate an additional \$1,020,909 in property tax to fund the increased staffing in the Police Department and Planning Department as described below.

To balance the Tremonton City Annual Implementation Budget 2023-2024, a property tax increase of \$1,020,909 is being proposed, more specifically, the Tremonton City Annual Implementation Budget 2023-2024 is proposing to increase the staffing in the Police Department with a budget increase of \$887,909 and increase staffing in the Planning Department with a budget increase of \$133,000. The exact positions that are being proposed within the Police Department and Planning Department are as follows:

Police Department

- 1 Sergeant Position
- 3 Officer Positions
- 1 Civilian Position
- Ongoing Equipment, Fuel, and Building Upgrades for 5 Positions

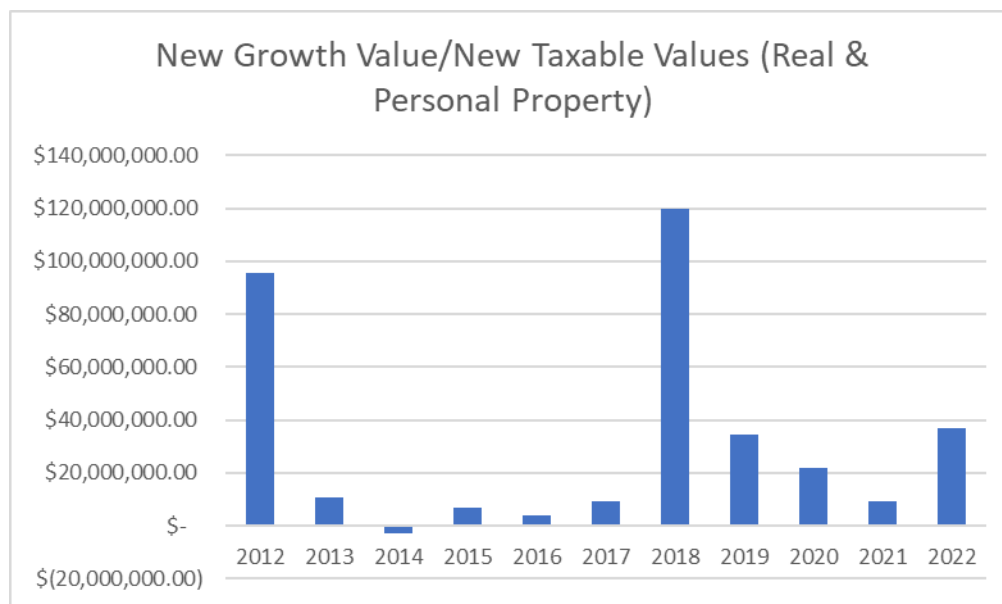
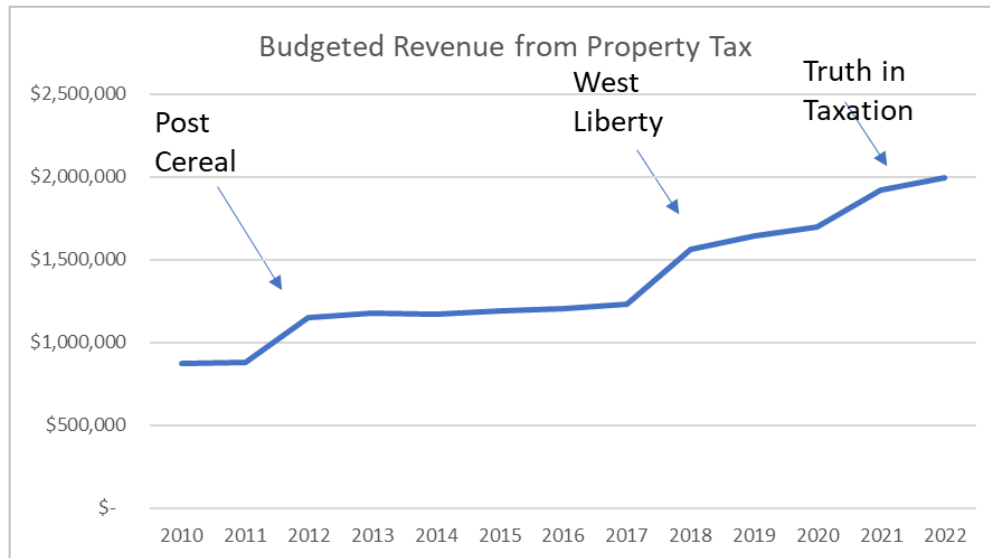
Planning Department

- 1 City Planner position

The property tax system is “revenue driven,” only allowing cities to receive the same amount of revenue as it did for the last fiscal year, plus any revenue associated with growth in a city’s tax base (for which the City is required to provide services). The only opportunity for the City to keep pace with inflation is to increase the tax rate to provide more revenue than it received last year through the public hearing process called the “truth in taxation.”

Below are two interrelated graphs on property tax. The first graph, entitled “Budgeted Revenue from Property Tax” shows the growth in property tax revenue from 2010 to the present. The second graph, entitled “New Growth Value/New Taxable Values (Real & Personal Property)” shows the growth in the City’s tax base. The “Budgeted Revenue from Property Tax” graph shows a noticeable increase in property tax from FY 2011 to FY 2012 and from FY 2017 to FY 2018. These increases to the City’s budgeted revenues from property tax are attributed to large increases to the City’s tax base from Malt-O-Meal and West Liberty Foods real and personal

property tax being received by Tremonton City rather than being received by the Tremonton City Redevelopment Agency. These increases are shown in the second graph, with almost \$100 million in taxable value increasing in FY 2012 and approximately \$120 million of taxable value increasing in FY 2018. The increased budget revenue from property tax that occurred in FY 2021 is attributed to the City going through the “truth in taxation” process to increase the tax rate to provide the City will approximately \$200,000 of additional revenue attributed to the City migrating from a volunteer fire department to a full-time fire department. Also worth noting is that in FY 2014, the City experienced a loss in taxable value associated with centrally assessed property values decreased by a court order.



- **10-31-130 General Sales & Use Tax.** This revenue stream can vary yearly based on sales tax collected locally and throughout Utah. Over the past years, the City experienced increased sales taxes, as shown in the bar graph below. The most recent sales tax receipts show that of March of FY 2023, the City is 14% ahead of the last fiscal. While it is difficult to know what to expect with the economy, it is reasonable to think that the sales tax could stay constant or perhaps slightly decrease.

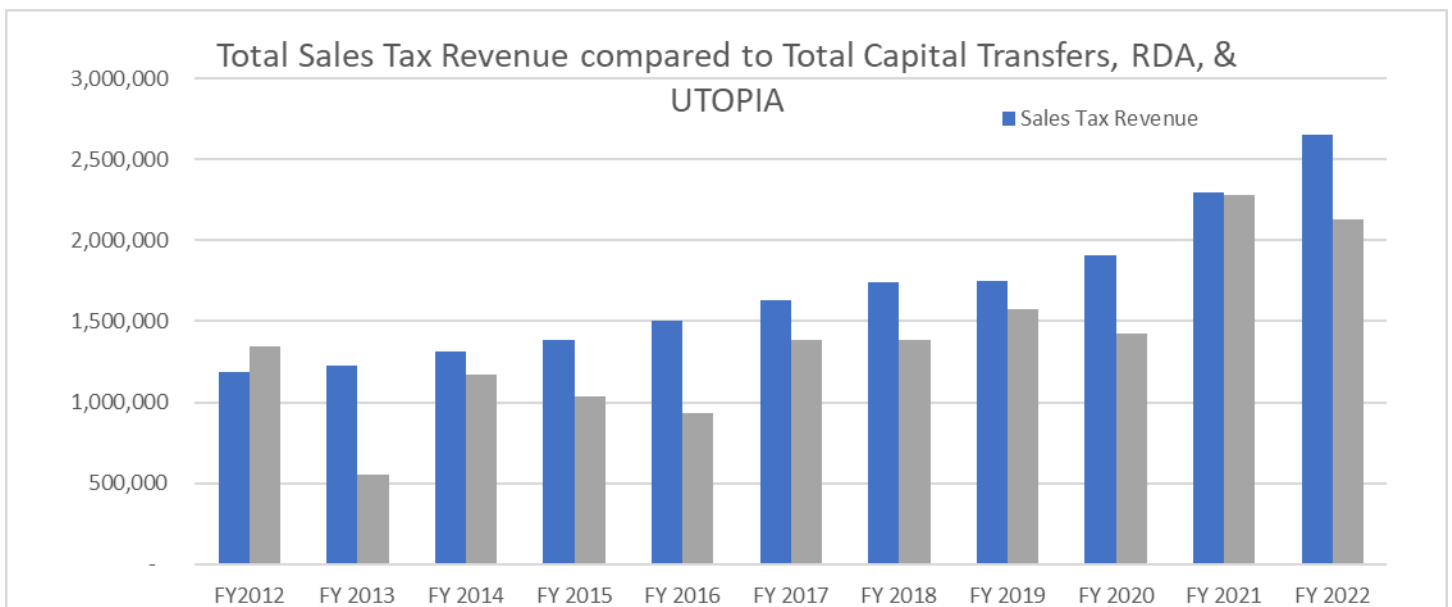
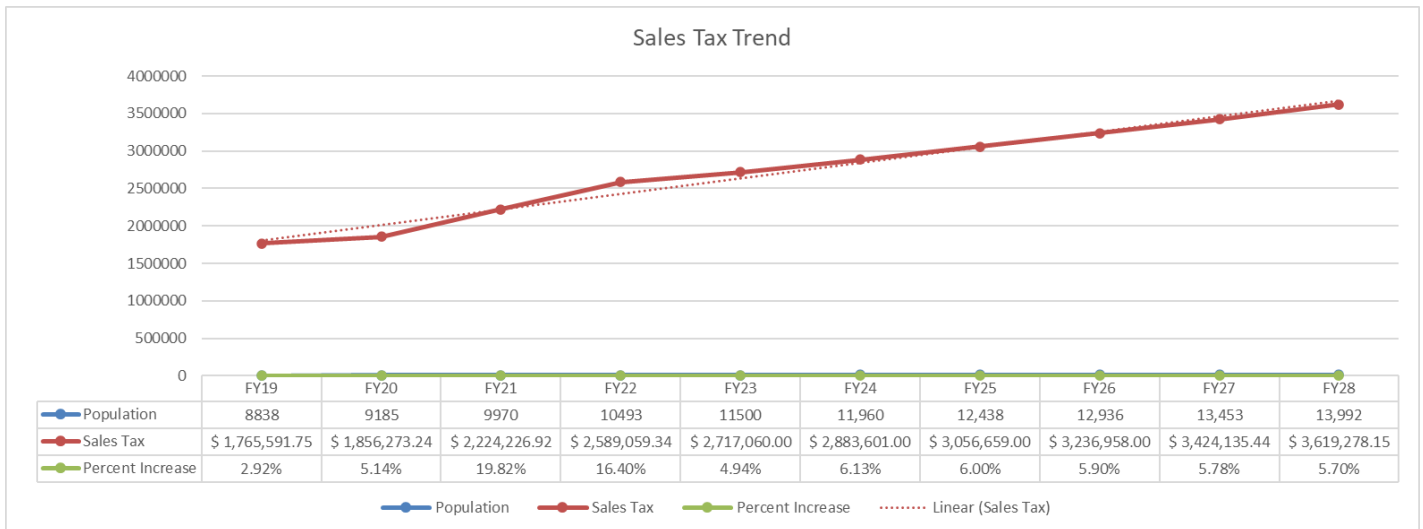
For FY24, City staff estimated sales tax based on a historical trendline. This is a more aggressive approach to estimating sales tax revenue than in past fiscal years. Concurrently, the City is also proposing an aggressive approach to funding capital projects in the FY24 by budgeting the transfers of approximately 80% of sales tax anticipated to be received in FY24 to the City’s UTOPIA Debt service, special revenue funds, and capital projects

funds (Fund 40 capital Projects; Fund 41 Vehicle Capital Projects; Fund 42 Transportation Capital Projects). This approach is consistent with the State Legislature’s purpose and intent of sales tax as codified in Utah Code 59-12-202 (1), which states:

It is the purpose of this part to provide the counties, cities, and towns of the state with an added source of revenue and to thereby assist them in meeting their growing financial needs. It is the legislative intent that this added revenue to be used to the greatest possible extent by the counties, cities, and towns to finance their capital outlay requirements and to service their bonded indebtedness.

Below are two graphs associated with sales tax. The first chart, entitled “Sales Tax Trend,” shows past fiscal years’ sales and use tax revenue (audited), and an estimate on future years sales tax based on a linear trend line. The second graph, entitled “Total Sales Tax Revenue Compared to Total Capital Transfers, RDA, and UTOPIA Debt,” shows the amount of sales tax that the City received during the fiscal year and the percentage that was transferred to a capital project fund, redevelopment agency fund, or otherwise used for UTOPIA debt consistent with the State Legislature’s purpose and intent of sales tax. To provide revenue for the City’s capital projects fund and redevelopment agency fund, the higher the percentage, the more funding that is available to undertake capital projects in the future.

The City is proposing to budget \$2,883,600 in sales tax for FY 2024 Budget.



- *10-32-210 Business License Fees.* On June 2, 2020, the City Council adopted Ordinance No. 20-07, approving the adoption of business licensing fees, including licensing fees on businesses that cause disproportionate costs on municipal services provided by Tremonton City, such as public safety. A business fee analysis was completed before adopting Ordinance No. 20-07, which determined the maximum business license fee allowed by law that the City Council can adopt. In general, the City Council did adopt the maximum fee as allowed by law, with the exception of the following businesses: Gas & Convenience Stores, Hotels/Motels, and Medical/Hospitals, which was less than the maximum fee. The business license fees anticipated to be collected in FY 2024 are anticipated to be \$37,600. Budget \$37,600.
- *10-32-220 Building Permit Related Revenues.* This revenue stream can vary from year to year based on various factors. As of May 30, 2023, Tremonton City has issued 5 Single Family and 4 Multi-Family building permits for the year 2023. However, there has been a noticeable decrease in building permits being issued lately, despite developers continuing to gather information for potential developments and submitting applications for plan reviews. It is worth noting that the Mathison Apartments project has caused a significant increase in building permits, specifically 232 units in 2021 and 72 units in 2022, as shown in the chart below. City staff believes it prudent to estimate growth-related revenue conservatively due to variables such as interest rates, local economy, and materials supplies. All revenue estimates associated with impact fees are derived from the 31 single-family detached building permits and 20 multi-family detached building permits, which is the number of permits the city issued in the recession of 2009. Building permit revenues anticipated to be collected in FY 2024 are \$45,000.
- *10-34-380 Tourism Grant (Wayfinding).* Multiple planning studies dating as far back as 1988 and as recent as the 2022 Tremonton Land Use Plan have recommended that the City implement a signage plan to improve and promote greater economic activity in the Central Business District. More specifically, a wayfinding system aims to provide visitors with information and guidance on the City's business district, art district, and amenities beyond the off-ramp's immediate vicinity.

To commence the project, the City has engaged an urban designer to create the sign design and construction details and obtain UDOT approvals on Main Street necessary to implement a comprehensive wayfinding system. The wayfinding construction document was completed in the Spring of 2023. For FY 23 it is proposed that the City appropriate funds to construct Phase 1 of the wayfinding system. The City received a reimbursement grant from the Box Elder County Tourism Tax Advisory Board for \$40,000. Budget \$40,000.

- *10-36-432 Developer Contribution Fee-In-Lieu.* On March 21, 2023, the Tremonton City Council adopts Resolution No. 23-19, awarding the 2023 Street Maintenance project to Staker Parsons. The chip sealing of roads maintains roads in good condition by minimizing water intrusion in the asphalt and adding to the road surface. The Tremonton City Land Use Code Section 2.05.015 B requires developers to pay a fee-in-lieu for Street Chip Seal and Fog Coat before recording a Final Plat. The City uses in the future to chip seal developer-constructed roads. City staff has identified roads that will be chip sealed with the 2023 Street Maintenance project, which included roads that Developers have paid the fee-in-lieu. More specifically, in Exhibit "A" of Resolution No. 23-19 City staff identified \$165,202.83 that can be recognized as revenue from the liability account (10-24700 Developer Fee-in-Lieu) on the General Fund Balance Sheet as revenue. The 2023 Street Maintenance project is budgeted in Fund 41 and as such the \$165,200 needs to be transferred to Fund 41 where the expense will be realized. Budget \$165,200.
- *10-39-999 Fund Balance to be Appropriated.* The General Fund typically uses Fund Balance to make the difference between estimated revenues and expenses. The FY 2024 Budget does not propose an appropriation, rather, the budget is balanced based on proposing a property tax increase, due to the ongoing costs associated with increased staffing for police services and community development and the increases attributed to general inflation. Unlike sales tax that does increase during inflationary times, property tax does not increase unless the City proposes a property tax increase.

Notable Expenses Included in Budget. Notable expenses in this Fund are as follows:

- *10-40-312 Computer Software- Non-Departmental (ClearGov Budget Preparation and Presentation)* ClearGov software will ease the budgeting process for City staff and add clarity to the budgeting process for elected officials, and citizens. There are three parts to the software; capital budgeting, operational budgeting, as well as promoting transparency and accountability through the digital budget book. The platform simplifies and automates the budgeting process, providing a user-friendly interface for tracking and analyzing financial data. ClearGov's capital budgeting tool enables officials to prioritize projects based on their impact and benefit to the community, maximizing the impact of public funds. The digital budget book promotes engagement and trust in the

community, encouraging collaboration and feedback from citizens. ClearGov provides an efficient and effective solution for managing budgets and ensuring that resources are allocated to the areas that matter most. Budget \$14,300

- *10-47-312 Computer Software – Recorder (Contract and Document Management Software)*. Record keeping and providing public records upon request is a governmental service that Tremonton City delivers. Additionally, the City manages contracts that are important to the success of the City. To improve the record-keeping, record retrieval, and monitoring agreements, the City staff will continue using a document management system. Budget \$3,500.
- *10-52-370 Other Professional & Technical (Planning & Zoning- Annexation Plan)*. Utah Code 10-2-401.5 states that no municipality may annex an unincorporated area into their City unless the municipality has adopted an annexation policy plan. Tremonton City does have an annexation policy plan adopted in the early 2000s and amended several times. However, City staff believes that more thoughtful consideration of some of the State Code requirements is needed to understand the infrastructure required to service areas outside of the City limits. There are several unincorporated areas that City staff believes should be considered for annexation by Tremonton City to provide continuity for land use, transportation, and utility service. To be efficient in the City's planning effort for the Annexation Policy Plan, the City would engage Landmark Design for the land use & planning analysis, Jones & Associates for the infrastructure analysis, and Zions Public Finance for the financing of infrastructure. The cost of the planning efforts is unknown. However, as a placeholder, it is proposed that the City budget \$50,000
- *10-52-370 Other Professional & Technical (Water Use and Preservation Plan)*. Tremonton City staff recommends creating a Water Use and Preservation Element prepared, which will eventually be incorporated into the General Plan as required by recent state legislative decisions. More specifically, the requirements of SB 110 (2022) require that Tremonton City amend the general plan and address how land use planning impacts water use. Accordingly, the plan will address the effect of permitted development or patterns of development on water demand and water infrastructure, methods of reducing water demand and per capita consumption for future and existing development, and opportunities to modify municipal operations to conserve water. The City also desires to meet state requirements (HB 282) that will modify the existing landscape ordinance as a Waterwise Landscape Ordinance. It is proposed that Tremonton City use Landmark Design to facilitate the creation of these two projects as part of a coordinated effort, which will help to ensure the two distinct yet interrelated projects are integrated and coordinated. Budget \$35,000.
- *10-52-370 Other Professional & Technical (Planning Consultant)*. It is anticipated that the Tremonton City Intergrated Land Use Plan will be completed in the Summer of 2023. In order to implement this plan, Landmark Design the City's planning consultant will need to update ordinances consistent with the policies of the plan. As part of the planning process for the Intergrated Land Use Plan, an appendix was created that identified land use code updated that need to occur after the adoption of the plan. Budget \$35,000.
- *10-54-262 Building and Ground Maint (Police Dept)* The Police Chief is recommending that the following improvements be made to police facilities:
 - \$5,000 - New Signs and labels for Police Station with new brand (inside and out)
 - \$5,000 - Replace the railing around Police Station
 - \$10,000 - Ballistic Glass for the lobby. Front lobby remodel
 - \$5,000 - PD Evidence room shelving and containers
 - \$25,000 Total Budget
- *10-54-370 Other Professional & Technical- Police Department (Master Plan for Police Dept)*. The Tremonton City Council believes that emergency services, including fire, emergency medical, and police, are essential municipal services. It is recommended that the City engage a consultant to undertake a master plan for fire, emergency medical, and police services to ensure that the City can meet future demands associated with emergency services needs and to ensure that new residential and commercial growth participates in funding emergencies services to the extent allowed by Utah law. It is anticipated that approximately \$11,115 of this master plan process is impact fee eligible, with the total cost being \$35,000. The scope of the master plan for the fire, emergency medical, and police services includes but is not limited to the following:
 - Resource Deployment
 - Station/facility location

- Alternative staffing models
 - Risk mitigation
 - Organizational structure
 - Service delivery methods
 - Funding alternatives.
- *10-54-563 Radios* The Police Department and Fire Department urgently require new radios as the existing ones are incompatible with the state of Utah's communication system. The outdated radios hinder effective communication during critical operations, posing risks to public safety. To address this issue, the departments secured a grant that covers 90% of the funds required for the purchase. The remaining 10% was approved by the council in the Fiscal Year 2023 budget. However, it is necessary to roll over the allocated funds to the 2024 budget as the radios won't be delivered until after July 1, 2023. Budget \$45,000
 - *10-54-720 Building Improvements.* The aging Police Department basement urgently requires new flooring due to recurring flooding and the resulting mold growth. Additionally, the upstairs carpet is worn-out and stained. Its deteriorating condition reflects poorly on the department's image and hampers officer morale. By replacing the basement flooring, the department can mitigate the risks of water damage, protect vital equipment and files, and ensure a healthier work environment. Simultaneously, replacing the worn-out carpet will improve the department's professional appearance, boost officer morale, and positively influence public perception. These necessary upgrades will address safety concerns, enhance functionality, and restore a sense of pride in the workplace. Budget \$30,000
 - *10-59-611 Spring & Fall Clean-up.* The City has historically provided an annual Spring Cleanup for residents. As part of this clean-up, the City provides dumpsters throughout the City for residents to clean up their houses and yards. These dumpsters are accessible to residents for three days, and a contractor hauls away the trash and replaces the dumpster. Last year, the City did a fall clean-up for residents managed the same way as the spring clean-up. It is proposed that the City continue providing a Spring and Fall Clean-up. Budget \$17,000
 - *10-60-540 Hoe Upgrade.* Annually, the Street Department trades in its backhoe and purchases a new backhoe. The backhoe is used in maintaining streets and other projects and services in the General Fund. After the trade-in the amount to purchase a new backhoe, is \$12,000. Budget \$12,000.
 - *10-60-550 Special Projects (Streets Department).* A transportation engineering firm has created a transportation plan for Tremonton City. A few elements of this plan included improving school zones, existing railroad crossings, and pedestrian crossings. It is proposed that the City budget for these improvements. Budget \$5,000.
 - *10-60-566 Wayfinding Signage.* Multiple planning studies dating as far back as 1988 and as recent as the 2022 Tremonton Land Use Plan have recommended that the City implement a signage plan to improve and promote greater economic activity in the Central Business District. More specifically, a wayfinding system aims to provide visitors with information and guidance on the City's business district, art district, and amenities beyond the off-ramp's immediate vicinity. The City desires to implement these planning studies' recommendations of improving the City's signage to promote economic activity in the City.

To commence the project, the City has engaged an urban designer to create the sign design and construction details and obtain UDOT approvals on Main Street necessary to implement a comprehensive wayfinding system. The wayfinding construction document was completed in the Spring of 2023. For FY 23 it is proposed that the City appropriate funds to construct Phase 1 of the wayfinding system. It is proposed that the RDA also contribute to the Wayfinding project since the objective of the signage is to direct people to the central business district. To undertake the wayfinding project (see 71-81-623 Wayfinding Signage).

The City received a grant from EDC Utah for \$5,000 (which was used for the Branding project) and a grant from the Box Elder County Tourism Tax Advisory Board for \$40,000 (See *10-34-380 Tourism Grants*). Budget \$40,000.

- *10-72-704 Improve to Building Over \$5,000.* The Parks & Recreation Building located at 615 North 1000 West was originally used as a one-unit apartment/office and an airplane hanger before the City closed the Airport in 2000. The activities on the site include Park Department's day-to-day operations, coaches' meetings, referee meetings, etc. It is proposed that the City budget some funds to make exterior improvements to the building, such as paint, replacement of the roof, window replacement, landscaping around the exterior, etc. Budget \$15,000.

- *10-73-480 Arts Council.* The Arts Council has several projects being completed, including a contract to finish a mural at the fairgrounds and a mural honoring and celebrating the Northwestern Band of the Shoshone's Chief Sagwich Timbimboo's 200th birthday. It is proposed that the City Council appropriate the funds needed to keep the Arts Council functioning and operational. Budget \$10,000.

Debt Service Schedules- General Fund. The following are debt service obligations associated with the General Fund:

- *10-89-100 UTOPIA Debt Service.* Tremonton City pledges its Sales Tax as a repayment source associated with UTOPIA bonds, which were used to construct a fiber network for member cities. Currently, 34.24% of available users are signed up for UTOPIA in Tremonton City. For FY24, the City will pay \$403,500 in debt service. The City's UTOPIA debt service obligations continue to grow with UTOPIA at a rate of 2% each year until its maturity in 2040.
- *10-89-101 UTOPIA - Refund of Debt Contribution.* UTOPIA/UIA is performing well financially. The network is available to over 170,000 addresses with approximately 52,400 active subscribers. UTOPIA/UIA is continuing to rapidly expand the network. UTOPIA/UIA has recently completed the build-out of all original UTOPIA/UIA cities and is now focused on partner cities and middle-mile projects. For FY24, UTOPIA/UIA is providing the City with \$111,000 in debt relief payments or, more specifically, a reduction to the current loan payment. The City has created a "contra-expense" to recognize a reduction in expense for what would otherwise be debt payments. Budget -\$110,000

Fund Balance & Transfers. There are several transfers of funds associated with FY 2024, which are as follows:

- *10-90-949 Transfer to Fund 41 Capital Vehicles and Equipment.* For FY24, City staff estimated sales tax received in the General Fund based on a historical trendline. This is a more aggressive approach to estimating sales tax revenue than in past fiscal years. Concurrently, the City is also proposing a more aggressive approach to funding capital projects in the FY24 by budgeting the transfer of %80 of sales tax anticipated to be transferred in FY 24 to fund Capital Projects with the approval of the budget, rather than approving the transfers of the funds at the end FY 24. In this way, the City is actively planning on accumulating (i.e. saving) resources for future capital projects rather than seeing how much of a financial surplus may be available in the General Fund at the end of the fiscal year before making a commitment to transfer funds. The related line items in the budget to enact this more aggressive approach which includes *41-39-900 Transfer in From General Fund*, with the amount being \$376,000 and *10-90-949 Transfer to Capital Equipment and Vehicles*. Budget \$376,000
- *10-90-950 Transfer to the Capital Projects Fund.* The FY 2024 Budget includes a chip sealing project to help repair roads from the secondary water project road cuts. The City has been reserving money for future roadwork by transferring what it would have spent in past fiscal years to Fund 40 and having the City Council specify the dollar amount of the transfer that is "assigned" to road projects. Thereafter City staff can create an assignment in Fund 40's balance sheet when the transfer is recorded

As explained in greater detail in line item *10-36-432 Developer Contribution Fee-In-Lieu* noted above, the Tremonton City Land Use Code Section 2.05.015 B requires developers to pay a fee-in-lieu for Street Chip Seal and Fog Coat before recording a Final Plat. The City uses in the future to chip seal developer-constructed roads. City staff has identified roads that will be chip sealed with the 2023 Street Maintenance project, which included roads that Developers have paid the fee-in-lieu. More specifically, in Exhibit "A" of Resolution No. 23-19 City staff identified \$165,202.83 that can be recognized as revenue from the liability account (10-24700 Developer Fee-in-Lieu) on the General Fund Balance Sheet as revenue. The 2023 Street Maintenance project is budgeted in Fund 40 and as such the \$165,200 needs to be transferred to Fund 40 where the expense will be realized. Budget \$165,200. A corresponding revenue line item receives this transfer, which is in *40-39-900 Transfer in from General Fund*. Budget \$565,200.

- *10-90-951 Transfer to Fire Fund.* The FY 2024 Budget proposes transferring over approximately \$358,500, which helps offset the expenses for the Fire Fighting, a general governmental service, including a down payment on a new fire truck. A corresponding revenue line item receives this transfer, which is in *28-39-950 Transfers from General Fund*. Budget \$358,500.
- *10-90-954 Transfer to Recreation Fund.* A transfer from the General Fund to the Recreation Fund is needed to bridge an operational shortfall in the Recreation Fund. Please note that the recreation participant fees are paying for the direct expense of programs. However, the participant fees do not cover administrative costs, such as

salaries and benefits of administrative City staff, utilities, etc. There is a corresponding line item in 25-39-901 *Transfer from the General Fund*. Budget \$164,000.

- *10-90-955 Transfer to Fund 71 RDA*. The city recently received a generous grant of \$20,000 from the county tourism board for the purpose of purchasing street furniture. The funds were received during the fiscal year 2023 and were initially deposited into the city's general fund.

In the 2024 budget, it has been planned to transfer these funds to the Redevelopment Agency (RDA) specifically for the acquisition of street furniture. This decision aligns with the city's vision to enhance its streetscape and create an inviting environment for residents and visitors alike.

The success of securing this grant can be attributed to the newly appointed Main Street manager, who diligently applied for and secured the funds. Their efforts in seeking external funding opportunities and promoting the city's initiatives have been invaluable.

The purchased street furniture, which will include benches, garbage cans, and bike racks, will not only provide functional amenities but also serve as a means to showcase the city's new brand. Each item will prominently display the city's new logo and brand, creating a cohesive and unified visual identity throughout the community. Budget \$20,000

- *10-90-961 Transfer to Fund 42 Transportation Capacity*. A primary source of revenue for the Transportation Capacity Capital Project Fund is past transfers from the General Fund. The amount of past transfers from the General Fund is shown in the graph below entitled "Transportation Capacity Transfers from Sales Tax." For FY24, City staff estimated sales tax received in the General Fund based on a historical trendline. This is a more aggressive approach to estimating sales tax revenue than in past fiscal years. Concurrently, the City is also proposing a more aggressive approach to funding capital projects in the FY24 by budgeting the transfers of 80% of sales tax anticipated to be transferred in FY 24 to fund Capital Projects with the approval of the budget, rather than approving the transfers of the funds at the end FY 24. In this way, the City is actively planning on accumulating (i.e. saving) resources for future capital projects rather than seeing how much of a financial surplus may be available in the General Fund at the end of the fiscal year before making a commitment to transfer funds. The related line items in the budget to enact this more aggressive approach which includes *42-39-900 Transfer in From General Fund*, with the amount being \$715,600 and *10-90-961 Transfer to the Transportation Capacity Fund*. Budget \$715,600

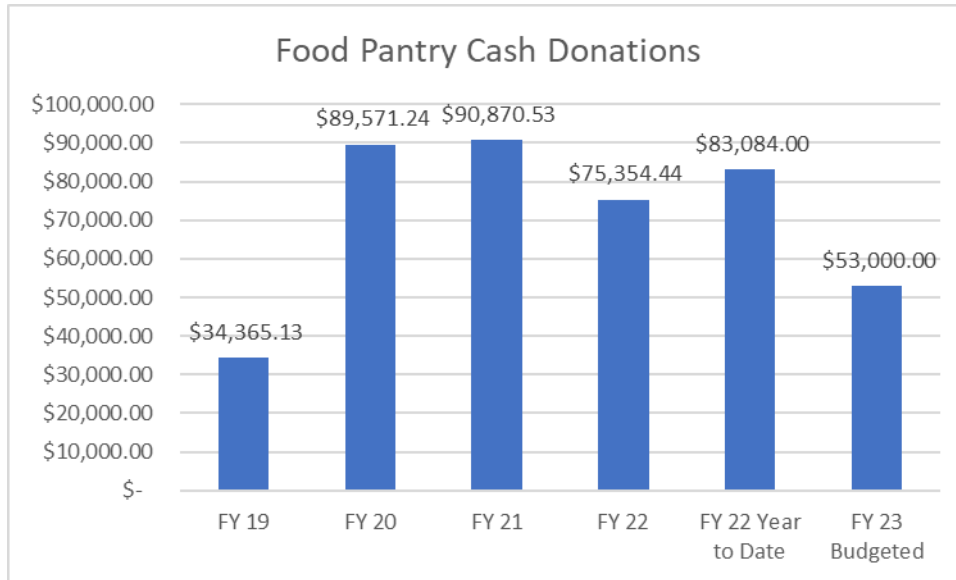
21- Special Revenue Fund- Food Pantry Fund.

Revenues & Expenses. Revenue line items *21-38-120 Private Donations* and *21-33-101 Reimbursement of Sales Tax* comprise the majority of revenue associated with the Food Pantry Fund. These revenue sources are directly dependent upon the generosity of the community; see the chart below. The revenue from Private Donations remained high in FY 2023, and while it is hoped that these cash donations will stay high, the FY 2024 budget estimates the lowest amount of donations received during the past four fiscal years. The primary revenue source associated with Food Pantry is cash donations from the Bear River Valley community. To make receipt of cash donations more convenient, the City has added an online donation option on the City's website.

Additionally, Bear River Valley residents donate food to the Food Pantry. Food donations are significant because they provide the inventory that the Food Pantry distributes. The weight (poundage) is reported to the State of Utah, which provides sales tax reimbursement associated with the donated food.

In the past, the General Fund has transferred at the end of the year to Fund 21 even though it was not needed to eliminate a budgetary operational shortfall. These past transfers, coupled with the fact that actual revenues (cash donations) have typically exceeded expenses in this Fund, have allowed Fund 21 to build up a modest fund balance. The FY 2024 Budget estimates revenues and expenses to offset, therefore not requiring an appropriation from the Food Pantry Fund's fund balance to overcome the operational shortfall estimated in the budget. The budgeting process has commonly appropriated fund balance to balance the budget; however, actual revenues have always exceeded this Fund's expenses. The Food Pantry Director has always done a great job managing the financial resources in this Fund.

It may be worth noting that the Food Pantry was established as a Tremonton City Department in 1999, and the revenues and expenditures related to this department were accounted for in the General Fund. However, since the primary revenue supporting the Food Pantry is private donations or other restricted revenue, the City determined that creating a separate Fund for the Food Pantry would improve budgeting, accounting, and transparency associated with the community's private donations. The City Council created a separate accounting fund for the Food Pantry by adopting Resolution No. 12-14.



Notable Expenses Funded. Notable expenses in this Fund are as follows:

- *There are no notable expenses in the Food Pantry Fund for FY24.*

25- Special Revenue Fund- Recreation Fund.

Revenues & Expenses. The revenues and expenses for recreation were accounted for in the General Fund. However, with the City Council's adoption of Resolution No. 11-60, the City created a Recreation Fund so that the City could establish departmental expense accounts for each recreation program offered. More specifically, this allowed the City financial visibility to ensure that participation fees (revenues) were roughly equal to the direct cost of the City facilitating the recreation program (expense). Accordingly, recreation participant fees generally pay for the direct expense of programs. However, the participant fees do not cover indirect costs such as salaries and benefits of administrative City staff, administrative supplies, utilities, etc., which are contained in the *25-40 Non-Department Expense* of this Fund's budget and *25-90-905 Admin Service Charge*. The FY24 estimates, revenues and expenses require \$164,000 to be transferred from the General Fund's fund balance to bridge an operational shortfall in the Recreation Fund.

26- Special Revenue Fund- Parks.

Revenues. This Fund accounts for park-related impact fee revenues and park-related impact fee construction projects that add capacity to the City's park and trail system. The primary revenue associated with this Fund is impact fees collected for parks-related projects and grants. With the number of building permits issued in FY 2021, FY 2022, and FY 2023, the City has received more project impact fees. FY 2024 Budget estimates that \$125,000 of park impact fees will be collected, of which, \$29,000 will be added to the impact fee fund balance.

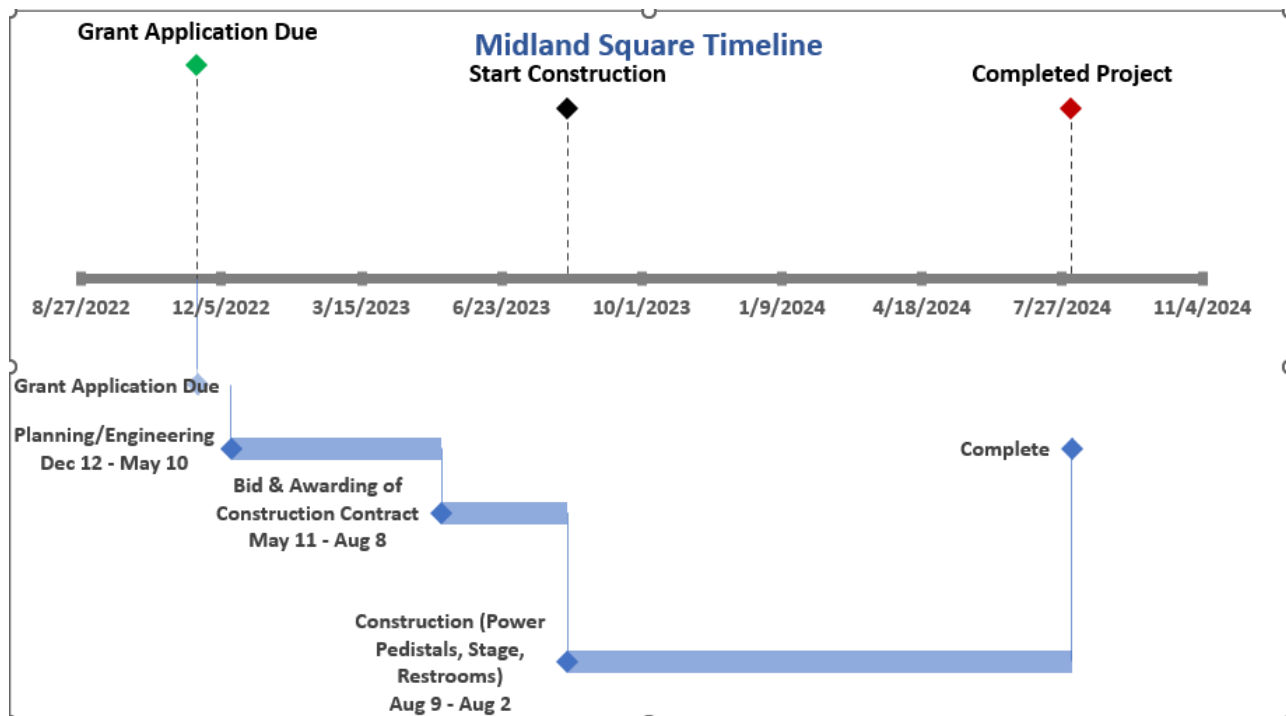
- **Notable Revenue Sources.** Notable revenue sources in this Fund are as follows:
- *26-36-632 Grants.* The City received a Rural Communities Opportunity Grant (RCOG) grant to construct a permanent stage area, additional power pedestals for vendors, and public restrooms in Midland Square. These aforementioned improvements will add capacity to the Tremonton City Park System. The overall project costs are estimated to be \$579,600, with the grant funds totaling \$405,720 with the City providing a match of \$173,880. Budget \$365,100.

- *26-36-640 Transfer from Fund 71-RDA District #2.* The City received a Rural Communities Opportunity Grant (RCOG) grant to construct a permanent stage area, additional power pedestals for vendors, and public restrooms in Midland Square. The RCOG grant rules require Tremonton City, being a 4th Class City, to provide a 30% (\$173,880) match of the total estimated project costs of \$579,600 for the Midland Square infrastructure improvements.

These aforementioned improvements will add capacity to the Tremonton City Park System. To allow the City to receive credit for the City's matching portion of the RCOG project, the Tremonton City Redevelopment Agency adopted Resolution No. 23-04, agreeing to transfer previously provided financial contributions made from the General Fund to Fund 26 Parks. More specifically, Fund 71- RDA District #2 Fund- Downtown is returning capital contributions of \$173,880 previously made from General Fund revenue to Fund 26. Budget \$173,880.

Notable Expenses Funded. Notable expenses in this Fund include:

- *26-62-320 Engineering & Other Professional & Technical.* This is an ongoing line item associated with developing future park facilities that are impact fee eligible. Budget \$7,000.
- *26-62-503 Trailhead Improvements (Landscaping and Amenities at Holmgren Nature Preserve and Trail, Phase 3).* The Trailhead Landscaping, Phase 3 includes revegetating the storm drain basins, hardscape, and softscape of the overlook area and participating in 50% of the fencing along the common property lines for the adjoining lots to the trailhead. This entire project is impact fee eligible. The estimated project budget is \$40,000. \$9,000 was completed in FY23 with \$31,000 being forwarded to FY24. Budget \$31,000.
- *26-62-709 Midland Square (RCOG Grant).* Midland Square Stage, Restrooms, and Electrical upgrades. Tremonton City submitted RCOG application proposing infrastructure improvements to construct facilities at Midland Square to accommodate public events or programs and the gathering of people. More specifically, Tremonton City specifically proposed that the Rural Communities Opportunity Grant funding to construct infrastructure, including a permanent stage area, additional power pedestals for vendors, and public restrooms, with a total cost estimated to be \$579,600 Constructing a permanent stage area, additional power pedestals for vendors, and public restrooms in Midland Square will add capacity to the Tremonton City Park System. As such this is an impact fee eligible project; although, only expenses that the City pays (i.e., not the granted fund portion) is eligible to be included as the “buy-in” of a future impact fee calculation (currently estimated to be \$173,880). Budget \$579,600



- *26-62-715 Acquisition of Water Shares.* With the ongoing development of the secondary water system, the City will need water shares within the Bear River Canal Company. It is proposed that the City purchase water shares to meet the demands of irrigating parks. Since the availability of water shares in a given fiscal year is unknown, it is proposed that the City budget funds each fiscal year to be in a position to acquire shares when they become available. Budget \$50,000.

28- Special Revenue Fund- Fire Department.

Revenues. The estimated revenues and expenses for FY 2024 Budget require \$837,000 to be appropriated from reserves. The General Fund is also transferring over \$358,500, which helps offset the expenses for the Fire Service portion of Fund 28.

Notable Revenue Sources. Notable revenue sources in this Fund are as follows:

- *28-39-950 Transfer from the General Fund.* Beginning with the FY 2022 Budget, the City increased property tax receipted into the General Fund in the amount of \$202,373 to fund a staffing increase to respond to the growing number of emergency calls as further described below line item *28-52-100 Ambulance Wage (EMS Department)*. The FY 2024 Budget proposes transferring over approximately \$358,500, to help offset the proposed expenses for the Fire Fighting. A corresponding line for this transfer is *10-90-951 Transfer to Fire Fund*. Budget amount \$358,500.

Notable Expenses Funded. Notable expenses in this Fund are as follows:

Non-Departmental Expenses.

- *28-50-106 Drug Test/Physicals (Non-Departmental).* OSHA requires Fire Fighters that wear SCBA (self-contained breathing apparatus) respirators to have a more extensive physical annually. This GL line is associated with the more extensive physical. Budget \$30,000.
- *28-50-370 Other Professional & Technical (Fire Master Plan).* The Tremonton City Council believes that emergency services, including fire, emergency medical, and police, are essential municipal services. It is recommended that the City engage a consultant to undertake a master plan for fire, emergency medical, and police services to ensure that the City can meet future demands associated with emergency services needs and to ensure that new residential and commercial growth participates in funding emergency services to the extent allowed by Utah law. It is anticipated that approximately \$11,115 of this master plan process is impact fee eligible, with the total cost being \$35,000. The scope of the master plan for the fire, emergency medical, and police services includes but is not limited to the following:
 - Resource deployment
 - Station/facility location
 - Alternative staffing models
 - Risk mitigation
 - Organizational structure
 - Service delivery methods
 - Funding alternatives
- *28-50-563 Radios.* The Police Department and Fire Department urgently require new radios as the existing ones are incompatible with the state of Utah's communication system. The outdated radios hinder effective communication during critical operations, posing risks to public safety. To address this issue, the departments secured a grant that covers 90% of the funds required for the purchase. The remaining 10% was approved by the council in the Fiscal Year 2023 budget. However, it is necessary to roll over the allocated funds to the 2024 budget as the radios won't be delivered until after July 1, 2023. Budget \$33,000

Fire Expenses.

- *28-51-250 Supplies & Maintenance.* The City purchased a Spartan Ladder Truck in 2008. This apparatus is 14 years old and needs more extensive repairs, including rebuilding a pump. The National Fire Protection

Association (NFPA) also provides standards for fire fighting equipment, such as nozzles and hoses. These standards suggest that these pieces of equipment need to be replaced. Budget \$50,000

- *28-51-252 Personal Protective Equipment.* The Fire Department is in the process of identifying all the dates of their existing turnout gear. Turnout gear costs about \$3,000 a set and is only good for ten years. Turnout gear is also size dependent, so as the City hires new volunteers and part-time and full-time employees, the City has to purchase new gear if they are not a proper size already within the City's inventory. It is recommended to have at least two sets of gear for full-time employees so they can clean their gear after a fire and not wait until the end of their shift to clean their gear. It is also a requirement that the gear gets sent annually to be inspected, and the City does not have replacement gear for these employees while the gear is being inspected. The \$90,000 is estimated to have two gear sets for all members. Budget \$20,000 annually.
- *28-51-710 Fire Truck Purchase.* NFPA standards recommend placing fire engines to reserve status at 15 years and taking the fire apparatus out of service at 20 years. As such the Fire Chief is recommending that Fire Trucks are replaced every ten years. The most recent Fire apparatus is a rescue truck that was purchased was received in January 2018. The Tremonton Fire needs a new fire truck to replace a 1995 E1 Fire Engine (Engine 31) as its primary engine for fire response. The primary fire engine has approximately 35,000 miles, but after time the fire apparatus starts to deteriorate from the inside out. This 1995 E1 Fire Engine (Engine 31) is reaching the end of its service life, and the fire truck is used to respond to emergencies for both medical and fire.

On November 15, 2022, the City Council approved Resolution No. 22-65, approving the purchase of a new fire engine. The total cost for this fire truck is \$636,379. The City may deduct \$12,470 if it pays Rosenbauer \$324,973 when the chassis arrives at the South Dakota plant for a total cost of \$623,909. The estimated delivery time to complete the chassis for the Rosenbauer Fire Engine is December of 2023, with the fire engine being completed in the Spring of 2024. After purchasing this engine and previously repairing the City's ladder truck, it is anticipated that the City will not have to purchase a new fire engine for about 20 years. Budget \$624,000.

EMS Expenses.

- *28-52-100 Ambulance Wage (EMS Department).* In 2019 the City Council hired a consultant to perform a staffing analysis for the Fire Department to better understand the issue of the apparent need for additional EMT/Firefighter staffing for the growing number of EMS calls. The primary element of this staffing analysis was to evaluate the current labor model of paid-on-call employees meeting the growing demand for EMS calls. The staffing analysis revealed that the current department labor model is straining paid-on-call employees to meet the growing call demands. Since that time over several fiscal years the City has evolved from a paid-on-call employee staffing model to full-time staffing in the station as further detailed below.
 - **FY 2021- Full-Time Fire Chief.** The City hired a full-time Fire Chief in FY 2021 to start the process of providing additional staffing.
 - **FY 2022- Full-Time Crews.** In FY 2022, the Fire Chief recommended hiring six full-time firefighters/EMS employees to provide coverage for 24 hours and seven days a week. More specifically, the staffing at the fire station would consist of two full-time employees and one part-time employee on shift; these crew members will rotate every 48 hours.
 - **FY 2023 & FY 2024- Full-Time Shift Captains.** One of the recommendations Fire Chief, before departing from his position, was to hire three shift captains. This would allow each crew to have 4 employees on each shift with one of the full-time members being a shift captain. As necessary and based upon the nature of the call, the City could have two different crews, comprised of two members, which may lessen the need to rely upon paid-on-call employees. In February 2023, the City Council approved a budget amendment that appropriated the three Shift Captains. However, these positions were not filled, because the City was actively recruiting a Fire Chief, and the City ideally wanted the Fire Chief to participate in the hiring process. In FY 2024, it is anticipated that the City will fill the Shift Captain positions. The total fiscal impact associated with the Shift Captains is \$330,000 annually, with each position expense being \$110,000 for benefits and salaries. The total wages for this EMS coverage is \$941,000 in Salaries (28-52-100), with benefits costing \$327,000 being budgeted out of (28-52-130) *Benefits*.

Notable Expenses Anticipated for FY 25. Notable expenses anticipated for FY 25 for EMS is as follows:

- **28-52-710 Ambulance Purchase.** Ambulances are an essential piece of equipment for the Tremonton City Emergency Medical Services (EMS) that is replaced at regular intervals. The Tremonton Fire & EMS Department needs a new ambulance to replace a 2008 ambulance that has over 143,154 miles since it is becoming unreliable to use in responding to emergencies.

The Fire Chief has sought bids from several ambulance dealers for a 2024 ambulance. The only bidder to respond is Professional Sales and Services. On November 1, 2022, the City Council adopted Resolution No. 22-62 authorizing the purchase of an ambulance in the amount of \$268,000. The delivery date of the of the ambulance is estimated to be November 2024.

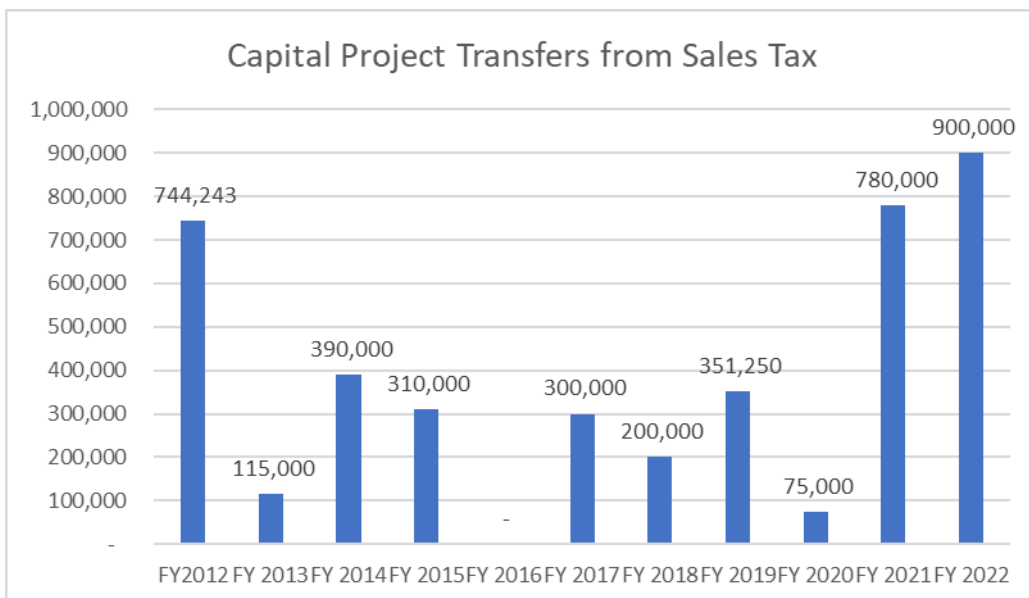
40- Capital Projects Fund.

Revenues. The revenues associated with the Capital Projects Fund are realized from past transfers from the General Fund and grant revenues. The exact amount of past transfers from the General Fund is shown in the graph below entitled “Capital Project Transfers from Sales Tax.”

For FY24, City staff estimated sales tax received in the General Fund based on a historical trendline. This is a more aggressive approach to estimating sales tax revenue than in past fiscal years. Concurrently, the City is also proposing a more aggressive approach to funding capital projects in the FY24 by budgeting the transfers of \$400,000 of sales tax anticipated to be transferred in FY 24 to Fund 40 Capital Projects with the approval of the budget rather than approving the transfers of the funds at the end FY 24. In this way, the City is actively planning on accumulating (saving) resources for future capital projects rather than seeing how much of a financial surplus may be available in the General Fund at the end of the fiscal year before making a commitment to transfer funds.

As explained in greater detail in line item *10-36-432 Developer Contribution Fee-In-Lieu* noted above, the Tremonton City Land Use Code Section 2.05.015 B requires developers to pay a fee-in-lieu for Street Chip Seal and Fog Coat before recording a Final Plat. The City uses in the future to chip seal developer-constructed roads. City staff has identified roads that will be chip sealed with the 2023 Street Maintenance project, which included roads that Developers have paid the fee-in-lieu. More specifically, in Exhibit “A” of Resolution No. 23-19 City staff identified \$165,202.83 that can be recognized as revenue from the liability account (10-24700 Developer Fee-in-Lieu) on the General Fund Balance Sheet as revenue. The 2023 Street Maintenance project is budgeted in Fund 40 and as such the \$165,200 needs to be transferred from the General Fund to Fund 40 where the expense will be realized. Budget \$165,200. A corresponding revenue line item receives this transfer, which is in *40-39-900 Transfer in from General Fund* . Budget \$565,200.

This year, \$1,163,800 is being proposed for appropriation from this Fund’s balance to fund the various proposed projects as summarized below.



Notable Expenses Funded. Notable expenses in this Fund are as follows:

- *40-50-550 Non-Department Projects – Walkway and Fencing between Matheson and ACHIS.* Tremonton City acquired property to create a pedestrian connection for schoolchildren attending Harris Intermediate School and to extend a secondary water line into the Matheson Apartment Complex. As part of this acquisition, the City committed to addressing some of the fencing issues to provide safe passage, improve the appearance of the walkway, and appease the adjoining property owners. Since the waterline has been installed in the corridor, the City is now in a position to improve the fencing and construct the concrete walkway from the Matheson Apartment Complex to the ACHIS. Budget \$35,000



- *40-50-550 Non-Department Projects – Facility Plan.* As the City continues to increase in population, the City's facilities will also need to grow to meet the demand for services. City facilities will need to be expanded to accommodate additional employees, and equipment, or otherwise grow to accommodate more of the public visiting the Library, Senior Center, and City Council meetings. It is recommended that the City undertake a facilities plan to estimate future facilities needed at buildout. It is anticipated that an architect would be able to create a plan that estimates some of the general building and site requirements for the expansion of City facilities. Budget \$100,000
- *40-51-550 Civic Center (Carpet).* It is proposed that the Civic Center carpet is replaced. It is believed that a large majority of the current carpet is approximately 30 years old. Budget \$30,000
- *40-60-540 Street Capital Project Fund- 2023 Street Maintenance Project.* Tremonton City owns 45.63 miles of roads within its incorporated limits, and chip seals these roads periodically. The chip sealing keeps roads in good condition by minimizing water intrusion in the asphalt and adding to the road surface.

For the past few fiscal years, the City Council has decided to delay the chip sealing of roads until after asphalt cuts associated with constructing a secondary water system have occurred. Tremonton City has constructed several phases of a secondary water project throughout the City, and the Public Works Department is recommending that the City undertake the chip seal project in FY 2024.

During previous fiscal years, the City set aside \$1,550,000 in Fund 40 for the 2023 Street Maintenance project as noted below:

- FY 2019- \$325,000
- FY 2020- \$325,000

- FY 2021- \$300,000
 - FY 2022- \$300,000
 - FY 2023- \$300,000
- \$1,550,000

As explained in greater detail elsewhere in this memo, the Tremonton City Land Use Code Section 2.05.015 B requires developers to pay a fee-in-lieu for Street Chip Seal and Fog Coat before recording a Final Plat. City staff has identified roads that will be chip sealed with the 2023 Street Maintenance project, which included roads that Developers have paid the fee-in-lieu. More specifically, in Exhibit "A" of Resolution No. 23-19, City staff identified \$165,202.83 that can be recognized as revenue from the liability account (10-24700 Developer Fee-in-Lieu) on the General Fund Balance Sheet as revenue, this amount is being transferred to Fund 40. In total, there is \$1,715,202 of funds available for the 2023 Street Maintenance project.

The City has solicited bids for a 2023 Street Maintenance project, and on March 21, 2023, the City Council approved Resolution No. 23-19, awarding the 2023 Street Maintenance project to Staker Parsons in the amount of \$1,099,080.

As part of the discussion of awarding the 2023 Street Maintenance project, the Public Works Director discussed with the City Council that previously applied seal coats on 1000 West, from Main Street to the northern City limits, are no longer adhering to the road surface, causing shallow potholes to exist within the travel lanes on 1000 West. The long-term fix for addressing the shallow potholes that exist on 1000 West is to roto-mill (i.e. grind down) the existing road surface to the depth of the shallow potholes (two inches) and then do a three-inch overlay on the road surface.

During the March 21, 2023, City Council meeting, the City Council suggested that the Public Works Director receive a quote from Staker Parson to perform the aforementioned work on 1000 West as a part of the 2023 Street Maintenance project. The City requested, and Staker Parson provided a quote in the amount of \$490,017. The City Engineer verified that the bid document and project contract with Staker Parson allow for the City to request a change order to include the aforementioned work on 1000 West as part of the 2023 Street Maintenance project.

Resolution No. 23-19 awarded \$1,099,098 to Staker Parson for the 2023 Street Maintenance project, and Resolution No. 23-30 approved a change order in the amount of \$490,017, for a total of \$1,589,115, which is less than the \$1,715,202 that is available for the 2023 Street Maintenance project. The work is expected to start with 2 weeks left in FY23. Therefore, budget \$200,000 in FY23 and Budget \$1,400,000 in FY24

- *40-62-540 Parks Capital Project (Resurface Tennis Courts).* The tennis courts located at 200 South and 100 West were not constructed as a post-tension concrete slab, and as such, the tennis courts are subject to the expansion and contraction that occurs with temperature. As a result, cracks occur on the surface of the court. It is recommended that non-post-tension concrete courts be resurfaced every 4 to 7 years. The last time these tennis courts were resurfaced was in FY 2015. City staff has determined that it is now time to resurface these courts.

The Parks and Recreation Director has recommended that the City construct Pickleball courts for several years. It is anticipated that Pickleball courts would be a well-used amenity in Tremonton City. In FY 2015, with the resurfacing of the tennis courts, the City also had these tennis courts striped as Pickleball courts. Official Pickleball courts have a different net height than tennis courts, but tennis nets are close enough that the restriped tennis courts can provide two playable Pickleball courts. As an interim measure to constructing Pickleball courts, the Parks and Recreation Director is now proposing that the resurfacing of tennis courts be restriped to provide the playable surface of six Pickleball courts. The upside with this new striping plan is that there would be six Pickleball courts suitable for league or tournament play. The downside of this restriping plan is that portable nets are needed to be used rather than the tennis court nets, eliminating residents playing Pickleball independent of City facilitated leagues or tournaments. Budget \$30,000



- *40-66-550 Senior Capital Project Fund (Senior Center Flooring).* The Senior Center Director recommends replacing the Senior Center's carpet. It is recommended that the carpet in the large gathering room be replaced with LVP to facilitate clean up from food and drink spills. The expense estimated to replace the carpet upstairs is \$5,000, and \$15,000 for the downstairs. Budget \$20,000.
- *40-66-550 Senior Capital Project Fund (Senior Center Fence).* There is a chain-link fence that divides the Senior Center from the La-Z-Boy facility. Over the years because of the configuration of the Senior Center parking lot, snow being pushed off from the parking lot has damaged the fence. Instead of the fence being upright, the fence is now leaning towards the La-Z-Boy facility. Several years ago the City reconfigured the parking lot to create a space for the stacking of snow being pushed from the parking lot. It is now proposed that the City fix the fencing that it has damaged. Budget \$35,000.



- *40-66-550 Senior Capital Project Fund (Senior Center Landscape).* The Senior Center perimeter landscaping (between the parking lot and adjoining property line) comprises grass. Additionally, this perimeter landscaping is difficult to mow because it is steep. The City's contract mowing company is suggesting the different landscaping being considered. Landscaping comprised entirely of grass also lacks plant diversity and limited seasonal interest. Tremonton City engaged Landmark Design, a licensed landscape architect, to develop a landscape plan for the Senior Center that uses plant materials with low water requirements and adds plant diversity by using rock mulch, trees, shrubs, perennials, and ornamental grasses irrigated with a drip system. It is proposed that the City Council's appropriate funds implement this landscaping plan. Budget \$29,000.
- *40-69-550 Cemetery Capital Project (Cemetery Expansion).* For years the City has been aware of the future need to expand the Riverview Cemetery. The City has approximately 6 acres to the west of the current cemetery for expansion. This new section of the cemetery would cost approximately \$100,000 and provide 1,024 cemetery plots. The need for new plots is starting to be realized. Additionally, critical City staff that would be vital to expanding the cemetery are nearing retirement. For these reasons, it would be helpful to undertake the cemetery expansion. It is proposed that the cemetery expansion occurs in phases over multiple years. The first phase is to lay out the cemetery and install the irrigation system. It is recommended that the final phase will of the cemetery expansion would include restrooms and an equipment storage room. Budget \$50,000.

Identified Future Expenses Not-Funded. The City Council has identified these future expenses, which are not funded in FY 2024 but may be considered for funding in future fiscal years.

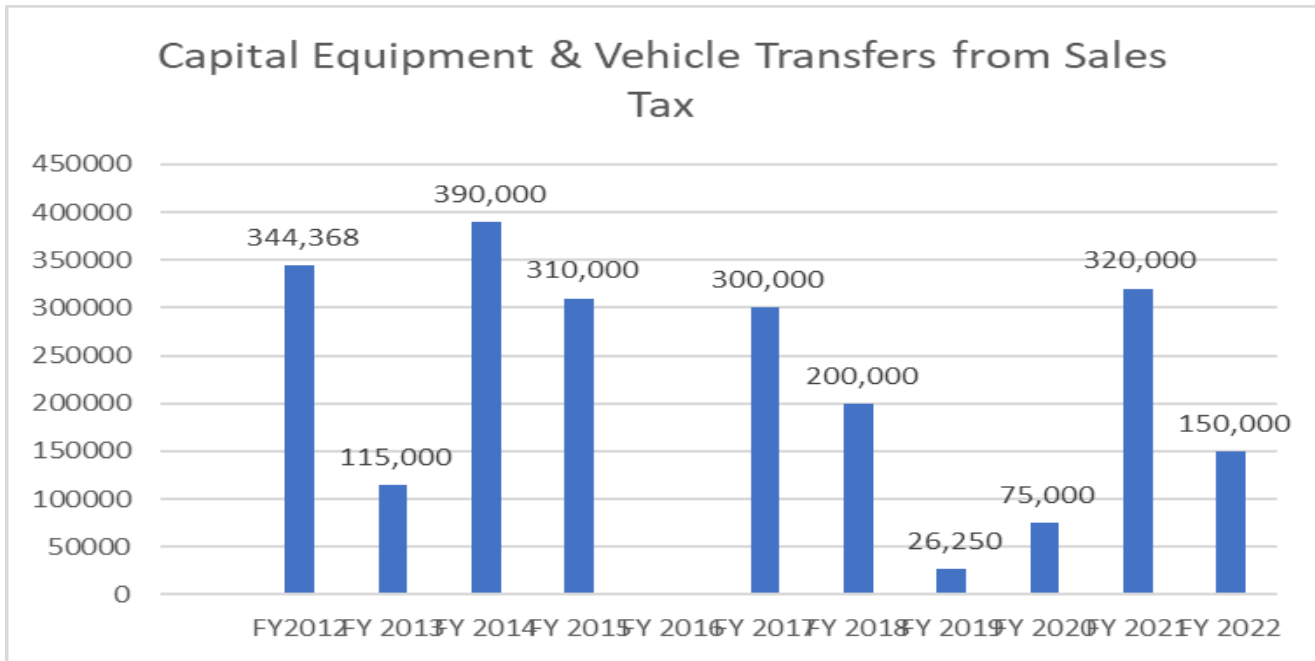
- *1000 North Pulverize & Repave.* The City has plans to widen and construct the full right-of-way improvements on 1000 North in future years. However, the City does not anticipate that the current asphalt can be extended until the completion of this capital project. As such, the City will likely need to roto-mill the asphalt and relay the asphalt surface of 1000 North. (7,793 linear feet - 3" AC surface = \$333,480) Estimated cost \$330,480.

41- Vehicles Equipment Capital Projects Fund.

Revenues. The City Council adopted Resolution No. 12-23, creating the Vehicle Equipment Capital Projects Fund 41 for the accumulation of financial resources to ensure the timely replacement of vehicles and equipment for departments primarily in the General Fund and Special Revenue Funds. The replacement of vehicles and equipment for the utility departments is realized from their respective enterprise fund's financial resources.

The revenues associated with the Vehicle Equipment Capital Projects Fund are obtained from past transfers from the General Fund. The amount of past transfers from the General Fund is shown in the graph below entitled "Capital Equipment & Vehicle Transfers from Sales Tax." For FY24, City staff estimated sales tax received in the General Fund based on a historical trendline. This is a more aggressive approach to estimating sales tax revenue than in past fiscal years. Concurrently, the City is also proposing a more aggressive approach to funding capital projects in the FY24 by budgeting the transfer of %80 of sales tax anticipated to be transferred in FY 24 to fund Capital Projects with the approval of the budget, rather than approving the transfers of the funds at the end FY 24. In this way, the City is actively planning on accumulating (i.e. saving) resources for future capital projects rather than seeing how much of a financial surplus may be available in the General Fund at the end of the fiscal year before making a commitment to transfer funds. The related line items in the budget to enact this more aggressive approach which includes *41-39-900 Transfer in From General Fund*, with the amount being \$376,000 and *10-90-949 Transfer to Capital Equipment and Vehicles*.

The FY 2024 Budget appropriates \$376,000 associated with purchasing vehicles and capital equipment.



Notable Expenses Funded. Notable expenses in this Fund are as follows:

- *41-42-550 Police Department Vehicle.* The City has been purchasing patrol trucks and plans to replace these vehicles at 120,000 miles instead of 80,000 for patrol cruisers. The City budgets \$55,000 for patrol truck replacements (\$40,000 for trucks & \$15,000 for equipment). Four Vehicles are proposed for FY24 Budget \$160,000.
- *41-42-560 Equipment (Police Department- Vehicle Equipment).* The City has been purchasing patrol trucks and plans to replace these vehicles at 100,000 miles instead of 80,000 for patrol cruisers. The City budgets \$55,000 for patrol truck replacements (\$40,000 for trucks & \$15,000 for equipment). Four Vehicles proposed for FY24 Budget \$60,000
- *41-44-550 Vehicles (Streets Truck)* The Streets Department is in need of a new truck to replace a 2006 Chevy Truck with over 160,000 miles. Budget \$45,000.
- *41-44-560 Equipment (Mowing Tractor Public Works & Water Dept.)* The City currently owns and operates a 2005 Case DX45 Mowing Tractor. This piece of equipment is primarily used in the Roads Department to mow the shoulder of the road and in the Water Department to mow around the City's springs. It is proposed that the new tractor expense being \$60,000, would be jointly purchased with 50% coming from Fund 41 for the Streets Department's portion and 50% coming from Fund 51 for the water portion. Budget \$30,000.
- *41-44-560 Street Department Equipment (Street Sweeper).* The City currently owns and operates a 2008 Johnston Street Sweeper, which functions well; however, the street sweeper is approximately 14 years old and becoming less reliable. The Public Works Director recommends that the City trade the existing street sweeper in and purchase a new street sweeper. The previous street sweeper was 13 years when the City replaced it. Budget \$315,000.
- *41-48-550 Vehicles (Parks Truck)* The Parks Department is in need of a new truck to replace a 2010 Toyota with over 150,000 miles. Budget \$45,000.

42- Transportation Capacity Capital Projects Fund.

The creation of a safe and efficient transportation system is a core responsibility of the government and creates the foundation for economic growth, improved air quality and public health, and enhanced quality of life. Tremontion City has

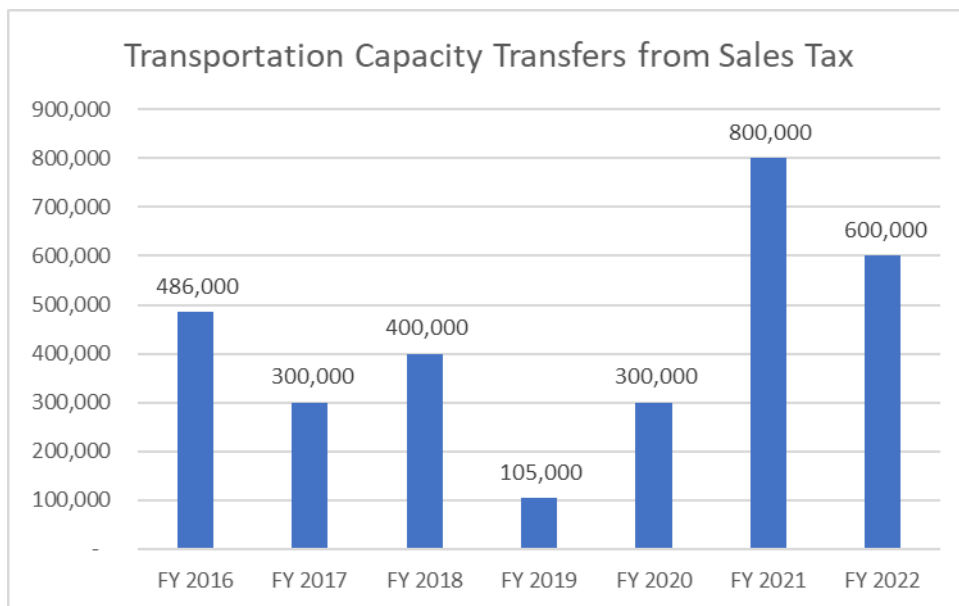
adopted planning documents that identify the future need to construct transportation projects to meet the travel demand of residents and visitors of Tremonton City.

The City Council adopted Resolution No. 16-27, creating approving the Transportation Capacity Capital Projects Fund 42 to accumulate (i.e. save) financial resources to help meet the financial demand in funding transportation projects that add capacity to the City's transportation system, except for trial projects in which financial resources are accumulated and accounted for within Fund 26.

A primary source of revenue for the Transportation Capacity Capital Project Fund is past transfers from the General Fund. The amount of past transfers from the General Fund is shown in the graph below entitled "Transportation Capacity Transfers from Sales Tax." For FY24, City staff estimated sales tax received in the General Fund based on a historical trendline. This is a more aggressive approach to estimating sales tax revenue than in past fiscal years. Concurrently, the City is also proposing a more aggressive approach to funding capital projects in the FY24 by budgeting the transfers of 80% of sales tax anticipated to be transferred in FY 24 to fund Capital Projects with the approval of the budget, rather than approving the transfers of the funds at the end FY 24. In this way, the City is actively planning on accumulating (i.e. saving) resources for future capital projects rather than seeing how much of a financial surplus may be available in the General Fund at the end of the fiscal year before making a commitment to transfer funds. The related line items in the budget to enact this more aggressive approach which includes *42-39-900 Transfer in From General Fund*, with the amount being \$715,600 and *10-90-961 Transfer to the Transportation Capacity Fund*.

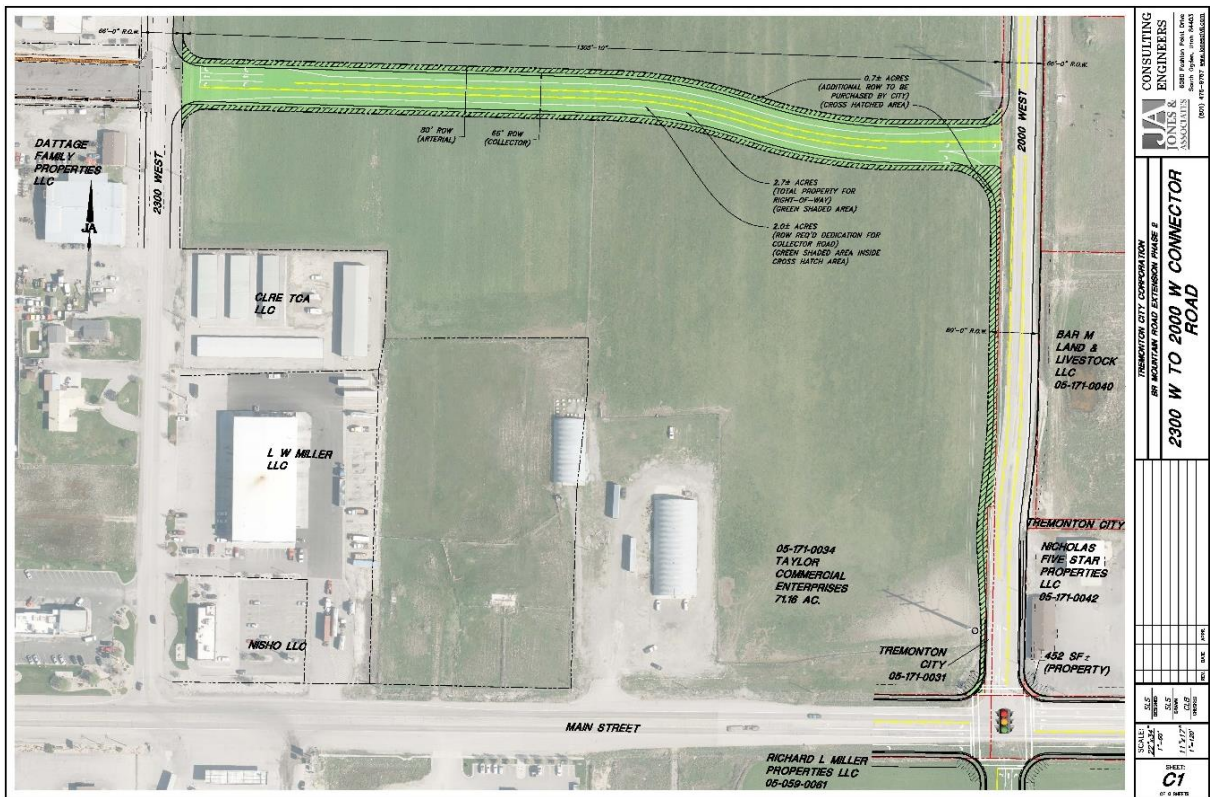
The revenues associated with the Transportation Capacity Capital Projects Fund are also realized in the past from the "Buy-In" portion of the transportation impact fees. Tremonton City recently started collecting the "Buy-In" portion of impact fee for transportation facilities and not the portion of impact fees for "Future Facilities" The "Buy-In" portion allows the City to receive reimbursement for excess capacity already within the City's transportation system to accommodate new growth. Page 11 of the Transportation System Impact Fee Facilities Analysis (IFA) adopted by Ordinance 21-10 calculates the City's historical costs associated with excess capacity in the City's transportation system is \$853,414.51. Over the ten years, the Transportation IFA projects that new development will consume \$115,33.49, which the City will receive as revenue from the "buy-in" portion of the transportation impact fee. Though the "Buy-In" portion of the impact fees is not restricted to transportation, the City Council has earmarked these funds to be used for future transportation projects.

The City receives grant funds from the Box Elder County Transportation Corridor Fund associated with the right-of-way acquisition. This year the budget is only proposing undertaking the acquisition of the right-of-way that the City secured from the Box Elder County Corridor Preservation Fund. The Box Elder County Corridor Preservation Fund provides reimbursement of expenses like engineering, surveying, and appraisals.



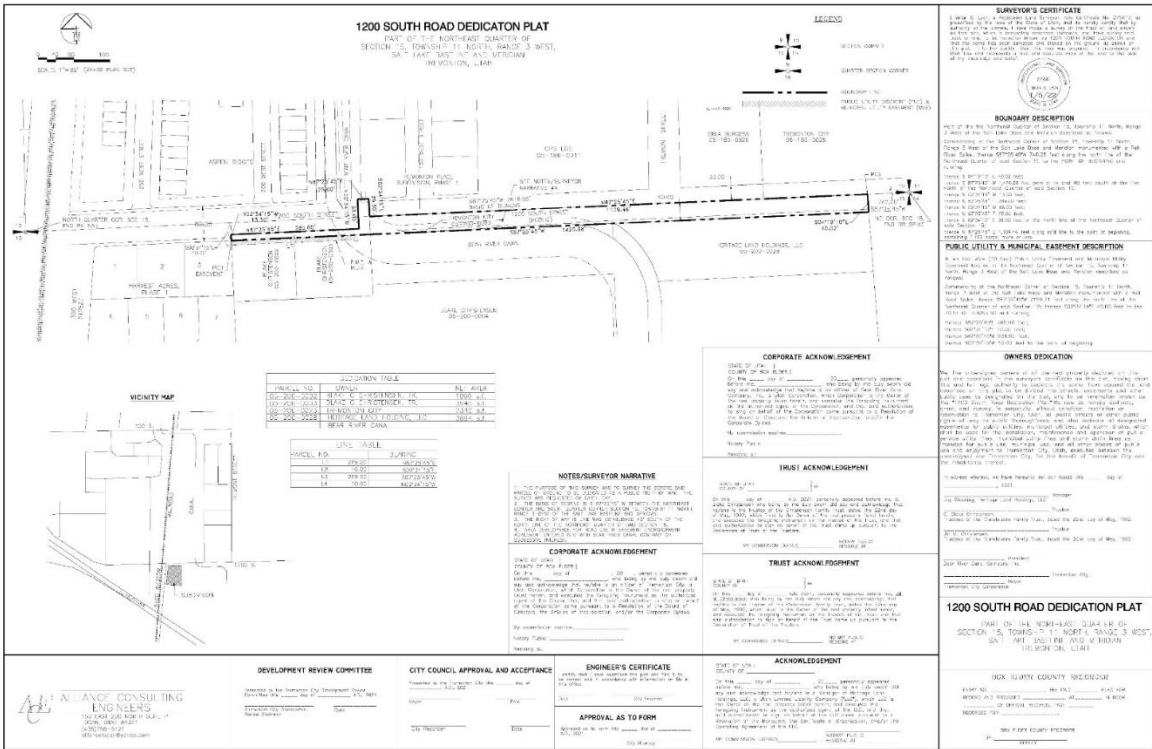
Notable Expenses Funded. Notable expenses in this Fund are as follows:

- *42-51-320 Engineering; 42-51-330 Legal; and 42-51-370 Other Professional & Technical.* The Box Elder County Corridor Preservation Fund provides reimbursement funds, including professional and technical services, and requires some expenses before applying for the funds, like engineering, surveying, and appraisals. Cumulatively for all three-line items, budget \$10,000.
- *42-51-550 Acquisition of ROW.* The City is working to acquire the right-of-way according to the City's transportation plan. The City can apply to the County and use the Corridor Preservation Fund in some cases. Consistent with Resolution No. 23-02, which is Tremonton City's project priority list for Box Elder County Local Transportation Corridor Preservation Fund, the City staff submitted and received a total of \$445,000 in total grant funds to purchase future right-of-way. More specifically, the City has received \$407,000 to acquire a right of way for BR Mountain Road from 2300 West to 2000 West & 2000 West expansion from BR Mountain Road to Main Street. The City also received \$38,900 to expand Rocket Road (1200 South) from 100 East to 300 West.
 - *BR Mountain Road (200 North) from 2300 West to 2000 West & 2000 West from BR Mountain Road to Main Street.* The City estimates that the expenses for FY 2024 for this acquisition would be \$407,000, reimbursed to the City through the Box Elder County Corridor Preservation Fund. Budget \$407,000.



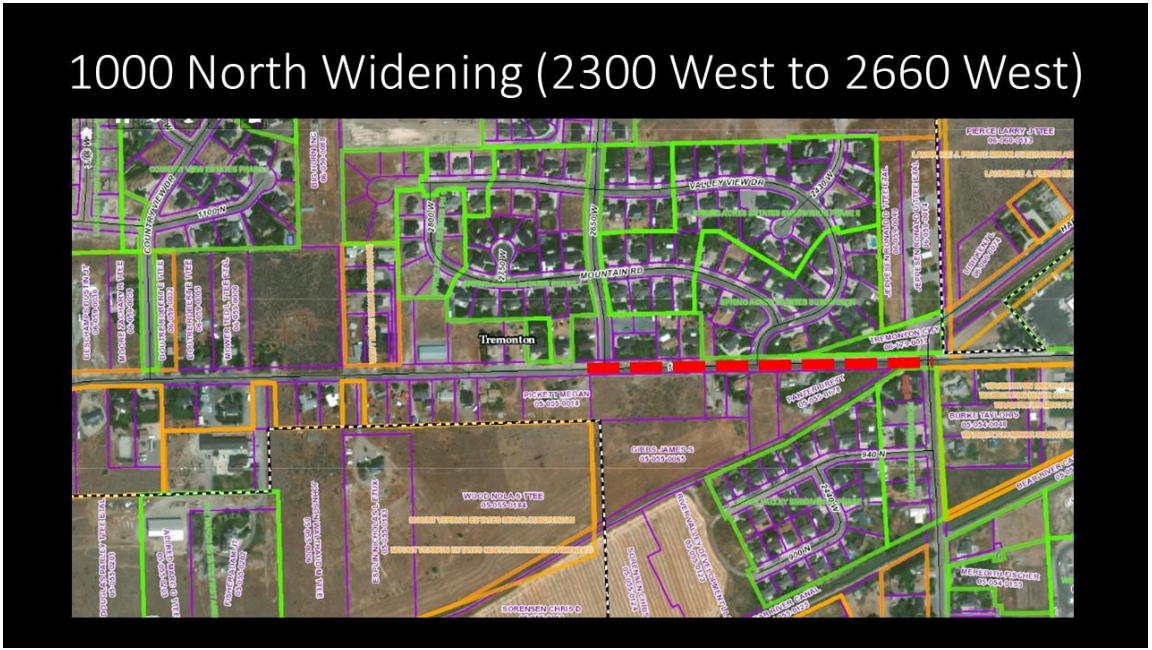
- *1200 South (100 East to 200 West).* The Tremonton City Transportation Plan identifies the existing classification of the 1200 South as a Minor Arterial Road. To better allow 1200 South to function as a minor arterial road, the City needs to expand the existing right-of-way from a 66-foot (the width of Collector Road) to an 80-foot corridor, the width of the preferred Minor Arterial Road width. More specifically, Tremonton needs to acquire a total of 5,835 square feet from Blake Christensen, which it cannot exact through the development process. The portion of the property that is needed for the 1200 South expansion on the east and west of Blake Christensen, the City negotiated with the previously approved Hansen Annexation.

The City received from the Box Elder County Corridor Fund a grant that provides 50% of the funding needed to acquire the property from Blake and Jill Christensen. The appraisal for this acquisition is approximately \$64,000. Budget \$38,900



- Acquisition of ROW - 1000 North Widening (2300 West to 2650 West) - Acquisition of Easements. The City is currently engineering the 1000 North Road Widening Project from 2300 West to 2650 West in Tremonton, Utah. The 1000 North right of way is 66', and the City needs to obtain temporary construction easements and permanent cut-and-fill easements from 12 property owners. The City Engineer has engineered the road enough to know the areas of impact on adjoining properties that have frontage on 1000 North.

During the calendar year 2023, the City seeks to obtain the needed easements with the construction of this road-widening project anticipated to start summer of 2024. Tremonton City is using the UDOT pre-qualified consultant pool to identify interested Lead Acquisition Agents to facilitate the entire process of acquiring the easements. The amount below includes the total anticipated amount of both engaging a Lead Acquisition Agent and paying for the easements. Budget \$250,000



- *Acquisition of ROW - Extension of 2650 West (1000 North to West Canal).* Tremontion City is in the process of identifying and securing future transportation corridors within the City's limits. One of the identified collector roads on the west side of the City is extending 2650 West from 1000 North to the West Canal. The City has identified approximately .31 acres of the potential right-of- that it needs to acquire from parcel number 05-055-0019. This proposed collector road will connect with the existing collector road of 2650 West and will provide direct access to a proposed City park and other community amenities. In order to properly align the proposed collector road through parcel number 05-055-0019 to the existing 2650 West, there would be a .15 acre remnant parcel created. Though not needed for the City's collector road project, the City would need to purchase this .15 acres too. The City is hoping to acquire this property from the property owner as a part of acquiring the construction and cut and fill easements associated with the expansion of 1000 North. (It is estimated that land might be worth \$3.50 a square foot, and the City needs to acquire 20,037 square feet for a total of \$70,131.) Budget \$70,000



Identified Future Expenses Not-Funded. The City Council has identified these future expenses, which are not funded in FY 2024 but may be considered for funding in future fiscal years.

- *1000 North Widening.* The Transportation Plan identifies 1000 North as a minor arterial road. Currently, this road is constructed with travel lanes in each direction. To function as a minor arterial road, 1000 North needs to be expanded and configured with a center lane and travel lanes in each direction. Additionally, the sidewalk, curb, and gutter must be constructed within the right-of-way. Due to the expense, 1000 North needs to be widened in segments as follows:
 - 1000 North Widening (2660 West to 3150 West- Country View Drive) is estimated to cost \$1,600,500
 - 1000 North Widening (3150 West - Country View Dr to I-84) is estimated to cost \$3,356,177.
- *1200 South Widening (100 East to Railroad).* The Tremontion City Transportation Plan identifies the existing classification of the 1200 South as a minor arterial road. To better allow 1200 South to function as a minor arterial road, the City needs to expand the existing right-of-way from a 66-foot corridor (the width of a collector road) to an 80-foot corridor the width of a Minor Arterial Road. Tremontion City needs to complete this project to mitigate the traffic hazard associated with the road narrowing for the bridge that crosses over the Central Canal. Estimated expense \$1,507,000.
- *1650 West Construction (Main Street to 100 South).* As part of the property acquisition agreement, adopted by Resolution No. 20-12, to acquire the 1650 West corridor, Tremontion City is required to construct the full right-of-

way improvements by April 2025. The cost estimate for this construction project is contained in Resolution No. 20-12. This is not an impact fee-eligible project. Estimated expense \$759,120.

51- Water Utility Fund.

Revenues & Expenses. The estimated revenues and expenses for FY 2024 Budget require \$915,600 to be appropriated from reserves.

Revenues. Most of the revenues within the Water Fund have remained flat from the last fiscal year. However, below is an explanation of revenue sources in the Water Fund that are being proposed to increase or decrease:

- *51-36-501 Grants (CDBG).* Tremonton City is working to finalize the receipt of a \$200,000 Community Development Block Grant (CDBG) for 2023. Mayor Lyle Holmgren proposed and worked towards a CDBG that would pay a portion of the costs to design and construct an Aquifer Storage and Recovery (ASR) project. This ASR project would inject the Cedar Ridge Well with culinary water during low-demand times (October to April) to extract culinary water during higher demands months of June through September. The Cedar Ridge Well is located at approximately 12420 N. Hillcrest Drive within the Cedar Ridge Subdivision Phase 1, in unincorporated Box Elder County, Utah. For more information, please see line item 51-70-750 Water Construction (ASR Pump Project for Culinary water reserves) below. Budget \$200,000.
- *51-36-501 Grants (ARPA Funds through Board of Water Resource).* Through the efforts of David Stewart, Hemmco, LLC (lobbyist that the City Council engaged through the adoption of Resolution No. 23-09), and Mayor Lyle Holmgren, it appears that the City will secure \$2,000,000 in ARPA grant funding from the Board of Water Resources (BWR). The funding source from the BWR is codified in Utah Code 73-10-34.5(7), and Tremonton City was eligible for these funds because the City had already installed secondary meters prior to May 4, 2022. The \$2,000,000 in grant funds will construct Phase 2 of Service Area 4, which is estimated to be \$2,122,120. For more information, please see line item 51-80-750 Secondary Water Construction (Construction of Phase 2 of Service Area 4 below. Budget \$2,000,000.

Notable Expenses Funded. Notable expenses in this Fund are as follows:

- *51-70-204 BRWCD (Culinary Water).* It is unknown if Tremonton City will need to purchase more water from the Bear River Water Conservancy District than the City's contracted allotment to assist the City during the outdoor irrigation season. The FY 2024 Budget proposes to budget funds for overage so that the City can purchase water from the Conservancy District over the City's allotment if it is necessary. Budget \$100,000.
- *51-70-502 Hoe Upgrade.* Annually, the Water Department trades in its backhoe and purchases a new backhoe. The backhoe is used in the repair of water leaks. It is also used as needed in the other utility funds, such as sewer and storm drain. The amount to purchase a new backhoe is \$12,000. Budget \$12,000.
- *51-70-512 & 51-80-512 Facilities/Impact Fee.* Impact Fees were adopted with Ordinance No. 21-09 Impact Fee Facilities Plan (IFFP) and Ordinance No. 21-10 Impact Fee Analysis (IFA). The City has been monitoring facilities (system improvements) that were included in these aforementioned documents along with facilities that the City needs to construct, which should be included in these documents. City staff is recommending that the IFFP and IFA should be updated to include facilities (system improvements) that the City is acquired, which are impact fee eligible to be included as "buy-in" for the impact fee analysis. More specifically, the City has acquired about \$460,000 in additional water shares and paid \$500,000 for a property that will be used as an equalization basin on the East Canal. Updating the IFFP and IFA will allow the Water Fund to be reimbursed sooner for these expenses. Budget \$8,000 each in 51-70-512 and 51-80-512.
- *51-70-541 Vehicle Purchase - Water Service Truck.* The Water Department is in need of two additional trucks one will replace Truck 343 and one to replace the Water Supervisor Truck. Budget \$92,000.
- *51-70-569 Water Meter- New Connections (Culinary Water).* The FY 2023 Budget created a new expense code to segregate water meters purchased for new development from water meters purchased to replace existing water meters. There is a corresponding revenue line item of 51-37-712 Culinary Connection which the City collects when issuing a building permit. Budget \$50,000

- *51-70-570 Water Meter - Replacement (Culinary Water).* There have been ongoing funds appropriated for the City's ongoing effort to replace water meters that are read by driving by to water meters that read from a fixed base. The City has 3,393 culinary water meters. The Water Department is in the process of upgrading water meters to fixed base meters, as old meters lose transmitting capabilities. Currently, 408 old water meters are on the list to be replaced as they have lost their transmitting capabilities and must be read by a public works employee. Budget \$150,000.
- *51-70-706 Equipment Greater than \$5,000 (Tractor).* The City currently owns and operates a 2005 Case DX45 Mowing Tractor. This equipment is primarily used in the Roads Department to mow the shoulder of the road and in the Water Department to mow around the City's springs. It is proposed that the new tractor expense being \$60,000, would be jointly purchased with 50% coming from Fund 41 for the Streets Department's portion and 50% coming from Fund 51 for the water portion. Budget \$30,000.
- *51-70-750 Water Construction (ASR Pump Project for Culinary water reserves).* An Aquifer Storage Recovery (ASR) project injects an aquifer with culinary water during low-demand times during winter months to extract water during higher demands months of June through September. The ASR process replenishes the aquifer and builds up a recharge mound by utilizing the confining geologic layers within the well zone to contain the injected water.

Tremonton City owns Fish Springs, which during the months of October through April, when the culinary water demand is low, the water is not being used and flows into the Bear River. The City would like to construct an ASR project that injects this spring water into the Cedar Ridge Well which is owned by the City. John Files, a groundwater geologist, indicated that the ground strata and structure in the Cedar Ridge Aquifer are favorable for an ASR project where the Cedar Ridge Well is located.

Construct a pump station at the City's existing 2 million gallon reservoir on the east bench. Construct a 12" pump line from the 2 million gallon reservoir to the spring box tie-in. Construct backflow valve station at spring box connection. Retrofit piping at Cedar Ridge Well. Budget \$468,000

- *51-80-170 Water Meter Purchases (Secondary Water).* As you know, the secondary water system will be constructed with water meters. The City already has a good inventory of Secondary Water Meters. Budget \$50,000.
- *51-80-370 Other Professional and Technical (Water Consultants).* The Tremonton City Council adopted Resolution No. 23-09, approving a consultant agreement between Hemmco, LCC, and Tremonton City for lobbying services on state and local government relations and appropriations with the Utah Legislature and State Government agencies. It appears that as a result of this consultant agreement, that Hemmco, LCC was able to secure a \$2,000,000 grant application to construct the Secondary Water Service Area 4. The contract requires the City to pay \$10,000 per month starting on January 2023, which is six payments in FY23 and four payments in FY24. Budget \$40,000.
- *51-80-560 Secondary Depreciation (Secondary Water).* The Finance Director calculates the pro-rata share of the life of the Secondary Water assets (infrastructure) that will be used during this fiscal year. The City includes this non-cash expense in the budget to ensure that it is saving funds to replace these assets in the future. As the value of assets increases within Secondary Water, the depreciation amount will increase. In the recent past, the City has spent approximately \$3.4 million for the full construction of Service Area 3 (Secondary Water Bond Series 2019) and \$4.4 million (Secondary Water Bond Series 2021) for the full construction of Service Area 5, and the partial construction of Service Area 2 and Service Area 4. As such, depreciation has increased from \$96,000 in FY 2022 to in FY 2023 \$200,000, and as such, there is a corresponding increase in the amount to budget for depreciation. Budget \$260,000.
- *51-80-715 Acquisition of canal shares.* With the ongoing development of the secondary water system, the City will need to have water shares within the Bear River Canal Company. It is proposed that the City purchase water shares going forward. Since the availability of water shares in a given fiscal year is unknown, it is proposed that the City budget funds each fiscal year to be in a position to acquire shares when they become available. This is an impact fee-eligible project. Budget \$50,000.
- *51-80-750 Secondary Water Construction (East Canal Equalization Basin).* The Bear River Canal Company requires Tremonton City to construct a secondary water equalization system, which includes a large holding basin

adjacent to the East Canal with an automated gate to release secondary water back into the canal associated with the City's pumping activities on the East Canal. More specifically, the automated gate will communicate with all the City's future secondary pumping stations on the East Canal, and as the variable speed pumps increase or decrease in extraction rate on the East Canal, the equalization basin would release the same amount of secondary water back to the canal system, thus eliminating the variable demand of the City's secondary system on the East Canal.

The City acquired the property for the equalization basin on the East Canal in FY 23 and thereafter construct the basin. The timing of the construction of the East Canal Equalization Basin will be determined by the timing of the Rivers Edge development. More specifically, the Developers of Rivers Edge by agreement are required to install the Secondary Water Pump Station on the East Canal. The Bear River Canal Company will only permit a secondary pump station with the construction of the corresponding equalization basin. The Developers of Rivers Edge state that they will start the construction of the River Edge improvements in the Spring of 2023. As such the City is budgeting \$350,000 for the construction of the East Canal Equalization Basin in FY24. Budget \$350,000.

- *51-80-750 Secondary Water Construction (Central Canal Equalization Basin).* The Bear River Canal Company requires Tremonton City to construct a secondary water equalization system, which includes a large holding basin adjacent to the Central Canal with an automated gate to release secondary water back into the canal associated with the City's pumping activities on the Central Canal. More specifically the automated gate will communicate with all, the City's current and future, secondary pumping stations on the Central Canal, and as the variable speed pumps increase or decrease in extraction rate on the Central Canal, the equalization basin would release the same amount of secondary water back to the canal system, thus eliminating the variable demand of the City's secondary system on the Central Canal. Budget \$300,000.
- *51-80-750 Secondary Water Construction (Construction of Phase 2 of Service Area 4).* In the fall of 2022, Tremonton City finished Phase 1 of Service Area 4, which connected 45 single-family homes and a 150-unit townhome complex to the City's pressurized secondary water system.

Tremonton City is expected to receive \$2,000,000 in funding to construct Phase 2 of Service Area 4, which will connect an additional 280 single-family homes, the City-owned cemetery, an elementary school, and a church site to the City's pressurized secondary water system. Some of the specific pressurized secondary water system improvements to be constructed with Phase 2 of Service Area 4 include but are not limited to installing approximately 22,000 linear feet of PVC secondary water pipe ranging in sizes from 6" to 8" with associated appurtenances and incidental work. The construction and/or installation of water laterals, water meters, an additional pump, telemetry work, electrical work, and other necessary work to complete Phase 2 of Service Area 4.

The City anticipates that completing Phase 2 of Service Area 4 will conserve more than 1.8 million gallons of culinary water used annually. That amounts to an average weekly savings of 6,500 gallons of culinary water use per household. Budget \$2,239,000.

Debt Service Schedules- Water Fund. Over the years, the City has issued two water revenue bonds used to construct a Secondary Water System. Below is a summary of the debt service requirements associated with the Debt Service payments for each water revenue bond issuance. The City has pledged water revenues as the source of repayment to the bondholder.

- *2019 Series Water Revenue Bonds.* In 2019, the City borrowed funds from JP Morgan Chase to construct a secondary water pump station and distribution system for Service Area 3. The City borrowed \$3.4 million in principle, with \$765,441 being paid in interest for a total amount to be repaid being \$4,165,441.01. The maturity date of the revenue bonds is June 15th, 2034. The principal and interest to be paid for FY 2024 are \$221,000 in principle and \$70,000 in interest.
- *2021 Series Water Revenue Bonds.* In 2021, the City borrowed funds from JP Morgan Chase to construct a secondary water pump station and distribution system for Service Area 5, a pump and portion of distribution lines for Service Area 4, and distribution lines in Service Area 2. The City borrowed \$4.4 million in principle, with \$843,789 being paid in interest for a total amount repaid of \$5,243,789. The maturity date of the revenue bonds is May 15th, 2036. The principal and interest to be paid for FY 2024 are \$262,000 in principle and \$88,000 in interest.

52- Treatment Plant Fund.

Revenues. The estimated revenues and expenses for FY 2024 Budget require \$3,748,300 to be appropriated from reserves, which are attributed to significant capital expenses detailed in the Notable Expenses described below.

Notable Expenses Funded. Notable expenses in this Fund are as follows:

- *52-72-521 Ultra Violet (UV) Light Disinfection.* Wastewater effluent is disinfected using ultraviolet light before discharging to the Malad River. The wastewater treatment plant's existing UV disinfection modules were installed in the early 2000s.

For purposes of being impact fee eligible AQUA Engineer has determined that 59.3% of the costs of the UV upgrade is associated with existing connections and 40.7% of the costs for new connections and impact fee eligible. This project started in FY23 and will be completed in FY24. Budget \$425,000.

- *52-72-600 Treatment Plant Depreciation.* With the Wastewater Treatment Plant upgrades comes new equipment that needs to be considered in the depreciation calculation. Specifically, this new and additional equipment includes pumps, dewatering screw, screen & generator-electrical-SCADA, basins, yard piping, screens, etc. Additionally, the City has increased the depreciation schedule for the aerator-bearing/chain replacement so that the City replaces this highly mechanized equipment every five years. The historical depreciation amount has been \$200,000, and the new depreciation amount is \$535,000. Budget \$535,000.
- *52-72-713 Aeration Basin.* The 2023 Impact Fee Facilities Plan (IFFP) drafted by AQUA Engineering recommends the City start planning and designing in 2023 for a new aeration basin and install this aeration basin in 2024. This aeration basin will increase delivered oxygen capacity to meet current demand and increase capacity to handle loading from 2.5 million gallons per day.

This expansion addresses the current oxygen deficit due primarily to high loading from West Liberty Foods (WLF). In terms of equivalent residential units (ERUs), WLF's increased biological oxygen demand (BOD) loading of 943 #/day is equivalent to 1,450 ERUs. The new aeration tank will handle this BOD deficit and provide capacity for an additional 2,056 ERUs (5,714 ERUs plus industrial connections). As such, \$1,450,641 (41%) of the costs would be associated with existing connections and demand (i.e., overloading from WLF), with the remaining \$2,056,908.96 (59%) of the costs for new connections and impact fee eligible. The City will work with WLF to pay or recover WLF's share of these costs due to exceeding their wastewater pre-treatment permit. Budget \$3,508,000.

- *52-72-714 Outfall Effluent Line Upsize.* The 2023 Impact Fee Facilities Plan (IFFP) drafted by AQUA Engineering recommends the City start planning and designing in 2023 for upsizing outfall yard piping and install the piping in 2024.

The City needs to upsize the existing 15" effluent line from the flow measurement weir to the discharge point at the Malad River. The existing 15" effluent line is undersized and can submerge the flow measurement and UV equipment upstream. The City intends to alleviate this restriction by replacing the existing 15" with an upsized 24" effluent line.

This improvement is needed to increase capacity but will be utilized by existing and new connections. Accordingly, this cost is divided between existing and future users, similar to the UV upgrade item. More specifically, AQUA Engineer has determined that 59.3% of the costs would be associated with existing connections and 40.7% of the costs for new connections and impact fee eligible. Budget \$218,900.

This expansion is necessary to accommodate new connections beyond the current 1.9 million gallons per day (MGD) capacity facility by providing space to accommodate composting/solids from a 2.5 MGD facility. The entire cost is considered impact eligible. Budget \$219,000.

- *52-73-540 Equipment Purchase.* Annually, the City trades in its skid loader and purchases a new skid loader. The skid-loader is used at the public works complex to load compost into pickup trucks for paying customers. The amount to purchase a new skid loader is \$9,000. Budget \$10,000.

- *52-73-706 Front-End Loader.* The Treatment Plant will purchase a Front-End Loader in FY24. After purchasing the loader, the City will trade it in every year for a new loader which will be approximately \$20,000 per year. Budget \$250,000.
- *52-73-750 Construction (Compost Facility Expansion).* The 2023 Impact Fee Facilities Plan (IFFP) drafted by AQUA Engineering recommends the City start planning and designing in 2024 for the compost facility expansion and expand the facility in 2025. Budget \$200,000

54- Sewer Collection Fund.

Revenues & Expenses. The estimated revenues are \$18,000 greater than the estimated expenses for the FY 2024 Budget, therefore showing a \$18,000 appropriation to reserves to save for significant future capital expenses.

Notable Expenses Funded. Notable expenses in this Fund are as follows:

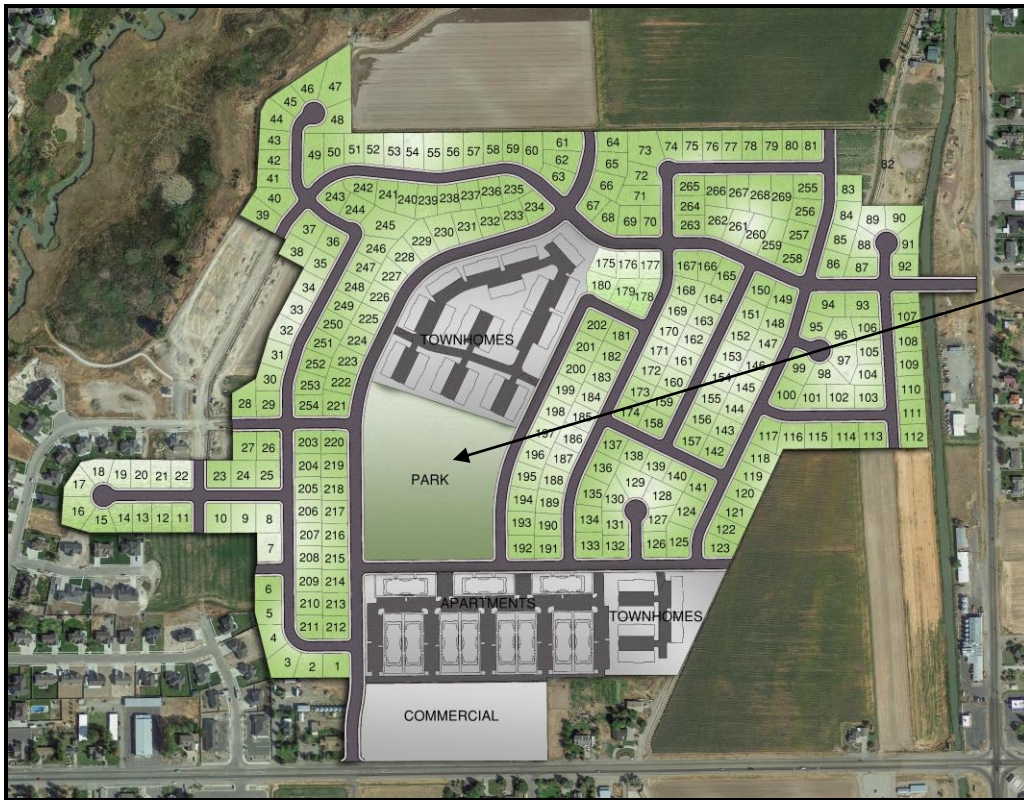
- *54-71-370 GIS Locating and Depth Measurement for Sewer Manholes.* There are over 1,000 manholes in the City. The Public Works Director would like to create a GIS data set showing the location and depth of sewer manholes. The GIS data set will be created by Jones & Associates interns that are attending engineering school. Budget \$50,000.

55- Storm Drain Fund.

Revenues & Expenses. The estimated revenues are \$63,100 greater than the estimated expenses for the FY 2024 Budget, therefore showing a \$63,100 appropriation to reserves to save for significant future capital expenses.

- *55-39-755 Impact Fee Reimbursement for Rivers Edge Storm Drain Basin.* In accordance with Ordinance No. 21-12, the Developer has dedicated land to the City for a regional storm drain basin. The Developer's dedication of the land for the Regional Storm Drain Basin is a System Improvement, and subject to the terms of Ordinance No. 21-12, the City shall provide the Developer reimbursement in the amount of \$75,620.55 for their dedication of land.

The funds for this reimbursement shall be a proportionate share of Impact Fees collected within the Regional Storm Drain Impact Fee Reimbursement Area, as shown in Exhibit 7 of Ordinance No. 21-12. There is no date certain for reimbursement, other than that the City shall first remit payment of stormwater impact fee received from the Regional Storm Drain Impact Fee Reimbursement Area within thirty (30) days from receipt of stormwater impact fees until the total reimbursement is made to the Developer. This line item is not an expense but is a contra revenue amount shown as a negative amount in a revenue line item to reduce the impact fee revenue associated with the City's reimbursement to the Developer for these System Improvements. Budget \$18,500.



Rivers Edge Regional Storm Drain Pond- is labeled as "Park".

- *55-39-755 Impact Fee Reimbursement for Rivers Edge Storm Drain Piping.* The City has requested that the Developer upsize stormwater piping to allow the Regional Storm Drain Basin to service areas outside the Rivers Edge boundaries and agrees that the upsizing of the stormwater piping is a System Improvement reimbursable to the Developer according to the terms of this Agreement (See Ordinance No. 21-12).

The funds for any Upsize to the Stormwater Piping shall be reimbursed through Impact Fees collected within the Regional Storm Drain Impact Fee Reimbursement Area, as shown in Exhibit 7 (in Ordinance 21-12). There is no date certain for reimbursement, other than that the City shall first remit payment of stormwater impact fee received from the Regional Storm Drain Impact Fee Reimbursement Area within thirty (30) days from receipt of stormwater impact fees until the total reimbursement is made to the Developer. This line item is not an expense but is a contra revenue amount shown as a negative amount in a revenue line item to reduce the impact fee revenue associated with the City's reimbursement to the Developer for these System Improvements. Budget \$18,500.

- *55-39-755 Impact Fee Reimbursement for Harvest Acres Regional Storm Drain Pond.* Following the City's Pre-Annexation Agreement for the Hansen Annexation adopted with Resolution No. 20-39, the City committed to reimburse the Developer for land and water shares dedicated to the City needed to construct a regional storm drain pond. More specifically, the Harvest Acres Regional Storm Drain Basin is a System Improvement for which impact fees are being collected. As such, the City shall reimburse the Developer \$20,000 per acre for 3.1 acres that the Developer has previously conveyed to the City and 3.1 shares in the Bear River Canal Company necessary for the irrigation of the Regional Storm Drain Basin that has already been conveyed to the City. The City shall reimburse the Developer \$5,000 per water share.

The Developer has already agreed to receive payment for the 3.1 acres of real property and 3.1 shares in the Bear River Canal Company to be reimbursed from storm drain impact fees collected from the Harvest Acres Development. There is no date certain for reimbursement, other than that the City shall first remit payment of stormwater impact fee received from the Harvest Acres Development within thirty (30) days from receipt of stormwater impact fees until the total reimbursement amount for the 3.1 acres of real property and 3.1 shares in the Bear River Canal Company is reimbursed in full to the Developer. This line item is not an expense but is a contra revenue amount shown as a negative amount in a revenue line item to reduce the impact fee revenue associated with the City's reimbursement to the Developer for these System Improvements. Budget \$18,500



Harvest Acres Regional Storm Drain Pond- is the area illustrated as the dark shade of green.

- *55-39-755 Impact Fee Reimbursement for Harvest Acres Storm Drain Piping.* In accordance with the City's Pre-Annexation Agreement for the Hansen Annexation adopted with Resolution No. 20-39, the City committed to reimburse the Developer for upsizing regional stormwater piping. More specifically, consistent with Section 2.05.020 of the Tremontion City Land Use Code, the City will reimburse the Developer the incremental pipe and construction costs to upsize the stormwater piping for any pipe size greater than eighteen (18) inches.

Tremontion City's reimbursement to the Developer for the upsize in stormwater piping shall be from stormwater impact fees that are collected from payments received with the issuance of building permits within Harvest Acres. There is no date certain for reimbursement, other than that the City shall first remit payment of stormwater impact fee received from the Harvest Acres Development within thirty (30) days from receipt of stormwater impact fees until the total reimbursement amount for upsizing stormwater piping is paid to the Developer. This line item is not an expense but is a contra revenue amount shown as a negative amount in a revenue line item to reduce the impact fee revenue associated with the City's reimbursement to the Developer for these System Improvements. Budget \$18,500.

Notable Expenses Funded. Notable expenses in this Fund are as follows:

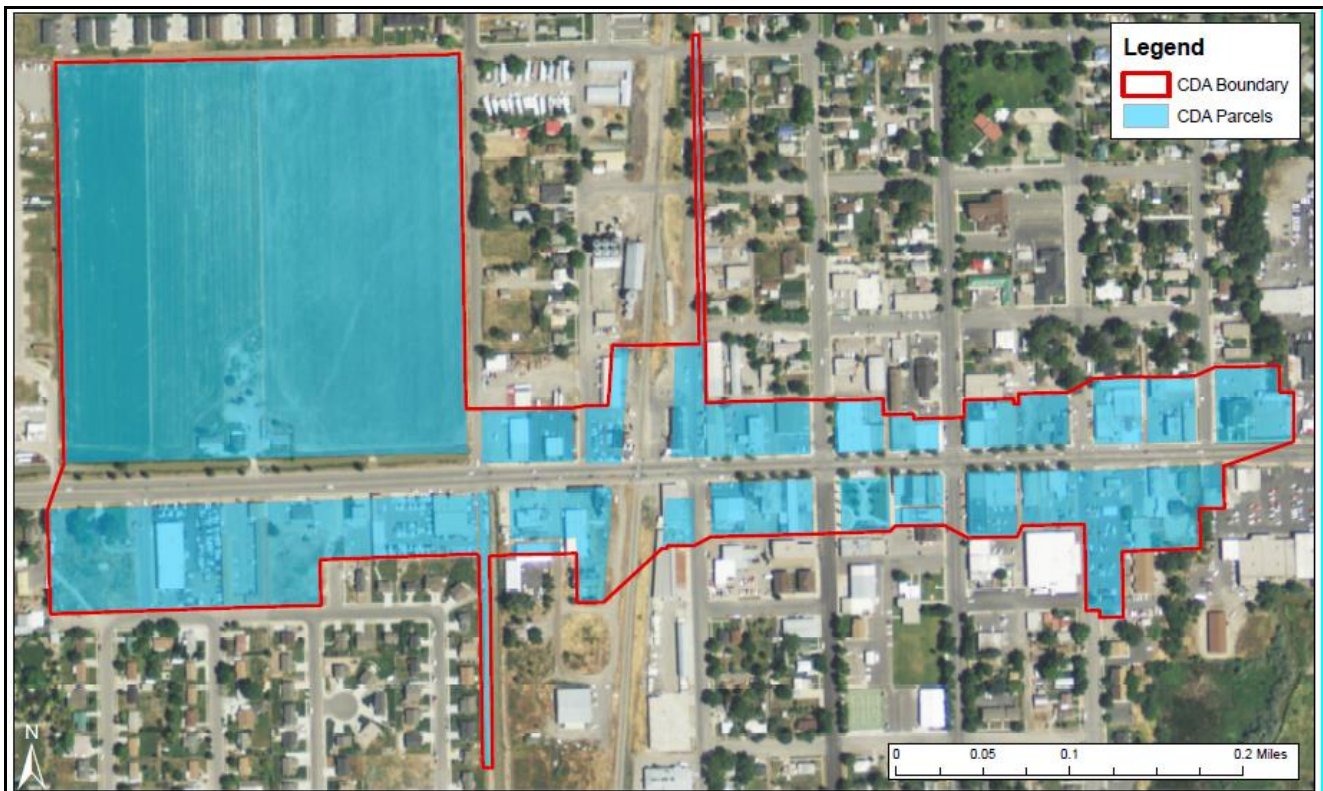
- *55-40-715 Acquisition of Canal Shares.* With the ongoing development of the secondary water system, the City will need water shares within the Bear River Canal Company. It is proposed that the City purchase water shares going forward to meet the demands of irrigating storm drain basins. Since the availability of water shares in a given fiscal year is unknown, it is proposed that the City budget funds each fiscal year to be in a position to acquire shares when they become available. Budget \$50,000.
- *55-40-750 Storm Drain Construction.* There is no particular project identified for storm drain projects, but it would be well to have some funds appropriated to address issues that arise during this Fiscal Year. Budget \$121,000.

71- RDA District #2 Fund- Downtown.

Revenues. The Tremontion City Redevelopment Agency (RDA) and taxing entities (Box Elder County School District, Box Elder County, Tremontion City, Bear River Water Conservancy District, and Box Elder County Mosquito Abatement District, Tremontion) have adopted interlocal agreements, which allow the Tremontion City RDA to receive 75% of the new increment in the Tremont Center Community Development Area for 15 years or up to a maximum of \$4.3 million, whichever occurs first. However, in the Sixth 2020 Special Session, the Utah Legislature, through Senate Bill 6001, enacted "The Covid-19 Emergency Extension" on August 31, 2020, which authorizes an Agency to consider extending the collection of tax increment for two years if the RDA determines conditions resulting from Covid-19 will likely impact the

implementation of a Project Area. The Agency has determined that the conditions resulting from the Covid-19 Emergency will likely delay the Agency's implementation of the Tremont Center CDA, as more specifically stated in Resolution RDA 20-11 adopted by the Tremont RDA on December 15, 2020. The Covid-19 Emergency Extension does not allow the Agency to increase the capped amount or percentage of tax increment the RDA is authorized to receive. Since the adoption of Resolution RDA 20-11, the RDA is now authorized to receive 75% of the new increment in the Tremont Center Community Development Area for 17 years or up to a maximum of \$4.3 million, whichever occurs first.

The tax increment will be used to improve Main Street and onsite improvements to the Tremont Center Site. The Tremont Center Community Development Project Area is located along Main Street from approximately 730 West to approximately 200 East, covers 73.7 total acres, and includes 109 parcels that account for 60.3 acres of the total 73.7 acres, with the remaining acreage belonging to roads, rail, and alleyways. The Tremont Center is shown on the map below.



As the Tremont Center is actively being developed and under construction, the County Assessor determines the taxable values as of January 1st of each year. Taxable values include buildings that are partially constructed. The RDA anticipates that the maximum tax increment received by the RDA will be \$300,000 for the upcoming Budget. According to Resolution Number RDA 19-03, the Tremont Center Community Development Project Area's tax increment will be used to reimburse the developer into the future. This reimbursement is included in line item 71-81-625 *Tremont Center Primary Improvements*.

In the meantime, if the RDA wants to undertake projects, it may do so but will need to receive either contributions or grants. Specifically, on September 6th, 2016, the City Council discussed the possibilities of providing financial resources to the Agency either: 1) by interfund loan, which would be a formal loan, and interest charged to the Agency, or 2) by capital contribution, an informal loan of funds where ultimately no interest is calculated or charged.

On September 20, 2016, the City Council adopted Resolution No. 16-46, which authorized from time to time through the budget process to provide the Agency with capital contributions so that the Agency may approve the commencement of improvement projects ahead of the Agency having available Tax Increment. In Resolution No. 16-46, the City Council requests reimbursement of the capital contributions, starting from the Fiscal Year 2016, without interest by the Agency if there is sufficient Tax Increment to reimburse said capital contributions. On September 20, 2016, the Agency adopted Resolution No. RDA 16-11 accepting capital contributions into Fund 71- RDA District #2 Fund- Downtown to facilitate improvement projects within the Tremont Center Community Development Project Area's boundary. The Agency also declared its intent to reimburse, without interest, the City for capital contributions and disclose such capital contributions in this annual report. In FY 2024, it is proposed that the City appropriate \$171,800 in Fund Balance to undertake projects

which include expenses associated with: *71-81-102 Contract Employee*; *71-81-622 Public Realm Enhancement*; *71-81-623 Wayfinding Signage*.

Fund Balance & Transfers. There are several transfers of funds associated with FY 2024, which are as follows:

- *71-81-801 Transfer to Fund 26 Parks.* The City received a Rural Communities Opportunity Grant (RCOG) grant to construct a permanent stage area, additional power pedestals for vendors, and public restrooms in Midland Square. The RCOG grant rules require Tremonton City, being a 4th Class City, to provide a 30% (\$173,880) match of the total estimated project costs of \$579,600 for the Midland Square infrastructure improvements.

These aforementioned improvements will add capacity to the Tremonton City Park System. To allow the City to receive credit for the City's matching portion of the RCOG project, the Tremonton City Redevelopment Agency adopted Resolution No. 23-04, agreeing to transfer previously provided financial contributions made from the General Fund to Fund 26 Parks. More specifically, Fund 71- RDA District #2 Fund- Downtown is returning capital contributions of \$173,880 previously made from General Fund revenue to Fund 26. Budget \$173,880.

Notable Expenses Funded. Notable expenses in this Fund are as follows:

- *71-81-102 Contract Employee.* To revitalize Tremonton City's Main Street, the Tremonton City Redevelopment Agency (RDA) has undergone several Main Street visioning and planning processes. Each one of these plans recommends the City to designate a Main Street Manager. Based on these recommendations, the RDA has created a job description for a Main Street Manager, which is subject to being amended and refined in the future to meet the changing needs of Tremonton City. Sara Mohrman has distinguished herself as an individual with the desire, knowledge, skills, and abilities to fulfill the Main Street Manager's job description, whose primary functions include promotions, events, organization, and design. Mohrman, in conjunction with the Parks and Recreation Department, has started a thriving Farmer's Market on Main Street. The RDA desires to have an Independent Contractor, Sara Mohrman fill the position of Main Street Manager based on her demonstrated skills and abilities. Budget \$26,800
- *71-81-620 Façade Grant and Historic Preservation.* There have been multiple planning studies dating as far back as 1988 and as recent as the 2020 Tremonton Main Street Urban Design Plan that has recommended that the City implement a façade grant. The primary objective for façade grants is to improve the visual quality of buildings on Main Street by improving façades that are dilapidated, have a low aesthetic quality, or that have architecturally gone afoul.

Façade Grants are a public-private partnership focused on improving the facades on Main Street wherein both the property/business owner and City participate in the funding of the façade improvement. Façade Grants may include façades, windows, streetscapes, or exterior design elements.

Some of the basic components of a façade grant include having an architect involved in the façade design so that enhancements are architecturally correct and compatible. Having the City board review and approve the façade grants based upon a review and approval of an elevation (drawing of the improvements) and budget would ensure that there is, at least, a matching of the public to private funds into the building renovation. Additionally, there is usually a façade grant agreement between the RDA and private property owners that requires that the façade improvements remain unchanged for a period of time so that the RDA realizes the value of the investment. Budget \$100,000

- *71-81-622 Public Realm Enhancement.* This expense line item would allow for expenses such as pedestrian amenities, public art, streetscape improvements, etc. The City has gotten some great publicity from the mural projects, which include four articles in the Ogden Standard, a video segment on PBS, and magazine articles within the last few years. Additionally, Tremonton City received the Best of State award for Public Art for numerous years. It is proposed that the RDA Board budget funds to undertake a public realm enhancement project. One specific public realm project this year includes a mural honoring Chief Sagwitch. Budget \$25,000.
- *71-81-622 Public Realm Enhancements.* The city recently received a generous grant of \$20,000 from the county tourism board for the purpose of purchasing street furniture. The funds were received during the fiscal year 2023 and were initially deposited into the city's general fund.

In the 2024 budget, it has been planned to transfer these funds to the Redevelopment Agency (RDA) specifically for the acquisition of street furniture. This decision aligns with the city's vision to enhance its streetscape and create an inviting environment for residents and visitors alike.

The success of securing this grant can be attributed to the newly appointed Main Street manager, who diligently applied for and secured the funds. Their efforts in seeking external funding opportunities and promoting the city's initiatives have been invaluable.

The purchased street furniture, which will include benches, garbage cans, and bike racks, will not only provide functional amenities but also serve as a means to showcase the city's new brand. Each item will prominently display the city's new logo and brand, creating a cohesive and unified visual identity throughout the community. Budget \$20,000

- *71-81-623 Wayfinding Signage.* Multiple planning studies dating as far back as 1988 and as recent as the 2022 Tremonton Land Use Plan have recommended that the City implement a signage plan to improve and promote greater economic activity in the Central Business District. More specifically, a wayfinding system aims to provide visitors with information and guidance on the City's business district, art district, and amenities beyond the vicinity of Interstate 15 and Interstate 84 off-ramps. The City desires to implement these planning studies' recommendations of improving the City's signage to promote economic activity in the City. To undertake the wayfinding project, the City received a grant from EDC Utah for \$5,000 (which was used for the Branding project) and a grant from the Box Elder County Tourism Tax Advisory Board for \$40,000 (See *10-34-380 Tourism Grants*). Budget \$40,000. It is proposed that the RDA also contribute to the Wayfinding project since the objective of the signage is to direct people to the central business district. Budget \$40,000.
- *71-81-625 Tremont Center Primary Improvements.* On April 16, 2019, the RDA adopted Resolution RDA 19-03, a property tax increment reimbursement agreement between the Agency and Tremont Center, LLC, for infrastructure improvements. The reimbursement agreement essentially grants 100% of the tax increment to Tremont Center, LLC, for what this Agreement identifies as Developer Primary Improvement up to a maximum amount of \$1,884,000 or actual costs of the Primary Improvements, whichever is less. Also contained within Resolution RDA 19-03 is the Agency's commitment to participate in the Primary Improvement of Demolition of Homes, which included the acquisition of homes, demolition of homes, and re-engineering the second entrance of the Tremont Center Site on Main Street. The Agency completed its commitment to demolish the homes and re-engineer the second entrance of the Tremont Center Site. The amount of the Agency's participation in these aforementioned improvements was \$350,000. In return, the Developer reduces its previously approved Primary Reimbursement Cap by \$350,000, from the amount granted in Resolution RDA 16-02 of \$2,234,000 to \$1,884,000 stated in Resolution No. 19-03. After the Agency reimburses the Developer \$1,884,000 or the actual costs of the Primary Improvements, whichever is less, the Agency is eligible to receive reimbursement from tax increment for Primary Improvements of \$350,000 for the demolition of the homes before the Developer may receive reimbursement for Developer Secondary Improvements. The reimbursement of Secondary improvements agreed to in Resolution RDA 19-03 grants 50% of the tax increment in a given year to Tremont Center LLC for what this Agreement identifies as Developer Secondary Improvements up to a maximum amount of \$234,000 or for the actual costs of the Secondary Improvements, whichever is less, with the Agency retaining the other 50% of the tax increment for Secondary Improvements in a given tax year. Budget \$300,000 for reimbursement of Primary Improvements to the Developer.

73- RDA District #3- West Liberty.

Tremonton City Redevelopment Agency's obligation to reimburse West Liberty Foods and Millard Refrigeration was completed with its last payment in the spring of 2018. The only revenue that will be realized in this Fund in the future is the appropriation of Fund Balance to undertake moderate-income housing projects, interest from the Fund's 73 reserves, and possible grants associated with moderate-income housing projects. This year it is proposed that the City appropriate \$1,010,000 in Fund Balance to undertake these projects.

Notable Expenses Funded. Notable expenses in this Fund are as follows:

- *73-84-370 Other Professional & Technical Accessory Dwelling Unit Ordinance-* Moderate Income Housing. The Tremonton City Council and Tremonton Redevelopment Agency adopted Resolution No. 22-61 & Resolution No. RDA 22-09, respectively that identified three moderate-income housing strategies that Tremonton City was

required to select from Utah Code 10-9a-403(2)(a)(iii) and identify specific measures and benchmarks for implementation of these strategies. The City is required to report on progress towards these strategies annually. The City needs to budget funds necessary to implement these strategies as follows:

- *Strategy E: Create or allow for, and reduce regulations related to, internal or detached accessory dwelling units in residential zones. Tremonton does not currently have an ordinance to regulate Accessory Dwelling Units. This strategy aims to create a new ordinance that will provide options and specific controls and regulations for A.D.U.s in the City, both for internal and detached units. Budget \$10,000.*
- *Strategy B: Demonstrate investment in the rehabilitation or expansion of infrastructure that facilitates the construction of moderate-income housing. To assist in the creation of moderate-income housing, the City could extend utilities to these undeveloped areas as an incentive for developers to construct moderate-income housing. In return, developers would be expected to set aside a minimum of 10 percent of new units as moderate-income housing. Budget \$750,000.*
- *Strategy N: Implement a mortgage assistance program for employees of the county/municipality, an employer that provides contracted services for the county/to the municipality, or any other public employer that operates within the county/municipality. The City values the role of essential public employees, including firefighters, police officers, teachers, public work employees, administrative staff, and others. To assist with essential public employee recruitment and retention, a mortgage assistance program will be developed to help qualifying moderate-income public employees to secure housing in Tremonton. This program would 1) give priority to public employees seeking a first-time home buyer loan through the local housing authority and 2) task the City's R.D.A. to construct and/or support the construction of moderate-income housing units specifically reserved for purchase by public employees. Employees would be eligible to participate in a waitlist/lottery process to receive prioritization for purchasing these housing units. These units would be deed-restricted, returning equity gained from the sale back to the City's R.D.A. with earmarks on developing additional moderate-income units for other qualifying public employees. Budget \$250,000.*

Attachments: Resolution and Budget document

FY 2024 BUDGET OVERVIEW - General Fund, Special Rev Funds, Utility Funds

FUND	2022 Actual	2023 Budget	2024 Budget	Change in Budget \$	Change in Budget %	Noteworthy Expenses
REVENUES						
10- General Fund Revenues						
Property Tax	\$ 1,890,352.53	\$ 1,996,000.00	\$ 3,055,240.00	\$ 1,059,240.00	53%	The Certified Tax Rate shows \$38,331 in new tax growth, the City needs \$1,020,909 in additional revenue to balance the budget. This would equate to a 50.2% increase in property taxes. It's certainly a significant increase, but it is necessary to keep the budget balanced and ensure that the necessary services and programs can be funded. PROPERTY TAX DEFICIT \$1,020,909 Additional Police Department Employees (3 Officers, 1 Sergeant, 1 civilian) Salaries, Benefits, Equipment, and ongoing expenses + \$887,909 Additional Planner + \$133,000
Sales Tax	\$ 2,589,059.34	\$ 2,100,000.00	\$ 2,883,600.00	\$ 783,600.00	37%	Budget number is based on historical trend line which makes it a more aggressive budget amount.
Other Taxes	\$ 1,225,853.10	\$ 1,097,000.00	\$ 1,333,000.00	\$ 236,000.00	22%	Higher Electric Energy and Natural Gas Taxes.
Licenses & Permits	\$ 403,004.83	\$ 226,200.00	\$ 125,400.00	\$ (100,800.00)	-45%	Attributed to a decline in building related revenues.
Intergovernmental- Senior	\$ 276,101.20	\$ 306,500.00	\$ 240,100.00	\$ (66,400.00)	-22%	County gave a \$45,000 donation in FY23
Other Intergovernmental	\$ 1,068,073.63	\$ 507,200.00	\$ 628,000.00	\$ 120,800.00	24%	B&C Road Funds increased \$100,000; Police Staffing Grant \$65,000
Other Income	\$ 647,155.35	\$ 823,000.00	\$ 1,191,200.00	\$ 368,200.00	45%	Recognize Fee-In-Lieu for chip seal; Increase in Garbage and Recycle charges
Admin Services	\$ 33,900.00	\$ 40,500.00	\$ 110,700.00	\$ 70,200.00	173%	Transfers In from Water, Sewer, and Storm Drain to pay for engineering costs
Transfer Balance to be Appr	\$ -	\$ 347,600.00	\$ 110,000.00	\$ (237,600.00)	-68%	To pay for plans: Annexation, Water, and Police Plans
	\$ 8,193,896.98	\$ 7,444,000.00	\$ 9,677,240.00	\$ 2,233,240.00	30%	

EXPENSES						
10 - GENERAL FUND						
Non Dept.	\$ 46,806.64	\$ 93,400.00	\$ 98,800.00	\$ 5,400.00	6%	
City Council	\$ 79,198.75	\$ 94,750.00	\$ 83,340.00	\$ (11,410.00)	-12%	
Court	\$ 99,236.47	\$ 109,100.00	\$ 126,500.00	\$ 17,400.00	16%	
City Administration	\$ 175,811.70	\$ 228,200.00	\$ 246,900.00	\$ 18,700.00	8%	
Treasurer	\$ 59,550.33	\$ 80,600.00	\$ 87,000.00	\$ 6,400.00	8%	
Recorder	\$ 72,812.66	\$ 100,000.00	\$ 102,100.00	\$ 2,100.00	2%	
Professional	\$ 106,229.04	\$ 98,400.00	\$ 99,600.00	\$ 1,200.00	1%	
Economic Development	\$ 37,616.60	\$ 27,000.00	\$ 3,000.00	\$ (24,000.00)	-89%	
Election	\$ 9,960.29	\$ 1,000.00	\$ 21,200.00	\$ 20,200.00	2020%	Primary and General Elections this year
Civic Center	\$ 29,603.04	\$ 54,400.00	\$ 41,200.00	\$ (13,200.00)	-24%	
Planning & Zoning	\$ 125,145.14	\$ 106,400.00	\$ 353,600.00	\$ 247,200.00	232%	1 Senior Planner Position, Annexation Plan and Water Use Plan
Enforcement Liquor Laws	\$ 11,132.15	\$ 13,000.00	\$ 10,000.00	\$ (3,000.00)	-23%	
Police	\$ 1,630,330.50	\$ 2,153,300.00	\$ 2,901,000.00	\$ 747,700.00	35%	4 additional Officers and 1 Civilian Positions
Building Inspection	\$ 133,110.02	\$ 159,200.00	\$ 72,500.00	\$ (86,700.00)	-54%	
Emergency Management	\$ -	\$ 600.00	\$ -	\$ (600.00)	-100%	
Garbage Collection	\$ 401,658.99	\$ 495,500.00	\$ 569,700.00	\$ 74,200.00	15%	Increased rates in February 2023
Streets	\$ 561,132.88	\$ 872,600.00	\$ 765,700.00	\$ (106,900.00)	-12%	Finished Streetlight project, no Street Sweeper lease
Class C Road Project	\$ 22,468.39	\$ 109,500.00	\$ 34,000.00	\$ (75,500.00)	-69%	More curb & gutter projects in FY23
Senior Programming	\$ 95,665.94	\$ 124,700.00	\$ 135,000.00	\$ 10,300.00	8%	
Congregate Meals	\$ 91,942.51	\$ 121,000.00	\$ 115,400.00	\$ (5,600.00)	-5%	
Home Delivered Meals	\$ 215,433.18	\$ 260,500.00	\$ 242,700.00	\$ (17,800.00)	-7%	
Senior Building	\$ 61,245.73	\$ 56,800.00	\$ 50,600.00	\$ (6,200.00)	-11%	
Golf Course	\$ 1,274.44	\$ 3,000.00	\$ 2,800.00	\$ (200.00)	-7%	
Cemetery	\$ 43,514.19	\$ 50,500.00	\$ 60,200.00	\$ 9,700.00	19%	
Parks	\$ 389,980.51	\$ 438,500.00	\$ 472,000.00	\$ 33,500.00	8%	
Community Events	\$ 59,548.80	\$ 110,400.00	\$ 114,300.00	\$ 3,900.00	4%	
Library	\$ 348,990.85	\$ 359,100.00	\$ 375,300.00	\$ 16,200.00	5%	
Utopia	\$ 388,409.42	\$ 297,000.00	\$ 293,500.00	\$ (3,500.00)	-1%	
Transfer to Cap Projects - Vehicles	\$ 150,000.00	\$ -	\$ 376,000.00	\$ 376,000.00		
Transfer to Cap Projects	\$ 900,000.00	\$ 300,000.00	\$ 565,200.00	\$ 265,200.00	88%	
Transfer to Fire Dept Fund	\$ 263,200.00	\$ 358,500.00	\$ 358,500.00	\$ -	0%	
Transfer to Rec Fund	\$ 174,800.00	\$ 167,050.00	\$ 164,000.00	\$ (3,050.00)	-2%	
Transfer to Fund 71 RDA	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00		
Transfer to RDA #2	\$ 150,000.00	\$ -	\$ -	\$ -		
Transfer to Trans Cap	\$ 600,000.00	\$ -	\$ 715,600.00	\$ 715,600.00		
Transfer to Water Fund	\$ 1,089,536.00	\$ -	\$ -	\$ -		
	\$ 8,625,345.16	\$ 7,444,000.00	\$ 9,677,240.00	\$ 2,233,240.00	30%	
			\$ -	\$ -		
				In Expenses Over Revenues		

Budgeted 80% of projected Sales Tax Revenue as Transfers to UTOPIA, Fire, Recreation, and Capital Project funds. = \$2,305,600

FUND	2022 Actual	2023 Budget	2024 Budget	Change in Budget \$	Change in Budget %	Noteworthy Expenses
21 - FOOD PANTRY	\$ 49,835.45	\$ 98,500.00	\$ 73,400.00	\$ (25,100.00)	-25%	Carport budgeted in FY23
25 - RECREATION	\$ 240,127.40	\$ 282,300.00	\$ 304,100.00	\$ 21,800.00	8%	
26 - PARKS	\$ 121,171.44	\$ 570,000.00	\$ 667,600.00	\$ 97,600.00	17%	Midland Square Project
28 - FIRE/EMS	\$ 1,375,318.36	\$ 2,041,400.00	\$ 2,785,000.00	\$ 743,600.00	36%	Fire Truck
40 - CAP PROJECTS	\$ 20,285.35	\$ 207,000.00	\$ 1,729,000.00	\$ 1,522,000.00	735%	Chip seal project and 1000 West project
41 - VEHICLE CAP PROJECTS	\$ 131,144.31	\$ 184,000.00	\$ 655,000.00	\$ 471,000.00	256%	Street Sweeper moved from FY23 to FY24
42 - TRANS CAP	\$ 36,004.75	\$ 356,000.00	\$ 782,900.00	\$ 426,900.00	120%	Right of ways and easements for 1000 North; Rocket Road; and BR Mountain Road

FUND	2022 Actual	2023 Budget	2024 Budget	Change in Budget \$	Change in Budget %	Noteworthy Expenses
51 - WATER UTILITY						
Water Dept. Utility Fund	\$ 1,255,962.32	\$ 1,620,300.00	\$ 2,076,600.00	\$ 456,300.00	28%	ASR project
Secondary Water	\$ 2,880,733.83	\$ 3,581,500.00	\$ 4,042,300.00	\$ 460,800.00	13%	Service Area 4 and Equalization basins
Admin Services Charge	\$ 7,500.00	\$ 9,300.00	\$ 34,000.00	\$ 24,700.00	266%	Pay for share of engineer reviews
Budget to GAAP Debt Proceeds	\$ (2,439,208.00)	\$ -	\$ -	\$ -		
	\$ 1,704,988.15	\$ 5,211,100.00	\$ 6,152,900.00	\$ 941,800.00	18%	

FUND	2022 Actual	2023 Budget	2024 Budget	Change in Budget \$	Change in Budget %	Noteworthy Expenses
52 - TREATMENT PLANT						
Treatment Plant	\$ 1,111,075.60	\$ 1,457,400.00	\$ 5,595,900.00	\$ 4,138,500.00	284%	Aeration Basin and Outfall Effluent Line upsize
Compost Operations	\$ 251,081.15	\$ 322,900.00	\$ 777,800.00	\$ 454,900.00	141%	Compost Facility Expansion
Budget to GAAP Debt Proceeds	\$ -	\$ 300,000.00	\$ -	\$ (300,000.00)	-100%	
Admin Services Charge	\$ 9,000.00	\$ 9,100.00	\$ 9,100.00	\$ -	0%	
	\$ 1,371,156.75	\$ 2,089,400.00	\$ 6,382,800.00	\$ 4,293,400.00	205%	

FUND	2022 Actual	2023 Budget	2024 Budget	Change in Budget \$	Change in Budget %	Noteworthy Expenses
54 - SEWER FUND	\$ 126,181.08	\$ 1,500,700.00	\$ 292,100.00	\$ (1,208,600.00)	-81%	East Main line constructed in FY23

FUND	2022 Actual	2023 Budget	2024 Budget	Change in Budget \$	Change in Budget %	Noteworthy Expenses
55 - STORM DRAIN	\$ 119,224.02	\$ 599,400.00	\$ 338,100.00	\$ (261,300.00)	-44%	Land Purchased in FY23

TOTAL BUDGET	\$ 13,920,782.22	\$ 20,583,800.00	\$ 29,840,140.00	\$ 9,256,340.00	45%	
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2024 BUDGET OVERVIEW - RDA Funds

FUND	2022 Actual	2023 Budget	2024 Budget	Change in Budget \$	Change in Budget %	Noteworthy Expenses
71 - RDA DOWNTOWN	\$ 162,671.31	\$ 415,000.00	\$ 685,680.00	\$ 270,680.00	65%	Public Relm Enhancements, Façade Grants, Way Finding
73 - RDA - WLF	\$ -	\$ 360,000.00	\$ 1,010,000.00	\$ 650,000.00	181%	To comply with low-to-moderate income housing plan

As of June 20, 2023

RESOLUTION NO. 23-34

RESOLUTION OF TREMONTON CITY CORPORATION APPROVING A TENTATIVE BUDGET, BASED ON A PROPOSED PROPERTY TAX INCREASE, ENTITLED “THE TREMONTON CITY ANNUAL IMPLEMENTATION BUDGET 2023-2024” GENERAL FUND, CAPITAL FUND(S), ENTERPRISE FUND(S) AND, SPECIAL FUND(S) FOR THE PERIOD COMMENCING JULY 1, 2023 AND ENDING JUNE 30, 2024

WHEREAS, on May 2, 2023, the Tremonton City Council approved Resolution No. 23-25, adopting the Tremonton City Tentative Implementation Budget 2023-2024 as required by law; and

WHEREAS, per Part 3-925 (1) (d) of the Tremonton City Corporation Revised Ordinances, the City Manager has prepared a balanced Tremonton City Annual Implementation Budget 2023-2024; and

WHEREAS, to balance the Tremonton City Annual Implementation Budget 2023-2024, a property tax increase of \$1,020,909 is being proposed; and

WHEREAS, more specifically, the Tremonton City Annual Implementation Budget 2023-2024 is proposing to increase the staffing in the Police Department with a budget increase of \$887,909 and increase staffing in the Planning Department with a budget increase of \$133,000; and

WHEREAS, the exact positions that are being proposed within the Police Department and Planning Department are as follows:

- Police Department
 - 1 Sergeant Position
 - 3 Officer Positions
 - 1 Civilian Position
 - Ongoing Equipment, Fuel, and Building Upgrades for 5 Positions
- Planning Department
 - 1 City Planner position

WHEREAS, the Box Elder County Auditor’s combined Certified Tax Rate of 0.002023 for Tax Year 2023 will generate \$2,034,331 (see Exhibit “A”) in property tax, and the Tremonton City Annual Implementation Budget 2023-2024 requires \$3,055,240 which is an increase of \$1,020,909 in property tax; and

WHEREAS, Tremonton City’s combined Proposed Tax Rate is 0.003038, which will generate an additional \$1,020,909 (see Exhibit “A”) in property tax to fund the increased staffing in the Police Department and Planning Department as noted above; and

WHEREAS, following Utah Code 59-2-919 (4), the City may increase the Box Elder County Auditor’s Certified Tax Rate if the City follows a procedural process contained in Utah Code

that is commonly called Truth in Taxation, which provides public notices and a public hearing before the City's combined Proposed Tax Rate can be enacted; and

WHEREAS, under Utah Code 59-2-923, the City may, before adopting its Final Annual Budget or Tax Rate, expend money based on the Tentative Budget after the adoption of the Tentative Budget, excepting expenditures that are associated with the proposed proper tax increase; and

WHEREAS, the City is proposing that the City Council approve the Tentative Budget, entitled the Tremonton City Annual Implementation Budget 2023-2024; and

WHEREAS, the City Council has reviewed the Tremonton City Annual Implementation Budget 2023-2024, and additions/deletions have been made to the aforementioned Budget as the Council deemed necessary; and

WHEREAS, Tremonton City has caused a notice of the public hearing to be published on June 7, 2023; and

WHEREAS, Tremonton City has caused a copy of the Tentative Budget, entitled the Tremonton City Annual Implementation Budget 2023-2024, to be available for public inspection during regular business hours in the office of the Tremonton City Recorder, 102 South Tremont Street, Tremonton, Utah; and

WHEREAS, Tremonton City held a public hearing on June 20, 2023, to consider the Tentative Budget entitled the Tremonton City Annual Implementation Budget 2023-2024, including General Fund, Capital Fund(s), Enterprise Funds(s), and Special Fund(s); and

WHEREAS, the Tremonton City Council considered all written and oral statements at the public hearing objecting to or supporting the City's plan to adopt the Tentative Budget entitled Tremonton City Annual Implementation Budget 2023- 2024.

NOW, THEREFORE, BE IT RESOLVED by Tremonton City Council that the Tentative Budget entitled "The Tremonton City Annual Implementation Budget 2023- 2024" General Fund, Capital Fund(s), Enterprise Fund(s), and Special Fund(s) as contained in Exhibit "B" is hereby adopted in compliance with the Utah Code 59-2-923 to allow the City to expend money (excepting expenditures that are associated with the proposed proper tax increase) before the City approves the Final Annual Budget or Final Tax Rate for the Fiscal Year 2024.

Adopted and passed by the governing body of Tremonton City this 20th day of June 2023. To become effective upon passage.

TREMONTON CITY
A Utah Municipal Corporation

By _____
Lyle Holmgren, Mayor

ATTEST:

Linsey Nessen, City Recorder

EXHIBIT "A"

Property Taxes

Data Entry (Auditor)	Auditor's Certified Rate Approved	Data Entry (Entity)	Proposed Rates Entity Approved	Proposed Rates County Approved	Proposed Rates USTC Approved "OK to Print"	Final Tax Rates USTC Approved	Rates Finalized
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Save **Approve**

Proposed Tax Rate Value: \$ 1,005,601,142
 Budgeted Revenue / Proposed Tax Rate Value = Proposed Tax Rate

(1) Budget Code	(2) Budget Name	(6) Maximum By Law	(7) Calculated Certified Tax Rate	(8) Auditor's Certified Tax Rate	(9) Auditor's Certified Rate Revenue	(10) Proposed Tax Rate	(11) Budgeted Revenue	(12) Final Tax Rate	(13) Final Budgeted Revenue
10	General Operations	.007	0.001970	0.001970	1,981,034	0.002985	3,001,943	0.000000	0
30	Library	0.001	0.000053	0.000053	53,297	0.000053	53,297	0.000053	53,297
190	Discharge of Judgement	Sufficient			0				
Total Tax Rate			0.002023	0.002023	2,034,331	0.003038	\$3,055,240	0.000000	

Box Elder County Auditor's Certified Tax Rate and Revenue (in red box)

Tremonton City Proposed Tax Rate and Revenue (in green box)



EXHIBIT "B"

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
1039999	FUND BALANCE TO BE APPROPRIATE	.00	.00	.00	153,100.00	347,600.00	.00	.00	110,000.00	
	Total TRANSFERS/FUND BAL TO BE APPR:	.00	.00	.00	153,100.00	347,600.00	.00	.00	110,000.00	
NON DEPARTMENTAL										
1040100	SALARIES - FRONT OFFICE	.00	.00	.00	.00	.00	.00	.00	.00	
1040101	OVERTIME WAGES	.00	.00	.00	.00	.00	.00	.00	.00	
1040102	MERIT	.00	.00	.00	.00	.00	.00	.00	.00	
1040103	CITY BULDINGS JANITORIAL	.00	.00	.00	.00	.00	.00	.00	.00	
1040106	PRE EMP DRUG TEST/PHYSICAL	.00	.00	.00	.00	.00	.00	.00	.00	
1040130	BENEFITS	.00	.00	.00	.00	.00	.00	.00	.00	
1040140	CITY COUNCIL DISCRETIONARY	.00	.00	.00	.00	.00	.00	.00	.00	
1040141	MERIT BONUS/EDUCATION/YRS SER	.00	.00	.00	.00	.00	.00	.00	.00	
1040160	HEALTH, SAFETY & WELFARE	14,085.84	13,793.85	22,901.83	23,100.00	30,000.00	26,946.98	25,000.00	28,000.00	
1040161	HRA INSURANCE PAYMENT	.00	.00	.00	.00	.00	.00	.00	.00	
1040162	FLEX SPENDING ADMIN FEES	.00	.00	.00	.00	.00	.00	.00	.00	
1040200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
1040210	BOOKS/SUBSCRIPTIONS/MEMBERSH	.00	.00	48.95	.00	.00	48.95	.00	.00	
1040212	MEMBERSHIPS/DUES	463.80	437.86	109.00	800.00	800.00	541.00	800.00	800.00	
1040220	PUBLIC NOTICES	1,827.82	1,038.28	715.00	1,500.00	1,500.00	799.59	1,500.00	1,500.00	
1040230	TRAVEL	.00	.00	.00	.00	.00	.00	.00	.00	
1040240	OFFICE SUPPLIES & EXPENSES	1,667.76	1,954.76	2,380.86	2,000.00	2,000.00	3,060.41	2,000.00	3,000.00	
1040241	POSTAGE	1,222.68	1,270.61	1,833.59	1,700.00	1,700.00	2,647.56	1,700.00	3,000.00	
1040242	WEB PAGE UPDATE	201.17	201.17	285.85	500.00	500.00	150.00	500.00	500.00	
1040243	COPIER/SUPPLIES	2,282.45	2,487.18	2,477.62	2,500.00	2,500.00	2,274.64	2,500.00	2,500.00	
1040244	LOGO/MARKETING	.00	.00	.00	3,000.00	12,000.00	9,770.04	12,000.00	12,000.00	
1040250	SUPPLIES & MAINTENAN	749.00	.00	270.00	700.00	700.00	174.94	700.00	700.00	
1040260	BUILDING & GROUNDS MAINTENANC	.00	496.87	.00	.00	.00	.00	.00	.00	
1040261	COMMUNITY SIGN MAINTENANCE	65,020.50	.00	.00	.00	.00	.00	.00	.00	
1040262	WENDELL PETTERSON SIGN AGRMN	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
1040263	UDOT SIGN LICENSE	.00	.00	.00	.00	.00	.00	.00	.00	
1040270	UTILITIES (BILLBOARDS/SIGNS)	576.12	942.64	971.62	1,000.00	1,000.00	844.58	1,000.00	1,000.00	
1040271	GAS - (QUESTAR)	.00	.00	.00	.00	.00	.00	.00	.00	
1040272	ANNUAL BILLBOARD PERMIT	270.00	270.00	270.00	300.00	300.00	.00	300.00	300.00	
1040280	TELEPHONE	365.82	345.29	338.58	500.00	500.00	271.40	500.00	500.00	
1040281	INTERNET	252.00	252.00	231.00	300.00	300.00	273.00	300.00	300.00	
1040310	SERVICES DATA PROCESSING	.00	85.00	24.00	.00	.00	.00	.00	.00	
1040311	US WEATHER STATION	.00	.00	.00	.00	.00	.00	.00	.00	
1040312	COMPUTER SOFTWARE	9,591.00	9,591.00	9,591.00	22,700.00	34,800.00	28,965.33	39,500.00	39,500.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
1040541	COMPUTER PURCHASES	.00	.00	.00	.00	.00	.00	.00	.00	
1040542	COMPUTER NETWORK	.00	.00	.00	.00	.00	.00	.00	.00	
1040550	SPECIAL PROJCT - CASELLE LEASE	.00	.00	.00	.00	.00	.00	.00	.00	
1040551	C.D.B.G./A.D.A.	.00	.00	.00	.00	.00	.00	.00	.00	
1040552	CDBG CROWN	.00	.00	.00	.00	.00	.00	.00	.00	
1040553	WAGON LAND ADVENTURES GRANT	.00	.00	.00	.00	.00	.00	.00	.00	
1040554	LINE OF CREDIT	.00	.00	.00	.00	.00	.00	.00	.00	
1040560	OTHER	.00	.00	.00	.00	.00	.00	.00	.00	
1040605	TELECOMMUNICATION STUDY	.00	.00	.00	.00	.00	.00	.00	.00	
1040610	HOSPITAL BOND PMT - TREMONTON	.00	.00	.00	.00	.00	.00	.00	.00	
1040620	HOSPITAL INTEREST TREMONTON	.00	.00	.00	.00	.00	.00	.00	.00	
1040630	COLLECTION CHARGES ON BONDS	.00	.00	.00	.00	.00	.00	.00	.00	
1040701	NEW PHONE SYSTEM	.00	.00	.00	.00	.00	.00	.00	.00	
1040705	LAND ACQUISITION	.00	.00	.00	.00	.00	.00	.00	.00	
1040706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
1040710	SEED TREMONTON/USU/BRIGHAM	.00	.00	.00	.00	.00	.00	.00	.00	
1040715	TRANSFER TO RDA #2	.00	.00	.00	.00	.00	.00	.00	.00	
1040716	RES RDA #2 #3 SALES TAX GUARA	.00	.00	.00	.00	.00	.00	.00	.00	
1040720	CONTRIBUTIONS TO OTHER FUNDS	.00	.00	.00	.00	.00	.00	.00	.00	
1040730	INTERGOVERNMENTAL CHARGES	.00	.00	.00	.00	.00	.00	.00	.00	
1040801	TELEPHONE LEASE	.00	.00	.00	.00	.00	.00	.00	.00	
1040802	TAN LEASE PAYMENT	.00	.00	.00	.00	.00	.00	.00	.00	
1040851	INTEREST - TELEPHONE LEASE	.00	.00	.00	.00	.00	.00	.00	.00	
1040900	SUNDRY EXPENSE	.00	.00	.00	.00	.00	.00	.00	.00	
1040930	INTERFUND LOAN - WLF	.00	.00	.00	.00	.00	.00	.00	.00	
1040990	VOID CHECKS FILE	.00	.00	.00	.00	.00	.00	.00	.00	
Total NON DEPARTMENTAL:		107,627.51	37,421.52	46,806.64	65,400.00	93,400.00	82,838.97	93,500.00	98,800.00	
CITY COUNCIL										
1041100	SALARIES	7,389.72	7,243.53	7,955.57	7,000.00	8,500.00	8,075.25	7,400.00	7,400.00	
1041101	OVERTIME WAGES	1,748.88	1,921.50	4,944.95	1,500.00	8,000.00	7,544.66	8,500.00	8,500.00	
1041106	DRUG TESTING	.00	.00	.00	.00	.00	.00	.00	.00	
1041130	BENEFITS	32,402.42	34,135.39	29,620.90	26,600.00	43,100.00	41,554.38	27,000.00	27,000.00	
1041140	HSA CONTRIBUTION	5,999.51	5,996.47	1,900.00	.00	.00	.00	.00	.00	
1041212	MEMBERSHIPS/DUES	5,496.53	5,496.53	6,649.07	7,000.00	7,000.00	6,762.66	7,000.00	7,000.00	
1041230	TRAVEL	4,409.74	3,722.26	10,279.93	10,000.00	10,000.00	9,552.47	10,500.00	10,500.00	
1041240	OFFICE SUPPLIES & EXPENSES	.00	.00	.00	.00	.00	36.00	.00	.00	
1041241	POSTAGE	71.90	79.92	88.85	100.00	100.00	100.22	100.00	100.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
1041242	DISCRETIONARY	1,150.00	.00	.00	.00	.00	.00	.00	.00	
1041243	ECONOMIC DEVELOPMENT	.00	.00	.00	.00	.00	.00	.00	.00	
1041244	COMMUNITY RELATIONS	.00	5,000.00	500.00	250.00	250.00	199.32	300.00	300.00	
1041250	SUPPLIES & MAINTENAN	.00	.00	.00	.00	.00	266.57	.00	.00	
1041280	TELEPHONE	.00	.00	.00	.00	.00	172.64	.00	540.00	
1041281	INTERNET	.00	.00	58.53	300.00	300.00	241.80	300.00	300.00	
1041310	DATA PROCESSING	344.00	308.00	512.65	1,300.00	1,300.00	950.91	1,300.00	1,300.00	
1041312	COMPUTER SOFTWARE	.00	.00	136.20	300.00	300.00	134.10	300.00	300.00	
1041313	COMPUTER HARDWARE ALLOWANCE	5,661.94	.00	7,110.17	400.00	400.00	265.17	5,100.00	5,100.00	
1041360	EDUCATION	1,635.00	5,298.24	5,395.00	5,000.00	5,000.00	4,800.00	5,000.00	5,000.00	
1041410	INSURANCE - OVERRIDE	.00	.00	.00	.00	.00	.00	.00	.00	
1041440	INTEREST TAX ANTICIPATION	.00	.00	.00	.00	.00	.00	.00	.00	
1041450	MISCELLANEOUS SUPPLIES	99.37	253.61	1,696.93	1,000.00	4,000.00	2,963.84	1,000.00	3,500.00	
1041451	BOYS/GIRLS STATE	.00	.00	.00	.00	.00	.00	.00	.00	
1041452	YOUTH COUNCIL/YCC TRAINING	.00	.00	.00	.00	.00	.00	.00	.00	
1041460	MISCELLANEOUS SERVICES	300.00	.00	350.00	300.00	300.00	.00	300.00	300.00	
1041462	HEALTHY HEART - TAYLOR WILLIAM	.00	.00	.00	.00	.00	.00	.00	.00	
1041463	CLG GRANT MATCH	.00	.00	.00	.00	.00	.00	.00	.00	
1041500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
1041550	SPECIAL PROJECTS	.00	.00	.00	.00	.00	.00	.00	.00	
1041570	NEW HOPE CRISIS	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
1041571	GIRLS AND BOYS CLUB	.00	.00	.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	
1041572	MISS BEAR RIVER PAGEANT	.00	600.00	.00	600.00	600.00	.00	600.00	600.00	
1041573	BOX ELDER CHAMBER	.00	5,000.00	.00	.00	1,100.00	1,094.00	.00	1,100.00	
1041706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
1041715	OPTION FOR MORRISON PROPERTY	.00	.00	.00	.00	.00	.00	.00	.00	
Total CITY COUNCIL:		68,709.01	77,055.45	79,198.75	66,150.00	94,750.00	89,213.99	79,200.00	83,340.00	
COURT										
1042100	SALARIES	62,259.32	60,050.55	60,467.28	64,800.00	64,800.00	61,120.78	78,000.00	78,000.00	
1042101	OVERTIME WAGES	.00	.00	.00	.00	.00	.00	.00	.00	
1042102	MERIT	.00	108.30	54.15	.00	.00	.00	.00	.00	
1042106	DRUG TEST/PHYSICAL	.00	110.00	.00	.00	.00	.00	.00	.00	
1042110	TEMPORARY WAGES (CONFLICT)	.00	.00	.00	.00	.00	.00	.00	.00	
1042130	BENEFITS	40,744.89	36,384.18	23,127.40	24,200.00	24,200.00	22,899.70	27,500.00	27,500.00	
1042140	WITNESS FEES	55.50	.00	18.50	300.00	300.00	74.00	300.00	300.00	
1042141	HSA CONTRIBUTION	.00	.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	
1042142	JUROR FEE	.00	.00	.00	500.00	500.00	.00	500.00	500.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
1045130	BENEFITS	19,358.76	20,023.87	49,531.97	63,500.00	63,500.00	59,605.84	68,700.00	68,700.00	
1045140	HSA CONTRIBUTION	.00	.00	.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	
1045145	INSURANCE - VEHICLE	.00	.00	.00	.00	.00	.00	.00	.00	
1045212	MEMBERSHIPS/DUES	100.00	100.00	940.00	1,000.00	1,000.00	390.00	1,000.00	1,000.00	
1045230	TRAVEL	.00	.00	3,507.95	2,000.00	2,000.00	2,847.49	4,000.00	4,000.00	
1045241	POSTAGE	.00	.00	.00	.00	.00	.00	.00	.00	
1045249	NOTARY	.00	.00	.00	.00	.00	.00	.00	.00	
1045250	MANAGER VEHICLE ALLOWANCE	5,637.84	5,750.68	5,865.60	6,000.00	6,000.00	1,895.04	.00	.00	
1045251	SUPPLIES & MAINTENAN	.00	.00	.00	.00	.00	.00	.00	.00	
1045280	TELEPHONE	1,039.72	1,010.26	1,415.93	3,000.00	3,000.00	2,566.22	3,000.00	3,000.00	
1045281	INTERNET	457.20	480.00	562.39	1,000.00	1,000.00	967.46	1,000.00	1,000.00	
1045284	NOTARY - DNT	.00	.00	.00	.00	.00	.00	.00	.00	
1045310	SERVICES DATA PROCESSING	947.89	1,008.14	1,760.58	2,800.00	2,800.00	2,082.26	2,800.00	2,800.00	
1045312	COMPUTER SOFTWARE	486.80	328.06	836.19	1,300.00	1,300.00	562.51	2,400.00	2,400.00	
1045313	COMPUTER HARDWARE	75.67	502.80	3,465.35	2,400.00	2,400.00	1,060.65	1,400.00	1,400.00	
1045360	EDUCATION	25.00	.00	1,217.99	2,000.00	2,000.00	1,045.00	1,000.00	1,000.00	
1045415	CARES ACT (COVID 19)	234.96	3.02	.00	.00	.00	.00	.00	.00	
1045450	MISCELLANEOUS SUPPLIES	114.32	144.92	287.32	1,300.00	1,300.00	793.88	800.00	800.00	
1045540	EQUIPMENT LESS THAN \$5000	.00	.00	1,498.00	1,000.00	1,000.00	.00	.00	.00	
1045706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total CITY ADMINISTRATION:		66,766.30	68,893.73	175,811.70	228,200.00	228,200.00	208,284.36	246,900.00	246,900.00	
TREASURER										
1046100	SALARIES	29,376.86	31,884.65	32,775.26	40,600.00	40,600.00	31,728.19	48,500.00	48,500.00	
1046101	OVERTIME WAGES	2,159.92	1,697.71	2,045.40	1,000.00	5,500.00	5,534.27	6,200.00	6,200.00	
1046102	MERIT	.00	162.45	54.15	100.00	100.00	270.71	100.00	100.00	
1046106	DRUG TEST/PHYSICAL	109.00	.00	.00	.00	.00	185.40	.00	.00	
1046130	BENEFITS	15,715.32	15,326.62	12,743.52	14,400.00	14,400.00	14,211.67	17,400.00	17,400.00	
1046140	HSA CONTRIBUTION	4,300.00	4,300.00	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00	
1046212	MEMBERSHIPS/DUES	220.00	284.00	339.00	300.00	300.00	289.00	300.00	300.00	
1046220	CITIZEN RELATIONS ADS/PUB NOT	500.00	284.00	.00	600.00	600.00	188.33	600.00	600.00	
1046230	TRAVEL	192.21	.00	1,916.89	2,000.00	2,000.00	1,523.94	2,000.00	2,000.00	
1046241	POSTAGE	.00	.00	.00	.00	.00	.00	.00	.00	
1046250	SUPPLIES & MAINTENAN	.00	33.73	8.73	.00	.00	.00	.00	.00	
1046280	TELEPHONE	1,550.71	1,505.29	1,467.08	2,000.00	2,000.00	1,231.81	2,000.00	2,000.00	
1046281	INTERNET	914.28	960.00	890.55	1,000.00	1,000.00	967.46	1,000.00	1,000.00	
1046310	SERVICES DATA PROCESSING	1,943.66	2,064.27	2,416.40	2,900.00	2,900.00	2,205.72	2,900.00	2,900.00	
1046312	COMPUTER SOFTWARE	481.69	601.23	420.34	1,000.00	1,000.00	423.87	1,000.00	1,000.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
1049140	HRA CONTRIBUTION	.00	.00	.00	.00	.00	.00	.00	.00	
1049212	MEMBERSHIP DUES	2,737.00	215.00	2,837.00	3,000.00	3,000.00	2,747.00	3,000.00	3,000.00	
1049230	TRAVEL	.00	.00	.00	.00	.00	.00	.00	.00	
1049240	OFFICE SUPPLIES & EXPENSE	.00	.00	.00	.00	.00	.00	.00	.00	
1049244	MARKETING	.00	.00	.00	.00	.00	.00	.00	.00	
1049280	TELEPHONE	.00	.00	.00	.00	.00	.00	.00	.00	
1049320	ENGINEERING	.00	.00	.00	.00	.00	.00	.00	.00	
1049330	LEGAL	.00	62.50	.00	.00	.00	.00	.00	.00	
1049360	EDUCATION	.00	.00	.00	.00	.00	.00	.00	.00	
1049370	OTHER PROFESSIONAL & TECHNICA	.00	.00	34,779.60	24,000.00	24,000.00	23,580.42	85,000.00	.00	
1049450	MISCELLANEOUS SUPPLIES	300.00	300.00	.00	.00	.00	.00	.00	.00	
1049715	PROPERTY PURCHASE	.00	.00	.00	.00	.00	.00	.00	.00	
Total ECONOMIC DEVELOPMENT:		3,037.00	577.50	37,616.60	27,000.00	27,000.00	26,327.42	88,000.00	3,000.00	
ELECTION										
1050100	SALARIES	.00	.00	.00	.00	.00	.00	.00	.00	
1050101	OVERTIME WAGES	.00	.00	.00	.00	.00	.00	.00	.00	
1050130	BENEFITS	.00	.00	.00	.00	.00	.00	.00	.00	
1050200	SPECIAL DEPARTMENT SUPPLIES	138.73	.00	.00	.00	.00	.00	.00	.00	
1050220	PUBLIC NOTICES	145.49	172.48	36.09	200.00	1,000.00	.00	200.00	200.00	
1050230	TRAVEL	.00	.00	.00	.00	.00	.00	.00	.00	
1050241	POSTAGE	.00	.00	.00	.00	.00	.00	.00	.00	
1050430	INTEREST	.00	.00	.00	.00	.00	.00	.00	.00	
1050450	MISCELLANEOUS SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
1050460	MISCELLANEOUS SERVICES	7,714.10	.00	9,924.20	.00	.00	.00	20,000.00	21,000.00	
Total ELECTION:		7,998.32	172.48	9,960.29	200.00	1,000.00	.00	20,200.00	21,200.00	
CIVIC CENTER										
1051100	SALARIES	5,055.55	5,997.05	5,955.58	6,000.00	6,000.00	4,823.44	6,400.00	6,400.00	
1051101	OVERTIME WAGES	.00	.00	.00	.00	.00	.00	.00	.00	
1051102	MERIT	.00	.00	.00	.00	.00	.00	.00	.00	
1051106	DRUG TESTING	.00	.00	.00	.00	.00	.00	.00	.00	
1051130	BENEFITS	516.09	933.75	765.37	2,200.00	2,200.00	437.48	2,200.00	2,200.00	
1051140	HSA CONTIRBUTION	.00	.00	.00	.00	.00	.00	.00	.00	
1051200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
1051240	OFFICE SUPPLIES & EXPENSES	.00	.00	27.49	.00	.00	.00	.00	.00	
1051250	SUPPLIES & MAINT.	.00	89.99	12.99	100.00	100.00	39.23	100.00	100.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
1051260	BUILDING & GROUNDS MAINTENANC	2,779.05	14,552.84	3,495.23	4,000.00	8,000.00	5,494.87	4,000.00	7,000.00	
1051261	BUILDING IMPROVMNT/PARKING LOT	.00	.00	.00	.00	.00	.00	.00	.00	
1051268	TREES	.00	.00	.00	300.00	300.00	.00	300.00	300.00	
1051270	UTILITIES	5,535.31	6,263.56	7,286.09	6,500.00	6,500.00	6,842.73	6,500.00	7,500.00	
1051271	GAS - (QUESTAR)	4,536.81	4,735.88	5,901.13	5,000.00	10,000.00	8,299.81	5,000.00	9,000.00	
1051280	TELEPHONE	.00	.00	.00	.00	.00	.00	.00	.00	
1051281	INTERNET	228.60	240.00	222.61	300.00	300.00	241.80	300.00	300.00	
1051290	CIVIC CENTER PURCHASES	.00	.00	.00	.00	.00	.00	.00	.00	
1051310	SERVICES DATA PROCESSING	931.78	567.26	615.08	1,000.00	1,000.00	570.42	1,000.00	1,000.00	
1051312	COMPUTER SOFTWARE	491.44	3,423.05	630.06	800.00	800.00	557.32	800.00	800.00	
1051313	COMPUTER HARDWARE	17.33	4,070.00	414.69	400.00	400.00	265.17	100.00	100.00	
1051320	ENGINEERING	.00	.00	.00	.00	.00	.00	.00	.00	
1051323	CONTRACT LABOR - MOWING	2,311.18	2,268.81	2,922.22	3,000.00	3,000.00	3,171.12	4,700.00	4,700.00	
1051324	CONTRACT LABOR - ADA/CARPETS	.00	.00	.00	.00	.00	.00	.00	.00	
1051410	INSURANCE	1,364.93	1,339.84	1,354.50	1,700.00	1,700.00	1,462.45	1,700.00	1,700.00	
1051415	CARES ACT (COVID 19)	171.41	16.49	.00	.00	.00	.00	.00	.00	
1051450	MISCELLANEOUS SUPPLIES	660.00	.00	.00	100.00	100.00	.00	100.00	100.00	
1051460	MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00	.00	.00	
1051461	LAWN CARE	.00	.00	.00	.00	.00	.00	.00	.00	
1051500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	14,000.00	12,615.85	.00	.00	
1051530	SC HOLE FILLED/CIVIC BLD FURNI	.00	.00	.00	.00	.00	.00	.00	.00	
1051531	GENERATOR	.00	.00	.00	.00	.00	.00	.00	.00	
1051706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total CIVIC CENTER:		24,599.48	44,498.52	29,603.04	31,400.00	54,400.00	44,821.69	33,200.00	41,200.00	
PLANNING & COMM DEVELOPMENT										
1052100	SALARIES	.00	.00	.00	.00	.00	.00	91,000.00	91,000.00	
1052101	OVERTIME WAGES	.00	.00	.00	.00	.00	.00	.00	.00	
1052102	MERIT	.00	.00	.00	.00	.00	.00	.00	.00	
1052106	DRUG TESTING	.00	.00	.00	.00	.00	.00	.00	.00	
1052130	BENEFITS	.00	.00	.00	.00	.00	.00	46,200.00	46,200.00	
1052140	HSA CONTRIBUTION	.00	.00	.00	.00	.00	.00	.00	.00	
1052160	HEALTH, SAFETY & WELFARE	.00	.00	.00	.00	.00	81.24	.00	.00	
1052200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
1052220	PUBLIC NOTICES	500.33	1,202.74	196.25	800.00	800.00	282.76	800.00	800.00	
1052230	TRAVEL/PARTIES	883.05	732.73	621.51	1,000.00	1,000.00	1,506.02	1,000.00	1,000.00	
1052240	OFFICE SUPPLIES & EXPENSES	.00	.00	.00	.00	.00	.00	.00	.00	
1052241	POSTAGE	10.99	3.52	33.24	100.00	100.00	32.89	100.00	100.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
Total GARBAGE COLLECTION:		366,567.14	373,400.12	401,658.99	436,700.00	495,500.00	391,893.84	569,700.00	569,700.00	
STREETS DEPARTMENT										
1060100	SALARIES	205,815.43	205,692.12	218,976.74	282,800.00	282,800.00	268,228.13	298,600.00	298,600.00	
1060101	OVERTIME WAGES	10,291.12	4,888.38	6,738.71	12,000.00	12,000.00	13,899.49	12,600.00	12,600.00	
1060102	WAGES SNOW REMOVAL	.00	.00	.00	.00	.00	.00	.00	.00	
1060103	MERIT	.00	.00	216.60	300.00	300.00	108.28	300.00	300.00	
1060106	DRUG TEST/PHYSICAL	100.00	235.00	311.00	300.00	300.00	162.70	300.00	300.00	
1060110	CONTRACT LABOR	.00	.00	.00	.00	.00	.00	.00	.00	
1060130	BENEFITS	124,927.27	122,874.95	111,352.35	142,400.00	142,400.00	132,927.74	146,500.00	146,500.00	
1060140	HSA CONTRIBUTION	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	
1060162	CONTRACT LABOR - MOWING	.00	.00	.00	.00	.00	.00	.00	.00	
1060190	UNIFORMS	793.43	583.11	793.85	1,500.00	1,500.00	952.50	1,500.00	1,500.00	
1060200	SPECIAL DEPARTMENT SUPPLIES	1,936.70	2,090.28	2,154.64	2,000.00	2,000.00	2,959.93	2,000.00	2,000.00	
1060201	ROAD BASE MATERIALS	.00	.00	.00	200.00	200.00	.00	200.00	200.00	
1060202	STREETS MATERIAL (SAND & SALT)	2,252.84	4,607.77	4,797.97	5,500.00	18,000.00	16,885.25	6,500.00	6,500.00	
1060203	STREETS MATERIALS (SIGNS)	6,655.70	3,698.40	5,245.95	8,000.00	8,000.00	37.50	8,000.00	8,000.00	
1060204	NEW STREETLIGHTS (RM POWER)	.00	46,765.20	25,235.40	30,000.00	30,000.00	10,812.00	30,000.00	30,000.00	
1060205	SAFETY SUPPLIES	.00	37.37	510.02	500.00	500.00	33.18	500.00	500.00	
1060206	STREETLIGHT FIXTURE UPGRADES	.00	.00	.00	88,000.00	88,000.00	86,625.12	.00	.00	
1060210	BOOKS & SUBSCRIPTIONS	.00	.00	.00	.00	.00	.00	.00	.00	
1060220	PUBLIC NOTICES	.00	.00	.00	200.00	200.00	22.41	200.00	200.00	
1060230	TRAVEL	.00	.00	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	
1060240	OFFICE SUPPLIES & EXPENSES	79.78	405.15	465.62	200.00	200.00	169.92	200.00	200.00	
1060241	POSTAGE	352.63	708.40	742.38	700.00	700.00	645.07	700.00	700.00	
1060250	SUPPLIES & MAINT.	60,948.36	61,873.68	41,658.84	60,000.00	60,000.00	59,679.81	60,000.00	60,000.00	
1060251	FUEL	13,730.81	13,073.88	20,483.66	20,000.00	20,000.00	21,507.98	20,000.00	20,000.00	
1060260	BUILDING AND SHOPS MAINTENANC	685.02	1,288.34	3,180.30	2,000.00	5,200.00	5,135.75	2,000.00	2,000.00	
1060268	TREES	.00	.00	.00	.00	.00	.00	.00	.00	
1060269	UTILITY - PUB WORKS BUILDING	6,325.31	15,018.23	5,810.88	8,000.00	8,000.00	4,979.55	8,000.00	8,000.00	
1060270	UTILITIES (STREETLIGHTS)	59,485.56	63,742.43	61,707.69	70,000.00	70,000.00	54,829.85	50,000.00	50,000.00	
1060271	GAS - (QUESTAR)	750.00	3,890.34	11,030.84	9,500.00	17,000.00	16,507.93	11,500.00	18,000.00	
1060280	TELEPHONE	2,045.60	2,828.50	3,137.38	4,600.00	4,600.00	2,697.56	4,600.00	4,600.00	
1060281	INTERNET	457.20	480.00	445.30	500.00	500.00	483.73	500.00	500.00	
1060290	LEASE 200 W - UPRR	.00	.00	.00	.00	.00	.00	.00	.00	
1060291	SHOP PROPERTY LEASE PORTION	.00	.00	.00	.00	.00	.00	.00	.00	
1060310	SERVICES DATA PROCESSING	1,384.30	1,103.64	1,361.50	1,700.00	1,700.00	1,217.02	1,700.00	1,700.00	
1060312	COMPUTER SOFTWARE	346.85	188.11	252.30	500.00	500.00	219.95	500.00	500.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
1060313	COMPUTER HARDWARE	8.68	1,374.00	246.44	1,800.00	1,800.00	530.33	1,300.00	1,300.00	
1060320	ENGINEERING	246.64	.00	69.50	500.00	500.00	641.75	500.00	500.00	
1060321	RAIL DESIGN-INTERTAPE POLYMER	.00	.00	.00	.00	.00	.00	.00	.00	
1060330	LEGAL	.00	.00	.00	.00	.00	218.75	.00	.00	
1060360	EDUCATION	.00	.00	.00	800.00	800.00	.00	800.00	800.00	
1060370	OTHER PROFESSIONAL & TECHNICA	.00	.00	7,513.20	.00	.00	2,462.50	.00	.00	
1060410	INSURANCE	11,934.80	12,001.35	12,645.32	13,600.00	13,600.00	12,709.55	13,600.00	14,400.00	
1060415	CARES ACT (COVID 19)	234.96	116.02	.00	.00	.00	.00	.00	.00	
1060440	INTEREST TAX ANTICIPATION	.00	.00	.00	.00	.00	.00	.00	.00	
1060450	PAINT STRIPPING	.00	.00	.00	.00	.00	.00	.00	.00	
1060460	MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00	.00	.00	
1060461	WEEDS/PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00	.00	.00	
1060462	CONTRACT LABOR - MOWING	.00	.00	.00	.00	.00	.00	.00	.00	
1060500	PLOTTER/COPIER	.00	.00	.00	.00	.00	.00	.00	.00	
1060501	TWO TON PLOW	.00	.00	.00	.00	.00	.00	.00	.00	
1060502	SIDEWALK PLOW	.00	.00	.00	.00	.00	.00	.00	.00	
1060503	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
1060509	2000 WEST POWER	.00	.00	.00	.00	.00	.00	.00	.00	
1060510	RIDLEY'S STREET	.00	.00	.00	.00	.00	.00	.00	.00	
1060511	STORM DRAIN	.00	.00	.00	.00	.00	.00	.00	.00	
1060512	ROAD IMPACT STUDY	.00	.00	.00	.00	.00	.00	.00	.00	
1060513	UTAH TECH CENTER ROAD STUDY	.00	.00	.00	10,000.00	10,000.00	.00	.00	.00	
1060520	VEHICLE LEASE-1996 FORD TRUCK	.00	.00	.00	.00	.00	.00	.00	.00	
1060539	2000 WEST ELECTRIC POWER	.00	.00	.00	.00	.00	.00	.00	.00	
1060540	HOE UPGRADE	12,000.00	10,250.00	12,000.00	12,000.00	12,000.00	.00	12,000.00	12,000.00	
1060541	TRUCK PURCHASE	.00	.00	.00	.00	.00	.00	.00	.00	
1060542	STREET SWEEPER	.00	.00	.00	.00	36,000.00	24,000.00	.00	.00	
1060543	PLOW	.00	.00	.00	.00	.00	.00	.00	.00	
1060544	MANLIFT	.00	.00	.00	.00	.00	.00	.00	.00	
1060545	2006 CHEV SILVERADO PICKUP	.00	.00	.00	.00	.00	.00	.00	.00	
1060550	SPECIAL PROJ - RR/SCHOOL CROSS	.00	2,057.75	748.50	5,000.00	5,000.00	.00	5,000.00	5,000.00	
1060551	DOWN TOWN SIDEWALKS	.00	.00	.00	.00	.00	.00	.00	.00	
1060552	ADA PROJECT (CDBG)	.00	.00	.00	.00	.00	.00	.00	.00	
1060553	STREET IMPROVEMENTS	.00	.00	.00	.00	.00	.00	.00	.00	
1060554	CITY SHOP BUILDING	.00	.00	.00	.00	.00	.00	.00	.00	
1060555	ALLEY CLEAN UP	.00	.00	.00	.00	.00	.00	.00	.00	
1060556	DROP EDGES	.00	.00	.00	.00	.00	.00	.00	.00	
1060557	MOM ROAD-EAST SIDE EXTRAS	.00	.00	.00	.00	.00	.00	.00	.00	
1060558	PAINT STRIPPING F.A.S	9,853.11	2,899.15	.00	11,000.00	16,000.00	16,115.50	16,000.00	16,000.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
1062461	LAWN CARE	.00	.00	.00	.00	.00	.00	.00	.00	
1062462	WATER SHARES	.00	.00	.00	.00	.00	.00	.00	.00	
1062490	RECREATION - PARK MAINTENANCE	.00	.00	.00	.00	.00	.00	.00	.00	
1062500	STAGE AT JEANIE STEVEN'S PARK	.00	.00	.00	.00	.00	.00	.00	.00	
1062501	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
1062520	LEASE PAYMENT ON LAWN MOWER	.00	.00	.00	.00	.00	.00	.00	.00	
1062530	IMPROVEMENTS OTHER THAN BUILD	.00	.00	.00	.00	.00	.00	.00	.00	
1062540	PURCHASES OF EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	.00	
1062545	BLEACHERS	.00	.00	.00	.00	.00	.00	.00	.00	
1062550	SPECIAL PROJECTS - BLEACHERS	.00	.00	.00	.00	.00	.00	.00	.00	
1062551	DIV FORESTRY TREE GRANT	.00	.00	.00	.00	.00	.00	.00	.00	
1062560	PAYMENT OF LEASE	.00	.00	.00	.00	.00	.00	.00	.00	
1062570	PARK CONTRIBUTIONS FOR TRAIL	.00	.00	.00	.00	.00	.00	.00	.00	
1062600	PARK PROPERTY TRAILS	.00	.00	.00	.00	.00	.00	.00	.00	
1062706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
1062800	PARK PROPERTY	.00	.00	.00	.00	.00	.00	.00	.00	
Total PARKS:		.00	.00	.00	.00	.00	.00	.00	.00	
SENIOR PROGRAMMING										
1063100	SALARIES	49,275.35	47,841.21	53,935.77	70,400.00	70,400.00	53,191.77	77,900.00	77,900.00	
1063101	OVERTIME WAGES	74.70	243.68	105.72	.00	.00	115.50	.00	.00	
1063102	MERIT	.00	108.30	.00	.00	.00	108.28	.00	.00	
1063106	DRUG TEST/PHYSICAL	.00	.00	.00	.00	.00	92.70	.00	.00	
1063130	BENEFITS	24,508.26	24,101.34	21,869.98	26,200.00	26,200.00	21,088.25	29,200.00	29,200.00	
1063140	HSA CONTRIBUTION	2,400.00	.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	
1063200	SPECIAL DEPARTMENT SUPPLIES	1,538.73	725.11	1,353.60	1,500.00	1,500.00	1,879.85	1,500.00	1,500.00	
1063201	ENSURE PURCHASE FOR SENIORS	3,160.80	2,132.20	1,295.70	3,000.00	3,000.00	2,535.87	2,200.00	2,200.00	
1063230	TRAVEL	65.76	.00	.00	800.00	800.00	.00	200.00	200.00	
1063235	SSBG TRANSPORTATION	.00	.00	.00	.00	.00	.00	.00	.00	
1063240	OFFICE SUPPLIES & EXPENSES	609.05	448.48	1,269.96	1,500.00	1,500.00	1,571.67	1,500.00	1,500.00	
1063241	POSTAGE	67.02	56.42	228.56	300.00	300.00	911.10	300.00	300.00	
1063243	COPIER/SUPPLIES	.00	.00	29.80	200.00	200.00	.00	200.00	200.00	
1063250	SUPPLIES & MAINT.	3,085.12	1,926.22	4,276.46	4,200.00	4,200.00	626.52	4,200.00	4,200.00	
1063251	FUEL	.00	.00	.00	.00	.00	.00	.00	.00	
1063255	BE CO COMPUTER UPGRADE	.00	.00	.00	.00	.00	.00	.00	.00	
1063280	TELEPHONE	2,156.84	2,321.30	2,419.07	1,200.00	1,200.00	1,946.29	3,500.00	3,500.00	
1063281	INTERNET	228.60	240.00	222.61	300.00	300.00	241.80	300.00	300.00	
1063310	PROFESSIONAL SERVICES	49.35	.00	45.82	100.00	100.00	.00	100.00	100.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
1063311	SERVICES DATA PROCESSING	477.83	527.81	569.26	800.00	800.00	570.42	800.00	800.00	
1063312	COMPUTER SOFTWARE	4,970.43	94.05	763.01	1,900.00	1,900.00	397.32	1,900.00	1,900.00	
1063313	COMPUTER HARDWARE	33.34	.00	9.78	2,600.00	2,600.00	1,455.62	2,300.00	2,300.00	
1063360	EDUCATION	297.00	333.95	1,095.00	800.00	800.00	979.64	800.00	800.00	
1063390	TOUR EXPENSE	326.58	499.10	2,169.03	1,500.00	3,000.00	2,980.07	3,000.00	3,000.00	
1063392	GRANT PROGRAMS	.00	.00	.00	.00	.00	.00	.00	.00	
1063395	COUNTY CONTRIBUTION	.00	.00	.00	.00	.00	.00	.00	.00	
1063410	INSURANCE	.00	.00	.00	.00	.00	.00	.00	.00	
1063411	INSURANCE DEDUCTIBLE	.00	.00	.00	.00	.00	.00	.00	.00	
1063415	CARES ACT (COVID 19)	117.48	1.51	725.00	.00	.00	.00	.00	.00	
1063430	INTEREST	.00	.00	.00	.00	.00	.00	.00	.00	
1063450	MISCELLANEOUS SUPPLIES	949.90	814.89	295.51	1,300.00	1,300.00	1,265.00	1,000.00	1,000.00	
1063460	MISCELLANEOUS SERVICES	145.00	.00	380.88	1,500.00	1,500.00	378.90	1,000.00	1,000.00	
1063500	CDBG SENIOR BUILDING	.00	.00	.00	.00	.00	.00	.00	.00	
1063501	SENIOR VAN	525.25	1,201.40	205.42	700.00	700.00	244.25	700.00	700.00	
1063503	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
1063706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total SENIOR PROGRAMMING:		95,062.39	83,616.97	95,665.94	123,200.00	124,700.00	94,980.82	135,000.00	135,000.00	
CONGREGATE MEALS										
1064100	SALARIES	45,955.68	41,845.33	38,691.99	51,000.00	51,000.00	44,037.58	54,000.00	54,000.00	
1064101	OVERTIME WAGES	.00	.00	.00	.00	.00	.00	.00	.00	
1064102	MERIT	.00	.00	.00	.00	.00	.00	.00	.00	
1064106	DRUG TEST/PHYSICAL	.00	.00	.00	.00	.00	.00	.00	.00	
1064130	BENEFITS	17,972.91	16,465.95	12,088.06	12,800.00	12,800.00	12,666.92	13,400.00	13,400.00	
1064140	HSA CONTRIBUTION	.00	.00	.00	.00	.00	.00	.00	.00	
1064200	FOOD	27,043.71	35,397.71	38,743.48	36,000.00	55,000.00	42,177.88	36,000.00	46,000.00	
1064230	TRAVEL	.00	.00	.00	100.00	100.00	.00	100.00	100.00	
1064240	OFFICE SUPPLIES & EXPENSES	63.70	37.89	24.00	100.00	100.00	154.62	100.00	100.00	
1064243	COPIER/SUPPLIES	.00	.00	158.81	100.00	100.00	.00	100.00	100.00	
1064250	SUPPLIES & MAINT.	91.07	.00	266.40	300.00	300.00	185.00	300.00	300.00	
1064251	FUEL	.00	.00	.00	.00	.00	.00	.00	.00	
1064280	TELEPHONE	.00	.00	10.79	.00	.00	21.58	.00	.00	
1064281	INTERNET	114.24	120.00	111.36	100.00	100.00	120.90	100.00	100.00	
1064310	SERVICES DATA PROCESSING	248.97	263.91	307.56	400.00	400.00	285.25	400.00	400.00	
1064312	COMPUTER SOFTWARE	86.72	452.04	535.58	600.00	600.00	633.69	600.00	600.00	
1064313	COMPUTER HARDWARE	2.17	.76	4.89	200.00	200.00	132.58	.00	.00	
1064360	EDUCATION	.00	.00	.00	300.00	300.00	.00	300.00	300.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
Total HOME DELIVERED MEALS:		188,140.38	208,011.96	215,433.18	201,700.00	260,500.00	234,105.22	205,700.00	242,700.00	
SENIOR BUILDING										
1066100	SALARIES	16,152.61	16,478.11	10,814.17	3,200.00	7,500.00	6,522.49	12,400.00	12,400.00	
1066101	OVERTIME WAGES	.00	.00	77.76	.00	.00	.00	.00	.00	
1066102	MERIT	.00	54.15	.00	.00	.00	.00	.00	.00	
1066106	DRUG TEST/PHYSICAL	108.00	.00	.00	.00	.00	.00	.00	.00	
1066130	BENEFITS	2,579.56	3,226.12	1,251.87	300.00	800.00	659.49	1,100.00	1,100.00	
1066140	HSA CONTRIBUTION	.00	.00	.00	.00	.00	.00	.00	.00	
1066220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00	.00	.00	
1066230	TRAVEL	.00	.00	.00	.00	.00	.00	.00	.00	
1066243	COPIER/SUPPLIES	415.49	572.34	793.59	300.00	1,700.00	1,937.83	300.00	300.00	
1066250	SUPPLIES & MAINT.	4,916.12	2,510.20	8,484.52	6,000.00	6,000.00	2,835.97	6,000.00	6,000.00	
1066260	BUILDING & GROUNDS MAINTENANC	6,499.63	4,513.06	1,701.32	8,500.00	8,500.00	5,227.77	5,000.00	5,000.00	
1066261	SPECIAL DEPT REPAIRS	352.00	836.67	714.00	1,200.00	1,200.00	1,249.50	1,200.00	1,200.00	
1066262	ROOF	.00	.00	.00	.00	.00	.00	.00	.00	
1066263	PUBLIC ADDRESS SYSTEM	.00	.00	.00	3,000.00	3,000.00	.00	.00	.00	
1066270	UTILITIES	6,492.86	5,587.30	5,827.58	7,000.00	7,000.00	5,173.67	7,000.00	7,000.00	
1066271	GAS - (QUESTAR)	3,125.28	3,127.17	3,624.36	4,000.00	4,000.00	4,852.32	4,000.00	6,500.00	
1066280	TELEPHONE	.00	.00	.00	.00	.00	.00	.00	.00	
1066281	INTERNET	457.20	480.00	445.30	500.00	500.00	483.73	500.00	500.00	
1066310	SERVICES DATA PROCESSING	995.89	1,055.64	1,230.11	1,500.00	1,500.00	1,140.90	1,500.00	1,500.00	
1066312	COMPUTER SOFTWARE	346.85	188.11	210.22	500.00	500.00	214.59	500.00	500.00	
1066313	COMPUTER HARDWARE	354.38	.00	19.56	1,800.00	1,800.00	1,720.78	1,300.00	1,300.00	
1066323	CONTRACT LABOR - MOWING	56.58	103.10	132.80	200.00	200.00	144.14	200.00	200.00	
1066360	EDUCATION	.00	.00	.00	200.00	200.00	85.00	200.00	200.00	
1066370	OTHER PROFESSIONAL & TECHNICA	.00	.00	2,970.00	.00	.00	.00	.00	.00	
1066410	INSURANCE	5,721.88	5,600.52	6,308.02	6,200.00	6,200.00	5,791.05	6,200.00	6,700.00	
1066415	CARES ACT (COVID 19)	234.96	13,164.23	9,907.30	.00	.00	.00	.00	.00	
1066430	INTEREST	.00	.00	.00	.00	.00	.00	.00	.00	
1066450	MISCELLANEOUS SUPPLIES	73.42	481.82	128.39	200.00	200.00	813.00	200.00	200.00	
1066499	RENT FOR TEMP SENIOR BUILDING	.00	.00	.00	.00	.00	.00	.00	.00	
1066500	KITCHEN REMODEL PROJECT	.00	.00	.00	.00	.00	.00	.00	.00	
1066501	MUSEUM REPLACEMENT	.00	.00	.00	.00	.00	.00	.00	.00	
1066502	SENIOR CENTER BUILDING	.00	.00	.00	.00	.00	.00	.00	.00	
1066503	SENIOR CENTER - CDBG FUNDS	.00	.00	.00	.00	.00	.00	.00	.00	
1066504	EQUIPMENT LESS THAN \$5000	.00	.00	.00	6,000.00	6,000.00	.00	.00	.00	
1066530	IMPROVEMENTS TO BUILDING	.00	346.04	6,604.86	.00	.00	.00	.00	.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
1068455	GOLF COURSE CART LEASE 1993	.00	.00	.00	.00	.00	.00	.00	.00	
1068460	MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00	.00	.00	
1068462	WATER SHARES	.01	1,206.57	1,274.44	2,500.00	3,000.00	2,700.00	2,800.00	2,800.00	
1068500	CAPITAL IMPROVEMENT	.00	.00	.00	.00	.00	.00	.00	.00	
1068502	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
1068510	STREETS - TREE PROJECTS	.00	.00	.00	.00	.00	.00	.00	.00	
1068525	LEASE ON SAND RAKE	.00	.00	.00	.00	.00	.00	.00	.00	
1068541	SPECIAL LEASE PAYMENTS	.00	.00	.00	.00	.00	.00	.00	.00	
1068550	SPECIAL PROJECTS	.00	.00	.00	.00	.00	.00	.00	.00	
1068706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
1068708	FENCING	.00	.00	.00	.00	.00	.00	.00	.00	
Total GOLF COURSE:		.01	1,206.57	1,274.44	2,500.00	3,000.00	2,700.00	2,800.00	2,800.00	
CEMETERY										
1069100	SALARIES	6,155.99	9,141.68	6,392.59	11,000.00	11,000.00	6,332.02	11,500.00	11,500.00	
1069101	OVERTIME WAGES	334.57	312.97	736.22	800.00	800.00	592.51	800.00	800.00	
1069102	MERIT	.00	.00	.00	.00	.00	.00	.00	.00	
1069106	DRUG TESTING	.00	.00	.00	.00	.00	.00	.00	.00	
1069130	BENEFITS	4,170.45	6,490.95	3,851.20	7,600.00	7,600.00	3,239.66	7,800.00	7,800.00	
1069140	HSA CONTRIBUTION	.00	.00	.00	.00	.00	.00	.00	.00	
1069190	LAUNDRY	.00	.00	.00	.00	.00	.00	.00	.00	
1069200	SPECIAL DEPARTMENT SUPPLIES	1,196.26	2,060.85	7,460.10	2,000.00	6,000.00	6,404.55	6,000.00	6,000.00	
1069220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00	.00	.00	
1069230	TRAVEL	.00	.00	.00	.00	.00	.00	.00	.00	
1069250	SUPPLIES & MAINT.	2,963.28	10,307.78	4,256.48	2,500.00	2,500.00	1,922.50	2,500.00	2,500.00	
1069260	BUILDING & GROUNDS MAINTENANC	.00	.00	.00	.00	.00	.00	.00	.00	
1069261	SPECIAL DEPT REPAIRS	.00	.00	.00	.00	.00	.00	.00	.00	
1069262	SPECIAL PROJECTS	.00	.00	.00	.00	.00	.00	.00	.00	
1069263	ROADWAYS (EXPANSION)	.00	.00	.00	.00	.00	.00	.00	.00	
1069265	WATER SHARES	.00	.00	.00	.00	.00	.00	.00	.00	
1069268	TREES	2,999.92	5,591.00	2,141.21	2,000.00	2,000.00	.00	2,000.00	2,000.00	
1069270	UTILITIES	3,788.84	3,548.82	2,473.44	4,000.00	4,000.00	1,753.88	4,000.00	4,000.00	
1069271	GAS - (QUESTAR)	.00	.00	.00	.00	.00	.00	.00	.00	
1069290	CEMETERY WALL PROJECT	.00	.00	.00	.00	.00	.00	.00	.00	
1069291	SIGN	.00	.00	.00	.00	.00	.00	.00	.00	
1069312	COMPUTER SOFTWARE	.00	.00	.00	.00	.00	.00	.00	.00	
1069313	COMPUTER HARDWARE	.00	56.33	.00	.00	.00	.00	.00	.00	
1069410	INSURANCE	542.80	507.34	555.94	600.00	600.00	550.98	600.00	600.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
Total COMMUNITY EVENTS:		60,325.65	55,050.25	59,548.80	106,400.00	110,400.00	59,103.51	115,100.00	114,300.00	
FOOD PANTRY										
1074100	SALARIES	.00	.00	.00	.00	.00	.00	.00	.00	
Total FOOD PANTRY:		.00	.00	.00	.00	.00	.00	.00	.00	
LIBRARY										
1075100	SALARIES	114,767.94	123,432.03	133,328.81	139,000.00	139,000.00	147,204.74	150,000.00	150,000.00	
1075101	OVERTIME WAGES	.00	.00	.00	.00	.00	36.47	.00	.00	
1075102	MERIT	.00	108.30	162.45	100.00	100.00	216.56	500.00	500.00	
1075103	CHILDREN PROGRAM SALARIES	3,731.60	1,413.49	5,578.62	5,000.00	5,000.00	6,399.61	5,500.00	7,500.00	
1075104	YOUTH PROGRAM SALARIES	1,118.39	1,006.82	1,532.36	2,500.00	2,500.00	1,448.45	2,700.00	2,700.00	
1075105	ADULT PROGRAM SALARIES	4,416.42	3,480.56	6,066.52	5,000.00	5,000.00	5,382.83	5,500.00	6,000.00	
1075106	DRUG TEST/PHYSICAL	109.00	387.00	811.80	500.00	500.00	30.00	500.00	500.00	
1075130	BENEFITS	42,460.89	45,808.31	43,787.00	44,800.00	44,800.00	45,028.68	46,400.00	46,400.00	
1075140	HSA CONTRIBUTION	2,400.00	.00	.00	.00	.00	.00	.00	.00	
1075160	HEALTH, SAFETY & WELFARE	.00	.00	.00	.00	.00	.00	.00	.00	
1075200	SPECIAL DEPARTMENT SUPPLIES	124.75	124.75	.00	500.00	500.00	.00	500.00	500.00	
1075210	BOOKS	21,568.21	20,608.42	19,997.21	25,000.00	25,000.00	22,093.24	25,000.00	25,000.00	
1075211	AUDIO & VIDEO	5,200.50	5,209.91	4,239.76	7,000.00	7,000.00	1,834.87	7,000.00	7,000.00	
1075212	DIGITAL	44.94	2,891.27	2,106.66	5,000.00	5,000.00	4,802.43	5,000.00	5,000.00	
1075213	LOST AND DAMAGED BOOK REPLAC	1,309.42	1,957.49	1,498.14	1,500.00	1,500.00	920.34	1,500.00	1,500.00	
1075215	SUBSCRIPTIONS	505.15	485.22	53.50	600.00	600.00	55.00	600.00	600.00	
1075220	PUBLIC NOTICES	.00	100.00	159.90	500.00	500.00	.00	500.00	500.00	
1075230	TRAVEL	1,015.55	.00	956.49	1,500.00	1,500.00	478.96	1,500.00	1,500.00	
1075240	OFFICE SUPPLIES & EXPENSES	8,317.95	10,695.19	9,339.95	9,000.00	9,000.00	10,513.68	9,000.00	11,000.00	
1075241	POSTAGE	544.98	563.48	691.75	2,500.00	2,500.00	1,815.89	2,500.00	2,500.00	
1075242	DONATIONS/GIFTS PURCHASES	1,335.47	1,582.63	1,629.26	1,600.00	1,600.00	727.01	1,600.00	1,600.00	
1075243	COPIER/SUPPLIES	3,752.62	3,624.65	4,380.86	5,000.00	5,000.00	5,529.08	5,000.00	6,000.00	
1075244	PROGRAM SUPPLIES	1,187.34	2,009.74	1,596.72	2,500.00	2,500.00	3,151.40	3,500.00	3,500.00	
1075245	CHILDREN PROGRAMS	2,964.51	4,342.59	4,687.19	5,500.00	5,500.00	4,456.70	5,500.00	5,500.00	
1075246	YOUTH PROGRAMS	1,305.36	1,282.18	1,334.67	1,500.00	1,500.00	1,374.36	1,500.00	1,500.00	
1075247	ADULT PROGRAMS	554.38	1,456.78	2,085.06	2,500.00	2,500.00	1,686.09	2,600.00	2,600.00	
1075250	SUPPLIES & MAINT.	.00	.00	.00	.00	.00	.00	.00	.00	
1075260	BUILDING & GROUNDS MAINTENANC	3,686.66	6,852.75	6,764.33	4,000.00	8,000.00	7,152.60	4,000.00	7,000.00	
1075270	UTILITIES	2,417.34	3,003.94	2,801.67	3,000.00	3,000.00	2,535.57	3,000.00	3,000.00	
1075271	GAS - (QUESTAR)	982.74	1,056.20	1,261.92	1,300.00	1,300.00	1,530.00	1,300.00	2,500.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
Total CONTRIBUTIONS TO OTHER UNITS:		373,322.20	380,788.56	388,409.42	293,000.00	297,000.00	396,172.47	292,500.00	293,500.00	
TRANSFER TO OTHER FUNDS										
1090900	TRANSFER CAP PROJ - VEHICLES	.00	.00	.00	.00	.00	.00	.00	.00	
1090949	TRANSFER - CAP PROJ - VEHICLES	75,000.00	320,000.00	150,000.00	.00	.00	.00	376,000.00	376,000.00	
1090950	TRANSFER TO CAP PROJECTS FUND	75,000.00	780,000.00	900,000.00	300,000.00	300,000.00	300,000.00	400,000.00	565,200.00	
1090951	TRANS TO FIRE DEPT FUND	75,000.00	35,300.00	263,200.00	358,500.00	358,500.00	358,500.00	358,500.00	358,500.00	
1090952	LOAN TO RDA#3 (FIBER PROJ)	.00	.00	.00	.00	.00	.00	.00	.00	
1090953	TRANSFER TO FOOD PANTRY FUND	.00	.00	.00	.00	.00	.00	.00	.00	
1090954	TRANSFER TO RECREATION FUND	209,693.89	182,700.00	174,800.00	167,050.00	167,050.00	167,050.00	164,000.00	164,000.00	
1090955	TRANSFER TO FUND 71 RDA	.00	.00	.00	.00	.00	.00	.00	20,000.00	
1090956	TRANSFER TO STORM DRAIN FD	.00	.00	.00	.00	.00	.00	.00	.00	
1090960	TRANSFER TO RDA #2	600,000.00	.00	150,000.00	.00	.00	.00	.00	.00	
1090961	TRANSFER TO TRANSPORTATION CA	300,000.00	800,000.00	600,000.00	.00	.00	.00	715,600.00	715,600.00	
1090967	TRANSFER TO WATER FUND	.00	.00	1,089,536.00	.00	.00	.00	.00	.00	
Total TRANSFER TO OTHER FUNDS:		1,334,693.89	2,118,000.00	3,327,536.00	825,550.00	825,550.00	825,550.00	2,014,100.00	2,199,300.00	
BUDGET TO GAAP										
1099981	BUDGET TO GAAP - CAPITAL GRANT	.00	.00	.00	.00	.00	.00	.00	.00	
1099998	BUDGET TO GAAP - CAPITAL OUTLA	.00	.00	.00	.00	.00	.00	.00	.00	
1099999	BUDGET TO GAAP - SETTLEMENT	.00	.00	.00	.00	.00	.00	.00	.00	
Total BUDGET TO GAAP:		.00	.00	.00	.00	.00	.00	.00	.00	
GENERAL FUND Revenue Total:		6,169,298.48	7,683,027.49	8,914,520.74	6,960,200.00	7,444,000.00	7,998,207.86	9,444,100.00	9,677,240.00	
GENERAL FUND Expenditure Total:		6,273,726.40	7,236,506.78	8,625,345.16	6,960,200.00	7,444,000.00	6,579,972.60	9,444,100.00	9,677,240.00	
Net Total GENERAL FUND:		104,427.92-	446,520.71	289,175.58	.00	.00	1,418,235.26	.00	.00	

Account Number	Account Title	2019-20 Prior year 3 Actual	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Aproved Budget	2022-23 Current year Modified Budget	2022-23 Current year Actual	2023-24 Future year Tentative Budget	2023-24 Future year Requested Budget	CHANGES TO BUDGET
	Total FOOD PANTRY EXPENSE:	46,595.14	55,524.45	49,635.45	89,300.00	98,300.00	58,481.73	71,700.00	73,200.00	
	ADMIN SERVICE CHARGE									
2190905	ADMIN SERVICES CHARGE	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	
	Total ADMIN SERVICE CHARGE:	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	
	FOOD PANTRY - SPECIAL REV FUND Revenue Total:	100,476.42	110,048.42	85,760.34	89,500.00	98,500.00	124,478.28	71,900.00	73,400.00	
	FOOD PANTRY - SPECIAL REV FUND Expenditure Total:	46,795.14	55,724.45	49,835.45	89,500.00	98,500.00	58,681.73	71,900.00	73,400.00	
	Net Total FOOD PANTRY - SPECIAL REV FUND:	53,681.28	54,323.97	35,924.89	.00	.00	65,796.55	.00	.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
RECREATION										
INTERGOVERNMENTAL REVENUE										
2533100	STATE GRANTS	.00	.00	.00	.00	.00	.00	.00	.00	
2533110	LOCAL GRANTS	.00	.00	.00	.00	.00	.00	.00	.00	
2533210	CONTRIBUTION FROM LOCAL GOV	.00	.00	.00	.00	.00	.00	.00	.00	
2533500	COVID 19 GRANT	469.92	6.04	.00	.00	.00	.00	.00	.00	
Total INTERGOVERNMENTAL REVENUE:		469.92	6.04	.00	.00	.00	.00	.00	.00	
ADULT PROGRAMS										
2534100	ADULT BASKETBALL	58.00	68.00	20.00	.00	.00	.00	.00	.00	
2534110	ADULT FLAG FOOTBALL	100.00	.00	.00	.00	.00	.00	.00	.00	
2534120	ADULT SOCCER	.00	1,665.00	1,585.00	1,500.00	1,500.00	.00	1,500.00	1,500.00	
2534130	ADULT SOFTBALL	600.00	1,997.50	3,060.00	5,000.00	5,000.00	4,277.50	5,000.00	5,000.00	
2534140	ADULT VOLLEYBALL	.00	.00	.00	.00	.00	.00	.00	.00	
2534150	PICKLEBALL	8,543.50	9,852.50	8,212.91	9,000.00	9,000.00	9,567.75	9,000.00	9,000.00	
2534400	WAIVERS	120.00-	105.00-	75.00-	300.00-	300.00-	100.00-	300.00-	300.00-	
Total ADULT PROGRAMS:		9,181.50	13,478.00	12,802.91	15,200.00	15,200.00	13,745.25	15,200.00	15,200.00	
YOUTH PROGRAMS										
2535100	YOUTH BASEBALL	8,297.50	13,605.00	16,545.00	11,500.00	11,500.00	17,477.50	15,000.00	15,000.00	
2535110	YOUTH SOFTBALL	.00	.00	.00	.00	.00	.00	.00	.00	
2535120	YOUTH BASKETBALL	21,790.00	21,034.00	34,934.50	25,000.00	25,000.00	43,272.00	35,400.00	35,400.00	
2535130	YOUTH FLAG FOOTBALL	3,654.25	3,795.00	4,035.00	3,500.00	3,500.00	7,625.00	5,000.00	5,000.00	
2535140	YOUTH SOCCER	5,041.50	18,950.00	18,400.00	13,000.00	13,000.00	26,557.00	18,000.00	19,100.00	
2535150	YOUTH TRACK AND FIELD	.00	.00	.00	5,000.00	5,000.00	3,510.00	5,000.00	5,000.00	
2535160	YOUTH VOLLEYBALL	.00	1,595.00	1,170.00	1,000.00	1,000.00	1,805.00	1,000.00	1,000.00	
2535170	YOUTH GOLF	3,305.00	3,475.00	4,505.00	3,000.00	3,000.00	3,840.00	4,000.00	4,000.00	
2535180	YOUTH BOWLING	890.00	.00	.00	500.00	500.00	.00	500.00	500.00	
2535190	YOUTH KARATE	1,360.00	.00	810.00	700.00	700.00	.00	700.00	700.00	
2535200	YOUTH CAMPS	135.00	1,215.00	3,783.00	3,500.00	3,500.00	2,455.00	3,500.00	3,500.00	
2535210	YOUTH TEEN GAME NIGHT	.00	.00	.00	.00	.00	.00	.00	.00	
2535400	WAIVERS	830.00-	1,425.00-	1,685.00-	1,500.00-	1,500.00-	2,173.00-	1,500.00-	1,500.00-	
Total YOUTH PROGRAMS:		43,643.25	62,244.00	82,497.50	65,200.00	65,200.00	104,368.50	86,600.00	87,700.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
MISC. PROGRAMS										
2536100	CONCESSION STAND	4,686.99	6,372.16	5,149.25	6,000.00	6,000.00	1,917.21	6,000.00	6,000.00	
2536101	CONCESSIONAIRE LEASE	.00	.00	.00	.00	.00	.00	.00	.00	
2536110	SPECIAL EVENTS	3,520.00	.00	4,440.00	3,500.00	3,500.00	5,664.00	3,500.00	3,500.00	
2536120	RACES	.00	.00	.00	.00	.00	.00	.00	.00	
2536140	TOURNAMENTS	8,389.79	22,060.00	21,305.00	20,000.00	20,000.00	16,680.00	20,000.00	20,000.00	
2536400	WAIVERS	20.00-	.00	.00	100.00-	100.00-	30.00-	100.00-	100.00-	
Total MISC. PROGRAMS:		16,576.78	28,432.16	30,894.25	29,400.00	29,400.00	24,231.21	29,400.00	29,400.00	
OTHER INCOME										
2537110	RECREATION MISC. INCOME	.00	.00	6.00	.00	.00	793.00	.00	.00	
2537120	NON-RESIDENT FEES	.00	.00	.00	.00	.00	.00	.00	.00	
2537178	RENTAL - PARKS/FIELDS	875.00	1,844.00	1,330.00	1,000.00	1,000.00	1,477.50	1,000.00	1,000.00	
2537179	RENTAL - BOWERY/STAGES	260.00	480.00	640.00	500.00	500.00	480.00	500.00	500.00	
2537600	INTEREST EARNINGS	266.67	283.08	850.92	250.00	250.00	7,015.78	300.00	300.00	
2537617	CONVENIENCE FEE	3,012.00	4,443.00	5,608.48	3,500.00	3,500.00	6,069.00	4,300.00	6,000.00	
Total OTHER INCOME:		4,413.67	7,050.08	8,435.40	5,250.00	5,250.00	15,835.28	6,100.00	7,800.00	
DONATIONS										
2538120	RESTRICTED DONATIONS	.00	.00	.00	.00	.00	.00	.00	.00	
2538143	RACE OPERATIONAL DONATIONS	200.00	.00	.00	200.00	200.00	.00	.00	.00	
2538500	DONATIONS FOR CAP IMPROVEMENT	.00	.00	.00	.00	.00	.00	.00	.00	
Total DONATIONS:		200.00	.00	.00	200.00	200.00	.00	.00	.00	
TRANSFERS/FUND BAL TO BE APPRO										
2539900	INITIAL CAPITAL CONTRIBUTION	.00	.00	.00	.00	.00	.00	.00	.00	
2539901	TRANSFER FROM THE GEN FUND	209,693.89	182,700.00	174,800.00	167,050.00	167,050.00	167,050.00	164,000.00	164,000.00	
2539950	FUND BAL TO BE APPROPRIATED	.00	.00	.00	.00	.00	.00	.00	.00	
Total TRANSFERS/FUND BAL TO BE APPRO:		209,693.89	182,700.00	174,800.00	167,050.00	167,050.00	167,050.00	164,000.00	164,000.00	
NON DEPARTMENTAL EXPENSE										
2540100	SALARIES - NON DEPARTMENTAL	63,158.00	68,418.37	64,062.78	60,700.00	60,700.00	48,165.00	81,100.00	81,100.00	
2540101	OVERTIME WAGES - NON DEPT	1,381.23	3,631.82	3,399.90	3,000.00	3,000.00	2,066.63	3,400.00	3,400.00	
2540102	MERIT- NON DEPARTMENTAL	.00	162.45	.00	100.00	100.00	.00	100.00	100.00	
2540103	WAGES - IN FIELDS	811.05	6,754.78	2,804.48	8,300.00	8,300.00	527.20	9,000.00	9,000.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
ADULT SOCCER										
2552100	SALARIES	114.50	914.70	769.32	1,100.00	1,100.00	42.00	1,100.00	1,100.00	
2552130	BENEFITS	12.06	81.94	68.66	100.00	100.00	8.78	100.00	100.00	
2552200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
2552220	PUBLIC NOTICES	.00	5.13	.00	.00	.00	.00	.00	.00	
2552250	EQUIPMENT, SUPPLIES & MAINTEN	.00	231.20	216.20	400.00	400.00	.00	400.00	400.00	
2552500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2552706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total ADULT SOCCER:		126.56	1,232.97	1,054.18	1,600.00	1,600.00	50.78	1,600.00	1,600.00	
ADULT SOFTBALL										
2553100	SALARIES	1,993.50	159.90	1,880.98	4,500.00	4,500.00	1,772.20	4,500.00	4,500.00	
2553130	BENEFITS	204.78	9.75	162.98	500.00	500.00	163.90	500.00	500.00	
2553200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
2553220	PUBLIC NOTICES	.00	25.00	25.78	100.00	100.00	.00	100.00	100.00	
2553250	EQUIPMENT, SUPPLIES & MAINTENA	811.07	.00	753.54	2,500.00	2,500.00	1,421.72	2,500.00	2,500.00	
2553500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2553706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total ADULT SOFTBALL:		3,009.35	194.65	2,823.28	7,600.00	7,600.00	3,357.82	7,600.00	7,600.00	
ADULT VOLLEYBALL										
2554100	SALARIES	.00	.00	.00	.00	.00	.00	.00	.00	
2554130	BENEFITS	.00	.00	.98	.00	.00	.00	.00	.00	
2554200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
2554220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00	.00	.00	
2554250	EQUIPMENT, SUPPLIES & MAINENAN	.00	.00	.00	.00	.00	.00	.00	.00	
2554499	FACILITY RENTAL	.00	.00	.00	.00	.00	.00	.00	.00	
2554500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2554706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total ADULT VOLLEYBALL:		.00	.00	.98	.00	.00	.00	.00	.00	
PICKLEBALL										
2555100	SALARIES	132.01	1,397.01	1,087.78	2,000.00	2,000.00	114.66	1,500.00	1,500.00	
2555130	BENEFITS	13.74	136.51	98.95	200.00	200.00	13.42	200.00	200.00	
2555220	PUBLIC NOTICES	.00	.00	.00	100.00	100.00	.00	100.00	100.00	
2555250	EQUIPMENT, SUPPLIES, MAINTENAN	1,675.95	1,969.83	2,162.82	1,500.00	1,500.00	848.21	2,000.00	2,000.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
Total YOUTH BASKETBALL:		20,817.75	20,333.29	27,664.32	26,000.00	26,000.00	16,318.12	31,500.00	31,500.00	
YOUTH FLAG FOOTBALL										
2573100	SALARIES	1,135.00	1,222.48	1,461.37	1,600.00	1,600.00	1,646.94	1,600.00	1,600.00	
2573130	BENEFITS	115.09	109.65	128.91	200.00	200.00	145.17	200.00	200.00	
2573200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
2573212	MEMBERSHIP/DUES	.00	.00	.00	.00	.00	.00	.00	.00	
2573220	PUBLIC NOTICES	50.00	.00	.00	200.00	200.00	339.94	200.00	200.00	
2573250	EQUIPMENT, SUPPLIES & MAINTENA	1,695.46	1,650.93	1,945.09	2,000.00	2,000.00	3,027.41	2,000.00	2,000.00	
2573500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2573706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total YOUTH FLAG FOOTBALL:		2,995.55	2,983.06	3,535.37	4,000.00	4,000.00	5,159.46	4,000.00	4,000.00	
YOUTH SOCCER										
2574100	SALARIES	1,534.75	4,241.99	3,574.76	4,000.00	4,000.00	3,660.48	4,000.00	4,000.00	
2574130	BENEFITS	158.38	385.62	322.41	400.00	400.00	328.74	400.00	400.00	
2574200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
2574212	MEMBERSHIPS/DUES	.00	.00	.00	.00	.00	.00	.00	.00	
2574220	PUBLIC NOTICES	99.99	362.10	643.41	500.00	500.00	10.00	500.00	500.00	
2574250	EQUIPMENT, SUPPLIES & MAINTEN	3,144.51	9,092.21	7,617.77	5,000.00	5,000.00	11,130.97	5,000.00	6,500.00	
2574500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2574706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total YOUTH SOCCER:		4,937.63	14,081.92	12,158.35	9,900.00	9,900.00	15,130.19	9,900.00	11,400.00	
YOUTH TRACK AND FIELD										
2575100	SALARIES	300.00	.00	.00	1,500.00	1,500.00	.00	1,500.00	1,500.00	
2575130	BENEFITS	31.36	.37-	.00	200.00	200.00	.00	200.00	200.00	
2575200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
2575212	MEMBERSHIPS/DUES	.00	.00	.00	.00	.00	.00	.00	.00	
2575220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00	.00	.00	
2575250	EQUIPMENT, SUPPLIES & MAINTEN	88.50	.00	.00	1,500.00	1,500.00	723.08	1,500.00	1,500.00	
2575500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2575706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total YOUTH TRACK AND FIELD:		419.86	.37-	.00	3,200.00	3,200.00	723.08	3,200.00	3,200.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
YOUTH VOLLEYBALL										
2576100	SALARIES	.00	524.23	175.00	500.00	500.00	.00	500.00	500.00	
2576130	BENEFITS	.00	49.34	16.19	100.00	100.00	.57	100.00	100.00	
2576200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
2576212	MEMBERSHIPS/DUES	.00	.00	.00	.00	.00	.00	.00	.00	
2576220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00	.00	.00	
2576250	EQUIPMENT, SUPPLIES & MAINTEN	.00	385.98	250.80	500.00	500.00	745.85	500.00	500.00	
2576499	FACILITY RENTAL	300.00	315.00	352.50	100.00	100.00	.00	100.00	100.00	
2576500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2576706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total YOUTH VOLLEYBALL:		300.00	1,274.55	794.49	1,200.00	1,200.00	746.42	1,200.00	1,200.00	
YOUTH GOLF										
2577100	SALARIES	.00	.00	.00	.00	.00	.00	.00	.00	
2577130	BENEFITS	.00	.00	.00	.00	.00	.00	.00	.00	
2577200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
2577212	MEMBERSHIPS/DUES	3,400.00	3,550.00	4,500.00	3,500.00	3,500.00	.00	4,500.00	4,500.00	
2577220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00	.00	.00	
2577250	EQUIPMENT, SUPPLIES & MAINTENA	.00	.00	.00	.00	.00	.00	.00	.00	
2577500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2577706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total YOUTH GOLF:		3,400.00	3,550.00	4,500.00	3,500.00	3,500.00	.00	4,500.00	4,500.00	
YOUTH BOWLING										
2578100	SALARIES	.00	.00	.00	.00	.00	.00	.00	.00	
2578130	BENEFITS	.00	.00	.00	.00	.00	.00	.00	.00	
2578200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
2578212	MEMBERSHIPS/DUES	640.00	.00	.00	500.00	500.00	.00	500.00	500.00	
2578220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00	.00	.00	
2578250	EQUIPMENT, SUPPLIES & MAINTENA	91.00	.00	.00	200.00	200.00	.00	200.00	200.00	
2578500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2578706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total YOUTH BOWLING:		731.00	.00	.00	700.00	700.00	.00	700.00	700.00	
YOUTH KARATE										
2579100	SALARIES	396.00	.00	210.00	500.00	500.00	.00	500.00	500.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
2579130	BENEFITS	41.70	.49-	17.75	100.00	100.00	.68	100.00	100.00	
2579200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
2579212	MEMBERSHIPS/DUES	.00	.00	.00	.00	.00	.00	.00	.00	
2579220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00	.00	.00	
2579250	EQUIPMENT, SUPPLIES & MAINTENA	242.19	.00	.00	200.00	200.00	.00	200.00	200.00	
2579500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2579706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total YOUTH KARATE:		679.89	.49-	227.75	800.00	800.00	.68	800.00	800.00	
YOUTH CAMPS										
2580100	SALARIES	.00	.00	.00	.00	.00	.00	.00	.00	
2580130	BENEFITS	.00	.00	.00	.00	.00	.00	.00	.00	
2580200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
2580212	MEMBERSHIPS/DUES	1,445.00	.00	1,440.00	3,500.00	3,500.00	2,045.00	3,500.00	3,500.00	
2580220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00	.00	.00	
2580250	EQUIPMENT, SUPPLIES & MAINTENA	.00	.00	236.00	.00	.00	.00	.00	.00	
2580500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2580706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total YOUTH CAMPS:		1,445.00	.00	1,676.00	3,500.00	3,500.00	2,045.00	3,500.00	3,500.00	
YOUTH TEEN GAME NIGHT										
2581100	SALARIES	.00	.00	.00	.00	.00	.00	.00	.00	
2581130	BENEFITS	.00	.00	.00	.00	.00	.00	.00	.00	
2581200	SPECIAL DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
2581212	MEMBERSHIPS/DUES	.00	.00	.00	.00	.00	.00	.00	.00	
2581220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00	.00	.00	
2581250	EQUIPMENT, SUPPLIES & MAINTENA	.00	.00	.00	.00	.00	.00	.00	.00	
2581500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2581706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total YOUTH TEEN GAME NIGHT:		.00	.00	.00	.00	.00	.00	.00	.00	
ADMIN SERVICE CHARGES										
2590905	ADMIN SERVICES CHARGE	9,200.00	9,000.00	9,200.00	10,200.00	10,200.00	10,200.00	10,200.00	10,200.00	
Total ADMIN SERVICE CHARGES:		9,200.00	9,000.00	9,200.00	10,200.00	10,200.00	10,200.00	10,200.00	10,200.00	
RECREATION Revenue Total:		284,179.01	293,910.28	309,430.06	282,300.00	282,300.00	325,230.24	301,300.00	304,100.00	

Account Number	Account Title	2019-20 Prior year 3 Actual	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Approved Budget	2022-23 Current year Modified Budget	2022-23 Current year Actual	2023-24 Future year Tentative Budget	2023-24 Future year Requested Budget	CHANGES TO BUDGET
	RECREATION Expenditure Total:	208,709.09	256,404.47	240,127.40	282,300.00	282,300.00	185,609.96	301,300.00	304,100.00	
	Net Total RECREATION:	75,469.92	37,505.81	69,302.66	.00	.00	139,620.28	.00	.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Aproved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
2662502	TRAILS	29,066.50	9,735.00	.00	.00	.00	.00	.00	.00	
2662503	TRAILHEAD IMPROVEMENTS	.00	12,175.36	40,368.84	40,000.00	23,000.00	9,002.05	.00	31,000.00	
2662512	FACILITIES/IMPACT STUDY	.00	.00	6,000.00	.00	.00	.00	.00	.00	
2662701	CAPITAL ENGINEERING	.00	.00	.00	.00	.00	.00	.00	.00	
2662702	SPLASH PAD AT SHUMAN PARK	.00	.00	.00	.00	.00	.00	.00	.00	
2662703	RESTROOM AT TRAIL HEAD	.00	.00	.00	.00	.00	.00	.00	.00	
2662704	TRAIL HEAD IMPROVEMENTS (RTP)	2,798.59	.00	.00	.00	.00	.00	.00	.00	
2662705	LAND ACQUISITION	30,206.83	2,177.07	.00	470,000.00	470,000.00	467,470.57	.00	.00	
2662706	PICKLE BALL COURTS	.00	.00	.00	.00	.00	.00	.00	.00	
2662707	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2662708	BASKETBALL COURT	.00	.00	.00	.00	.00	.00	.00	.00	
2662709	MIDLAND SQUARE (RCOG GRANT)	.00	.00	.00	.00	.00	917.50	579,600.00	579,600.00	
2662710	TRANSFER TO GENERAL FUND	.00	.00	.00	.00	.00	.00	.00	.00	
2662715	ACQUISITION OF WATER SHARES	.00	.00	.00	50,000.00	37,000.00	35,900.00	50,000.00	50,000.00	
2662720	CONTRIBUTIONS TO FUND BALANCE	.00	.00	.00	.00	.00	.00	.00	.00	
Total PARKS & RECREATION:		64,922.42	30,233.42	121,171.44	587,000.00	570,000.00	536,241.37	636,600.00	667,600.00	
SPECIAL REVENUE FUND - PARKS Revenue Total:		178,802.67	505,660.38	278,375.49	587,000.00	570,000.00	178,241.52	636,600.00	667,600.00	
SPECIAL REVENUE FUND - PARKS Expenditure Total:		64,922.42	30,233.42	121,171.44	587,000.00	570,000.00	536,241.37	636,600.00	667,600.00	
Net Total SPECIAL REVENUE FUND - PARKS:		113,880.25	475,426.96	157,204.05	.00	.00	357,999.85-	.00	.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
FIRE DEPARTMENT										
EMS INTERGOVERNMENTAL REV										
2833363	EMS TRAINING	.00	.00	.00	.00	.00	.00	.00	.00	
2833365	STATE EMS GRANT	6,027.00	6,623.00	153,211.46	.00	.00	.00	.00	.00	
2833366	STATE GRANT AMBULANCE	.00	51,840.00	.00	.00	.00	.00	.00	.00	
2833370	FEDERAL GRANT - HHS	6,648.04	.00	33,225.81	.00	.00	.00	.00	.00	
2833374	RURAL EMS GRANT	.00	.00	.00	.00	.00	329.96	.00	.00	
2833415	CARES ACT (COVID 19)	.00	.00	.00	.00	.00	.00	.00	.00	
2833500	COVID 19 GRANT	5,776.35	39,737.44	.00	.00	.00	.00	.00	.00	
Total EMS INTERGOVERNMENTAL REV:		18,451.39	98,200.44	186,437.27	.00	.00	329.96	.00	.00	
FIRE INTERGOVERNMENTAL REV										
2834355	TRAINING/COUNTY REIMBURSEMENT	.00	.00	.00	.00	.00	.00	.00	.00	
2834357	REIMBURSEMENT - USE OF FIRE TR	1,297.00	8,110.54	6,724.66	.00	.00	.00	.00	.00	
2834358	STATE USAR REIMBURSEMENT	.00	.00	700.00	.00	.00	.00	.00	.00	
2834363	EMS TRAINING	.00	.00	.00	.00	.00	.00	.00	.00	
2834364	STATE EMS GRANT	.00	.00	.00	4,000.00	4,000.00	.00	.00	.00	
2834365	OTHER STATE INCOME (EMS)	.00	.00	.00	.00	.00	.00	.00	.00	
2834366	STATE GRANT AMBULANCE	.00	.00	.00	.00	.00	.00	.00	.00	
2834367	FIRE DEPARTMENT GRANT	.00	3,995.00	.00	.00	.00	.00	.00	.00	
2834368	HAZMAT EQUIPMENT GRANT	.00	.00	44,390.00	.00	.00	.00	.00	.00	
2834369	HAZMAT TRAINING GRANT	.00	.00	.00	.00	.00	.00	.00	.00	
2834370	FEDERAL GRANT	.00	.00	.00	.00	95,000.00	96,517.39	.00	.00	
2834371	DIVISION OF FORESTRY GRANT	.00	.00	.00	.00	.00	6,540.55	.00	.00	
2834374	RURAL COMM FIRE GRANT	.00	.00	.00	.00	.00	.00	.00	.00	
2834376	STATE FIRE TRAINING GRANT	.00	.00	.00	.00	.00	.00	.00	.00	
2834388	HAZMAT RESPONSE	1,307.00	345.00	.00	300.00	300.00	.00	300.00	300.00	
2834390	FIRE CONTRACT - BE COUNTY	19,081.40	21,224.75	22,911.10	21,000.00	21,000.00	23,899.65	21,000.00	24,000.00	
2834392	HOMELAND SECURITY GRANT	3,199.90	.00	910.41	.00	.00	.00	.00	.00	
2834393	DEFIBULATOR GRANT	.00	.00	.00	.00	.00	.00	.00	.00	
2834395	FIRE CONTRACT - ELWOOD	15,526.05	15,991.25	16,223.85	17,000.00	17,000.00	16,514.60	17,000.00	17,000.00	
2834396	FIRE RESPONSE - DEWEYVILLE	.00	.00	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	
2834397	FIRE RESPONSE - COUNTY	831.00	2,284.00	8,931.45	4,000.00	4,000.00	10,326.19	4,000.00	8,000.00	
2834398	FIRE RESPONSE - ELWOOD	345.00	.00	493.00	.00	.00	3,512.95	.00	.00	
Total FIRE INTERGOVERNMENTAL REV:		41,587.35	51,950.54	101,284.47	47,300.00	142,300.00	157,311.33	43,300.00	50,300.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
EMS - CHARGES FOR SERVICES										
2835586	AMBULANCE BAD DEBT	141,360.91-	239,055.33-	278,279.25-	260,000.00-	260,000.00-	16,388.64-	260,000.00-	260,000.00-	
2835587	AMBULANCE - EMPLOYEE BAD DEBT	.00	.00	.00	.00	.00	.00	.00	.00	
2835591	AMBULANCE-INSURANCE WRITE-OFF	428,415.60-	642,187.53-	796,923.17-	700,000.00-	700,000.00-	850,143.72-	775,000.00-	775,000.00-	
2835592	BILLABLE SUPPLIES - AMBULANCE	29,724.91	105,683.16	308,644.35	250,000.00	250,000.00	225,250.48	250,000.00	250,000.00	
2835593	BILLABLE SUPPLIES - WRITE OFF	.00	.00	.00	.00	.00	.00	.00	.00	
2835596	AMBULANCE MILEAGE	573,779.97	790,967.59	898,477.23	800,000.00	800,000.00	741,833.31	845,000.00	845,000.00	
2835598	AMBULANCE FEES	791,222.00	1,021,393.96	1,292,503.26	1,200,000.00	1,200,000.00	1,065,369.00	1,157,000.00	1,157,000.00	
2835599	AMBULANCE STANDBY FEE	.00	.00	17,654.00	.00	.00	3,640.00	.00	2,500.00	
Total EMS - CHARGES FOR SERVICES:		824,950.37	1,036,801.85	1,442,076.42	1,290,000.00	1,290,000.00	1,169,560.43	1,217,000.00	1,219,500.00	
FIRE - OTHER INCOME										
2836511	SERVING FEE - TREMONTON	.00	.00	110.00	.00	.00	30.00	.00	.00	
2836530	AMBULANCE STANDBY FEES	.00	.00	.00	.00	.00	.00	.00	.00	
2836531	STANDBY FEE WRITE-OFF	.00	.00	.00	.00	.00	.00	.00	.00	
2836585	AMBULANCE STANDBY BAD DEBT	.00	.00	.00	.00	.00	.00	.00	.00	
2836586	AMBULANCE BAD DEBT	.00	.00	.00	.00	.00	.00	.00	.00	
2836587	AMBULANCE - EMPLOYEE BAD DEBT	.00	.00	.00	.00	.00	.00	.00	.00	
2836588	FIREFIGHTER GIFT FUND	.00	.00	.00	.00	.00	.00	.00	.00	
2836590	AMBULANCE SUPPORT/MILEAGE ETC	.00	.00	.00	.00	.00	.00	.00	.00	
2836591	AMBULANCE-INSURANCE WRITE-OFF	.00	.00	.00	.00	.00	.00	.00	.00	
2836592	BILLABLE SUPPLIES - AMBULANCE	.00	.00	.00	.00	.00	.00	.00	.00	
2836593	70% AMBULANCE REIMBURSEMENT	.00	.00	.00	.00	.00	.00	.00	.00	
2836595	28.5% AMBULANCE REIMBURSEMEN	.00	.00	.00	.00	.00	.00	.00	.00	
2836597	1.5% AMBULANCE REIMBURSEMENT	.00	.00	.00	.00	.00	.00	.00	.00	
2836598	AMBULANCE FEES	.00	.00	.00	.00	.00	.00	.00	.00	
2836599	AMBULANCE STANDBY FEE	.00	.00	.00	.00	.00	.00	.00	.00	
2836601	OTHER REVENUE	4,565.00	16,715.63	17,397.14	6,000.00	6,000.00	21,672.83	6,000.00	16,000.00	
2836602	DONATION - FIRE DEPT	.00	.00	1,500.00	.00	.00	7,462.00	.00	.00	
2836603	PUBLIC EDUCATION PROVIDE	250.00	2,050.00	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	
2836604	FIRE GRANTS	.00	29,995.00	6,110.00	.00	.00	.00	.00	.00	
2836605	DONATION - FIRE EXPLORERS PROG	.00	.00	1,000.00	.00	.00	.00	.00	.00	
2836610	INTEREST EARNING	10,216.99	2,965.40	4,183.07	3,000.00	3,000.00	31,013.41	3,000.00	30,000.00	
2836611	FINANCE CHARGE	.00	.00	.00	.00	.00	.00	.00	.00	
2836750	IMPACT FEES	.00	.00	.00	.00	.00	.00	.00	.00	
2836838	PUBLIC EDUCATION PROVIDE	777.00	264.50	368.70	500.00	500.00	49.00	500.00	500.00	
2836839	PRIVATE DONATION - FIRE DEPT	.00	.00	.00	.00	.00	.00	.00	.00	
2836840	MED MALPRACTICE INS FOR DIRECT	1,000.00	1,000.00	1,000.00	.00	.00	.00	.00	.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
Total NON-DEPARTMENTAL EXPENSE:		141,663.74	302,376.83	249,216.81	355,900.00	449,600.00	337,222.39	372,200.00	411,400.00	
FIRE DEPARTMENT EXPENSE										
2851100	FIRE DEPT WAGES	22,842.92	25,814.38	20,295.50	26,500.00	26,500.00	7,615.02	18,400.00	18,400.00	
2851101	OVERTIME WAGES	.00	2,110.00	2,610.38	3,500.00	3,500.00	.00	3,500.00	3,500.00	
2851102	MERIT	.00	.00	.00	500.00	500.00	.00	500.00	500.00	
2851107	FIRE TRAINING WAGES	33,042.45	42,433.62	16,153.67	20,000.00	20,000.00	1,850.90	20,000.00	20,000.00	
2851108	HAZMAT WAGES	377.22	242.15	.00	2,000.00	2,000.00	.00	2,000.00	2,000.00	
2851130	BENEFITS	6,865.07	8,468.76	6,917.70	8,500.00	8,500.00	1,644.36	8,500.00	8,500.00	
2851200	FIRE DEPARTMENT MATERIALS	.00	.00	.00	.00	.00	.00	.00	.00	
2851212	MEMBERSHIPS/DUES	814.15	300.00	285.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	
2851230	TRAVEL	9,619.16	8,362.70	3,001.89	12,000.00	12,000.00	34.40	12,000.00	12,000.00	
2851241	POSTAGE	.00	.00	.00	.00	.00	.00	.00	.00	
2851246	BILLABLE SUPPLIES	.00	.00	.00	1,000.00	1,000.00	825.00	1,000.00	1,000.00	
2851250	SUPPLIES AND MAINTENANCE	50,010.32	57,337.57	22,151.39	70,000.00	70,000.00	15,364.95	50,000.00	50,000.00	
2851251	FIRE EQUIPMENT FUEL	3,499.30	4,443.34	8,501.44	8,000.00	8,000.00	8,260.02	8,000.00	9,000.00	
2851252	PERSONAL PROTECTIVE EQUIPMENT	18,556.20	20,253.00	7,162.37	45,000.00	45,000.00	9,363.09	20,000.00	20,000.00	
2851263	PUBLIC EDUCATION	2,092.50	2,855.96	415.00	3,500.00	3,500.00	107.94	3,500.00	3,500.00	
2851280	TELEPHONE	.00	.00	.00	.00	.00	.00	.00	.00	
2851292	EQUIPMENT PURCHASES (GRANTS)	.00	18,797.00	11,198.00	.00	.00	265.46	.00	.00	
2851294	HAZMAT EQUIPMENT GRANT	.00	.00	44,390.00	.00	.00	.00	.00	.00	
2851360	EDUCATION/CERTIFICATION	540.00	.00	570.00	6,000.00	6,000.00	144.30	6,000.00	1,000.00	
2851365	FIRE EXPLORERS PROGRAM	.00	.00	.00	.00	.00	.00	.00	.00	
2851367	RECERTIFICATION	215.00	408.43	.00	3,000.00	3,000.00	.00	3,000.00	500.00	
2851369	HAZMAT TRAINING GRANT	1,142.50	.00	.00	.00	.00	.00	.00	.00	
2851370	OTHER PROFESSIONAL & TECHNICA	5,561.50	2,708.56	8,330.52	10,000.00	10,000.00	2,627.01	10,000.00	10,000.00	
2851410	INSURANCE	.00	117.48	.00	.00	.00	.00	.00	.00	
2851415	CARES ACT (COVID 19)	.00	5,487.79	.00	.00	.00	.00	.00	.00	
2851450	MISCELLANEOUS SUPPLIES	.00	20.00	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	
2851460	MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00	.00	.00	
2851461	FIRE EXTINGUISHERS	.00	246.00	429.50	500.00	500.00	.00	500.00	500.00	
2851508	FIRE EQUIPMENT LESS THAN \$5000	4,999.00	.00	13,004.40	11,000.00	23,000.00	6,216.78	11,000.00	10,000.00	
2851706	FIRE EQUIP GREATER THAN \$5000	.00	202,626.49	.00	35,000.00	35,000.00	.00	.00	.00	
2851710	FIRE TRUCK PURCHASE	.00	.00	.00	.00	.00	.00	330,000.00	624,000.00	
2851802	DEBT PRINCIPAL PAYMENT	56,142.60	57,879.08	59,669.27	88,000.00	88,000.00	87,851.61	.00	.00	
2851851	DEBT INTEREST PAYMENT	7,352.29	5,615.80	3,825.62	2,500.00	2,500.00	965.15	.00	.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
Total FIRE DEPARTMENT EXPENSE:		223,672.18	466,293.15	228,911.65	358,500.00	370,500.00	130,702.43	509,900.00	796,400.00	
EMS DEPARTMENT EXPENSE										
2852100	AMBULANCE WAGES	104,298.70	127,130.60	376,691.73	555,000.00	607,600.00	509,401.24	941,000.00	941,000.00	
2852101	OVERTIME WAGES	.00	2,040.00	29,183.35	25,000.00	55,000.00	56,168.85	25,000.00	25,000.00	
2852102	MERIT	.00	.00	.00	500.00	500.00	.00	500.00	500.00	
2852104	ON-CALL PAY	.00	22,394.13	23,278.56	.00	.00	.00	.00	.00	
2852111	FRONT OFFICE STAFF AMB WAGE	21,676.77	22,964.52	26,002.57	25,000.00	25,000.00	26,779.00	29,000.00	29,000.00	
2852113	AMBULANCE TRAINING WAGES	14,558.97	8,961.13	3,739.87	10,000.00	10,000.00	2,252.07	10,000.00	10,000.00	
2852130	BENEFITS	28,090.76	30,599.09	119,344.20	168,000.00	198,000.00	160,007.27	327,000.00	327,000.00	
2852212	MEMBERSHIPS/DUES	.00	.00	.00	2,000.00	2,000.00	465.00	2,000.00	2,000.00	
2852220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00	.00	.00	
2852230	TRAVEL	2,926.98	1,250.00	1,134.76	8,000.00	8,000.00	4,274.57	8,000.00	6,000.00	
2852241	POSTAGE	1,630.59	1,785.89	2,141.92	2,500.00	2,500.00	3,016.11	2,500.00	3,000.00	
2852245	AMBULANCE SUPPLIES & MAINT	34,804.14	18,772.08	7,762.00	40,000.00	40,000.00	5,158.55	20,000.00	20,000.00	
2852246	BILLABLE SUPPLIES	30,688.77	42,268.29	39,779.72	65,000.00	65,000.00	43,624.54	65,000.00	50,000.00	
2852247	CREDIT CARD USE FEE	.00	.00	.00	.00	.00	.00	.00	.00	
2852248	AMBULANCE FUEL	11,122.10	12,955.41	22,918.07	22,000.00	22,000.00	16,320.20	24,000.00	24,000.00	
2852252	PERSONAL PROTECTIVE EQUIPMENT	18,733.88	3,145.00	910.00	15,000.00	15,000.00	174.81	15,000.00	15,000.00	
2852293	AMBULANCE BILLING SOFTWARE	3,218.00	15,454.18	353.91	10,000.00	10,000.00	7,094.33	10,000.00	10,000.00	
2852312	COMPUTER SOFTWARE	.00	.00	18,847.79	21,600.00	21,600.00	17,415.21	21,600.00	21,600.00	
2852347	CREDIT CARD SERVICE FEE	2,501.87	3,431.65	5,240.32	4,000.00	4,000.00	5,811.07	4,000.00	4,000.00	
2852360	EDUCATION/CERTIFICATION	93.25	6,441.25	958.02	12,600.00	12,600.00	3,677.25	12,600.00	12,600.00	
2852368	RECERTIFICATION	12,757.55	9,253.51	360.00	5,000.00	5,000.00	663.31	5,000.00	5,000.00	
2852370	OTHER PROFESSIONAL & TECHNICA	13,305.65	4,217.10	5,347.00	15,500.00	15,500.00	12,600.00	15,500.00	15,500.00	
2852371	MEDICAID BILLING FEE	25,071.47	21,979.64	28,333.81	25,000.00	25,000.00	24,517.82	25,000.00	28,000.00	
2852410	INSURANCE	2,245.25	3,036.25	2,454.11	2,500.00	2,500.00	.00	2,500.00	2,500.00	
2852415	CARES ACT (COVID 19)	356.43	46,856.26	.00	.00	.00	.00	.00	.00	
2852450	MISCELLANEOUS SUPPLIES	.00	4,868.08	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	
2852460	MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00	.00	.00	
2852480	BAD DEBTS/SERVING FEES	150.00-	37.50-	.00	200.00-	200.00-	302.85	200.00-	200.00-	
2852500	AMB EQUIP LESS THAN \$5000	.00	.00	32.99	2,500.00	23,500.00	421.00	2,500.00	8,500.00	
2852505	STATE GRANT EXPENSES	.00	.00	152,655.95	.00	.00	.00	.00	.00	
2852706	AMB EQUIP GREATER THAN \$5000	.00	.00	.00	7,000.00	7,000.00	4,800.00	7,000.00	7,000.00	
2852710	AMBULANCE PURCHASE	.00	171,519.00	.00	210,000.00	.00	.00	.00	.00	
2852802	LEASE PRINCIPAL PAYMENT	20,972.98	21,621.69	22,290.45	33,000.00	33,000.00	32,818.41	.00	.00	
2852851	LEASE INTEREST PAYMENT	2,746.57	2,097.87	1,429.10	1,000.00	1,000.00	360.55	.00	.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
Total EMS DEPARTMENT EXPENSE:		351,650.68	605,005.12	891,190.20	1,288,500.00	1,212,100.00	938,124.01	1,575,500.00	1,568,000.00	
ADMINISTRATIVE FEES										
2890905	ADMIN FEES	5,900.00	6,000.00	6,000.00	9,200.00	9,200.00	9,200.00	9,200.00	9,200.00	
Total ADMINISTRATIVE FEES:		5,900.00	6,000.00	6,000.00	9,200.00	9,200.00	9,200.00	9,200.00	9,200.00	
FIRE CAPITAL OUTLAY										
2891704	IMPROVE TO BUILDING OVER \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2891705	REAL PROPERTY ACQUISITION	.00	.00	.00	.00	.00	.00	.00	.00	
2891710	EQUIPMENT/VEHICLES	.00	.00	.00	.00	.00	.00	.00	.00	
Total FIRE CAPITAL OUTLAY:		.00	.00	.00	.00	.00	.00	.00	.00	
EMS CAPITAL OUTLAY										
2892704	IMPROVE TO BUILDING OVER \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
2892705	REAL PROPERTY ACQUISITION	.00	.00	.00	.00	.00	.00	.00	.00	
2892710	EQUIPMENT/VEHICLES	.00	.00	.00	.00	.00	.00	.00	.00	
Total EMS CAPITAL OUTLAY:		.00	.00	.00	.00	.00	.00	.00	.00	
FIRE DEPARTMENT Revenue Total:		990,918.94	1,491,577.67	2,037,096.07	2,012,100.00	2,041,400.00	1,783,287.86	2,466,800.00	2,785,000.00	
FIRE DEPARTMENT Expenditure Total:		722,886.60	1,379,675.10	1,375,318.36	2,012,100.00	2,041,400.00	1,415,248.83	2,466,800.00	2,785,000.00	
Net Total FIRE DEPARTMENT:		268,032.34	111,902.57	661,777.71	.00	.00	368,039.03	.00	.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3 Actual	Prior year 2 Actual	Prior year Actual	Current year Approved Budget	Current year Modified Budget	Current year Actual	Future year Tentative Budget	Future year Requested Budget	
Total CIVIC CENTER CAPITAL PROJECTS:		.00	.00	.00	.00	.00	.00	30,000.00	30,000.00	
POLICE DEPT CAPITAL PROJECTS										
4054320	ENGINEERING	.00	.00	.00	.00	.00	.00	.00	.00	
4054540	POLICE DEPT CAP PROJECT FUND	33,171.73	.00	.00	.00	.00	.00	.00	.00	
Total POLICE DEPT CAPITAL PROJECTS:		33,171.73	.00	.00	.00	.00	.00	.00	.00	
FIRE DEPT CAPITAL PROJECTS										
4055540	FIRE DEPT CAPITAL PROJECT FUND	.00	.00	.00	.00	.00	.00	.00	.00	
Total FIRE DEPT CAPITAL PROJECTS:		.00	.00	.00	.00	.00	.00	.00	.00	
STREETS DEPT CAPITAL PROJECTS										
4060530	PUBLIC WORKS PARKING LOT	.00	.00	.00	.00	.00	.00	.00	.00	
4060540	STREETS CAPITAL PROJECTS FUND	.00	.00	.00	.00	200,000.00	.00	1,550,000.00	1,400,000.00	
4060550	LANDSCAPING PARKSTRIP & MEDIAN	7,356.74	.00	.00	.00	.00	.00	.00	.00	
Total STREETS DEPT CAPITAL PROJECTS:		7,356.74	.00	.00	.00	200,000.00	.00	1,550,000.00	1,400,000.00	
PARKS CAPITAL PROJECTS										
4062450	INFIELD DIRT FOR PARKS	40,000.00	.00	.00	.00	.00	.00	.00	.00	
4062530	PARKING LOT	.00	.00	.00	.00	.00	.00	.00	.00	
4062540	PARKS CAPITAL PROJECT FUND	39,735.00	.00	20,285.35	15,000.00	2,000.00	1,120.50	39,000.00	30,000.00	
Total PARKS CAPITAL PROJECTS:		79,735.00	.00	20,285.35	15,000.00	2,000.00	1,120.50	39,000.00	30,000.00	
SENIORS CAPITAL PROJECTS										
4066320	ENGINEERING	.00	.00	.00	.00	.00	.00	.00	.00	
4066370	OTHER PROFESSIONAL & TECHNICA	.00	.00	.00	.00	.00	.00	.00	.00	
4066415	CARES (COVID) - SC CAP PROJECT	.00	.00	.00	.00	.00	.00	.00	.00	
4066550	SENIORS CAPITAL PROJECT FUND	.00	.00	.00	30,000.00	5,000.00	938.89	55,000.00	84,000.00	
4066705	SENIOR CAPITAL PURCHASE PROJ.	.00	.00	.00	.00	.00	.00	.00	.00	
4066710	CAP PROJECT - SENIOR REMODEL	25,288.00	.00	.00	.00	.00	.00	.00	.00	
Total SENIORS CAPITAL PROJECTS:		25,288.00	.00	.00	30,000.00	5,000.00	938.89	55,000.00	84,000.00	

Account Number	Account Title	2019-20 Prior year 3 Actual	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Approved Budget	2022-23 Current year Modified Budget	2022-23 Current year Actual	2023-24 Future year Tentative Budget	2023-24 Future year Requested Budget	CHANGES TO BUDGET
CEMETERY CAPITAL PROJECTS										
4069550	CEMETERY CAPITAL PROJECT FUND	.00	.00	.00	50,000.00	.00	.00	50,000.00	50,000.00	
Total CEMETERY CAPITAL PROJECTS:		.00	.00	.00	50,000.00	.00	.00	50,000.00	50,000.00	
RECREATION CAPITAL PROJECTS										
4072550	RECREATION CAP PROJECT FUND	.00	.00	.00	.00	.00	.00	.00	.00	
4072705	CAPITAL PROJECTS - TRAILS	.00	.00	.00	.00	.00	.00	.00	.00	
4072706	JEANIE STEVEN'S PARK	.00	.00	.00	.00	.00	.00	.00	.00	
4072707	SLURRY SEAL	.00	.00	.00	.00	.00	.00	.00	.00	
Total RECREATION CAPITAL PROJECTS:		.00	.00	.00	.00	.00	.00	.00	.00	
FOOD PANTRY CAPITAL PROJECTS										
4074550	FOOD PANTRY CAP PROJECT FUND	.00	.00	.00	.00	.00	.00	.00	.00	
Total FOOD PANTRY CAPITAL PROJECTS:		.00	.00	.00	.00	.00	.00	.00	.00	
LIBRARY CAPITAL PROJECTS										
4075540	LIBRARY CAPITAL PROJECT FUND	.00	.00	.00	.00	.00	.00	.00	.00	
Total LIBRARY CAPITAL PROJECTS:		.00	.00	.00	.00	.00	.00	.00	.00	
TRANSFER TO OTHER FUNDS										
4090100	TRANSFER TO GENERAL FUND	.00	.00	.00	.00	.00	.00	.00	.00	
4090110	LOAN TO PARK FUND	.00	.00	.00	.00	.00	.00	.00	.00	
4090120	LOAN TO FUND 55-STORM DRAIN	.00	.00	.00	.00	.00	.00	.00	.00	
Total TRANSFER TO OTHER FUNDS:		.00	.00	.00	.00	.00	.00	.00	.00	
CAPITAL PROJECTS FUND Revenue Total:		95,181.16	784,796.97	911,549.20	95,000.00	207,000.00	372,864.30	1,859,000.00	1,729,000.00	
CAPITAL PROJECTS FUND Expenditure Total:		145,551.47	.00	20,285.35	95,000.00	207,000.00	2,059.39	1,859,000.00	1,729,000.00	
Net Total CAPITAL PROJECTS FUND:		50,370.31-	784,796.97	891,263.85	.00	.00	370,804.91	.00	.00	

Account Number	Account Title	2019-20 Prior year 3 Actual	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Approved Budget	2022-23 Current year Modified Budget	2022-23 Current year Actual	2023-24 Future year Tentative Budget	2023-24 Future year Requested Budget	CHANGES TO BUDGET
VEHICLE/EQUIP CAP PROJECT FUND										
INTERGOVERNMENTAL REVENUE										
4133100	STATE GRANTS	.00	.00	.00	.00	.00	.00	.00	.00	
4133110	LOCAL GRANTS	.00	.00	.00	.00	.00	.00	.00	.00	
4133120	FEDERAL GRANTS	.00	68,467.70	.00	.00	.00	.00	.00	.00	
4133210	CONTRIBUTION FROM LOCAL GOV	.00	.00	.00	.00	.00	.00	.00	.00	
Total INTERGOVERNMENTAL REVENUE:		.00	68,467.70	.00	.00	.00	.00	.00	.00	
MISCELLANEOUS INCOME										
4136110	MISC INCOME	802.01	.00	.00	.00	.00	.00	.00	.00	
4136610	INTEREST	12,361.57	3,065.49	4,009.78	.00	.00	25,898.53	.00	25,000.00	
4136860	DEBT PROCEEDS	.00	.00	.00	.00	.00	.00	.00	.00	
Total MISCELLANEOUS INCOME:		13,163.58	3,065.49	4,009.78	.00	.00	25,898.53	.00	25,000.00	
DONATIONS										
4138120	RESTRICTED DONATION	.00	.00	.00	.00	.00	.00	.00	.00	
Total DONATIONS:		.00	.00	.00	.00	.00	.00	.00	.00	
TRANSFERS/FUND BAL TO BE APPRO										
4139900	TRANSFER IN FROM GENERAL FUND	75,000.00	320,000.00	150,000.00	.00	.00	.00	376,000.00	376,000.00	
4139905	TRANSFER TO FIRE FUND	.00	.00	.00	.00	.00	.00	.00	.00	
4139999	FUND BALANCE TO BE APPROPRIATE	.00	.00	.00	436,000.00	184,000.00	.00	14,000.00	254,000.00	
Total TRANSFERS/FUND BAL TO BE APPRO:		75,000.00	320,000.00	150,000.00	436,000.00	184,000.00	.00	390,000.00	630,000.00	
NON-DEPARTMENTAL										
4141550	VEHICLES	.00	.00	.00	.00	.00	.00	.00	.00	
4141560	EQUIPMENT	.00	.00	.00	12,000.00	12,000.00	7,942.00	.00	.00	
Total NON-DEPARTMENTAL:		.00	.00	.00	12,000.00	12,000.00	7,942.00	.00	.00	
POLICE DEPARTMENT										
4142550	VEHICLES	104,909.90	35,744.90	.00	40,000.00	40,000.00	43,473.00	160,000.00	160,000.00	
4142560	EQUIPMENT	35,235.31	11,480.14	.00	22,000.00	22,000.00	1,099.00	110,000.00	60,000.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
Total POLICE DEPARTMENT:		140,145.21	47,225.04	.00	62,000.00	62,000.00	44,572.00	270,000.00	220,000.00	
BUILDING DEPARTMENT										
4143550	VEHICLES	.00	.00	.00	.00	.00	.00	.00	.00	
4143560	EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	.00	
Total BUILDING DEPARTMENT:		.00	.00	.00	.00	.00	.00	.00	.00	
STREET DEPARTMENT										
4144550	VEHICLES	11,713.00	.00	.00	.00	.00	.00	45,000.00	45,000.00	
4144560	EQUIPMENT	.00	.00	65,221.87	245,000.00	.00	.00	30,000.00	345,000.00	
Total STREET DEPARTMENT:		11,713.00	.00	65,221.87	245,000.00	.00	.00	75,000.00	390,000.00	
SENIOR PROGRAM										
4145550	VEHICLES	.00	.00	.00	.00	.00	.00	.00	.00	
4145560	EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	.00	
Total SENIOR PROGRAM:		.00	.00	.00	.00	.00	.00	.00	.00	
HOME DELIVERED MEALS										
4146550	VEHICLES	.00	33,291.80	.00	.00	.00	.00	.00	.00	
4146560	EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	.00	
Total HOME DELIVERED MEALS:		.00	33,291.80	.00	.00	.00	.00	.00	.00	
CEMETERY										
4147550	VEHICLES	.00	.00	.00	.00	.00	.00	.00	.00	
4147560	EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	.00	
Total CEMETERY:		.00	.00	.00	.00	.00	.00	.00	.00	
PARKS										
4148550	VEHICLES	.00	.00	.00	.00	.00	.00	45,000.00	45,000.00	
4148560	EQUIPMENT	38,619.00	.00	9,754.00	7,000.00	.00	.00	.00	.00	
Total PARKS:		38,619.00	.00	9,754.00	7,000.00	.00	.00	45,000.00	45,000.00	

Account Number	Account Title	2019-20 Prior year 3 Actual	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Approved Budget	2022-23 Current year Modified Budget	2022-23 Current year Actual	2023-24 Future year Tentative Budget	2023-24 Future year Requested Budget	CHANGES TO BUDGET
FIRE DEPARTMENT										
4149550	VEHICLES	.00	36,783.80	.00	.00	.00	.00	.00	.00	
4149560	EQUIPMENT	.00	4,637.95	.00	7,000.00	7,000.00	6,661.33	.00	.00	
Total FIRE DEPARTMENT:		.00	41,421.75	.00	7,000.00	7,000.00	6,661.33	.00	.00	
FOOD PANTRY										
4150550	VEHICLES	.00	35,175.90	.00	.00	.00	.00	.00	.00	
4150560	EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	.00	
Total FOOD PANTRY:		.00	35,175.90	.00	.00	.00	.00	.00	.00	
CIVIC CENTER										
4151560	EQUIPMENT	.00	.00	56,168.44	.00	.00	.00	.00	.00	
Total CIVIC CENTER:		.00	.00	56,168.44	.00	.00	.00	.00	.00	
LIBRARY										
4152560	EQUIPMENT	.00	.00	.00	12,000.00	12,000.00	9,370.02	.00	.00	
Total LIBRARY:		.00	.00	.00	12,000.00	12,000.00	9,370.02	.00	.00	
TRANSFER TO OTHER FUNDS										
4190100	TRANSFER TO GENERAL FUND	.00	.00	.00	.00	.00	.00	.00	.00	
4190105	CONTRIBUTION TO FUND 26	.00	.00	.00	.00	.00	.00	.00	.00	
4190107	CONTRIBUTION TO FUND 28	.00	.00	.00	91,000.00	91,000.00	.00	.00	.00	
4190110	LOAN TO FUND 26 - PARKS	.00	.00	.00	.00	.00	.00	.00	.00	
Total TRANSFER TO OTHER FUNDS:		.00	.00	.00	91,000.00	91,000.00	.00	.00	.00	
VEHICLE/EQUIP CAP PROJECT FUND Revenue Total:		88,163.58	391,533.19	154,009.78	436,000.00	184,000.00	25,898.53	390,000.00	655,000.00	
VEHICLE/EQUIP CAP PROJECT FUND Expenditure Total:		190,477.21	157,114.49	131,144.31	436,000.00	184,000.00	68,545.35	390,000.00	655,000.00	
Net Total VEHICLE/EQUIP CAP PROJECT FUND:		102,313.63-	234,418.70	22,865.47	.00	.00	42,646.82-	.00	.00	

Account Number	Account Title	2019-20 Prior year 3 Actual	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Approved Budget	2022-23 Current year Modified Budget	2022-23 Current year Actual	2023-24 Future year Tentative Budget	2023-24 Future year Requested Budget	CHANGES TO BUDGET
TRANS CAPACITY CAPITAL FUND										
GRANTS										
4234366	GRANT REVENUE	34,700.68	8,977.21	.00	287,000.00	287,000.00	106,768.43	.00	.00	
4234369	DONATIONS	.00	.00	.00	.00	.00	.00	.00	.00	
Total GRANTS:		34,700.68	8,977.21	.00	287,000.00	287,000.00	106,768.43	.00	.00	
INTEREST										
4236610	INTEREST	15,768.70	4,493.40	8,796.95	.00	20,000.00	69,226.57	.00	70,000.00	
Total INTEREST:		15,768.70	4,493.40	8,796.95	.00	20,000.00	69,226.57	.00	70,000.00	
SOURCE: 37										
4237725	IMPACT FEE - TRANSPORTATION	.00	.00	64,574.37	124,400.00	124,400.00	72,433.26	86,000.00	34,000.00	
Total SOURCE: 37:		.00	.00	64,574.37	124,400.00	124,400.00	72,433.26	86,000.00	34,000.00	
COLLECTION ON RECEIVABLE										
4238915	CAPITAL LOAN PROCEEDS	.00	.00	.00	.00	.00	.00	.00	.00	
Total COLLECTION ON RECEIVABLE:		.00	.00	.00	.00	.00	.00	.00	.00	
TRANSFERS/FUND BAL TO BE APPRO										
4239900	TRANSFER IN FROM GENERAL FUND	300,000.00	800,000.00	600,000.00	.00	.00	.00	715,600.00	715,600.00	
4239970	FUND BALANCE TO BE APPROPRIATE	.00	.00	.00	75,400.00-	75,400.00-	.00	18,700.00-	36,700.00-	
Total TRANSFERS/FUND BAL TO BE APPRO:		300,000.00	800,000.00	600,000.00	75,400.00-	75,400.00-	.00	696,900.00	678,900.00	
TRANSFER TO OTHER FUNDS										
4240750	TRANSFER TO FUND 71 RDA	.00	.00	.00	.00	.00	.00	.00	.00	
Total TRANSFER TO OTHER FUNDS:		.00	.00	.00	.00	.00	.00	.00	.00	
VEHICLE CAPACITY PROJECTS										
4251320	ENGINEERING	5,705.50	3,377.00	863.00	10,000.00	30,000.00	29,718.25	10,000.00	10,000.00	
4251330	LEGAL	1,468.75	.00	3,600.00	2,000.00	2,000.00	.00	2,000.00	2,000.00	
4251370	OTHER PROFESSIONAL & TECHNICA	15,625.39	2,742.00	8,770.75	5,000.00	5,000.00	4,647.48	5,000.00	5,000.00	
4251512	IMPACT FEE UPDATE	9,175.50	6,804.00	5,246.00	.00	.00	.00	.00	.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Aproved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
4251550	AQUISITION OF ROW	.00	6,954.50	17,525.00	319,000.00	319,000.00	99,604.20	765,900.00	765,900.00	
4251555	CITY'S CONSTRUCTION OF ROADS	236,147.33	.00	.00	.00	.00	.00	.00	.00	
4251560	UPSIZING DEVELOPER'S CONSTRUC	1,210.20	.00	.00	.00	.00	.00	.00	.00	
Total VEHICLE CAPACITY PROJECTS:		269,332.67	19,877.50	36,004.75	336,000.00	356,000.00	133,969.93	782,900.00	782,900.00	
TRANS CAPACITY CAPITAL FUND Revenue Total:		350,469.38	813,470.61	673,371.32	336,000.00	356,000.00	248,428.26	782,900.00	782,900.00	
TRANS CAPACITY CAPITAL FUND Expenditure Total:		269,332.67	19,877.50	36,004.75	336,000.00	356,000.00	133,969.93	782,900.00	782,900.00	
Net Total TRANS CAPACITY CAPITAL FUND:		81,136.71	793,593.11	637,366.57	.00	.00	114,458.33	.00	.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
WATER UTILITY FUND										
OTHER REVENUE										
5136500	COVID 19 GRANT	117.48	200.42	.00	.00	.00	.00	.00	.00	
5136501	GRANTS (CDBG & COVID)	.00	.00	.00	.00	.00	.00	.00	2,200,000.00	
5136580	SHOP LEASE SHARE - G.F.	.00	.00	.00	.00	.00	.00	.00	.00	
5136601	MORTON/SEWER	.00	.00	.00	.00	.00	.00	.00	.00	
5136602	OTHER UTILITY REVENUE	.00	.00	.00	100.00	100.00	.00	100.00	100.00	
5136603	CHLORINE SALES	.00	.00	.00	.00	.00	.00	.00	.00	
5136604	WATER SAMPLES	288.00	408.00	.00	500.00	500.00	276.00	500.00	500.00	
5136605	RENT FOR PW BUILDING	1,493.16	1,974.02	2,890.95	900.00	900.00	1,212.84	900.00	900.00	
5136610	UTILITY INTEREST INCOME	28,297.29	13,998.99	19,389.70	9,000.00	132,000.00	132,405.51	9,000.00	100,000.00	
5136611	INTEREST INCOME-BOND PROCEEDS	35,456.23	4,106.64	14,870.64	.00	.00	18,165.47	.00	.00	
5136612	LOAN INTEREST	.00	.00	.00	.00	.00	.00	.00	.00	
5136617	CREDIT CARD SERVICE FEE	14,153.35	16,226.28	18,311.94	15,000.00	15,000.00	19,828.16	15,000.00	22,000.00	
5136618	WATER SHARES - BR CANAL LEASED	10,953.65	10,836.71	957.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	
5136670	SALE OF FIXED ASSETS	.00	.00	.00	102,000.00	102,000.00	102,774.95	.00	.00	
5136674	SERVICE/CONVENIENCE TURN-ON	8,325.00	7,185.00	8,495.00	8,000.00	8,000.00	8,780.00	8,000.00	8,000.00	
5136675	UTILITY SET UP FEE	4,410.00	4,745.00	4,840.00	4,000.00	4,000.00	3,155.00	4,000.00	4,000.00	
5136676	LATE FEE - ALL UTILITIES	13,341.82	11,894.70	12,551.81	13,000.00	13,000.00	11,154.48	13,000.00	13,000.00	
5136680	BOND PROCEEDS	.00	4,400,000.00	.00	.00	.00	.00	.00	.00	
5136681	PROCEEDS - 2007 CHEV 4 DR TRUC	.00	.00	.00	.00	.00	.00	.00	.00	
5136690	UTILITY IMPROVEMENT REIMBURSM	.00	.00	.00	.00	.00	.00	.00	.00	
5136699	OVER/SHORT	.00	.01-	.50-	.00	.00	.00	.00	.00	
Total OTHER REVENUE:		116,835.98	4,471,575.75	82,306.54	153,500.00	276,500.00	297,752.41	51,500.00	2,349,500.00	

UTILITY REVENUE										
5137550	BRWCD	.00	.00	.00	.00	.00	.00	.00	.00	
5137551	BRWCD WIELDING	.00	4,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
5137552	CEDAR RIDGE	.00	.00	.00	.00	.00	.00	.00	.00	
5137610	MISCELLANEOUS INCOME	.00	.00	.00	.00	.00	.00	.00	.00	
5137710	CULINARY BASE RATE	444,252.25	689,771.50	898,245.11	890,000.00	890,000.00	845,475.82	922,000.00	922,000.00	
5137711	CULINARY USE RATE	1,026,207.90	1,154,191.06	1,065,233.00	1,155,000.00	1,155,000.00	964,704.86	1,065,000.00	1,065,000.00	
5137712	CULINARY CONNECTION	49,420.00	89,570.00	78,920.54	50,000.00	50,000.00	21,280.00	29,000.00	11,000.00	
5137713	WATER CONNECTION RESERVE	100.00	.00	.00	100.00	100.00	1,400.00	100.00	100.00	
5137714	SECONDARY WATER BASE	41,043.02	87,404.23	37,573.43	40,000.00	54,000.00	60,213.70	73,000.00	73,000.00	
5137715	STORM DRAIN	.00	.00	.00	.00	.00	.00	.00	.00	
5137716	SECONDARY USE RATE	.00	30,616.84	92,082.50	100,000.00	100,000.00	103,792.75	125,000.00	125,000.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
5137721	SEWER CONNECTION EXPENSE	.00	.00	.00	.00	.00	.00	.00	.00	
5137722	SEWER CONNECTION RESERVE	.00	.00	.00	.00	.00	.00	.00	.00	
5137723	REVENUE FROM SID #1	.00	.00	.00	.00	.00	.00	.00	.00	
5137725	REC BAD DEBT/GARNISHMENT/SERV	.00	81.14	133.69	100.00	100.00	50.92	100.00	100.00	
5137730	SALES SEWER SERVICE	.00	.00	.00	.00	.00	.00	.00	.00	
5137771	FROM OTHER FUNDS REDEV #3	.00	.00	.00	.00	.00	.00	.00	.00	
5137772	RDA PMT 12.475 ACRES INTERTAPE	.00	.00	.00	.00	.00	.00	.00	.00	
5137773	T&M MANUF-4.223 ACRES-TRIANGLE	.00	.00	.00	.00	.00	.00	.00	.00	
5137774	5 ACRES	.00	.00	.00	.00	.00	.00	.00	.00	
5137775	SALE OF PROPERTY	.00	1,900.00	.00	.00	.00	.00	.00	.00	
Total UTILITY REVENUE:		1,561,023.17	2,057,534.77	2,174,188.27	2,237,200.00	2,251,200.00	1,998,918.05	2,216,200.00	2,198,200.00	
CONTRIBUTIONS & TRANSFERS										
5138830	DEVELOPER CONTRIBUTIONS	.00	.00	.00	.00	.00	.00	.00	.00	
5138840	TRANSFERS FROM OTHER FUNDS	.00	.00	1,089,536.00	.00	.00	.00	.00	.00	
5138850	REDUCTION IN RESERVE	.00	.00	.00	.00	.00	.00	.00	.00	
5138897	EXCESS FROM RESERVES	.00	.00	.00	942,800.00	2,683,400.00	.00	906,700.00	1,398,200.00	
Total CONTRIBUTIONS & TRANSFERS:		.00	.00	1,089,536.00	942,800.00	2,683,400.00	.00	906,700.00	1,398,200.00	
IMPACT FEES										
5139715	WATER IMPACT FEES	178,477.01	552,116.00	521,734.14	753,000.00	400,000.00	394,213.42	540,000.00	207,000.00	
5139716	WATER - ZONE 2	.00	.00	.00	.00	.00	.00	.00	.00	
5139725	WW COLLECT - ZONE 1	1.00-	.00	.00	.00	.00	.00	.00	.00	
5139726	WW COLLECT - ZONE 2	.00	.00	.00	.00	.00	.00	.00	.00	
5139897	EXCESS FROM RESERVES	.00	.00	.00	.00	.00	.00	.00	.00	
5139900	IMPACT FEE RESERVE	.00	.00	.00	553,000.00-	400,000.00-	.00	.00	.00	
Total IMPACT FEES:		178,476.01	552,116.00	521,734.14	200,000.00	.00	394,213.42	540,000.00	207,000.00	
TRANSFER TO OTHER FUNDS										
5140898	TRANSFER TO FUND 56	.00	.00	.00	.00	.00	.00	.00	.00	
Total TRANSFER TO OTHER FUNDS:		.00	.00	.00	.00	.00	.00	.00	.00	
WATER DEPARTMENT UTILITY FUND										
5170100	SALARIES	290,498.11	302,738.76	272,907.74	369,000.00	369,000.00	326,351.01	393,000.00	393,000.00	
5170101	OVERTIME WAGES	12,409.12	9,946.95	7,816.39	9,300.00	9,300.00	11,729.11	10,500.00	10,500.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
5180130	BENEFITS	5,339.58	4,264.67	2,696.03	3,600.00	3,600.00	2,752.78	3,600.00	3,600.00	
5180170	WATER METER PURCHASES	121,537.78	32,156.25	.00	50,000.00	50,000.00	51,840.00	50,000.00	50,000.00	
5180201	SAFETY SUPPLIES	.00	.00	.00	200.00	200.00	.00	200.00	200.00	
5180230	TRAVEL	.00	.00	.00	.00	.00	.00	.00	.00	
5180240	OFFICE SUPPLIES & EXPENSES	.00	.00	.00	.00	.00	.00	.00	.00	
5180241	POSTAGE	.00	.00	.00	.00	.00	.00	.00	.00	
5180250	SUPPLIES & MAINT.	10,777.26	13,536.32	9,873.21	12,000.00	12,000.00	14,874.94	12,000.00	12,000.00	
5180251	FUEL	1,125.12	1,570.45	1,996.91	2,000.00	2,000.00	943.71	2,000.00	2,000.00	
5180270	PUMPING POWER COST	8,760.22	21,101.07	21,012.41	40,000.00	40,000.00	22,368.75	40,000.00	30,000.00	
5180280	TELEPHONE	.00	.00	.00	.00	.00	.00	.00	.00	
5180300	SECONDARY WATER O&M COSTS	.00	.00	.00	.00	.00	.00	.00	.00	
5180320	ENGINEERING	1,536.00	4,005.00	8,193.50	10,000.00	10,000.00	8,086.25	10,000.00	10,000.00	
5180330	LEGAL	.00	62.50	281.25	.00	.00	500.00	.00	.00	
5180360	EDUCATION	.00	.00	.00	.00	.00	.00	.00	.00	
5180370	OTHER PROFESSIONAL & TECHNICA	629.25	2,690.00	.00	.00	70,000.00	33,147.50	40,000.00	40,000.00	
5180460	WATER SHARES	9,948.02	11,908.84	36,671.05	13,100.00	30,500.00	30,456.60	33,000.00	33,000.00	
5180462	DO NOT USE	.00	.00	.00	.00	.00	.00	.00	.00	
5180501	EQUIPMENT LESS THAN \$5000	.00	.00	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	
5180512	FACILITIES/IMPACT FEE	.00	.00	1,800.00	.00	.00	.00	.00	8,000.00	
5180560	SECONDARY WATER DEPRECIATION	61,029.70	163,198.79	163,223.05	250,000.00	250,000.00	.00	250,000.00	260,000.00	
5180700	EQUIPMENT PURCHASE	.00	.00	.00	.00	.00	.00	.00	.00	
5180701	CAPITAL ENGINEERING	11,988.00	62,227.25	8,541.25	6,000.00	6,000.00	5,147.75	6,000.00	6,000.00	
5180705	REAL PROPERTY ACQUISITION	.00	88,188.98	2,800.00	.00	500,000.00	501,869.09	.00	.00	
5180706	EQUIPMENT GREATER THAN \$5000	8,846.25	.00	.00	.00	.00	.00	.00	.00	
5180715	ACQUISITION OF WATER SHARES	496,980.00	124,400.00	10,100.00	50,000.00	436,000.00	435,510.00	50,000.00	50,000.00	
5180750	SECONDARY WATER CONSTRUCTIO	8,659.22	46,496.64	.00	.00	.00	.00	700,000.00	2,889,000.00	
5180751	CONSTRUCTION BOND 2019 SERIES	1,842,182.61	3,368.33	.00	.00	.00	.00	.00	.00	
5180752	CONSTRUCTION BOND 2021 SERIES	.00	872,002.18	2,417,766.78	900,000.00	1,520,000.00	1,527,467.07	.00	.00	
5180810	BOND PRINCIPAL 2019 SERIES	.00	205,000.00	211,000.00	216,000.00	216,000.00	216,000.00	221,000.00	221,000.00	
5180811	BOND PRINCIPAL 2021 SERIES	.00	.00	239,000.00	256,000.00	256,000.00	256,000.00	262,000.00	262,000.00	
5180871	BOND INTEREST 2019 SERIES	87,653.51	85,748.00	80,543.69	78,000.00	78,000.00	75,123.22	70,000.00	70,000.00	
5180872	BOND INTEREST 2021 SERIES	.00	.00	110,430.95	94,000.00	94,000.00	92,843.09	88,000.00	88,000.00	
5180890	BOND ISSUANCE COSTS	.00	26,500.00	.00	.00	.00	.00	.00	.00	
5180998	BUDGET TO GAAP - PRINCIPAL PAY	.00	205,000.00-	450,000.00-	.00	.00	.00	.00	.00	
5180999	BUDGET TO GAAP- CAPITAL OUTLAY	.00	.00	.00	.00	.00	.00	.00	.00	
Total SECONDARY WATER:		2,685,275.52	1,569,428.84	2,880,733.83	1,988,100.00	3,581,500.00	3,281,300.35	1,845,300.00	4,042,300.00	

Account Number	Account Title	2019-20 Prior year 3 Actual	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Aproved Budget	2022-23 Current year Modified Budget	2022-23 Current year Actual	2023-24 Future year Tentative Budget	2023-24 Future year Requested Budget	CHANGES TO BUDGET
ADMIN SERVICE CHARGES										
5190905	ADMIN SERVICES CHARGE - WATER	7,600.00	10,600.00	7,500.00	9,300.00	9,300.00	9,300.00	42,600.00	34,000.00	
5190910	ADMIN SERVICE CHARGE SEC WATE	.00	.00	.00	.00	.00	.00	.00	.00	
Total ADMIN SERVICE CHARGES:		7,600.00	10,600.00	7,500.00	9,300.00	9,300.00	9,300.00	42,600.00	34,000.00	
BUDGET TO GAAP DEBT PROCEEDS										
5199100	CAPITAL ASSET PURCHASES	2,467,004.73-	1,328,902.23-	2,439,208.03-	.00	.00	.00	.00	.00	
5199601	BUDGET TO GAAP - BOND PROCEED	.00	4,400,000.00	.00	.00	.00	.00	.00	.00	
Total BUDGET TO GAAP DEBT PROCEEDS:		2,467,004.73-	3,071,097.77	2,439,208.03-	.00	.00	.00	.00	.00	
WATER UTILITY FUND Revenue Total:		1,856,335.16	7,081,226.52	3,867,764.95	3,533,500.00	5,211,100.00	2,690,883.88	3,714,400.00	6,152,900.00	
WATER UTILITY FUND Expenditure Total:		1,522,850.11	6,046,042.13	1,602,263.12	3,533,500.00	5,211,100.00	4,485,281.88	3,714,400.00	6,152,900.00	
Net Total WATER UTILITY FUND:		333,485.05	1,035,184.39	2,265,501.83	.00	.00	1,794,398.00-	.00	.00	

Account Number	Account Title	2019-20 Prior year 3 Actual	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Approved Budget	2022-23 Current year Modified Budget	2022-23 Current year Actual	2023-24 Future year Tentative Budget	2023-24 Future year Requested Budget	CHANGES TO BUDGET
TREATMENT PLANT FUND										
OTHER INTERGOVERNMENTAL REV.										
5234450	SALES - LAB WORK	.00	.00	.00	.00	.00	.00	.00	.00	
Total OTHER INTERGOVERNMENTAL REV.:		.00	.00	.00	.00	.00	.00	.00	.00	
OTHER INCOME										
5236500	COVID 19 GRANT	117.48	114.51	.00	.00	.00	.00	.00	.00	
5236580	RENT ON SHOP FROM UTILITIES	.00	.00	.00	.00	.00	.00	.00	.00	
5236599	OTHER INCOME	569.04	.00	2,687.50	.00	.00	2,645.50	.00	.00	
5236600	W.L.F. PRETREATMENT	.00	.00	.00	.00	.00	.00	.00	.00	
5236601	AUTOLIV/TREATMENT	.00	.00	.00	.00	.00	.00	.00	.00	
5236602	SALES - LAB WORK	.00	.00	.00	.00	.00	.00	.00	.00	
5236603	MOM EXPENSE REIMBURSEMENT	.00	.00	.00	.00	.00	.00	.00	.00	
5236610	INTEREST EARNINGS	107,153.15	22,803.03	27,160.89	15,000.00	15,000.00	182,898.18	20,000.00	220,000.00	
5236670	SALE OF FIXED ASSETS	.00	.00	.00	.00	.00	.00	.00	.00	
5236801	LEASE PROCEEDS	.00	.00	.00	.00	.00	.00	.00	.00	
Total OTHER INCOME:		107,839.67	22,917.54	29,848.39	15,000.00	15,000.00	185,543.68	20,000.00	220,000.00	
UTILITY REVENUE										
5237711	TREATMENT OVERAGE	619,558.06	622,192.66	555,643.00	625,000.00	625,000.00	597,722.66	625,000.00	625,000.00	
5237712	TREATMENT OVERAGE GARLAND	11,837.81	3,878.05	2,503.97	.00	.00	.00	.00	.00	
5237725	REC BAD DEBT/GARNISHMENT/SERV	.00	.00	.00	.00	.00	.00	.00	.00	
5237770	SALES TREATMENT TREMONTON	1,083,979.87	1,127,758.99	1,201,740.97	1,125,000.00	1,125,000.00	1,198,379.95	1,125,000.00	1,125,000.00	
5237771	SALES TREAT FOR CONTINGENCY	.00	.00	.00	.00	.00	.00	.00	.00	
5237772	SALES SEWER OVERAGE	.00	.00	.00	.00	.00	.00	.00	.00	
5237773	SALE OF COMPOST	9,232.50	8,214.50	7,716.64	6,000.00	6,000.00	8,660.48	6,000.00	6,000.00	
5237780	SALES TREATMENT GARLAND	252,068.10	252,464.30	210,495.40	.00	.00	.00	.00	.00	
5237781	SALES GARLAND CONTINGENCY FUN	.00	.00	.00	.00	.00	.00	.00	.00	
5237782	GARLAND UNREVENUE	.00	.00	.00	.00	.00	.00	.00	.00	
5237783	WEST LIBERTY FOODS	.00	.00	.00	.00	.00	.00	.00	.00	
5237784	TRANS IN TC SHARE/FUND 47	.00	.00	.00	.00	.00	.00	.00	.00	
Total UTILITY REVENUE:		1,976,676.34	2,014,508.50	1,978,099.98	1,756,000.00	1,756,000.00	1,804,763.09	1,756,000.00	1,756,000.00	
CONTRIBUTIONS & TRANSFERS										
5238897	EXCESS FROM RESERVES	.00	.00	.00	493,400.00	318,400.00	.00	4,193,300.00	4,331,800.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
5272274	ADMIN SERVICES CHARGE	.00	.00	.00	.00	.00	.00	.00	.00	
5272280	TELEPHONE	1,891.13	1,696.16	1,333.76	2,100.00	2,100.00	1,427.38	2,100.00	2,100.00	
5272281	INTERNET	228.60	240.00	222.61	300.00	300.00	241.80	300.00	300.00	
5272290	TREATMENT PLANT EQUIP PURCHAS	.00	.00	.00	.00	.00	.00	.00	.00	
5272310	SERVICES DATA PROCESSING	545.87	575.30	671.45	900.00	900.00	646.50	900.00	900.00	
5272312	COMPUTER SOFTWARE	866.57	836.80	592.77	900.00	900.00	558.29	900.00	900.00	
5272313	COMPUTER HARDWARE	1,707.34	.00	9.75	1,500.00	1,500.00	265.17	1,200.00	1,200.00	
5272320	ENGINEERING	.00	.00	937.50	1,000.00	1,000.00	.00	1,000.00	1,000.00	
5272321	ENGINEERING - MALT-O-MEAL	.00	.00	.00	.00	.00	.00	.00	.00	
5272326	SAND FILTERS OR BIO SELECTOR	.00	.00	.00	.00	.00	.00	.00	.00	
5272330	LEGAL	93.75	.00	.00	100.00	100.00	.00	100.00	100.00	
5272331	503 LEGAL	.00	.00	.00	.00	.00	.00	.00	.00	
5272332	CONTRACT MINUTES/SOCIAL MEDIA	4,399.92	4,399.92	4,800.00	9,200.00	9,200.00	7,706.93	9,900.00	9,900.00	
5272340	ACCOUNTING & AUDITING	6,760.27	5,270.61	9,948.98	9,600.00	9,600.00	9,154.46	8,400.00	8,400.00	
5272347	CREDIT CARD SERVICE FEE	.00	5,595.61	10,610.00	8,200.00	8,200.00	11,565.65	9,500.00	11,000.00	
5272360	EDUCATION	177.50	199.00	970.00	1,000.00	1,000.00	1,748.00	1,000.00	1,000.00	
5272370	TREATMENT PLT PROFESSIONAL	.00	.00	.00	.00	.00	.00	.00	.00	
5272380	TREATMENT SAMPLES	3,647.00	2,748.00	3,860.00	4,000.00	4,000.00	3,183.00	4,000.00	4,000.00	
5272410	INSURANCE	14,346.71	13,910.48	15,543.10	17,500.00	17,500.00	15,920.20	15,300.00	16,300.00	
5272415	DEDUCTIBLE EXPENSE	.00	.00	.00	.00	.00	.00	.00	.00	
5272420	CARES ACT (COVID 19)	117.48	114.51	.00	.00	.00	.00	.00	.00	
5272430	TREATMENT PLANT INTEREST	.00	.00	.00	.00	.00	.00	.00	.00	
5272450	PLT MISCELLANEOUS SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
5272460	PLANT SLUDGE REMOVAL	576.02	.00	.00	.00	.00	.00	.00	.00	
5272470	SOLIDS HANDELING - ORDOR CO	.00	.00	.00	.00	.00	.00	.00	.00	
5272480	BAD DEBTS EXPENSE	242.19	.00	.00	.00	.00	787.79	.00	.00	
5272500	CAPITAL PURCHASES	.00	.00	.00	.00	.00	.00	.00	.00	
5272501	1200 S OUTFALL LINE WWTP	.00	.00	.00	.00	.00	.00	.00	.00	
5272502	TREATMENT PLANT EXPANSION	.00	.00	.00	.00	.00	.00	.00	.00	
5272503	EQUIPMENT LESS THAN \$5000	.00	.00	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	
5272510	PARSONS PROPERTY PURCHASE	.00	.00	.00	.00	.00	.00	.00	.00	
5272512	FACILITIES/IMPACT FEE	.00	.00	.00	65,000.00	65,000.00	41,799.91	.00	8,000.00	
5272520	DAF	.00	.00	.00	.00	.00	.00	.00	.00	
5272521	ULTRA VIOLET LAMPS & O-RING	.00	.00	.00	300,000.00	75,000.00	56,709.65	425,000.00	425,000.00	
5272525	TREATMENT CAPACITY	.00	.00	.00	.00	.00	.00	.00	.00	
5272530	LAB BUILDING	.00	.00	.00	.00	.00	.00	.00	.00	
5272540	PURCHASES OF EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	.00	
5272550	MALT-O-MEAL	.00	.00	.00	.00	.00	.00	.00	.00	
5272600	TREATMENT PLANT DEPRECIATION	204,238.57	205,122.69	557,810.53	420,000.00	420,000.00	.00	420,000.00	535,000.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
5272610	BOND PRINCIPAL PAYMENT	.00	.00	.00	.00	.00	.00	.00	.00	
5272611	DEBT SERVICE RESERVE	.00	.00	.00	.00	.00	.00	.00	.00	
5272612	EMERGENCY REPAIR FUND RESERV	.00	.00	.00	6,000.00	6,000.00	.00	6,000.00	6,000.00	
5272620	A/P PAYMENT ON LOAN UTILITY	.00	.00	.00	.00	.00	.00	.00	.00	
5272700	CAPITAL PURCHASES	.00	.00	.00	.00	.00	.00	.00	.00	
5272701	CAPITAL ENGINEERING	58,148.89	21,077.50	.00	.00	40,000.00	39,281.58	.00	30,000.00	
5272705	REAL PROPERTY ACQUISITION	.00	.00	.00	.00	.00	.00	.00	.00	
5272706	EQUIPMENT GREATER THAN \$5000	36,615.03	.00	59,597.82	29,000.00	29,000.00	.00	29,000.00	29,000.00	
5272709	BUILDING IMPROVEMENTS	.00	.00	.00	.00	.00	.00	.00	.00	
5272710	PUBLIC WORKS PARKING LOT	.00	.00	.00	.00	.00	.00	.00	.00	
5272711	SALSNES FILTER	.00	.00	.00	.00	.00	.00	.00	.00	
5272712	AEROTOR - BEARING/CHAINS REPLA	.00	38,030.90	745,944.66	.00	.00	.00	.00	.00	
5272713	AEROTOR BASIN	.00	.00	.00	.00	.00	.00	3,508,000.00	3,508,000.00	
5272714	TREATMENT PLANT CONSTRUCTION	.00	.00	.00	.00	.00	.00	219,000.00	219,000.00	
5272801	TELEPHONE LEASE PAYABLE	.00	.00	.00	.00	.00	.00	.00	.00	
5272810	BOND PRINCIPAL PAYMENT	.00	.00	.00	.00	.00	.00	.00	.00	
5272850	INTEREST - TREATMENT PLANT	.00	.00	.00	.00	.00	.00	.00	.00	
5272851	SALSNA FILTER LEASE	.00	.00	.00	.00	.00	.00	.00	.00	
5272852	NUTRIENT REMOVAL	2,150,566.74	57,942.47	.00	.00	.00	.00	.00	.00	
5272853	SOLID HANDLING	812,595.62	57,226.59	.00	.00	.00	.00	.00	.00	
5272854	INFLUENT SCREEN	183,949.92	223,779.60	112,754.88	.00	.00	.00	.00	.00	
5272901	CORR BILLING ERROR - LONG TERM	.00	.00	.00	.00	.00	.00	.00	.00	
5272905	DO NOT USE	.00	.00	.00	.00	.00	.00	.00	.00	
5272991	PENSION EXP - ACTUARY CALC	12,504.00	21,620.00	122,472.00	.00	.00	.00	.00	.00	
5272998	BUDGET TO GAAP - PRINCIPAL PAY	.00	.00	.00	.00	.00	.00	.00	.00	
5272999	BUDGET TO GAAP - CAPITAL OUTLA	3,236,136.57	382,967.06	918,297.36	.00	.00	.00	.00	.00	
Total TREATMENT PLANT:		788,538.82	872,913.01	1,111,075.60	1,642,400.00	1,457,400.00	827,030.95	5,416,400.00	5,595,900.00	
COMPOST OPERATIONS										
5273100	SALARIES	57,918.24	58,424.38	60,078.51	71,400.00	71,400.00	60,113.47	75,000.00	75,000.00	
5273101	OVERTIME WAGES	659.59	1,736.44	600.81	2,000.00	2,000.00	1,171.56	2,000.00	2,000.00	
5273102	WAGES TRAINING & EDUCATION	.00	.00	.00	.00	.00	.00	.00	.00	
5273103	MERIT	.00	.00	.00	200.00	200.00	.00	200.00	200.00	
5273130	BENEFITS	31,221.99	32,415.52	30,167.37	33,900.00	33,900.00	29,838.14	33,500.00	33,500.00	
5273150	VEHICLE MAINTENANCE	.00	.00	.00	.00	.00	.00	.00	.00	
5273160	FUEL	12,164.01	13,241.17	18,790.87	20,000.00	20,000.00	17,911.85	20,000.00	20,000.00	
5273180	LAB	.00	683.32	2,027.81	4,000.00	4,000.00	.00	4,000.00	4,000.00	
5273190	UNIFORMS	876.99	783.93	807.13	800.00	800.00	1,286.50	800.00	800.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Aproved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
5273999	BUDGET TO GAAP - CAPITAL OUTLA	16,470.11-	.00	.00	.00	.00	.00	.00	.00	
Total COMPOST OPERATIONS:		262,297.24	254,375.69	251,081.15	312,900.00	322,900.00	240,895.51	743,800.00	777,800.00	
BUDGET TO GAAP DEBT PROCEEDS										
5280100	CAPITAL ASSET PURCHASES	.00	.00	.00	.00	.00	.00	.00	.00	
5280200	PRINCIPAL LEASE PAYMENTS	.00	.00	.00	.00	.00	.00	.00	.00	
5280300	DEBT PROCEEDS	.00	.00	.00	.00	.00	.00	.00	.00	
5280400	PRINCIPAL BOND PAYMENTS	.00	.00	.00	.00	.00	.00	.00	.00	
5280500	LOSS ON ASSETS - SEWAGE PLANT	.00	.00	.00	.00	.00	.00	.00	.00	
5280901	LOAN TO FUND 54 - SEWER	.00	.00	.00	300,000.00	300,000.00	.00	.00	.00	
Total BUDGET TO GAAP DEBT PROCEEDS:		.00	.00	.00	300,000.00	300,000.00	.00	.00	.00	
ADMIN SERVICE CHARGES										
5290905	ADMIN SERVICES CHARGE	8,200.00	6,000.00	9,000.00	9,100.00	9,100.00	9,100.00	9,100.00	9,100.00	
Total ADMIN SERVICE CHARGES:		8,200.00	6,000.00	9,000.00	9,100.00	9,100.00	9,100.00	9,100.00	9,100.00	
TREATMENT PLANT FUND Revenue Total:		2,283,047.54	2,585,586.66	2,306,456.05	2,264,400.00	2,089,400.00	2,109,783.62	6,169,300.00	6,382,800.00	
TREATMENT PLANT FUND Expenditure Total:		1,059,036.06	1,133,288.70	1,371,156.75	2,264,400.00	2,089,400.00	1,077,026.46	6,169,300.00	6,382,800.00	
Net Total TREATMENT PLANT FUND:		1,224,011.48	1,452,297.96	935,299.30	.00	.00	1,032,757.16	.00	.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
5471460	MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00	.00	.00	
5471480	BAD DEBTS EXPENSE	51.65	.00	.00	.00	.00	153.16	.00	.00	
5471490	CAPITAL PROJECTS	.00	.00	.00	.00	.00	.00	.00	.00	
5471500	PURCHASE OF EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	.00	
5471502	ASPHALT SAW	.00	.00	.00	.00	.00	.00	.00	.00	
5471503	EQUIPMENT LESS THAN \$5000	.00	.00	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	
5471511	1200 SOUTH UTIL IMPROVEMENTS	.00	.00	.00	.00	.00	.00	.00	.00	
5471512	2500 W SEWER	.00	.00	2,800.00	.00	.00	.00	.00	.00	
5471513	FACILITIES/IMPACT FEE	448.00	2,683.00	964.00	.00	.00	.00	.00	.00	
5471540	SEWER CLEAN OUT LEASE	.00	.00	.00	.00	.00	.00	.00	.00	
5471560	SEWER DEPRECIATION	42,963.65	44,565.73	44,931.01	50,000.00	50,000.00	.00	50,000.00	60,000.00	
5471610	PRINCIPAL PAYMENTS	.00	.00	.00	.00	.00	.00	.00	.00	
5471700	EQUIPMENT PURCHASE	.00	.00	.00	.00	.00	.00	.00	.00	
5471701	CAPITAL ENGINEERING	7,574.50	443.00	18,950.75	10,000.00	10,000.00	2,427.50	10,000.00	10,000.00	
5471705	REAL LAND ACQUISITION	.00	.00	.00	.00	.00	.00	.00	.00	
5471706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	5,100.00	5,100.00	.00	5,100.00	5,100.00	
5471750	SEWER CONSTRUCTION	63,693.45	13,652.45	.00	1,000,000.00	1,287,000.00	8,546.24	.00	.00	
5471801	TELEPHONE LEASE PAYABLE	.00	.00	.00	.00	.00	.00	.00	.00	
5471802	VACTOR TRUCK	.00	.00	.00	.00	.00	.00	.00	.00	
5471905	DO NOT USE	.00	.00	.00	.00	.00	.00	.00	.00	
5471991	PENSION EXP - ACTUARY CALC	2,275.00	4,325.00-	21,694.00-	.00	.00	.00	.00	.00	
5471999	BUDGET TO GAAP - CAPITAL OUTLA	69,414.55-	9,279.94-	18,950.75-	.00	.00	.00	.00	.00	
Total SEWER DEPARTMENT:		144,190.16	164,368.33	127,181.08	1,203,400.00	1,499,400.00	129,213.01	256,600.00	268,100.00	
ADMIN SERVICE CHARGES										
5490905	ADMIN SERVICES CHARGE	1,200.00	1,000.00	1,000.00	1,300.00	1,300.00	1,300.00	34,600.00	24,000.00	
Total ADMIN SERVICE CHARGES:		1,200.00	1,000.00	1,000.00	1,300.00	1,300.00	1,300.00	34,600.00	24,000.00	
SEWER FUND Revenue Total:		272,861.79	371,325.90	356,216.75	1,204,700.00	1,500,700.00	379,987.58	291,200.00	292,100.00	
SEWER FUND Expenditure Total:		145,390.16	165,368.33	128,181.08	1,204,700.00	1,500,700.00	130,513.01	291,200.00	292,100.00	
Net Total SEWER FUND:		127,471.63	205,957.57	228,035.67	.00	.00	249,474.57	.00	.00	

Account Number	Account Title	2019-20 Prior year 3 Actual	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Approved Budget	2022-23 Current year Modified Budget	2022-23 Current year Actual	2023-24 Future year Tentative Budget	2023-24 Future year Requested Budget	CHANGES TO BUDGET
STORM DRAIN FUND										
OTHER REVENUE										
5536602	OTHER UTILITY REVENUE	.00	.00	.00	.00	.00	.00	.00	.00	
5536610	INTEREST EARNING	10,661.52	3,622.68	5,683.07	4,000.00	4,000.00	32,036.79	4,000.00	25,000.00	
5536680	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00	.00	.00	
5536904	LOAN FROM FUND 40-CAPITAL PROJ	.00	.00	.00	.00	.00	.00	.00	.00	
Total OTHER REVENUE:		10,661.52	3,622.68	5,683.07	4,000.00	4,000.00	32,036.79	4,000.00	25,000.00	
UTILITY REVENUE										
5537715	TRANSFER FROM OTHER FUNDS	.00	.00	.00	.00	.00	.00	.00	.00	
5537716	STORM DRAIN REVENUE	160,947.40	167,061.39	175,666.67	177,000.00	177,000.00	174,461.03	192,000.00	192,000.00	
5537730	STORM DRAIN FEES	.00	.00	.00	.00	.00	.00	.00	.00	
Total UTILITY REVENUE:		160,947.40	167,061.39	175,666.67	177,000.00	177,000.00	174,461.03	192,000.00	192,000.00	
CONTRIBUTIONS & TRANSFERS										
5538700	CAPITAL CONTRIBUTION	.00	.00	.00	.00	.00	.00	.00	.00	
5538840	DEVELOPER CONTRIBUTION	.00	.00	.00	.00	.00	.00	.00	.00	
5538850	REDUCTION IN RESERVE	.00	.00	.00	.00	.00	.00	.00	.00	
5538897	EXCESS FROM RESERVES	.00	.00	.00	60,400.00	328,400.00	.00	65,400.00-	63,100.00	
Total CONTRIBUTIONS & TRANSFERS:		.00	.00	.00	60,400.00	328,400.00	.00	65,400.00-	63,100.00	
IMPACT FEES										
5539725	STORM DRAIN IMPACT FEES	133,014.50	213,920.80	269,535.26	427,000.00	90,000.00	88,645.01	342,000.00	132,000.00	
5539755	IMPACT FEE REIMBURSEMENT	.00	.00	.00	74,000.00-	.00	.00	74,000.00-	74,000.00-	
5539897	EXCESS FROM RESERVES	.00	.00	.00	.00	.00	.00	45,000.00-	.00	
Total IMPACT FEES:		133,014.50	213,920.80	269,535.26	353,000.00	90,000.00	88,645.01	223,000.00	58,000.00	
STORM DRAIN UTILITY FUND										
5540100	SALARIES	12,700.08	12,988.61	13,351.28	20,200.00	20,200.00	16,097.18	22,700.00	22,700.00	
5540101	OVERTIME WAGES	.00	.00	40.59	600.00	5,600.00	5,240.90	600.00	600.00	
5540103	MERIT	.00	.00	.00	200.00	200.00	.00	200.00	200.00	
5540106	DRUG TEST/PHYSICAL	.00	.00	.00	.00	.00	.00	.00	.00	
5540130	BENEFITS	8,706.06	8,870.22	7,886.00	13,500.00	13,500.00	11,814.74	11,000.00	11,000.00	
5540201	SAFETY SUPPLIES	12.78	.00	.00	200.00	200.00	.00	200.00	200.00	

Account Number	Account Title	2019-20 Prior year 3 Actual	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Aproved Budget	2022-23 Current year Modified Budget	2022-23 Current year Actual	2023-24 Future year Tentative Budget	2023-24 Future year Requested Budget	CHANGES TO BUDGET
Total DEPARTMENT: 70:		.00	.00	.00	.00	.00	.00	.00	.00	
ADMIN SERVICE CHARGES										
5590905	ADMIN SERVICES CHARGE	1,400.00	1,000.00	1,000.00	1,200.00	1,200.00	1,200.00	34,500.00	24,000.00	
Total ADMIN SERVICE CHARGES:		1,400.00	1,000.00	1,000.00	1,200.00	1,200.00	1,200.00	34,500.00	24,000.00	
DEPARTMENT: 99										
5599999	BUDGET TO GAAP - CAPITAL OUTLA	.00	.00	.00	.00	.00	.00	.00	.00	
Total DEPARTMENT: 99:		.00	.00	.00	.00	.00	.00	.00	.00	
STORM DRAIN FUND Revenue Total:		304,623.42	384,604.87	450,885.00	594,400.00	599,400.00	295,142.83	353,600.00	338,100.00	
STORM DRAIN FUND Expenditure Total:		113,272.19	117,417.40	119,224.02	594,400.00	599,400.00	415,228.54	353,600.00	338,100.00	
Net Total STORM DRAIN FUND:		191,351.23	267,187.47	331,660.98	.00	.00	120,085.71-	.00	.00	

Account Number	Account Title	2019-20 Prior year 3 Actual	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Aproved Budget	2022-23 Current year Modified Budget	2022-23 Current year Actual	2023-24 Future year Tentative Budget	2023-24 Future year Requested Budget	CHANGES TO BUDGET
	Total REDEVELOPMENT #2:	414,596.84	162,722.15	162,671.31	415,000.00	415,000.00	232,567.72	391,800.00	685,680.00	
	RDA DIST #2 FUND - DOWNTOWN Revenue Total:	752,230.00	149,923.91	301,916.21	415,000.00	415,000.00	216,355.28	391,800.00	685,680.00	
	RDA DIST #2 FUND - DOWNTOWN Expenditure Total:	414,596.84	162,722.15	162,671.31	415,000.00	415,000.00	232,567.72	391,800.00	685,680.00	
	Net Total RDA DIST #2 FUND - DOWNTOWN:	337,633.16	12,798.24-	139,244.90	.00	.00	16,212.44-	.00	.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
7383551	BE COUNTY/WLF REIMBURSEMENT	.00	.00	.00	.00	.00	.00	.00	.00	
7383611	PAYMENT WLF	.00	.00	.00	.00	.00	.00	.00	.00	
7383612	PAYMENT TO MILLARD REFRIGERATI	.00	.00	.00	.00	.00	.00	.00	.00	
7383613	DEBT SERVICE - RDA #3	.00	.00	.00	.00	.00	.00	.00	.00	
7383614	BRAG 20% ALLOCATION WLF/EDA	.00	.00	.00	.00	.00	.00	.00	.00	
7383621	WLF-TEC PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00	.00	.00	
7383623	MILLARD - TEC PROFESSIONAL SER	.00	.00	.00	.00	.00	.00	.00	.00	
Total RDA #3 - W. LIB FOODS/MILLARD:		.00	.00	.00	.00	.00	338.92	.00	.00	
W.LIB FOODS/HOUSING PLAN IMPRO										
7384220	PUBLIC NOTICE	.00	.00	.00	.00	.00	.00	.00	.00	
7384320	ENGINEERING	.00	.00	.00	.00	.00	.00	.00	.00	
7384330	LEGAL	.00	.00	.00	.00	.00	.00	.00	.00	
7384370	OTHER PROFESSIONAL & TECHNICA	.00	.00	.00	35,000.00	35,000.00	19,850.00	10,000.00	10,000.00	
7384450	MISCELLANEOUS SUPPLIES	.00	.00	.00	.00	.00	.00	.00	.00	
7384460	MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00	.00	.00	
7384500	CITY'S SHARE OF NEIGHB IMPROVE	6,195.85	.00	.00	100,000.00	100,000.00	.00	.00	.00	
7384710	CAPITAL OUTLAY	.00	.00	.00	225,000.00	225,000.00	.00	1,000,000.00	1,000,000.00	
7384900	CONTRIBUTION TO OTHER FUNDS	.00	.00	.00	.00	.00	.00	.00	.00	
Total W.LIB FOODS/HOUSING PLAN IMPRO:		6,195.85	.00	.00	360,000.00	360,000.00	19,850.00	1,010,000.00	1,010,000.00	
DEPARTMENT: 90										
7390110	LOAN TO FUND 26 - PARKS	.00	.00	.00	.00	.00	.00	.00	.00	
Total DEPARTMENT: 90:		.00	.00	.00	.00	.00	.00	.00	.00	
RDA DIST #3 - WEST LIBERTY Revenue Total:		41,009.13	21,194.74	13,981.10	360,000.00	360,000.00	61,474.49	1,010,000.00	1,010,000.00	
RDA DIST #3 - WEST LIBERTY Expenditure Total:		6,195.85	.00	.00	360,000.00	360,000.00	20,188.92	1,010,000.00	1,010,000.00	
Net Total RDA DIST #3 - WEST LIBERTY:		34,813.28	21,194.74	13,981.10	.00	.00	41,285.57	.00	.00	

Account Number	Account Title	2019-20 Prior year 3 Actual	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Approved Budget	2022-23 Current year Modified Budget	2022-23 Current year Actual	2023-24 Future year Tentative Budget	2023-24 Future year Requested Budget	CHANGES TO BUDGET
GENERAL FIXED ASSETS										
SOURCE: 30										
8030500	DONATED ASSETS - PUB SAFETY	.00	.00	.00	.00	.00	.00	.00	.00	
8030600	DONATED ASSETS - STREETS	657,939.97	.00	.00	.00	.00	.00	.00	.00	
8030700	DONATED ASSETS - RECREATION	.00	97,520.00	.00	.00	.00	.00	.00	.00	
8030900	GAIN/LOSS OF SALE OF ASSETS	.00	140,000.00-	.00	.00	.00	.00	.00	.00	
Total SOURCE: 30:		657,939.97	42,480.00-	.00	.00	.00	.00	.00	.00	
SOURCE: 37										
8037100	ELIMINATE ADMIN FEE	33,700.00-	33,800.00-	33,900.00-	.00	.00	.00	.00	.00	
Total SOURCE: 37:		33,700.00-	33,800.00-	33,900.00-	.00	.00	.00	.00	.00	
DEPARTMENT: 40										
8040300	ELIMINATE CAP OUTLAY - GEN GOV	.00	.00	56,168.44-	.00	.00	.00	.00	.00	
8040350	ELIMINATE ADMIN FEE	33,700.00-	33,800.00-	33,900.00-	.00	.00	.00	.00	.00	
8040400	DEPRECIATION EXP - GEN GOV	38,672.94	37,195.28	36,210.12	.00	.00	.00	.00	.00	
Total DEPARTMENT: 40:		4,972.94	3,395.28	53,858.32-	.00	.00	.00	.00	.00	
DEPARTMENT: 50										
8050300	ELIMINATE CAP OUTLAY - PUB SAF	167,763.96-	519,159.70-	72,433.98-	.00	.00	.00	.00	.00	
8050400	DEPRECIATION EXP - PUB SAFETY	289,982.34	332,444.75	375,751.41	.00	.00	.00	.00	.00	
Total DEPARTMENT: 50:		122,218.38	186,714.95-	303,317.43	.00	.00	.00	.00	.00	
DEPARTMENT: 60										
8060300	ELIMINATE CAP OUTLAY - STREETS	530,379.42-	7,722.50-	91,903.68-	.00	.00	.00	.00	.00	
8060400	DEPRECIATION EXP - STREETS	25,796.42	23,268.66	316,625.48	.00	.00	.00	.00	.00	
Total DEPARTMENT: 60:		504,583.00-	15,546.16	224,721.80	.00	.00	.00	.00	.00	
DEPARTMENT: 70										
8070300	ELEMINATE CAP OUTLAY - RECREAT	132,946.22-	21,910.36-	147,056.12-	.00	.00	.00	.00	.00	
8070400	DEPRECIATION EXP - RECREATION	117,237.65	128,009.15	131,451.23	.00	.00	.00	.00	.00	

Account Number	Account Title	2019-20 Prior year 3 Actual	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Approved Budget	2022-23 Current year Modified Budget	2022-23 Current year Actual	2023-24 Future year Tentative Budget	2023-24 Future year Requested Budget	CHANGES TO BUDGET
Total DEPARTMENT: 70:		15,708.57-	106,098.79	15,604.89-	.00	.00	.00	.00	.00	
DEPARTMENT: 80										
8080300	ELIMINATE CAP OUTLAY - HEALTH	25,288.00-	96,845.36-	16,512.16-	.00	.00	.00	.00	.00	
8080400	DEPRECIATION EXP - HEALTH/HOME	82,846.20	89,095.78	82,647.71	.00	.00	.00	.00	.00	
Total DEPARTMENT: 80:		57,558.20	7,749.58-	66,135.55	.00	.00	.00	.00	.00	
GENERAL FIXED ASSETS Revenue Total:		624,239.97	76,280.00-	33,900.00-	.00	.00	.00	.00	.00	
GENERAL FIXED ASSETS Expenditure Total:		335,542.05-	69,424.30-	524,711.57	.00	.00	.00	.00	.00	
Net Total GENERAL FIXED ASSETS:		959,782.02	6,855.70-	558,611.57-	.00	.00	.00	.00	.00	

Account Number	Account Title	2019-20 Prior year 3 Actual	2020-21 Prior year 2 Actual	2021-22 Prior year Actual	2022-23 Current year Approved Budget	2022-23 Current year Modified Budget	2022-23 Current year Actual	2023-24 Future year Tentative Budget	2023-24 Future year Requested Budget	CHANGES TO BUDGET
LONG TERM DEBTS										
SOURCE: 30										
9030100	JELIMINATE DEBT PROCEEDS	.00	.00	.00	.00	.00	.00	.00	.00	
Total SOURCE: 30:		.00	.00	.00	.00	.00	.00	.00	.00	
SOURCE: 31										
9031160	UTILITY FRANCHISE REVENUE	.00	.00	.00	.00	.00	.00	.00	.00	
9031162	NATURAL GAS FRANCHISE TAX	.00	.00	.00	.00	.00	.00	.00	.00	
Total SOURCE: 31:		.00	.00	.00	.00	.00	.00	.00	.00	
SOURCE: 35										
9035100	CHARGE FOR SERVICES - GEN GOV	.00	.00	.00	.00	.00	.00	.00	.00	
9035200	PUBLIC SAFETY FEES	.00	.00	.00	.00	.00	.00	.00	.00	
Total SOURCE: 35:		.00	.00	.00	.00	.00	.00	.00	.00	
SOURCE: 36										
9036610	INTEREST REVENUE	.00	.00	.00	.00	.00	.00	.00	.00	
9036650	MISC INCOME - GEN GOVERNMENT	.00	.00	.00	.00	.00	.00	.00	.00	
9036660	COLLECTION ON NOTE RECEIVABLE	.00	.00	.00	.00	.00	.00	.00	.00	
9036750	ELIMINATE DEBT PROCEEDS	.00	.00	.00	.00	.00	.00	.00	.00	
Total SOURCE: 36:		.00	.00	.00	.00	.00	.00	.00	.00	
DEPARTMENT: 40										
9040100	ADJUST VACATION GEN GOVERNMENT	.00	.00	.00	.00	.00	.00	.00	.00	
9040130	PENSION EXP - GEN GOV	41,015.00	16,224.00	1,814.00-	.00	.00	.00	.00	.00	
9040131	BENEFIT EXP - GEN GOV	33,081.00-	29,218.00-	9,163.00-	.00	.00	.00	.00	.00	
9040200	ELIMINATE DEBT PAY - GEN GOV	.00	.00	.00	.00	.00	.00	.00	.00	
Total DEPARTMENT: 40:		7,934.00	12,994.00-	10,977.00-	.00	.00	.00	.00	.00	
DEPARTMENT: 50										
9050100	ADJUST VAC PUBLIC SAFETY	.00	.00	.00	.00	.00	.00	.00	.00	
9050130	PENSION EXP - PUB SAFETY	240,232.00	121,598.00	13,605.00-	.00	.00	.00	.00	.00	
9050131	BENEFIT EXP - PUB SAFETY	193,773.00-	203,142.00-	183,841.00-	.00	.00	.00	.00	.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Aproved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	
9050200	ELIMINATE DEBT - PUBLIC SAFETY	77,311.59-	79,702.83-	82,168.04-	.00	.00	.00	.00	.00	
Total DEPARTMENT: 50:		30,852.59-	161,246.83-	279,614.04-	.00	.00	.00	.00	.00	
DEPARTMENT: 60										
9060100	ADJUST VACATION STREETS	.00	.00	.00	.00	.00	.00	.00	.00	
9060130	PENSION EXP - STREETS	41,015.00	18,928.00	2,117.00-	.00	.00	.00	.00	.00	
9060131	BENEFITS EXP - STREETS	33,081.00-	34,089.00-	10,689.00-	.00	.00	.00	.00	.00	
9060200	ELIMINATE DEBT PAYMENT - STREE	.00	.00	.00	.00	.00	.00	.00	.00	
Total DEPARTMENT: 60:		7,934.00	15,161.00-	12,806.00-	.00	.00	.00	.00	.00	
DEPARTMENT: 70										
9070100	ADJUST VACATION RECREATION	.00	.00	.00	.00	.00	.00	.00	.00	
9070130	PENSION EXP - PARKS	82,030.00	35,151.00	3,931.00-	.00	.00	.00	.00	.00	
9070131	BENEFIT EXP - PARKS	66,166.00-	63,308.00-	19,853.00-	.00	.00	.00	.00	.00	
9070200	ELIMINATE DEBT - PARKS	.00	.00	.00	.00	.00	.00	.00	.00	
Total DEPARTMENT: 70:		15,864.00	28,157.00-	23,784.00-	.00	.00	.00	.00	.00	
DEPARTMENT: 80										
9080130	PENSION EXP - HHS	41,015.00	16,224.00	1,814.00-	.00	.00	.00	.00	.00	
9080131	BENEFIT EXP - HHS	33,081.00-	29,218.00-	9,163.00-	.00	.00	.00	.00	.00	
9080200	ELIMINATE DEBT PAYMENT HHS	.00	.00	.00	.00	.00	.00	.00	.00	
Total DEPARTMENT: 80:		7,934.00	12,994.00-	10,977.00-	.00	.00	.00	.00	.00	
LONG TERM DEBTS Revenue Total:		.00	.00	.00	.00	.00	.00	.00	.00	
LONG TERM DEBTS Expenditure Total:		8,813.41	230,552.83-	338,158.04-	.00	.00	.00	.00	.00	
Net Total LONG TERM DEBTS:		8,813.41-	230,552.83	338,158.04	.00	.00	.00	.00	.00	
Net Grand Totals:		3,534,823.08	6,131,209.82	6,458,151.03	.00	.00	1,469,128.84	.00	.00	

Account Number	Account Title	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24	CHANGES TO BUDGET
		Prior year 3	Prior year 2	Prior year	Current year	Current year	Current year	Future year	Future year	
		Actual	Actual	Actual	Approved Budget	Modified Budget	Actual	Tentative Budget	Requested Budget	

- Report Criteria:
- Print FUND Titles
 - Page and Total by FUND
 - Print SOURCE Titles
 - Total by SOURCE
 - Print DEPARTMENT Titles
 - Total by DEPARTMENT
 - All Segments Tested for Total Breaks
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TREMONTON CITY
CITY COUNCIL MEETING
JUNE 20, 2023

TITLE:	Discussion and consideration of adopting Resolution No. 23-35 amending the budget entitled "The Tremonton City Annual Implementation Budget 2022-2023 (General Fund, Capital Fund(s), Enterprise Fund(s), and Special Fund(s)," for the period commencing July 1, 2022, and ending June 30, 2023
FISCAL IMPACT:	•
PRESENTER:	Shawn Warnke, City Manager

BACKGROUND:

The budgeting process is the best estimate of revenues and expenses, and amending the budget throughout the year is a fundamental component of the budget process. The end-of-the-year budget amendment is in part to ensure that Tremonton City does not over-expend any expendable account in the General Fund or other funds per Utah Code Annotated 10-6-123, which prohibits incurred expenditures or encumbrances above total appropriations for any department in the budget as adopted or as subsequently amended.

The end-of-the-year budget amendment is also, in part, to ensure that the City does not accumulate a fund balance in the General Fund above 35% of the total estimated revenue of the General Fund under Utah Code Annotated 10-6-116 (2). It is difficult to know the exact amount of revenue that will be received in the General Fund until several months after the end of the Fiscal Year being, June 30, 2023.

Although Utah Code Annotated 10-6-116 (2) allows the accumulation of fund balance up to 35% of the total estimated revenue of the General Fund for the current fiscal period, being the Fiscal Year 2022- 2023, the City Council desires to maintain a minimum fund balance of 25% in the General Fund and transfer monies to Fund 41 Vehicle Equipment Capital Project Fund and Fund 42 Transportation Capacity Capital Projects for future capital projects.

As such, this Resolution directs the City Manager and Finance Director to transfer the General Fund's fund balance above 25% of the total estimated revenues of the General Fund for the current fiscal period, being the Fiscal Year 2022- 2023, as follows:

- 40 % to Fund 41 Vehicle Equipment Capital Project Fund; and
- 60% to Fund 42 Transportation Capacity Capital Projects.

FY 2023 BUDGET AMENDMENTS OVERVIEW

FUND		FY23 Budget	Proposed Amendment	Change in Budget \$	Notes
10 - GENERAL FUND - REVENUES					
10-33-327	Home Delivered Meal Income	\$ 40,000.00	\$ 60,000.00	\$ 20,000.00	A larger amount of money is being paid by seniors for their meals
10-33-352	Local Government Contribution (Senior Center	\$ 53,000.00	\$ 121,400.00	\$ 68,400.00	The County paid an additional \$45,000 for Senior Services this year. Received contributions from Bear River City, Fielding, and Howell
10-34-410	State Mental Health Grant	\$ -	\$ 16,500.00	\$ 16,500.00	
10-34-465	Library LSTA Grant	\$ -	\$ 12,200.00	\$ 12,200.00	Library pursued and received more grant funds this year
10-36-530	Garbage Collection Charges	\$ 372,600.00	\$ 427,600.00	\$ 55,000.00	Corresponding expense in 10-59-600
10-36-610	Interest Earning	\$ 64,000.00	\$ 80,500.00	\$ 16,500.00	Higher interest rates in 2023
10-36-671	Sale of Surplus Property	\$ 5,000.00	\$ 15,600.00	\$ 10,600.00	Police sold the ambulance for \$12,600
10-36-839	Private Donations - Police Department	\$ -	\$ 10,500.00	\$ 10,500.00	Jason W Read Protect & Serve Foundation grant for lifesaving training and equipment
10-36-843	Animal Shelter Donation	\$ -	\$ 7,000.00	\$ 7,000.00	Corresponding expense 10-54-259 Animal Shelter Donations
				\$ 216,700.00	
10 - GENERAL FUND - EXPENSES					
10-40-160	Health, Safety, & Welfare	\$ 23,100.00	\$ 30,000.00	\$ 6,900.00	Precautionary amendment to safeguard against exceeding the appropriation.
10-41-100	Salaries	\$ 7,000.00	\$ 8,500.00	\$ 1,500.00	
10-41-130	Benefits (City Council)	\$ 26,600.00	\$ 43,100.00	\$ 16,500.00	The benefits exceed the initial estimates.
10-41-450	Miscellaneous Supplies	\$ 1,000.00	\$ 4,000.00	\$ 3,000.00	
10-41-573	Box Elder Chamber	\$ -	\$ 1,100.00	\$ 1,100.00	
10-50-220	Public Notices (Elections)	\$ 200.00	\$ 1,000.00	\$ 800.00	
10-51-260	Building and Grounds Maint (Civic Center)	\$ 4,000.00	\$ 8,000.00	\$ 4,000.00	
10-51-271	GAS - Questar	\$ 5,000.00	\$ 10,000.00	\$ 5,000.00	
10-52-461	CLG Grant	\$ 20,000.00	\$ -	\$ (20,000.00)	Did not receive CLG funds in FY23
10-53-500	Equipment Less Than \$5,000	\$ 10,000.00	\$ 13,000.00	\$ 3,000.00	
10-54-259	Animal Shelter Expenses	\$ -	\$ 7,000.00	\$ 7,000.00	Corresponding revenue 10-36-843 Animal Shelter Donations
10-54-360	Education	\$ 8,000.00	\$ 15,000.00	\$ 7,000.00	
10-54-370	Other Professional & Technical	\$ 35,000.00	\$ 5,000.00	\$ (30,000.00)	The Police Department Master Plan was not completed during FY23
10-54-500	Equipment Less Than \$5,000	\$ 42,000.00	\$ 46,000.00	\$ 4,000.00	Transferred Copy Machine to operating budget from Cap Equipment budget
10-54-563	Radios	\$ 33,500.00	\$ 5,000.00	\$ (28,500.00)	Budget forward to FY24
10-56-312	Computer Software (Building Inspection)	\$ 2,000.00	\$ 7,200.00	\$ 5,200.00	Building Permit Software
10-56-332	Contract Inspections	\$ -	\$ 10,000.00	\$ 10,000.00	
10-59-600	Garbage Collection	\$ 315,000.00	\$ 370,000.00	\$ 55,000.00	Corresponding revenue 10-36-530 Garbage Collection Charges
10-60-202	Streets Material (Salt and Sand)	\$ 5,500.00	\$ 18,000.00	\$ 12,500.00	Extra salt for more winter storms
10-60-260	Building and Shops Maintenance	\$ 2,000.00	\$ 5,200.00	\$ 3,200.00	
10-60-271	GAS - Questar	\$ 9,500.00	\$ 17,000.00	\$ 7,500.00	
10-60-566	Way Finding Signage	\$ 40,000.00	\$ -	\$ (40,000.00)	Budget forward to FY24
10-61-202	Curb and Gutter	\$ 10,000.00	\$ 50,000.00	\$ 40,000.00	
10-61-320	Engineering	\$ 2,000.00	\$ 35,000.00	\$ 33,000.00	
10-61-701	Capital Engineering	\$ 1,000.00	\$ 3,500.00	\$ 2,500.00	
10-64-200	Food (Congregate Meals)	\$ 36,000.00	\$ 55,000.00	\$ 19,000.00	There has been a rise in the number of customers served and an increase in the cost of food.
10-65-100	Salaries (Home Delivered Meals)	\$ 83,800.00	\$ 95,300.00	\$ 11,500.00	The salaries exceed the initial estimates.
10-65-130	Benefits	\$ 16,700.00	\$ 22,000.00	\$ 5,300.00	The benefits exceed the initial estimates.
10-65-200	Food (Home Delivered Meals)	\$ 83,000.00	\$ 120,000.00	\$ 37,000.00	There has been a rise in the number of customers served and an increase in the cost of food.
10-65-253	SSBG Home Delivered Meals	\$ 3,000.00	\$ 8,000.00	\$ 5,000.00	Car Maintenance
10-66-100	Salaries (Senior Building)	\$ 3,200.00	\$ 7,500.00	\$ 4,300.00	The salaries exceed the initial estimates.
10-66-130	Benefits (Senior Building)	\$ 300.00	\$ 800.00	\$ 500.00	The benefits exceed the initial estimates.
10-66-243	Copier and Supplies	\$ 300.00	\$ 1,700.00	\$ 1,400.00	
10-68-462	Water Shares	\$ 2,500.00	\$ 3,000.00	\$ 500.00	
10-72-540	Equipment Less Than \$5,000	\$ 5,000.00	\$ 13,000.00	\$ 8,000.00	Transferred Copy Machine to operating budget from Cap Equipment budget
10-75-260	Building & Grounds Maintenance	\$ 4,000.00	\$ 8,000.00	\$ 4,000.00	
10-75-439	Library Grant - Misc	\$ 500.00	\$ 6,500.00	\$ 6,000.00	Corresponding revenue in 10-34-465
10-89-100	Contribution to UTOPIA Debt	\$ 396,000.00	\$ 400,000.00	\$ 4,000.00	Precautionary amendment to safeguard against exceeding the appropriation.
				\$ 216,700.00	
FUND		FY23 Budget	Proposed Amendment	Change in Budget \$	Notes
26- PARKS - REVENUE					
26-36-612	Interest Earnings	\$ 2,000.00	\$ 19,000.00	\$ 17,000.00	
26-36-630	Impact Fee Reserves	\$ 426,000.00	\$ 392,000.00	\$ (34,000.00)	
				\$ (17,000.00)	
26- PARKS - EXPENDITURES					
26-62-503	Trailhead Improvements	\$ 40,000.00	\$ 23,000.00	\$ (17,000.00)	Budget forward to FY24
				\$ (17,000.00)	
FUND		FY23 Budget	Proposed Amendment	Change in Budget \$	Notes
40 - CAP. PROJECTS - REVENUES					
40-39-999	Fund Balance to be Appropriated	\$ (205,000.00)	\$ (93,000.00)	\$ 112,000.00	
				\$ 112,000.00	
40 - CAP. PROJECTS - EXPENDITURES					
40-60-540	Streets Capital Project Fund	\$ -	\$ 200,000.00	\$ 200,000.00	
40-62-540	Parks Capital Project Fund	\$ 15,000.00	\$ 2,000.00	\$ (13,000.00)	Finished project under budget
40-66-550	Seniors Capital Project Fund	\$ 30,000.00	\$ 5,000.00	\$ (25,000.00)	Balance forward to FY24
40-69-550	Cemetery Capital Project Fund	\$ 50,000.00	\$ -	\$ (50,000.00)	Balance forward to FY24
				\$ 112,000.00	

<u>FUND</u>		<u>FY23 Budget</u>	<u>Proposed Amendment</u>	<u>Change in Budget \$</u>	<u>Notes</u>
41 - CAP. EQUIPMENT - REVENUES					
41-39-999	Fund Balance to be Appropriated	\$ 506,000.00	\$ 184,000.00	\$ (322,000.00)	Street sweeper to arrive in FY24
				\$ (322,000.00)	
41 - CAP. EQUIPMENT - EXPENDITURES					
41-44-560	Equipment (Streets)	\$ 315,000.00	\$ -	\$ (315,000.00)	Street sweeper to arrive in FY24
41-48-560	Equipment (Parks)	\$ 7,000.00	\$ -	\$ (7,000.00)	Copy Machine in operating budget
				\$ (322,000.00)	
<u>FUND</u>		<u>FY23 Budget</u>	<u>Proposed Amendment</u>	<u>Change in Budget \$</u>	<u>Notes</u>
42 - TRANSPORTATION - REVENUES					
42-36-610	Interest	\$ -	\$ 20,000.00	\$ 20,000.00	
42 - TRANSPORTATION - EXPENDITURES					
42-51-320	Engineering	\$ 10,000.00	\$ 30,000.00	\$ 20,000.00	
<u>FUND</u>		<u>FY23 Budget</u>	<u>Proposed Amendment</u>	<u>Change in Budget \$</u>	<u>Notes</u>
51 - WATER UTILITY FUND - REVENUES					
51-36-610	Utility Interest Income	\$ 9,000.00	\$ 132,000.00	\$ 123,000.00	
51-38-897	Excess From Reserves	\$ 1,492,800.00	\$ 2,683,400.00	\$ 1,190,600.00	
51-39-715	Water Impact Fees	\$ 753,000.00	\$ 400,000.00	\$ (353,000.00)	
51-39-900	Impact Fee Reserves	\$ (553,000.00)	\$ (400,000.00)	\$ 153,000.00	
				\$ 1,113,600.00	
51 - WATER UTILITY FUND - EXPENDITURES					
51-70-150	Vehicle Maintenance	\$ 4,500.00	\$ 12,000.00	\$ 7,500.00	Rebuilt Transmission on Police Vehicle to be used in Water Department
51-70-250	Supplies & Maintenance	\$ 75,000.00	\$ 105,000.00	\$ 30,000.00	
51-70-271	GAS - Questar	\$ 4,300.00	\$ 8,000.00	\$ 3,700.00	
51-70-320	Engineering	\$ 3,000.00	\$ 12,000.00	\$ 9,000.00	
51-70-570	Water Meter Replacement	\$ 150,000.00	\$ 170,000.00	\$ 20,000.00	
51-80-370	Other Professional & Technical	\$ 50,000.00	\$ 70,000.00	\$ 20,000.00	Water Consultants - \$100,000 helped secure a \$2,000,000 grant
51-80-460	Water Shares	\$ 13,100.00	\$ 30,500.00	\$ 17,400.00	Assessment Fees Doubled
51-80-715	Acquisition of Water Shares	\$ 50,000.00	\$ 436,000.00	\$ 386,000.00	Purchased available water shares
51-80-752	Construction Bond 2021 Series	\$ 900,000.00	\$ 1,520,000.00	\$ 620,000.00	The actual cost to finish the 2021 bonded secondary project.
				\$ 1,113,600.00	
<u>FUND</u>		<u>FY23 Budget</u>	<u>Proposed Amendment</u>	<u>Change in Budget \$</u>	<u>Notes</u>
52 - TREATMENT FUND - REVENUES					
52-38-897	Excess From Reserves	\$ 718,400.00	\$ 318,400.00	\$ (400,000.00)	
52-39-725	Impact Fees WWTP	\$ 273,500.00	\$ 120,000.00	\$ (153,500.00)	
52-39-897	Excess From Reserves	\$ (273,500.00)	\$ (120,000.00)	\$ 153,500.00	
				\$ (400,000.00)	
52 - TREATMENT FUND - EXPENDITURES					
52-72-521	Ultra Violet Lamps & O-Ring	\$ 525,000.00	\$ 75,000.00	\$ (450,000.00)	Budget Forward to FY24
52-72-701	Capital Engineering	\$ -	\$ 40,000.00	\$ 40,000.00	
52-73-250	Supplies & Maint.	\$ 11,000.00	\$ 21,000.00	\$ 10,000.00	
				\$ (400,000.00)	
<u>FUND</u>		<u>FY23 Budget</u>	<u>Proposed Amendment</u>	<u>Change in Budget \$</u>	<u>Notes</u>
54 - SEWER FUND - REVENUES					
54-38-897	Excess From Reserves	\$ 740,700.00	\$ 749,700.00	\$ 9,000.00	
				\$ 9,000.00	
54 - SEWER FUND - EXPENDITURES					
54-71-101	Overtime Wages	\$ 1,000.00	\$ 10,000.00	\$ 9,000.00	
				\$ 9,000.00	
<u>FUND</u>		<u>FY23 Budget</u>	<u>Proposed Amendment</u>	<u>Change in Budget \$</u>	<u>Notes</u>
55 - STORM DRAIN FUND - REVENUES					
55-38-897	Excess From Reserves	\$ 60,400.00	\$ 328,400.00	\$ 268,000.00	
55-39-725	Storm Drain Impact Fees	\$ 427,000.00	\$ 90,000.00	\$ (337,000.00)	
55-39-755	Impact Fee Reimbursement	\$ (74,000.00)	\$ -	\$ 74,000.00	
				\$ 5,000.00	
55 - STORM DRAIN FUND - EXPENDITURES					
55-40-101	Overtime Wages	\$ 600.00	\$ 5,600.00	\$ 5,000.00	
				\$ 5,000.00	

RDA - FY 2023 BUDGET AMENDMENTS OVERVIEW

<u>FUND</u>		<u>FY23 Budget</u>	<u>Proposed Amendment</u>	<u>Change in Budget \$</u>	<u>Notes</u>
71 - MAIN STREET RDA - REVENUES					
71-36-603	Grants	\$ 405,720.00	\$ -	\$ (405,720.00)	Revenue to be received in General Fund
71-38-897	Excess From Reserves	\$ 288,800.00	\$ 115,000.00	\$ (173,800.00)	
				\$ (579,520.00)	
71 - MAIN STREET RDA - EXPENDITURES					
71-81-721	Midland Square Improvements	\$ 579,520.00	\$ -	\$ (579,520.00)	Midland Square improvements will be expensed out of Fund 26.
				\$ 5,000.00	

RESOLUTION NO. 23-35

RESOLUTION OF TREMONTON CITY AMENDING THE BUDGET ENTITLED “THE TREMONTON CITY ANNUAL IMPLEMENTATION BUDGET 2022-2023 GENERAL FUND, SPECIAL FUND(S), CAPITAL FUND(S), AND ENTERPRISE FUND(S),” FOR THE PERIOD COMMENCING JULY 1, 2022 AND ENDING JUNE 30, 2023

WHEREAS, the budgeting process is the best estimate of revenues and expenses; and

WHEREAS, amending the budget throughout the year is a fundamental component of the budget process; and

WHEREAS, the end-of-the-year budget amendment is in part to ensure that Tremonton City does not over-expend any expendable account in the General Fund or other funds per Utah Code Annotated 10-6-123, which prohibits incurred expenditures or encumbrances above total appropriations for any department in the budget as adopted or as subsequently amended; and

WHEREAS, the end-of-the-year budget amendment is also in part to ensure that the City does not accumulate a fund balance in the General Fund above 35% of the total estimated revenue of the General Fund under Utah Code Annotated 10-6-116 (2); and

WHEREAS, it is difficult to know the exact amount of revenue that will be received in the General Fund until several months after the end of the Fiscal Year being June 30, 2023; and

WHEREAS, Tremonton City desires to comply with the aforementioned requirements of Utah Code; and

WHEREAS, Tremonton City has caused a notice of the public hearing to be published on June 7, 2023; and

WHEREAS, Tremonton City has caused a copy of the proposed budget to be available for public inspection during regular business hours at the office of Tremonton City Corporation, 102 South Tremont Street, Tremonton, Utah; and

WHEREAS, Tremonton City held a public hearing on June 20, 2023, to consider amending Tremonton City’s Annual Implementation Budget 2022-2023, including General Fund, Enterprise Funds(s), Capital Fund(s), and Special Fund(s); and

WHEREAS, Tremonton City Council has considered all written and oral statements at the public hearing objecting to or supporting the City’s plan to amend the City’s Annual Implementation Budget.

NOW, THEREFORE BE IT RESOLVED, be it resolved, by Tremonton City Council that the budget entitled “The Tremonton City Annual Implementation Budget 2022-2023 General Fund, Enterprise Fund(s), Capital Fund(s), and Special Fund(s)” is hereby amended for the period commencing July 1, 2022, and ending June 30, 2023, as attached in Exhibit “A.”

FURTHER BE IT RESOLVED that the Tremonton City Council acknowledges that Utah Code Annotated 10-6-116 (2) allows the accumulation of fund balance up to 35% of the total estimated revenue of the General Fund for the current fiscal period, being the Fiscal Year 2022- 2023.

Nevertheless, the City Council desires to maintain a minimum fund balance of 25% in the General Fund and transfer monies to Fund 41 Vehicle Equipment Capital Project Fund and Fund 42 Transportation Capacity Capital Projects for future capital projects.

As such, the City Council directs the City Manager and Finance Director to transfer the General Fund's fund balance above 25% of the total estimated revenues of the General Fund for the current fiscal period, being the Fiscal Year 2022- 2023, as follows:

- 60 % to Fund 41 Vehicle Equipment Capital Project Fund; and
- 40% to Fund 42 Transportation Capacity Capital Projects.

Adopted and passed by the governing body of Tremonton City this 20th day of June 2023. To become effective upon passage.

TREMONTON CITY CORPORATION

Lyle Holmgren, Mayor

ATTEST:

Linsey Nessen, City Recorder

EXHIBIT "A"

Report Criteria:

- Accounts to include: With balances
- Print FUND Titles
- Page and Total by FUND
- Print SOURCE Titles
- Total by SOURCE
- Print DEPARTMENT Titles
- Total by DEPARTMENT
- All Segments Tested for Total Breaks

Account Number	Account Title	2022-23 Current year Budget	2022-23 Amendments	2022-23 Amended Budget	2022-23 Current year Actual
GENERAL FUND					
TAXES					
10-31-100	GENERAL PROPERTY TAXES - CURR	1,996,000.00	.00	1,996,000.00	1,977,016.23
10-31-110	PENALTY/INTEREST	1,000.00	.00	1,000.00	4,335.66
10-31-112	AUTO IN LIEU	110,000.00	.00	110,000.00	147,775.68
10-31-120	PRIOR YR TAXES DELINQUENT	20,000.00	.00	20,000.00	11,836.38
10-31-130	GEN SALES & USE TAXES	2,100,000.00	.00	2,100,000.00	2,639,985.56
10-31-150	FRANCHISE TAX CABLE TV/COMCAST	13,000.00	.00	13,000.00	18,103.76
10-31-160	TELECOMMUNICATION FRANCHISE T	40,000.00	.00	40,000.00	34,440.45
10-31-161	ELECTRIC ENERGY TAX	675,000.00	.00	675,000.00	723,929.90
10-31-162	NATURAL GAS ENERGY TAX	200,000.00	.00	200,000.00	349,172.51
10-31-163	TRANSIENT ROOM TAX	38,000.00	.00	38,000.00	44,931.19
Total TAXES:		5,193,000.00	.00	5,193,000.00	5,942,856.00
LICENSES & PERMITS					
10-32-210	BUSINESS LICENSES & PERMITS	34,000.00	.00	34,000.00	38,070.24
10-32-211	CONDITIONAL USE PERMIT	500.00	.00	500.00	.00
10-32-220	BUILDING PERMITS	120,000.00	.00	120,000.00	71,270.77
10-32-221	BUILDING PERMITS ADMIN. FEES	12,000.00	.00	12,000.00	8,152.62
10-32-222	BLDG INSPECTS-INTERLOCAL AGREE	3,000.00	.00	3,000.00	2,190.00
10-32-223	DEVELOPMENT PERMITS	10,000.00	.00	10,000.00	17,947.96
10-32-224	SUBDIVISION SIGNS	800.00	.00	800.00	620.00
10-32-225	NEW STREETLIGHTS	30,000.00	.00	30,000.00	24,000.00
10-32-250	ANIMAL LICENSES	4,000.00	.00	4,000.00	3,270.00
10-32-750	PD IMPACT FEE REIMBURSEMENT	11,900.00	.00	11,900.00	7,802.10
Total LICENSES & PERMITS:		226,200.00	.00	226,200.00	173,323.69
INTERGOVERNMENTAL - SENIOR SER					
10-33-314	SENIOR TITLE III B	14,000.00	.00	14,000.00	13,871.00
10-33-316	STATE SERVICE	8,000.00	.00	8,000.00	7,903.00
10-33-317	BRAG MISC.	2,500.00	.00	2,500.00	2,500.00
10-33-318	STATE TRANSPORTATION	700.00	.00	700.00	953.00
10-33-320	SENIOR TITLE III C-1	20,000.00	.00	20,000.00	33,667.30
10-33-322	USDA CASH IN LIEU III C-1	6,500.00	.00	6,500.00	.00
10-33-324	STATE NUTRITION C-1	1,000.00	.00	1,000.00	280.00
10-33-326	CONGREGATE MEALS INCOME	19,200.00	.00	19,200.00	12,920.02
10-33-327	HOME DELIVERED MEAL INCOME	40,000.00	20,000.00	60,000.00	65,328.33
10-33-330	SENIOR TITLE III C-2	14,500.00	.00	14,500.00	17,000.00
10-33-332	USDA CASH IN LIEU III C-2	6,600.00	.00	6,600.00	12,096.30
10-33-334	STATE NUTRITION C-2	1,000.00	.00	1,000.00	1,940.00
10-33-336	STATE HOME DELIVERED MEALS	20,000.00	.00	20,000.00	15,714.00
10-33-337	HEALTH INSURANCE COUNSELING	3,000.00	.00	3,000.00	.00
10-33-340	STATE SERVICE IIIF	3,000.00	.00	3,000.00	3,000.00

Account Number	Account Title	2022-23	2022-23	2022-23	2022-23
		Current year Budget	Amendments	Amended Budget	Current year Actual
10-33-341	SENIOR TITLE IIID	3,100.00	.00	3,100.00	3,124.42
10-33-342	STATE SERVICE IIID	2,000.00	.00	2,000.00	.00
10-33-352	LOCAL GOVERNMENT CONTRIBUTIO	53,000.00	68,400.00	121,400.00	121,405.00
Total INTERGOVERNMENTAL - SENIOR SER:		218,100.00	88,400.00	306,500.00	311,702.37
OTHER INTERGOVERNMENTAL REV.					
10-34-362	B & C ROAD FUND ALLOTMENT	400,000.00	.00	400,000.00	496,516.10
10-34-363	JAG GRANT REIMB - TRAINING EQU	4,500.00	.00	4,500.00	.00
10-34-364	STATE LIQUIOR FUND ALLOTMENT	10,000.00	.00	10,000.00	12,597.14
10-34-370	LIBRARY STATE GRANT (CLEF)	6,500.00	.00	6,500.00	.00
10-34-378	LIBRARY GRANT	500.00	.00	500.00	6,482.00
10-34-380	TOURISM GRANTS	40,000.00	1,000.00	41,000.00	21,000.00
10-34-398	PD OVERTIME REIMBURSEMENT	6,000.00	.00	6,000.00	7,534.64
10-34-409	STATE MENTAL HEALTH GRANT	.00	.00	.00	16,500.00
10-34-410	POLICE GRANT MISC.	.00	16,500.00	16,500.00	.00
10-34-420	CLG GRANT (HISTORIC PRESERVAT)	10,000.00	.00	10,000.00	.00
10-34-465	LIBRARY LSTA GRANT	.00	12,200.00	12,200.00	12,297.12
Total OTHER INTERGOVERNMENTAL REV.:		477,500.00	29,700.00	507,200.00	572,927.00
OTHER INCOME					
10-36-431	ANNEXATION FEES	800.00	.00	800.00	.00
10-36-440	CEMETERY OPENING FEES	18,000.00	.00	18,000.00	17,550.00
10-36-445	CEMETERY LOT SALES	17,000.00	.00	17,000.00	35,600.00
10-36-446	CEMETERY TRANSFER FEES	100.00	.00	100.00	200.00
10-36-460	LIBRARY FEES	5,000.00	.00	5,000.00	4,086.01
10-36-465	LIBRARY LSTA GRANT	.00	.00	.00	74.12
10-36-500	COURT FINES & FORFEITURES	70,000.00	.00	70,000.00	82,425.40
10-36-511	SERVING FEE - TREMONTON	100.00	.00	100.00	120.00
10-36-528	POLICE DEPARTMENT FEES	6,000.00	.00	6,000.00	4,067.34
10-36-530	GARBAGE COLLECTION CHARGES	372,600.00	55,000.00	427,600.00	413,628.37
10-36-532	GARBAGE CAN PURCHASE	24,200.00	.00	24,200.00	2,700.00
10-36-534	RECYCLE COLLECTION CHARGES	75,400.00	.00	75,400.00	78,987.67
10-36-537	RR INSPECTION REIMBURSEMENT	12,600.00	.00	12,600.00	.00
10-36-538	RR MAINTENANCE REIMBURSEMENT	4,500.00	.00	4,500.00	.00
10-36-579	RENTAL ON BOWERY/STAGE	100.00	.00	100.00	562.50
10-36-585	RENT FROM SENIOR BUILDING	2,000.00	.00	2,000.00	2,025.00
10-36-586	GROUND LEASE/BILLBOARDS/CELL T	6,600.00	.00	6,600.00	9,216.84
10-36-600	RDA #2 DEBT PAYMENT TO GF	.00	.00	.00	50.00
10-36-601	OTHER REVENUE	6,000.00	.00	6,000.00	4,295.59
10-36-610	INTEREST EARNING	11,000.00	69,500.00	80,500.00	225,564.50
10-36-613	ULGT TARP PROGRAM	3,000.00	.00	3,000.00	3,412.00
10-36-615	RESTITUTION	200.00	.00	200.00	3,235.67
10-36-617	CREDIT CARD SERVICE FEE	2,000.00	.00	2,000.00	2,508.92
10-36-618	CITY CAR COMMUTING REIMBURSEM	3,000.00	.00	3,000.00	1,347.00
10-36-652	DONATIONS - VETERAN'S MEMORIAL	500.00	.00	500.00	.00
10-36-660	24TH OF JULY PROCEEDS	3,500.00	2,600.00	6,100.00	7,466.64
10-36-661	COMMUNITY EVENTS PROCEEDS	500.00	.00	500.00	5,696.17
10-36-671	SALE OF SURPLUS PROPERTY	5,000.00	10,600.00	15,600.00	15,637.00
10-36-830	CONTRIBUTION PRIVATE SOURCES	.00	.00	.00	262.11
10-36-832	PRIVATE DONATIONS - LIBRARY	.00	.00	.00	1,030.00
10-36-835	PRIVATE DONATION - SENIORS	2,000.00	.00	2,000.00	5,303.08
10-36-839	PRIVATE DONATION - POLICE DEPT	.00	10,500.00	10,500.00	10,600.00
10-36-843	ANIMAL SHELTER DONATIONS	.00	7,000.00	7,000.00	6,890.00
10-36-844	SENIOR PROGRAMS	.00	3,000.00	3,000.00	3,092.00

Account Number	Account Title	2022-23 Current year Budget	2022-23 Amendments	2022-23 Amended Budget	2022-23 Current year Actual
10-36-845	ANIMAL SHELTER ADOPTIONS	.00	.00	.00	3,060.00
10-36-849	INSURANCE PROCEEDS	100.00	13,000.00	13,100.00	12,979.90
Total OTHER INCOME:		651,800.00	171,200.00	823,000.00	963,673.83
ADMINISTRATION SERVICES					
10-37-128	ADMIN SERVICES TO FIRE DEPT	9,200.00	.00	9,200.00	9,200.00
10-37-151	ADMIN SERVICES TO WATER FUND	9,300.00	.00	9,300.00	9,300.00
10-37-152	ADMIN SERVICES TO WWTP FUND	9,100.00	.00	9,100.00	9,100.00
10-37-154	ADMIN SERVICES TO THE SEWER FD	1,300.00	.00	1,300.00	1,300.00
10-37-155	ADMIN SERVICE TO THE STORM FD	1,200.00	.00	1,200.00	1,200.00
10-37-156	ADMIN SERVICES TO THE REC FUND	10,200.00	.00	10,200.00	10,200.00
10-37-157	ADMIN SERVICES FOR FOOD PANTR	200.00	.00	200.00	200.00
Total ADMINISTRATION SERVICES:		40,500.00	.00	40,500.00	40,500.00
TRANSFERS/FUND BAL TO BE APPR					
10-39-999	FUND BALANCE TO BE APPROPRIATE	153,100.00	194,500.00	347,600.00	.00
Total TRANSFERS/FUND BAL TO BE APPR:		153,100.00	194,500.00	347,600.00	.00
NON DEPARTMENTAL					
10-40-160	HEALTH, SAFETY & WELFARE	23,100.00	6,900.00	30,000.00	26,946.98
10-40-210	BOOKS/SUBSCRIPTIONS/MEMBERSH	.00	.00	.00	48.95
10-40-212	MEMBERSHIPS/DUES	800.00	.00	800.00	541.00
10-40-220	PUBLIC NOTICES	1,500.00	.00	1,500.00	799.59
10-40-240	OFFICE SUPPLIES & EXPENSES	2,000.00	.00	2,000.00	3,060.41
10-40-241	POSTAGE	1,700.00	.00	1,700.00	2,647.56
10-40-242	WEB PAGE UPDATE	500.00	.00	500.00	150.00
10-40-243	COPIER/SUPPLIES	2,500.00	.00	2,500.00	2,274.64
10-40-244	LOGO/MARKETING	3,000.00	9,000.00	12,000.00	9,770.04
10-40-250	SUPPLIES & MAINTENAN	700.00	.00	700.00	174.94
10-40-262	WENDELL PETTERSON SIGN AGRMN	1,000.00	.00	1,000.00	1,000.00
10-40-270	UTILITIES (BILLBOARDS/SIGNS)	1,000.00	.00	1,000.00	844.58
10-40-272	ANNUAL BILLBOARD PERMIT	300.00	.00	300.00	.00
10-40-280	TELEPHONE	500.00	.00	500.00	271.40
10-40-281	INTERNET	300.00	.00	300.00	273.00
10-40-312	COMPUTER SOFTWARE	22,700.00	12,100.00	34,800.00	28,965.33
10-40-345	BANK FEES	600.00	.00	600.00	734.25
10-40-347	CREDIT CARD SERVICE FEE	1,900.00	.00	1,900.00	1,598.92
10-40-370	OTHER PROFESSIONAL & TECHNICA	500.00	.00	500.00	350.00
10-40-372	RECORDING FEES	200.00	.00	200.00	.00
10-40-380	OTHER SERVICES	.00	.00	.00	2,027.80
10-40-410	INSURANCE	500.00	.00	500.00	213.92
10-40-450	MISCELLANEOUS SUPPLIES	100.00	.00	100.00	145.66
Total NON DEPARTMENTAL:		65,400.00	28,000.00	93,400.00	82,838.97
CITY COUNCIL					
10-41-100	SALARIES	7,000.00	1,500.00	8,500.00	8,075.25
10-41-101	OVERTIME WAGES	1,500.00	6,500.00	8,000.00	7,544.66
10-41-130	BENEFITS	26,600.00	16,500.00	43,100.00	41,554.38
10-41-212	MEMBERSHIPS/DUES	7,000.00	.00	7,000.00	6,762.66
10-41-230	TRAVEL	10,000.00	.00	10,000.00	9,552.47
10-41-240	OFFICE SUPPLIES & EXPENSES	.00	.00	.00	36.00
10-41-241	POSTAGE	100.00	.00	100.00	100.22

Account Number	Account Title	2022-23	2022-23	2022-23	2022-23
		Current year Budget	Amendments	Amended Budget	Current year Actual
10-41-244	COMMUNITY RELATIONS	250.00	.00	250.00	199.32
10-41-250	SUPPLIES & MAINTENAN	.00	.00	.00	266.57
10-41-280	TELEPHONE	.00	.00	.00	172.64
10-41-281	INTERNET	300.00	.00	300.00	241.80
10-41-310	DATA PROCESSING	1,300.00	.00	1,300.00	950.91
10-41-312	COMPUTER SOFTWARE	300.00	.00	300.00	134.10
10-41-313	COMPUTER HARDWARE ALLOWANCE	400.00	.00	400.00	265.17
10-41-360	EDUCATION	5,000.00	.00	5,000.00	4,800.00
10-41-450	MISCELLANEOUS SUPPLIES	1,000.00	3,000.00	4,000.00	2,963.84
10-41-460	MISCELLANEOUS SERVICES	300.00	.00	300.00	.00
10-41-570	NEW HOPE CRISIS	2,000.00	.00	2,000.00	2,000.00
10-41-571	GIRLS AND BOYS CLUB	2,500.00	.00	2,500.00	2,500.00
10-41-572	MISS BEAR RIVER PAGEANT	600.00	.00	600.00	.00
10-41-573	BOX ELDER CHAMBER	.00	1,100.00	1,100.00	1,094.00
Total CITY COUNCIL:		66,150.00	28,600.00	94,750.00	89,213.99
COURT					
10-42-100	SALARIES	64,800.00	.00	64,800.00	61,120.78
10-42-130	BENEFITS	24,200.00	.00	24,200.00	22,899.70
10-42-140	WITNESS FEES	300.00	.00	300.00	74.00
10-42-141	HSA CONTRIBUTION	1,300.00	.00	1,300.00	1,300.00
10-42-142	JUROR FEE	500.00	.00	500.00	.00
10-42-210	BOOKS & SUBSCRIPTIONS	1,000.00	.00	1,000.00	913.64
10-42-213	INTERPRETER FEES	600.00	.00	600.00	317.46
10-42-230	TRAVEL	1,800.00	.00	1,800.00	1,072.81
10-42-240	OFFICE SUPPLIES & EXPENSES	800.00	.00	800.00	537.46
10-42-241	POSTAGE	500.00	.00	500.00	351.27
10-42-243	COPIER/SUPPLIES	200.00	.00	200.00	.00
10-42-250	SUPPLIES & MAINTENAN	500.00	.00	500.00	.00
10-42-255	JUDGE'S VEHICLE ALLOWANCE	5,600.00	.00	5,600.00	5,477.25
10-42-280	TELEPHONE	1,500.00	.00	1,500.00	1,011.60
10-42-281	INTERNET	700.00	.00	700.00	725.53
10-42-310	SERVICES DATA PROCESSING	2,000.00	.00	2,000.00	1,559.12
10-42-312	COMPUTER SOFTWARE	1,300.00	.00	1,300.00	836.20
10-42-313	COMPUTER HARDWARE	1,000.00	.00	1,000.00	869.64
10-42-360	EDUCATION	300.00	.00	300.00	225.00
10-42-450	MISCELLANEOUS SUPPLIES	100.00	.00	100.00	.00
10-42-460	MISCELLANEOUS SERVICES	100.00	.00	100.00	.00
Total COURT:		109,100.00	.00	109,100.00	99,291.46
CITY ADMINISTRATION					
10-45-100	SALARIES	138,500.00	.00	138,500.00	131,580.74
10-45-102	MERIT	.00	.00	.00	487.27
10-45-130	BENEFITS	63,500.00	.00	63,500.00	59,605.84
10-45-140	HSA CONTRIBUTION	2,400.00	.00	2,400.00	2,400.00
10-45-212	MEMBERSHIPS/DUES	1,000.00	.00	1,000.00	390.00
10-45-230	TRAVEL	2,000.00	.00	2,000.00	2,847.49
10-45-250	MANAGER VEHICLE ALLOWANCE	6,000.00	.00	6,000.00	1,895.04
10-45-280	TELEPHONE	3,000.00	.00	3,000.00	2,566.22
10-45-281	INTERNET	1,000.00	.00	1,000.00	967.46
10-45-310	SERVICES DATA PROCESSING	2,800.00	.00	2,800.00	2,082.26
10-45-312	COMPUTER SOFTWARE	1,300.00	.00	1,300.00	562.51
10-45-313	COMPUTER HARDWARE	2,400.00	.00	2,400.00	1,060.65
10-45-360	EDUCATION	2,000.00	.00	2,000.00	1,045.00

Account Number	Account Title	2022-23	2022-23	2022-23	2022-23
		Current year Budget	Amendments	Amended Budget	Current year Actual
10-45-450	MISCELLANEOUS SUPPLIES	1,300.00	.00	1,300.00	793.88
10-45-540	EQUIPMENT LESS THAN \$5000	1,000.00	.00	1,000.00	.00
Total CITY ADMINISTRATION:		228,200.00	.00	228,200.00	208,284.36
TREASURER					
10-46-100	SALARIES	40,600.00	.00	40,600.00	31,728.19
10-46-101	OVERTIME WAGES	1,000.00	4,500.00	5,500.00	5,534.27
10-46-102	MERIT	100.00	.00	100.00	270.71
10-46-106	DRUG TEST/PHYSICAL	.00	.00	.00	185.40
10-46-130	BENEFITS	14,400.00	.00	14,400.00	14,211.67
10-46-140	HSA CONTRIBUTION	3,800.00	.00	3,800.00	3,800.00
10-46-212	MEMBERSHIPS/DUES	300.00	.00	300.00	289.00
10-46-220	CITIZEN RELATIONS ADS/PUB NOT	600.00	.00	600.00	188.33
10-46-230	TRAVEL	2,000.00	.00	2,000.00	1,523.94
10-46-280	TELEPHONE	2,000.00	.00	2,000.00	1,231.81
10-46-281	INTERNET	1,000.00	.00	1,000.00	967.46
10-46-310	SERVICES DATA PROCESSING	2,900.00	.00	2,900.00	2,205.72
10-46-312	COMPUTER SOFTWARE	1,000.00	.00	1,000.00	423.87
10-46-313	COMPUTER HARDWARE	5,700.00	.00	5,700.00	1,060.65
10-46-360	EDUCATION	700.00	.00	700.00	302.50
Total TREASURER:		76,100.00	4,500.00	80,600.00	63,923.52
RECORDER					
10-47-100	SALARIES	39,900.00	.00	39,900.00	37,527.56
10-47-101	OVERTIME WAGES	1,200.00	.00	1,200.00	603.29
10-47-102	MERIT	100.00	.00	100.00	487.27
10-47-103	CONTRACT EMPLOYEE	9,200.00	.00	9,200.00	7,707.02
10-47-130	BENEFITS	24,800.00	.00	24,800.00	22,767.45
10-47-140	HSA CONTRIBUTION	.00	2,400.00	2,400.00	2,400.00
10-47-210	BOOKS/SUBSCRIPTIONS/	100.00	.00	100.00	.00
10-47-212	MEMBERSHIPS/DUES	1,000.00	.00	1,000.00	715.00
10-47-230	TRAVEL	2,500.00	.00	2,500.00	726.71
10-47-241	POSTAGE	100.00	.00	100.00	.00
10-47-250	SUPPLIES & MAINTENANCE	200.00	.00	200.00	11.89
10-47-280	TELEPHONE	2,000.00	.00	2,000.00	1,412.01
10-47-281	INTERNET	800.00	.00	800.00	725.53
10-47-310	SERVICES DATA PROCESSING	2,200.00	.00	2,200.00	1,635.20
10-47-312	COMPUTER SOFTWARE	8,400.00	.00	8,400.00	4,006.55
10-47-313	COMPUTER HARDWARE	2,100.00	.00	2,100.00	858.98
10-47-360	EDUCATION	2,700.00	.00	2,700.00	1,099.00
10-47-372	RECORDING FEES	.00	.00	.00	41.00
10-47-450	MISCELLANEOUS SUPPLIES	100.00	.00	100.00	.00
10-47-460	MISCELLANEOUS SERVICES	.00	.00	.00	45.35
10-47-500	EQUIPMENT LESS THAN \$5000	200.00	.00	200.00	.00
Total RECORDER:		97,600.00	2,400.00	100,000.00	82,769.81
PROFESSIONAL					
10-48-270	UTILITIES (RR CROSSING SIGNAL)	300.00	.00	300.00	182.23
10-48-320	ENGINEERING	5,000.00	.00	5,000.00	343.75
10-48-330	LEGAL	5,000.00	.00	5,000.00	2,300.00
10-48-331	LEGAL - CRIMINAL	35,000.00	.00	35,000.00	22,775.00
10-48-340	ACCOUNTING & AUDITING	27,000.00	.00	27,000.00	25,787.39
10-48-350	OTHER PROFESSIONAL FEES	1,000.00	.00	1,000.00	.00

Account Number	Account Title	2022-23 Current year Budget	2022-23 Amendments	2022-23 Amended Budget	2022-23 Current year Actual
10-48-352	INDIGENT DEFENSE	8,000.00	.00	8,000.00	5,550.00
10-48-370	RAILROAD INSPECTION	12,600.00	.00	12,600.00	12,050.00
10-48-371	RR MAINTENANCE	4,500.00	.00	4,500.00	.00
Total PROFESSIONAL:		98,400.00	.00	98,400.00	68,988.37
ECONOMIC DEVELOPMENT					
10-49-212	MEMBERSHIP DUES	3,000.00	.00	3,000.00	2,747.00
10-49-370	OTHER PROFESSIONAL & TECHNICA	24,000.00	.00	24,000.00	23,580.42
Total ECONOMIC DEVELOPMENT:		27,000.00	.00	27,000.00	26,327.42
ELECTION					
10-50-220	PUBLIC NOTICES	200.00	800.00	1,000.00	.00
Total ELECTION:		200.00	800.00	1,000.00	.00
CIVIC CENTER					
10-51-100	SALARIES	6,000.00	.00	6,000.00	4,823.44
10-51-130	BENEFITS	2,200.00	.00	2,200.00	437.48
10-51-250	SUPPLIES & MAINT.	100.00	.00	100.00	39.23
10-51-260	BUILDING & GROUNDS MAINTENANC	4,000.00	4,000.00	8,000.00	5,494.87
10-51-268	TREES	300.00	.00	300.00	.00
10-51-270	UTILITIES	6,500.00	.00	6,500.00	6,842.73
10-51-271	GAS - (QUESTAR)	5,000.00	5,000.00	10,000.00	8,299.81
10-51-281	INTERNET	300.00	.00	300.00	241.80
10-51-310	SERVICES DATA PROCESSING	1,000.00	.00	1,000.00	570.42
10-51-312	COMPUTER SOFTWARE	800.00	.00	800.00	557.32
10-51-313	COMPUTER HARDWARE	400.00	.00	400.00	265.17
10-51-323	CONTRACT LABOR - MOWING	3,000.00	.00	3,000.00	3,171.12
10-51-410	INSURANCE	1,700.00	.00	1,700.00	1,462.45
10-51-450	MISCELLANEOUS SUPPLIES	100.00	.00	100.00	.00
10-51-500	EQUIPMENT LESS THAN \$5000	.00	14,000.00	14,000.00	12,615.85
Total CIVIC CENTER:		31,400.00	23,000.00	54,400.00	44,821.69
PLANNING & COMM DEVELOPMENT					
10-52-160	HEALTH, SAFETY & WELFARE	.00	.00	.00	81.24
10-52-220	PUBLIC NOTICES	800.00	.00	800.00	282.76
10-52-230	TRAVEL/PARTIES	1,000.00	.00	1,000.00	1,506.02
10-52-241	POSTAGE	100.00	.00	100.00	32.89
10-52-320	ENGINEERING	80,000.00	.00	80,000.00	52,212.70
10-52-330	LEGAL	4,500.00	.00	4,500.00	1,937.50
10-52-370	OTHER PROFESSIONAL & TECHNICA	20,000.00	.00	20,000.00	3,075.00
10-52-461	CLG GRANT (HISTORIC PRESERVAT)	20,000.00	20,000.00-	.00	.00
Total PLANNING & COMM DEVELOPMENT:		126,400.00	20,000.00-	106,400.00	59,128.11
TRE. ENFORCEMENT LIQUOR LAWS					
10-53-500	EQUIPMENT LESS THAN \$5000	10,000.00	3,000.00	13,000.00	.00
Total TRE. ENFORCEMENT LIQUOR LAWS:		10,000.00	3,000.00	13,000.00	.00
POLICE DEPARTMENT					
10-54-100	SALARIES	1,077,000.00	57,200.00	1,134,200.00	1,035,181.91
10-54-101	OVERTIME WAGES	51,000.00	.00	51,000.00	49,834.94

Account Number	Account Title	2022-23	2022-23	2022-23	2022-23
		Current year Budget	Amendments	Amended Budget	Current year Actual
10-54-104	MERIT	500.00	2,500.00	3,000.00	2,122.56
10-54-106	DRUG TEST/PHYSICAL	800.00	.00	800.00	1,271.50
10-54-130	BENEFITS	588,000.00	23,800.00	611,800.00	547,498.79
10-54-140	HSA CONTRIBUTION	13,900.00	.00	13,900.00	15,126.00
10-54-150	POLICE RESERVE	1,500.00	.00	1,500.00	.00
10-54-160	HEALTH, SAFETY AND WELFARE	3,000.00	1,000.00	4,000.00	2,833.43
10-54-170	WITNESS FEES	100.00	.00	100.00	.00
10-54-175	TRANSIENT AID	200.00	.00	200.00	50.65
10-54-200	SPECIAL DEPARTMENT SUPPLIES	7,500.00	.00	7,500.00	7,670.24
10-54-210	BOOKS & SUBSCRIPTIONS	700.00	.00	700.00	563.15
10-54-212	MEMBERSHIPS/DUES	1,600.00	.00	1,600.00	578.02
10-54-220	PUBLIC NOTICES	100.00	.00	100.00	.00
10-54-230	TRAVEL	5,000.00	.00	5,000.00	4,442.38
10-54-240	OFFICE SUPPLIES & EXPENSES	5,500.00	.00	5,500.00	6,080.71
10-54-241	POSTAGE	500.00	.00	500.00	547.45
10-54-243	COPIES/SUPPLIES	500.00	.00	500.00	462.00
10-54-250	SUPPLIES & MAINTENAN	20,000.00	.00	20,000.00	15,604.80
10-54-251	FUEL	45,000.00	.00	45,000.00	34,555.88
10-54-258	ANIMAL SHELTER ADOPTIONS	.00	.00	.00	135.00
10-54-259	ANIMAL SHELTER EXPENSES	.00	7,000.00	7,000.00	2,199.40
10-54-260	K-9 EXPENSES	3,000.00	.00	3,000.00	2,656.35
10-54-261	ANIMAL CONTROL EXPENSES	2,500.00	.00	2,500.00	2,208.69
10-54-262	BUILDING & GROUNDS MAINTENANC	2,500.00	23,500.00	26,000.00	24,000.25
10-54-270	UTILITIES	3,000.00	.00	3,000.00	3,003.87
10-54-271	GAS - (QUESTAR)	1,000.00	.00	1,000.00	878.73
10-54-280	TELEPHONE	28,000.00	.00	28,000.00	20,511.35
10-54-281	INTERNET	2,000.00	.00	2,000.00	1,935.44
10-54-310	SERVICES DATA PROCESSING	8,000.00	.00	8,000.00	5,581.70
10-54-312	COMPUTER SOFTWARE	40,600.00	.00	40,600.00	32,155.33
10-54-313	COMPUTER HARDWARE	16,000.00	.00	16,000.00	13,284.33
10-54-323	CONTRACT LABOR - MOWING	200.00	.00	200.00	201.80
10-54-324	MOWING - ZONING ENFORCEMENT	200.00	.00	200.00	.00
10-54-330	LEGAL	1,000.00	.00	1,000.00	531.25
10-54-360	EDUCATION	8,000.00	7,000.00	15,000.00	14,532.16
10-54-365	POLICE ACADEMY EXPENSES	5,000.00	.00	5,000.00	3,707.30
10-54-370	OTHER PROFESSIONAL & TECHNICA	35,000.00	30,000.00-	5,000.00	1,775.00
10-54-410	INSURANCE	14,700.00	.00	14,700.00	13,918.39
10-54-441	E.A.S.Y. ENFORCEMENT	200.00	.00	200.00	114.18
10-54-450	MISCELLANEOUS SUPPLIES	.00	.00	.00	787.27
10-54-500	EQUIPMENT LESS THAN \$5000	20,000.00	26,000.00	46,000.00	32,969.11
10-54-512	FACILITIES/IMPACT STUDY	2,500.00	.00	2,500.00	.00
10-54-520	JAG GRANT EXP - TRAINING EQUIP	4,500.00	.00	4,500.00	.00
10-54-560	JAG/ARRA FED GRANT - RADIOS	.00	.00	.00	1,377.00-
10-54-563	800 MHZ RADIOS	5,500.00	500.00-	5,000.00	2,952.92
10-54-720	BUILDING IMPROVEMENTS	10,000.00	.00	10,000.00	11,911.85
Total POLICE DEPARTMENT:		2,035,800.00	117,500.00	2,153,300.00	1,914,999.08

BUILDING INSPECTION

10-56-100	SALARIES	86,500.00	.00	86,500.00	75,111.40
10-56-102	MERIT	.00	.00	.00	162.43
10-56-130	BENEFITS	38,000.00	.00	38,000.00	28,810.65
10-56-210	BOOKS/SUBSCRIPTIONS/MEMBERSH	1,200.00	.00	1,200.00	651.00
10-56-230	TRAVEL	1,500.00	.00	1,500.00	.00
10-56-240	OFFICE SUPPLIES & EXPENSES	400.00	.00	400.00	171.76
10-56-250	SUPPLIES & MAINT.	1,000.00	.00	1,000.00	69.64

Account Number	Account Title	2022-23	2022-23	2022-23	2022-23
		Current year Budget	Amendments	Amended Budget	Current year Actual
10-56-251	FUEL	3,500.00	.00	3,500.00	1,625.35
10-56-280	TELEPHONE	1,600.00	.00	1,600.00	613.81
10-56-281	INTERNET	300.00	.00	300.00	241.80
10-56-310	SERVICES DATA PROCESSING	800.00	.00	800.00	570.42
10-56-312	COMPUTER SOFTWARE	2,000.00	5,200.00	7,200.00	7,132.32
10-56-313	COMPUTER HARDWARE	400.00	.00	400.00	265.17
10-56-332	CONTRACT INSPECTIONS	.00	10,000.00	10,000.00	6,049.61
10-56-360	EDUCATION	1,000.00	.00	1,000.00	.00
10-56-370	OTHER PROFESSIONAL & TECHNICA	.00	.00	.00	5,016.47
10-56-410	INSURANCE	4,300.00	.00	4,300.00	4,105.59
10-56-500	EQUIPMENT LESS THAN \$5000	1,500.00	.00	1,500.00	.00
Total BUILDING INSPECTION:		144,000.00	15,200.00	159,200.00	130,597.42
EMERGENCY MANAGEMENT					
10-57-200	SPECIAL DEPARTMENT SUPPLIES	500.00	.00	500.00	.00
10-57-240	OFFICE SUPPLIES & EXPENSE	100.00	.00	100.00	.00
Total EMERGENCY MANAGEMENT:		600.00	.00	600.00	.00
GARBAGE COLLECTION					
10-59-241	POSTAGE	1,400.00	.00	1,400.00	958.36
10-59-347	CREDIT CARD SERVICE FEE	1,300.00	.00	1,300.00	1,935.15
10-59-480	BAD DEBTS EXPENSE - GARBAGE	.00	.00	.00	322.49
10-59-490	BAD DEBTS EXPENSE - RECYCLE	.00	.00	.00	8.54
10-59-600	GARBAGE COLLECTION	315,000.00	55,000.00	370,000.00	299,439.74
10-59-605	RECYCLE COLLECTION	74,800.00	.00	74,800.00	61,681.72
10-59-610	GARBAGE CANS	24,200.00	3,800.00	28,000.00	27,547.84
10-59-611	ANNUAL SPRING & FALL CLEANUP	20,000.00	.00	20,000.00	.00
Total GARBAGE COLLECTION:		436,700.00	58,800.00	495,500.00	391,893.84
STREETS DEPARTMENT					
10-60-100	SALARIES	282,800.00	.00	282,800.00	268,228.13
10-60-101	OVERTIME WAGES	12,000.00	.00	12,000.00	13,899.49
10-60-103	MERIT	300.00	.00	300.00	108.28
10-60-106	DRUG TEST/PHYSICAL	300.00	.00	300.00	162.70
10-60-130	BENEFITS	142,400.00	.00	142,400.00	132,927.74
10-60-140	HSA CONTRIBUTION	1,300.00	.00	1,300.00	1,300.00
10-60-190	UNIFORMS	1,500.00	.00	1,500.00	952.50
10-60-200	SPECIAL DEPARTMENT SUPPLIES	2,000.00	.00	2,000.00	2,959.93
10-60-201	ROAD BASE MATERIALS	200.00	.00	200.00	.00
10-60-202	STREETS MATERIAL (SAND & SALT)	5,500.00	12,500.00	18,000.00	16,885.25
10-60-203	STREETS MATERIALS (SIGNS)	8,000.00	.00	8,000.00	37.50
10-60-204	NEW STREETLIGHTS (RM POWER)	30,000.00	.00	30,000.00	10,812.00
10-60-205	SAFETY SUPPLIES	500.00	.00	500.00	33.18
10-60-206	STREETLIGHT FIXTURE UPGRADES	88,000.00	.00	88,000.00	86,625.12
10-60-220	PUBLIC NOTICES	200.00	.00	200.00	22.41
10-60-230	TRAVEL	1,000.00	.00	1,000.00	.00
10-60-240	OFFICE SUPPLIES & EXPENSES	200.00	.00	200.00	169.92
10-60-241	POSTAGE	700.00	.00	700.00	645.07
10-60-250	SUPPLIES & MAINT.	60,000.00	.00	60,000.00	59,679.81
10-60-251	FUEL	20,000.00	.00	20,000.00	21,507.98
10-60-260	BUILDING AND SHOPS MAINTENANC	2,000.00	3,200.00	5,200.00	5,135.75
10-60-269	UTILITY - PUB WORKS BUILDING	8,000.00	.00	8,000.00	4,979.55
10-60-270	UTILITIES (STREETLIGHTS)	70,000.00	.00	70,000.00	54,829.85

Account Number	Account Title	2022-23 Current year Budget	2022-23 Amendments	2022-23 Amended Budget	2022-23 Current year Actual
10-60-271	GAS - (QUESTAR)	9,500.00	7,500.00	17,000.00	16,507.93
10-60-280	TELEPHONE	4,600.00	.00	4,600.00	2,697.56
10-60-281	INTERNET	500.00	.00	500.00	483.73
10-60-310	SERVICES DATA PROCESSING	1,700.00	.00	1,700.00	1,217.02
10-60-312	COMPUTER SOFTWARE	500.00	.00	500.00	219.95
10-60-313	COMPUTER HARDWARE	1,800.00	.00	1,800.00	530.33
10-60-320	ENGINEERING	500.00	.00	500.00	641.75
10-60-330	LEGAL	.00	.00	.00	218.75
10-60-360	EDUCATION	800.00	.00	800.00	.00
10-60-370	OTHER PROFESSIONAL & TECHNICA	.00	.00	.00	2,462.50
10-60-410	INSURANCE	13,600.00	.00	13,600.00	12,709.55
10-60-513	UTAH TECH CENTER ROAD STUDY	10,000.00	.00	10,000.00	.00
10-60-540	HOE UPGRADE	12,000.00	.00	12,000.00	.00
10-60-542	STREET SWEEPER	.00	36,000.00	36,000.00	24,000.00
10-60-550	SPECIAL PROJ - RR/SCHOOL CROSS	5,000.00	.00	5,000.00	.00
10-60-558	PAINT STRIPPING F.A.S	11,000.00	5,000.00	16,000.00	16,115.50
10-60-566	WAY FINDING SIGNAGE	40,000.00	40,000.00-	.00	.00
Total STREETS DEPARTMENT:		848,400.00	24,200.00	872,600.00	759,706.73
CLASS C ROAD PROJECT					
10-61-201	SIDEWALK	20,000.00	.00	20,000.00	7,621.90
10-61-202	CURB AND GUTTER	10,000.00	40,000.00	50,000.00	23,328.60
10-61-320	ENGINEERING	2,000.00	33,000.00	35,000.00	34,307.75
10-61-370	OTHER PROFESSIONAL & TECHNICA	1,000.00	.00	1,000.00	.00
10-61-701	CAPITAL ENGINEERING	1,000.00	2,500.00	3,500.00	3,216.25
Total CLASS C ROAD PROJECT:		34,000.00	75,500.00	109,500.00	68,474.50
SENIOR PROGRAMMING					
10-63-100	SALARIES	70,400.00	.00	70,400.00	53,191.77
10-63-101	OVERTIME WAGES	.00	.00	.00	115.50
10-63-102	MERIT	.00	.00	.00	108.28
10-63-106	DRUG TEST/PHYSICAL	.00	.00	.00	92.70
10-63-130	BENEFITS	26,200.00	.00	26,200.00	21,088.25
10-63-140	HSA CONTRIBUTION	2,400.00	.00	2,400.00	2,400.00
10-63-200	SPECIAL DEPARTMENT SUPPLIES	1,500.00	.00	1,500.00	1,879.85
10-63-201	ENSURE PURCHASE FOR SENIORS	3,000.00	.00	3,000.00	2,535.87
10-63-230	TRAVEL	800.00	.00	800.00	.00
10-63-240	OFFICE SUPPLIES & EXPENSES	1,500.00	.00	1,500.00	1,571.67
10-63-241	POSTAGE	300.00	.00	300.00	911.10
10-63-243	COPIER/SUPPLIES	200.00	.00	200.00	.00
10-63-250	SUPPLIES & MAINT.	4,200.00	.00	4,200.00	626.52
10-63-280	TELEPHONE	1,200.00	.00	1,200.00	1,946.29
10-63-281	INTERNET	300.00	.00	300.00	241.80
10-63-310	PROFESSIONAL SERVICES	100.00	.00	100.00	.00
10-63-311	SERVICES DATA PROCESSING	800.00	.00	800.00	570.42
10-63-312	COMPUTER SOFTWARE	1,900.00	.00	1,900.00	397.32
10-63-313	COMPUTER HARDWARE	2,600.00	.00	2,600.00	1,455.62
10-63-360	EDUCATION	800.00	.00	800.00	979.64
10-63-390	TOUR EXPENSE	1,500.00	1,500.00	3,000.00	2,980.07
10-63-450	MISCELLANEOUS SUPPLIES	1,300.00	.00	1,300.00	1,265.00
10-63-460	MISCELLANEOUS SERVICES	1,500.00	.00	1,500.00	378.90
10-63-501	SENIOR VAN	700.00	.00	700.00	244.25

Account Number	Account Title	2022-23 Current year Budget	2022-23 Amendments	2022-23 Amended Budget	2022-23 Current year Actual
Total SENIOR PROGRAMMING:		123,200.00	1,500.00	124,700.00	94,980.82
CONGREGATE MEALS					
10-64-100	SALARIES	51,000.00	.00	51,000.00	44,037.58
10-64-130	BENEFITS	12,800.00	.00	12,800.00	12,666.92
10-64-200	FOOD	36,000.00	19,000.00	55,000.00	42,177.88
10-64-230	TRAVEL	100.00	.00	100.00	.00
10-64-240	OFFICE SUPPLIES & EXPENSES	100.00	.00	100.00	154.62
10-64-243	COPIER/SUPPLIES	100.00	.00	100.00	.00
10-64-250	SUPPLIES & MAINT.	300.00	.00	300.00	185.00
10-64-280	TELEPHONE	.00	.00	.00	21.58
10-64-281	INTERNET	100.00	.00	100.00	120.90
10-64-310	SERVICES DATA PROCESSING	400.00	.00	400.00	285.25
10-64-312	COMPUTER SOFTWARE	600.00	.00	600.00	633.69
10-64-313	COMPUTER HARDWARE	200.00	.00	200.00	132.58
10-64-360	EDUCATION	300.00	.00	300.00	.00
Total CONGREGATE MEALS:		102,000.00	19,000.00	121,000.00	100,416.00
HOME DELIVERED MEALS					
10-65-100	SALARIES	83,800.00	11,500.00	95,300.00	91,283.77
10-65-102	MERIT	.00	.00	.00	216.56
10-65-106	DRUG TEST/PHYSICAL	200.00	.00	200.00	142.70
10-65-130	BENEFITS	16,700.00	5,300.00	22,000.00	19,678.83
10-65-200	FOOD	83,000.00	37,000.00	120,000.00	109,639.39
10-65-230	TRAVEL	1,000.00	.00	1,000.00	.00
10-65-240	OFFICE SUPPLIES & EXPENSES	400.00	.00	400.00	555.06
10-65-243	COPIER/SUPPLIES	100.00	.00	100.00	176.92
10-65-250	SUPPLIES & MAINT.	3,500.00	.00	3,500.00	568.72
10-65-251	FUEL	6,000.00	.00	6,000.00	4,710.18
10-65-253	SSBG HOME DELIVERED MEALS	3,000.00	5,000.00	8,000.00	5,228.58
10-65-280	TELEPHONE	1,000.00	.00	1,000.00	493.34
10-65-281	INTERNET	100.00	.00	100.00	120.90
10-65-310	SERVICES DATA PROCESSING	400.00	.00	400.00	285.25
10-65-312	COMPUTER SOFTWARE	1,300.00	.00	1,300.00	633.69
10-65-313	COMPUTER HARDWARE	600.00	.00	600.00	132.58
10-65-360	EDUCATION	600.00	.00	600.00	238.75
Total HOME DELIVERED MEALS:		201,700.00	58,800.00	260,500.00	234,105.22
SENIOR BUILDING					
10-66-100	SALARIES	3,200.00	4,300.00	7,500.00	6,522.49
10-66-130	BENEFITS	300.00	500.00	800.00	659.49
10-66-243	COPIER/SUPPLIES	300.00	1,400.00	1,700.00	1,937.83
10-66-250	SUPPLIES & MAINT.	6,000.00	.00	6,000.00	2,835.97
10-66-260	BUILDING & GROUNDS MAINTENANC	8,500.00	.00	8,500.00	5,227.77
10-66-261	SPECIAL DEPT REPAIRS	1,200.00	.00	1,200.00	1,249.50
10-66-263	PUBLIC ADDRESS SYSTEM	3,000.00	.00	3,000.00	.00
10-66-270	UTILITIES	7,000.00	.00	7,000.00	5,173.67
10-66-271	GAS - (QUESTAR)	4,000.00	.00	4,000.00	4,852.32
10-66-281	INTERNET	500.00	.00	500.00	483.73
10-66-310	SERVICES DATA PROCESSING	1,500.00	.00	1,500.00	1,140.90
10-66-312	COMPUTER SOFTWARE	500.00	.00	500.00	214.59
10-66-313	COMPUTER HARDWARE	1,800.00	.00	1,800.00	1,720.78
10-66-323	CONTRACT LABOR - MOWING	200.00	.00	200.00	144.14

Account Number	Account Title	2022-23 Current year Budget	2022-23 Amendments	2022-23 Amended Budget	2022-23 Current year Actual
10-66-360	EDUCATION	200.00	.00	200.00	85.00
10-66-410	INSURANCE	6,200.00	.00	6,200.00	5,791.05
10-66-450	MISCELLANEOUS SUPPLIES	200.00	.00	200.00	813.00
10-66-504	EQUIPMENT LESS THAN \$5000	6,000.00	.00	6,000.00	.00
Total SENIOR BUILDING:		50,600.00	6,200.00	56,800.00	38,852.23
GOLF COURSE					
10-68-462	WATER SHARES	2,500.00	500.00	3,000.00	2,700.00
Total GOLF COURSE:		2,500.00	500.00	3,000.00	2,700.00
CEMETERY					
10-69-100	SALARIES	11,000.00	.00	11,000.00	6,332.02
10-69-101	OVERTIME WAGES	800.00	.00	800.00	592.51
10-69-130	BENEFITS	7,600.00	.00	7,600.00	3,239.66
10-69-200	SPECIAL DEPARTMENT SUPPLIES	2,000.00	4,000.00	6,000.00	6,404.55
10-69-250	SUPPLIES & MAINT.	2,500.00	.00	2,500.00	1,922.50
10-69-268	TREES	2,000.00	.00	2,000.00	.00
10-69-270	UTILITIES	4,000.00	.00	4,000.00	1,753.88
10-69-410	INSURANCE	600.00	.00	600.00	550.98
10-69-460	CONTRACT LABOR - MOWING	16,000.00	.00	16,000.00	16,979.85
Total CEMETERY:		46,500.00	4,000.00	50,500.00	37,775.95
PARKS					
10-72-100	SALARIES	143,000.00	.00	143,000.00	135,898.81
10-72-102	MERIT	100.00	.00	100.00	324.84
10-72-103	OVERTIME WAGES	2,000.00	2,300.00	4,300.00	5,106.79
10-72-106	DRUG TEST/PHYSICAL	.00	.00	.00	92.70
10-72-130	BENEFITS	76,500.00	.00	76,500.00	73,490.55
10-72-140	HSA CONTRIBUTION	2,400.00	.00	2,400.00	2,400.00
10-72-200	SPECIAL DEPARTMENT SUPPLIES	3,000.00	.00	3,000.00	1,929.84
10-72-212	MEMBERSHIPS/DUES	300.00	.00	300.00	410.00
10-72-230	TRAVEL	1,500.00	.00	1,500.00	228.25
10-72-240	OFFICE SUPPLIES & EXPENSES	300.00	.00	300.00	525.91
10-72-243	COPIER/SUPPLIES	500.00	.00	500.00	188.21
10-72-250	SUPPLIES & MAINT.	17,000.00	.00	17,000.00	13,768.62
10-72-251	FUEL	5,000.00	.00	5,000.00	4,271.95
10-72-260	BUILDING & GROUNDS MAINTENANC	10,000.00	.00	10,000.00	5,342.80
10-72-261	SPRINKLER SYSTEM REPAIRS	10,000.00	.00	10,000.00	3,465.72
10-72-262	WEED SPRAY	1,500.00	.00	1,500.00	485.94
10-72-264	INFIELD DIRT	7,000.00	.00	7,000.00	1,983.01
10-72-266	PLAYGROUND MAINTENANCE	4,000.00	.00	4,000.00	1,381.78
10-72-267	CHRISTMAS LIGHTS	6,000.00	4,000.00	10,000.00	10,317.05
10-72-268	TREES	2,000.00	.00	2,000.00	330.82
10-72-270	UTILITIES	13,500.00	.00	13,500.00	8,977.10
10-72-271	GAS -(Questar)	700.00	.00	700.00	731.39
10-72-280	TELEPHONE	3,000.00	.00	3,000.00	1,928.36
10-72-281	INTERNET	500.00	.00	500.00	483.73
10-72-310	SERVICES DATA PROCESSING	1,500.00	.00	1,500.00	1,310.90
10-72-312	COMPUTER SOFTWARE	500.00	.00	500.00	214.59
10-72-313	COMPUTER HARDWARE	1,800.00	.00	1,800.00	538.28
10-72-360	EDUCATION	1,000.00	.00	1,000.00	740.00
10-72-364	CONTRACT LABOR - MOWING	64,000.00	.00	64,000.00	68,177.34
10-72-410	INSURANCE	4,600.00	.00	4,600.00	4,494.52

Account Number	Account Title	2022-23 Current year Budget	2022-23 Amendments	2022-23 Amended Budget	2022-23 Current year Actual
10-72-450	MISCELLANEOUS SUPPLIES	1,000.00	.00	1,000.00	.00
10-72-462	WATER SHARES	500.00	.00	500.00	2,083.90-
10-72-540	EQUIPMENT LESS THAN \$5000	5,000.00	8,000.00	13,000.00	12,476.00
10-72-550	SPECIAL PROJECTS - PARKS	4,500.00	.00	4,500.00	9,926.86
10-72-704	IMPROVE TO BUILDING OVER 5,000	15,000.00	.00	15,000.00	.00
10-72-711	PARKS CAPITAL PROJECTS	15,000.00	.00	15,000.00	2,400.00
Total PARKS:		424,200.00	14,300.00	438,500.00	372,258.76

COMMUNITY EVENTS

10-73-100	SALARIES	22,900.00	.00	22,900.00	3,123.90
10-73-101	OVERTIME WAGES	4,000.00	.00	4,000.00	205.50
10-73-130	BENEFITS	13,300.00	.00	13,300.00	936.46
10-73-241	POSTAGE	1,000.00	.00	1,000.00	.00
10-73-250	SUPPLIES & MAINT.	.00	.00	.00	261.52
10-73-461	COMMUNITY EVENTS	8,000.00	.00	8,000.00	6,291.09
10-73-465	VETERAN'S MEMORIAL	5,000.00	.00	5,000.00	5,675.00
10-73-466	MEMORIAL DAY	1,000.00	.00	1,000.00	.00
10-73-467	24TH OF JULY/CITY DAYS	16,000.00	.00	16,000.00	13,839.14
10-73-468	PARADES	1,000.00	.00	1,000.00	1,525.75
10-73-471	FIREWORKS - 24TH OF JULY	14,000.00	.00	14,000.00	13,000.00
10-73-473	CANOPIES	3,000.00	4,000.00	7,000.00	6,629.99
10-73-476	FAIR BOOTH	800.00	.00	800.00	.00
10-73-478	YOUTH COUNCIL/YCC TRAINING	6,400.00	.00	6,400.00	6,915.16
10-73-480	ARTS COUNCIL	10,000.00	.00	10,000.00	700.00
Total COMMUNITY EVENTS:		106,400.00	4,000.00	110,400.00	59,103.51

LIBRARY

10-75-100	SALARIES	139,000.00	.00	139,000.00	147,204.74
10-75-101	OVERTIME WAGES	.00	.00	.00	36.47
10-75-102	MERIT	100.00	.00	100.00	216.56
10-75-103	CHILDREN PROGRAM SALARIES	5,000.00	.00	5,000.00	6,399.61
10-75-104	YOUTH PROGRAM SALARIES	2,500.00	.00	2,500.00	1,448.45
10-75-105	ADULT PROGRAM SALARIES	5,000.00	.00	5,000.00	5,382.83
10-75-106	DRUG TEST/PHYSICAL	500.00	.00	500.00	30.00
10-75-130	BENEFITS	44,800.00	.00	44,800.00	45,028.68
10-75-200	SPECIAL DEPARTMENT SUPPLIES	500.00	.00	500.00	.00
10-75-210	BOOKS	25,000.00	.00	25,000.00	22,093.24
10-75-211	AUDIO & VIDEO	7,000.00	.00	7,000.00	1,834.87
10-75-212	DIGITAL	5,000.00	.00	5,000.00	4,802.43
10-75-213	LOST AND DAMAGED BOOK REPLAC	1,500.00	.00	1,500.00	920.34
10-75-215	SUBSCRIPTIONS	600.00	.00	600.00	55.00
10-75-220	PUBLIC NOTICES	500.00	.00	500.00	.00
10-75-230	TRAVEL	1,500.00	.00	1,500.00	478.96
10-75-240	OFFICE SUPPLIES & EXPENSES	9,000.00	.00	9,000.00	10,513.68
10-75-241	POSTAGE	2,500.00	.00	2,500.00	1,815.89
10-75-242	DONATIONS/GIFTS PURCHASES	1,600.00	.00	1,600.00	727.01
10-75-243	COPIER/SUPPLIES	5,000.00	.00	5,000.00	5,529.08
10-75-244	PROGRAM SUPPLIES	2,500.00	.00	2,500.00	3,151.40
10-75-245	CHILDREN PROGRAMS	5,500.00	.00	5,500.00	4,456.70
10-75-246	YOUTH PROGRAMS	1,500.00	.00	1,500.00	1,374.36
10-75-247	ADULT PROGRAMS	2,500.00	.00	2,500.00	1,686.09
10-75-260	BUILDING & GROUNDS MAINTENANC	4,000.00	4,000.00	8,000.00	7,152.60
10-75-270	UTILITIES	3,000.00	.00	3,000.00	2,535.57
10-75-271	GAS - (QUESTAR)	1,300.00	.00	1,300.00	1,530.00

Account Number	Account Title	2022-23 Current year Budget	2022-23 Amendments	2022-23 Amended Budget	2022-23 Current year Actual
10-75-280	TELEPHONE	2,000.00	.00	2,000.00	1,317.99
10-75-281	"INTERNET/ERATE"	5,600.00	.00	5,600.00	.00
10-75-310	SERVICES DATA PROCESSING	13,000.00	.00	13,000.00	9,849.41
10-75-311	SERV DATA PROC/SATELLITE BRANC	6,500.00	.00	6,500.00	4,975.18
10-75-312	COMPUTER SOFTWARE	22,300.00	.00	22,300.00	15,525.58
10-75-313	COMPUTER HARDWARE	3,300.00	.00	3,300.00	1,543.61
10-75-314	SATELLITE COMPUTER SOFTWARE	5,000.00	.00	5,000.00	1,019.51
10-75-315	SATELLITE COMPUTER HARDWARE	1,900.00	.00	1,900.00	.00
10-75-360	EDUCATION	1,500.00	.00	1,500.00	946.10
10-75-410	INSURANCE	2,000.00	.00	2,000.00	1,612.43
10-75-439	LIBRARY GRANT - MISC	500.00	6,000.00	6,500.00	6,232.79
10-75-440	STATE GRANT (CLEF)	6,500.00	.00	6,500.00	5,559.58
10-75-450	MISCELLANEOUS SUPPLIES	1,500.00	.00	1,500.00	1,655.87
10-75-460	MISCELLANEOUS SERVICES	100.00	.00	100.00	155.76
10-75-541	LSTA GRANT	500.00	.00	500.00	.00
Total LIBRARY:		349,100.00	10,000.00	359,100.00	326,798.37
CONTRIBUTIONS TO OTHER UNITS					
10-89-100	CONTRIBUTION TO UTOPIA DEBT	396,000.00	4,000.00	400,000.00	396,172.47
10-89-101	UTOPIA - REFUND OF DEBT CONTRI	103,000.00-	.00	103,000.00-	.00
Total CONTRIBUTIONS TO OTHER UNITS:		293,000.00	4,000.00	297,000.00	396,172.47
TRANSFER TO OTHER FUNDS					
10-90-950	TRANSFER TO CAP PROJECTS FUND	300,000.00	.00	300,000.00	300,000.00
10-90-951	TRANS TO FIRE DEPT FUND	358,500.00	.00	358,500.00	358,500.00
10-90-954	TRANSFER TO RECREATION FUND	167,050.00	.00	167,050.00	167,050.00
Total TRANSFER TO OTHER FUNDS:		825,550.00	.00	825,550.00	825,550.00
GENERAL FUND Revenue Total:		6,960,200.00	483,800.00	7,444,000.00	8,004,982.89
GENERAL FUND Expenditure Total:		6,960,200.00	483,800.00	7,444,000.00	6,579,972.60
Net Total GENERAL FUND:		.00	.00	.00	1,425,010.29

Account Number	Account Title	2022-23 Current year Budget	2022-23 Amendments	2022-23 Amended Budget	2022-23 Current year Actual
FOOD PANTRY - SPECIAL REV FUND					
INTERGOVERNMENTAL REVENUE					
21-33-101	REIMBURSED SALES TAX	9,000.00	9,000.00	18,000.00	18,000.00
	Total INTERGOVERNMENTAL REVENUE:	9,000.00	9,000.00	18,000.00	18,000.00
OTHER INCOME					
21-37-600	INTEREST EARNINGS	500.00	.00	500.00	6,484.46
	Total OTHER INCOME:	500.00	.00	500.00	6,484.46
DONATIONS					
21-38-120	PRIVATE DONATION	35,000.00	.00	35,000.00	99,993.82
	Total DONATIONS:	35,000.00	.00	35,000.00	99,993.82
TRANSFERS/BAL TO BE APPROPRIAT					
21-39-950	FUND BAL TO BE APPROPRIATED	45,000.00	.00	45,000.00	.00
	Total TRANSFERS/BAL TO BE APPROPRIAT:	45,000.00	.00	45,000.00	.00
FOOD PANTRY EXPENSE					
21-40-100	SALARIES	33,200.00	.00	33,200.00	26,494.82
21-40-102	MERIT	.00	.00	.00	108.28
21-40-106	DRUG TEST/PHYSICAL	.00	.00	.00	92.70
21-40-130	BENEFITS	3,000.00	.00	3,000.00	2,479.25
21-40-160	HEALTH, SAFETY & WELFARE	700.00	.00	700.00	1,691.79
21-40-200	FOOD/SUPPLIES	4,000.00	9,000.00	13,000.00	10,278.71
21-40-230	TRAVEL	100.00	.00	100.00	.00
21-40-240	OFFICE SUPPLIES & EXPENSES	500.00	.00	500.00	254.76
21-40-241	POSTAGE	100.00	.00	100.00	120.00
21-40-250	SUPPLIES & MAINTENAN	2,000.00	.00	2,000.00	756.81
21-40-251	FUEL	1,000.00	.00	1,000.00	154.34
21-40-260	BUILDING & GROUNDS MAINTENANC	2,000.00	.00	2,000.00	1,278.58
21-40-270	UTILITIES	6,700.00	.00	6,700.00	4,838.82
21-40-271	GAS - (QUESTAR)	3,000.00	.00	3,000.00	3,788.73
21-40-280	TELEPHONE	2,000.00	.00	2,000.00	1,345.27
21-40-281	INTERNET	300.00	.00	300.00	241.80
21-40-310	SERVICES DATA PROCESSING	800.00	.00	800.00	570.42
21-40-312	COMPUTER SOFTWARE	300.00	.00	300.00	107.32
21-40-313	COMPUTER HARDWARE	1,500.00	.00	1,500.00	1,455.62
21-40-340	ACCOUNTING & AUDITING	400.00	.00	400.00	389.63
21-40-410	INSURANCE	2,200.00	.00	2,200.00	1,934.08
21-40-450	MISCELLANEOUS SUPPLIES	500.00	.00	500.00	100.00
21-40-700	CAPITAL OUTLAY	25,000.00	.00	25,000.00	.00
	Total FOOD PANTRY EXPENSE:	89,300.00	9,000.00	98,300.00	58,481.73
ADMIN SERVICE CHARGE					
21-90-905	ADMIN SERVICES CHARGE	200.00	.00	200.00	200.00
	Total ADMIN SERVICE CHARGE:	200.00	.00	200.00	200.00
	FOOD PANTRY - SPECIAL REV FUND Revenue Total:	89,500.00	9,000.00	98,500.00	124,478.28

Account Number	Account Title	2022-23 Current year Budget	2022-23 Amendments	2022-23 Amended Budget	2022-23 Current year Actual
	FOOD PANTRY - SPECIAL REV FUND Expenditure Total:	89,500.00	9,000.00	98,500.00	58,681.73
	Net Total FOOD PANTRY - SPECIAL REV FUND:	.00	.00	.00	65,796.55

Account Number	Account Title	2022-23 Current year Budget	2022-23 Amendments	2022-23 Amended Budget	2022-23 Current year Actual
RECREATION					
ADULT PROGRAMS					
25-34-120	ADULT SOCCER	1,500.00	.00	1,500.00	.00
25-34-130	ADULT SOFTBALL	5,000.00	.00	5,000.00	4,277.50
25-34-150	PICKLEBALL	9,000.00	.00	9,000.00	9,567.75
25-34-400	WAIVERS	300.00-	.00	300.00-	100.00-
Total ADULT PROGRAMS:		15,200.00	.00	15,200.00	13,745.25
YOUTH PROGRAMS					
25-35-100	YOUTH BASEBALL	11,500.00	.00	11,500.00	17,477.50
25-35-120	YOUTH BASKETBALL	25,000.00	.00	25,000.00	43,272.00
25-35-130	YOUTH FLAG FOOTBALL	3,500.00	.00	3,500.00	7,625.00
25-35-140	YOUTH SOCCER	13,000.00	.00	13,000.00	26,557.00
25-35-150	YOUTH TRACK AND FIELD	5,000.00	.00	5,000.00	3,510.00
25-35-160	YOUTH VOLLEYBALL	1,000.00	.00	1,000.00	1,805.00
25-35-170	YOUTH GOLF	3,000.00	.00	3,000.00	3,840.00
25-35-180	YOUTH BOWLING	500.00	.00	500.00	.00
25-35-190	YOUTH KARATE	700.00	.00	700.00	.00
25-35-200	YOUTH CAMPS	3,500.00	.00	3,500.00	2,455.00
25-35-400	WAIVERS	1,500.00-	.00	1,500.00-	2,173.00-
Total YOUTH PROGRAMS:		65,200.00	.00	65,200.00	104,368.50
MISC. PROGRAMS					
25-36-100	CONCESSION STAND	6,000.00	.00	6,000.00	1,917.21
25-36-110	SPECIAL EVENTS	3,500.00	.00	3,500.00	5,664.00
25-36-140	TOURNAMENTS	20,000.00	.00	20,000.00	16,680.00
25-36-400	WAIVERS	100.00-	.00	100.00-	30.00-
Total MISC. PROGRAMS:		29,400.00	.00	29,400.00	24,231.21
OTHER INCOME					
25-37-110	RECREATION MISC. INCOME	.00	.00	.00	793.00
25-37-178	RENTAL - PARKS/FIELDS	1,000.00	.00	1,000.00	1,477.50
25-37-179	RENTAL - BOWERY/STAGES	500.00	.00	500.00	480.00
25-37-600	INTEREST EARNINGS	250.00	.00	250.00	7,015.78
25-37-617	CONVENIENCE FEE	3,500.00	.00	3,500.00	6,069.00
Total OTHER INCOME:		5,250.00	.00	5,250.00	15,835.28
DONATIONS					
25-38-143	RACE OPERATIONAL DONATIONS	200.00	.00	200.00	.00
Total DONATIONS:		200.00	.00	200.00	.00
TRANSFERS/FUND BAL TO BE APPRO					
25-39-901	TRANSFER FROM THE GEN FUND	167,050.00	.00	167,050.00	167,050.00
Total TRANSFERS/FUND BAL TO BE APPRO:		167,050.00	.00	167,050.00	167,050.00
NON DEPARTMENTAL EXPENSE					
25-40-100	SALARIES - NON DEPARTMENTAL	60,700.00	.00	60,700.00	48,165.00
25-40-101	OVERTIME WAGES - NON DEPT	3,000.00	.00	3,000.00	2,066.63
25-40-102	MERIT- NON DEPARTMENTAL	100.00	.00	100.00	.00

Account Number	Account Title	2022-23	2022-23	2022-23	2022-23
		Current year Budget	Amendments	Amended Budget	Current year Actual
25-40-103	WAGES - IN FIELDS	8,300.00	.00	8,300.00	527.20
25-40-106	DRUG TEST/PHYSICAL	.00	.00	.00	380.10
25-40-112	WAGES - ADMIN ALLOCATION	13,700.00	.00	13,700.00	6,334.03
25-40-130	BENEFITS	41,500.00	.00	41,500.00	20,037.48
25-40-140	HSA CONTRIBUTION	1,300.00	.00	1,300.00	1,300.00
25-40-200	SPECIAL DEPARTMENT SUPPLIES	500.00	.00	500.00	379.98
25-40-212	MEMBERSHIPS/DUES	500.00	.00	500.00	55.00
25-40-220	PUBLIC NOTICES	2,000.00	.00	2,000.00	.00
25-40-230	TRAVEL	2,200.00	.00	2,200.00	308.00
25-40-240	OFFICE SUPPLIES & EXPENSES	500.00	.00	500.00	147.36
25-40-241	POSTAGE	500.00	.00	500.00	373.20
25-40-243	COPIER/SUPPLIES	500.00	.00	500.00	265.28
25-40-251	FUEL	2,000.00	.00	2,000.00	602.66
25-40-270	UTILITIES	4,500.00	.00	4,500.00	2,387.54
25-40-271	GAS - (QUESTAR)	500.00	.00	500.00	731.41
25-40-280	TELEPHONE	2,500.00	.00	2,500.00	1,244.42
25-40-281	INTERNET	1,000.00	.00	1,000.00	967.46
25-40-310	SERVICES DATA PROCESSING	2,800.00	.00	2,800.00	2,533.35
25-40-312	COMPUTER SOFTWARE	5,100.00	.00	5,100.00	4,117.60
25-40-313	COMPUTER HARDWARE	1,300.00	.00	1,300.00	1,060.65
25-40-340	ACCOUNTING & AUDITING	400.00	.00	400.00	393.74
25-40-347	CREDIT CARD SERVICE FEE	2,000.00	.00	2,000.00	2,844.89
25-40-360	EDUCATION	1,500.00	.00	1,500.00	815.00
25-40-410	INSURANCE	1,200.00	.00	1,200.00	1,191.79
Total NON DEPARTMENTAL EXPENSE:		160,100.00	.00	160,100.00	99,229.77
CONCESSION STAND					
25-41-100	SALARIES	4,000.00	.00	4,000.00	887.01
25-41-130	BENEFITS	500.00	.00	500.00	87.60
25-41-200	FOOD	3,000.00	.00	3,000.00	150.00
25-41-250	EQUIPMENT, SUPPLIES & MAINT.	1,000.00	.00	1,000.00	395.00
25-41-260	BUILDING & GROUNDS MAINTENANC	500.00	.00	500.00	.00
Total CONCESSION STAND:		9,000.00	.00	9,000.00	1,519.61
SPECIAL EVENTS					
25-42-100	SALARIES	500.00	.00	500.00	.00
25-42-130	BENEFITS	100.00	.00	100.00	.46
25-42-212	MEMBERSHIPS/DUES	1,500.00	.00	1,500.00	.00
25-42-220	PUBLIC NOTICES	200.00	.00	200.00	.00
25-42-250	EQUIPMENT SUPPLIES & MAINT.	1,500.00	.00	1,500.00	2,206.36
Total SPECIAL EVENTS:		3,800.00	.00	3,800.00	2,206.82
TOURNAMENTS					
25-44-100	SALARIES	12,000.00	.00	12,000.00	14,759.47
25-44-130	BENEFITS	200.00	.00	200.00	113.05
25-44-212	MEMBERSHIPS/DUES	600.00	.00	600.00	500.00
25-44-220	PUBLIC NOTICES	200.00	.00	200.00	.00
25-44-250	EQUIPMENT SUPPLIES & MAINTENAN	3,500.00	.00	3,500.00	2,068.53
25-44-499	FACILITY RENTAL	300.00	.00	300.00	.00
Total TOURNAMENTS:		16,800.00	.00	16,800.00	17,441.05

Account Number	Account Title	2022-23 Current year Budget	2022-23 Amendments	2022-23 Amended Budget	2022-23 Current year Actual
ADULT SOCCER					
25-52-100	SALARIES	1,100.00	.00	1,100.00	42.00
25-52-130	BENEFITS	100.00	.00	100.00	8.78
25-52-250	EQUIPMENT, SUPPLIES & MAINTEN	400.00	.00	400.00	.00
Total ADULT SOCCER:		1,600.00	.00	1,600.00	50.78
ADULT SOFTBALL					
25-53-100	SALARIES	4,500.00	.00	4,500.00	1,772.20
25-53-130	BENEFITS	500.00	.00	500.00	163.90
25-53-220	PUBLIC NOTICES	100.00	.00	100.00	.00
25-53-250	EQUIPMENT, SUPPLIES & MAINTENA	2,500.00	.00	2,500.00	1,421.72
Total ADULT SOFTBALL:		7,600.00	.00	7,600.00	3,357.82
PICKLEBALL					
25-55-100	SALARIES	2,000.00	.00	2,000.00	114.66
25-55-130	BENEFITS	200.00	.00	200.00	13.42
25-55-220	PUBLIC NOTICES	100.00	.00	100.00	.00
25-55-250	EQUIPMENT, SUPPLIES, MAINTENAN	1,500.00	.00	1,500.00	848.21
25-55-499	FACILITY RENTAL	4,000.00	.00	4,000.00	.00
Total PICKLEBALL:		7,800.00	.00	7,800.00	976.29
YOUTH BASEBALL					
25-70-100	SALARIES	3,000.00	.00	3,000.00	1,375.28
25-70-130	BENEFITS	300.00	.00	300.00	143.23
25-70-212	MEMBERSHIPS/DUES	6,000.00	.00	6,000.00	6,172.00
25-70-220	PUBLIC NOTICE	300.00	.00	300.00	.00
25-70-250	EQUIPMENT, SUPPLIES & MAINTENA	3,000.00	.00	3,000.00	2,814.36
Total YOUTH BASEBALL:		12,600.00	.00	12,600.00	10,504.87
YOUTH BASKETBALL					
25-72-100	SALARIES	11,500.00	.00	11,500.00	10,269.36
25-72-130	BENEFITS	1,200.00	.00	1,200.00	923.18
25-72-212	MEMBERSHIPS/DUES	6,000.00	.00	6,000.00	.00
25-72-220	PUBLIC NOTICE	300.00	.00	300.00	.00
25-72-250	EQUIPMENT, SUPPLIES & MAINENAN	2,500.00	.00	2,500.00	3,345.58
25-72-499	FACILITY RENTAL	4,500.00	.00	4,500.00	1,780.00
Total YOUTH BASKETBALL:		26,000.00	.00	26,000.00	16,318.12
YOUTH FLAG FOOTBALL					
25-73-100	SALARIES	1,600.00	.00	1,600.00	1,646.94
25-73-130	BENEFITS	200.00	.00	200.00	145.17
25-73-220	PUBLIC NOTICES	200.00	.00	200.00	339.94
25-73-250	EQUIPMENT, SUPPLIES & MAINTENA	2,000.00	.00	2,000.00	3,027.41
Total YOUTH FLAG FOOTBALL:		4,000.00	.00	4,000.00	5,159.46
YOUTH SOCCER					
25-74-100	SALARIES	4,000.00	.00	4,000.00	3,660.48
25-74-130	BENEFITS	400.00	.00	400.00	328.74
25-74-220	PUBLIC NOTICES	500.00	.00	500.00	10.00
25-74-250	EQUIPMENT, SUPPLIES & MAINTEN	5,000.00	.00	5,000.00	11,130.97

Account Number	Account Title	2022-23 Current year Budget	2022-23 Amendments	2022-23 Amended Budget	2022-23 Current year Actual
Total YOUTH SOCCER:		9,900.00	.00	9,900.00	15,130.19
YOUTH TRACK AND FIELD					
25-75-100	SALARIES	1,500.00	.00	1,500.00	.00
25-75-130	BENEFITS	200.00	.00	200.00	.00
25-75-250	EQUIPMENT, SUPPLIES & MAINTEN	1,500.00	.00	1,500.00	723.08
Total YOUTH TRACK AND FIELD:		3,200.00	.00	3,200.00	723.08
YOUTH VOLLEYBALL					
25-76-100	SALARIES	500.00	.00	500.00	.00
25-76-130	BENEFITS	100.00	.00	100.00	.57
25-76-250	EQUIPMENT, SUPPLIES & MAINTEN	500.00	.00	500.00	745.85
25-76-499	FACILITY RENTAL	100.00	.00	100.00	.00
Total YOUTH VOLLEYBALL:		1,200.00	.00	1,200.00	746.42
YOUTH GOLF					
25-77-212	MEMBERSHIPS/DUES	3,500.00	.00	3,500.00	.00
Total YOUTH GOLF:		3,500.00	.00	3,500.00	.00
YOUTH BOWLING					
25-78-212	MEMBERSHIPS/DUES	500.00	.00	500.00	.00
25-78-250	EQUIPMENT, SUPPLIES & MAINTENA	200.00	.00	200.00	.00
Total YOUTH BOWLING:		700.00	.00	700.00	.00
YOUTH KARATE					
25-79-100	SALARIES	500.00	.00	500.00	.00
25-79-130	BENEFITS	100.00	.00	100.00	.68
25-79-250	EQUIPMENT, SUPPLIES & MAINTENA	200.00	.00	200.00	.00
Total YOUTH KARATE:		800.00	.00	800.00	.68
YOUTH CAMPS					
25-80-212	MEMBERSHIPS/DUES	3,500.00	.00	3,500.00	2,045.00
Total YOUTH CAMPS:		3,500.00	.00	3,500.00	2,045.00
ADMIN SERVICE CHARGES					
25-90-905	ADMIN SERVICES CHARGE	10,200.00	.00	10,200.00	10,200.00
Total ADMIN SERVICE CHARGES:		10,200.00	.00	10,200.00	10,200.00
RECREATION Revenue Total:		282,300.00	.00	282,300.00	325,230.24
RECREATION Expenditure Total:		282,300.00	.00	282,300.00	185,609.96
Net Total RECREATION:		.00	.00	.00	139,620.28

Account Number	Account Title	2022-23 Current year Budget	2022-23 Amendments	2022-23 Amended Budget	2022-23 Current year Actual
SPECIAL REVENUE FUND - PARKS					
OTHER INCOME					
26-36-612	INTEREST EARNING	2,000.00	17,000.00	19,000.00	19,681.50
26-36-630	IMPACT RESERVES	426,000.00	34,000.00-	392,000.00	.00
26-36-750	PARKS IMPACT FEE	159,000.00	.00	159,000.00	158,560.02
Total OTHER INCOME:		587,000.00	17,000.00-	570,000.00	178,241.52
PARKS & RECREATION					
26-62-291	CAPITAL PROJECTS-CITY WIDE	20,000.00	.00	20,000.00	9,800.00
26-62-320	ENGINEERING	7,000.00	.00	7,000.00	347.50
26-62-330	LEGAL	.00	.00	.00	156.25
26-62-370	OTHER PROFESSIONAL & TECHNICA	.00	13,000.00	13,000.00	12,647.50
26-62-503	TRAILHEAD IMPROVEMENTS	40,000.00	17,000.00-	23,000.00	9,002.05
26-62-705	LAND ACQUISITION	470,000.00	.00	470,000.00	467,470.57
26-62-709	MIDLAND SQUARE (RCOG GRANT)	.00	.00	.00	917.50
26-62-715	ACQUISITION OF WATER SHARES	50,000.00	13,000.00-	37,000.00	35,900.00
Total PARKS & RECREATION:		587,000.00	17,000.00-	570,000.00	536,241.37
SPECIAL REVENUE FUND - PARKS Revenue Total:		587,000.00	17,000.00-	570,000.00	178,241.52
SPECIAL REVENUE FUND - PARKS Expenditure Total:		587,000.00	17,000.00-	570,000.00	536,241.37
Net Total SPECIAL REVENUE FUND - PARKS:		.00	.00	.00	357,999.85-

Account Number	Account Title	2022-23 Current year Budget	2022-23 Amendments	2022-23 Amended Budget	2022-23 Current year Actual
FIRE DEPARTMENT					
EMS INTERGOVERNMENTAL REV					
28-33-374	RURAL EMS GRANT	.00	.00	.00	329.96
Total EMS INTERGOVERNMENTAL REV:		.00	.00	.00	329.96
FIRE INTERGOVERNMENTAL REV					
28-34-364	STATE EMS GRANT	4,000.00	.00	4,000.00	.00
28-34-370	FEDERAL GRANT	.00	95,000.00	95,000.00	96,517.39
28-34-371	DIVISION OF FORESTRY GRANT	.00	.00	.00	6,540.55
28-34-388	HAZMAT RESPONSE	300.00	.00	300.00	.00
28-34-390	FIRE CONTRACT - BE COUNTY	21,000.00	.00	21,000.00	23,899.65
28-34-395	FIRE CONTRACT - ELWOOD	17,000.00	.00	17,000.00	16,514.60
28-34-396	FIRE RESPONSE - DEWEYVILLE	1,000.00	.00	1,000.00	.00
28-34-397	FIRE RESPONSE - COUNTY	4,000.00	.00	4,000.00	10,326.19
28-34-398	FIRE RESPONSE - ELWOOD	.00	.00	.00	3,512.95
Total FIRE INTERGOVERNMENTAL REV:		47,300.00	95,000.00	142,300.00	157,311.33
EMS - CHARGES FOR SERVICES					
28-35-586	AMBULANCE BAD DEBT	260,000.00-	.00	260,000.00-	16,901.48-
28-35-591	AMBULANCE-INSURANCE WRITE-OFF	700,000.00-	.00	700,000.00-	911,139.84-
28-35-592	BILLABLE SUPPLIES - AMBULANCE	250,000.00	.00	250,000.00	239,756.45
28-35-596	AMBULANCE MILEAGE	800,000.00	.00	800,000.00	788,192.61
28-35-598	AMBULANCE FEES	1,200,000.00	.00	1,200,000.00	1,142,165.00
28-35-599	AMBULANCE STANDBY FEE	.00	.00	.00	3,640.00
Total EMS - CHARGES FOR SERVICES:		1,290,000.00	.00	1,290,000.00	1,245,712.74
FIRE - OTHER INCOME					
28-36-511	SERVING FEE - TREMONTON	.00	.00	.00	30.00
28-36-601	OTHER REVENUE	6,000.00	.00	6,000.00	21,672.83
28-36-602	DONATION - FIRE DEPT	.00	.00	.00	7,462.00
28-36-603	PUBLIC EDUCATION PROVIDE	1,000.00	.00	1,000.00	.00
28-36-610	INTEREST EARNING	3,000.00	.00	3,000.00	31,013.41
28-36-838	PUBLIC EDUCATION PROVIDE	500.00	.00	500.00	49.00
28-36-849	INSURANCE PROCEEDS	.00	28,700.00	28,700.00	28,616.77
Total FIRE - OTHER INCOME:		10,500.00	28,700.00	39,200.00	88,844.01
EMS - OTHER INCOME					
28-37-601	OTHER REVENUE	4,500.00	.00	4,500.00	.00
28-37-750	FIRE/EMS IMPACT FEE REIMBURSE	11,000.00	.00	11,000.00	7,256.73
Total EMS - OTHER INCOME:		15,500.00	.00	15,500.00	7,256.73
MISC INCOME					
28-39-671	SALE OF SURPLUS PROPERTY	.00	.00	.00	1,485.40
28-39-950	TRANSFERS FROM GENERAL FUND	358,500.00	.00	358,500.00	358,500.00
28-39-955	TRANSFERS FROM CAPITAL EQUIP	91,000.00	.00	91,000.00	.00
28-39-999	FUND BALANCE TO BE APPROPRIATE	199,300.00	94,400.00-	104,900.00	.00
Total MISC INCOME:		648,800.00	94,400.00-	554,400.00	359,985.40

Account Number	Account Title	2022-23 Current year Budget	2022-23 Amendments	2022-23 Amended Budget	2022-23 Current year Actual
NON-DEPARTMENTAL EXPENSE					
28-50-100	ADMIN WAGES	127,400.00	.00	127,400.00	103,349.58
28-50-102	MERIT	500.00	.00	500.00	1,089.10
28-50-106	DRUG TEST/PHYSICAL	30,000.00	.00	30,000.00	7,869.51
28-50-130	BENEFITS	55,300.00	.00	55,300.00	30,276.85
28-50-140	HSA CONTRIBUTION	1,900.00	.00	1,900.00	1,900.00
28-50-220	PUBLIC NOTICES	200.00	.00	200.00	.00
28-50-240	OFFICE SUPPLIES & EXPENSES	2,000.00	.00	2,000.00	696.67
28-50-243	COPIER/SUPPLIES	1,500.00	.00	1,500.00	144.61
28-50-260	BUILDING & GROUNDS MAINTENANC	6,000.00	28,700.00	34,700.00	33,237.97
28-50-270	UTILITIES	2,700.00	.00	2,700.00	3,003.85
28-50-271	GAS - (QUESTAR)	5,000.00	.00	5,000.00	8,299.78
28-50-280	TELEPHONE	18,000.00	.00	18,000.00	8,937.73
28-50-281	INTERNET	700.00	.00	700.00	725.53
28-50-310	SERVICES DATA PROCESSING	3,200.00	.00	3,200.00	2,320.06
28-50-312	COMPUTER SOFTWARE	2,700.00	.00	2,700.00	364.77
28-50-313	COMPUTER HARDWARE	3,000.00	.00	3,000.00	795.49
28-50-330	LEGAL	500.00	.00	500.00	.00
28-50-340	ACCOUNTING & AUDITING	5,400.00	.00	5,400.00	5,156.06
28-50-370	OTHER PROFESSIONAL & TECHNICA	37,000.00	30,000.00-	7,000.00	.00
28-50-410	INSURANCE	25,400.00	.00	25,400.00	24,153.64
28-50-451	HEALTH SAFETY WELFARE	9,500.00	.00	9,500.00	5,004.19
28-50-512	FACILITIES/IMPACT STUDY	3,000.00	.00	3,000.00	.00
28-50-530	IMPROVE TO BUILDING LESS \$5000	5,000.00	.00	5,000.00	.00
28-50-704	IMPROVE TO BUILDING OVER \$5000	10,000.00	95,000.00	105,000.00	99,897.00
Total NON-DEPARTMENTAL EXPENSE:		355,900.00	93,700.00	449,600.00	337,222.39
FIRE DEPARTMENT EXPENSE					
28-51-100	FIRE DEPT WAGES	26,500.00	.00	26,500.00	7,615.02
28-51-101	OVERTIME WAGES	3,500.00	.00	3,500.00	.00
28-51-102	MERIT	500.00	.00	500.00	.00
28-51-107	FIRE TRAINING WAGES	20,000.00	.00	20,000.00	1,850.90
28-51-108	HAZMAT WAGES	2,000.00	.00	2,000.00	.00
28-51-130	BENEFITS	8,500.00	.00	8,500.00	1,644.36
28-51-212	MEMBERSHIPS/DUES	1,000.00	.00	1,000.00	.00
28-51-230	TRAVEL	12,000.00	.00	12,000.00	34.40
28-51-246	BILLABLE SUPPLIES	1,000.00	.00	1,000.00	825.00
28-51-250	SUPPLIES AND MAINTENANCE	70,000.00	.00	70,000.00	15,364.95
28-51-251	FIRE EQUIPMENT FUEL	8,000.00	.00	8,000.00	8,260.02
28-51-252	PERSONAL PROTECTIVE EQUIPMENT	45,000.00	.00	45,000.00	9,363.09
28-51-263	PUBLIC EDUCATION	3,500.00	.00	3,500.00	107.94
28-51-292	EQUIPMENT PURCHASES (GRANTS)	.00	.00	.00	265.46
28-51-360	EDUCATION/CERTIFICATION	6,000.00	.00	6,000.00	144.30
28-51-367	RECERTIFICATION	3,000.00	.00	3,000.00	.00
28-51-370	OTHER PROFESSIONAL & TECHNICA	10,000.00	.00	10,000.00	2,627.01
28-51-450	MISCELLANEOUS SUPPLIES	1,000.00	.00	1,000.00	.00
28-51-461	FIRE EXTINGUISHERS	500.00	.00	500.00	.00
28-51-508	FIRE EQUIPMENT LESS THAN \$5000	11,000.00	12,000.00	23,000.00	6,216.78-
28-51-706	FIRE EQUIP GREATER THAN \$5000	35,000.00	.00	35,000.00	.00
28-51-802	DEBT PRINCIPAL PAYMENT	88,000.00	.00	88,000.00	87,851.61
28-51-851	DEBT INTEREST PAYMENT	2,500.00	.00	2,500.00	965.15
Total FIRE DEPARTMENT EXPENSE:		358,500.00	12,000.00	370,500.00	130,702.43

Account Number	Account Title	2022-23 Current year Budget	2022-23 Amendments	2022-23 Amended Budget	2022-23 Current year Actual
EMS DEPARTMENT EXPENSE					
28-52-100	AMBULANCE WAGES	555,000.00	52,600.00	607,600.00	509,401.24
28-52-101	OVERTIME WAGES	25,000.00	30,000.00	55,000.00	56,168.85
28-52-102	MERIT	500.00	.00	500.00	.00
28-52-111	FRONT OFFICE STAFF AMB WAGE	25,000.00	.00	25,000.00	26,779.00
28-52-113	AMBULANCE TRAINING WAGES	10,000.00	.00	10,000.00	2,252.07
28-52-130	BENEFITS	168,000.00	30,000.00	198,000.00	160,007.27
28-52-212	MEMBERSHIPS/DUES	2,000.00	.00	2,000.00	465.00
28-52-230	TRAVEL	8,000.00	.00	8,000.00	4,274.57
28-52-241	POSTAGE	2,500.00	.00	2,500.00	3,016.11
28-52-245	AMBULANCE SUPPLIES & MAINT	40,000.00	.00	40,000.00	5,158.55
28-52-246	BILLABLE SUPPLIES	65,000.00	.00	65,000.00	43,624.54
28-52-248	AMBULANCE FUEL	22,000.00	.00	22,000.00	16,320.20
28-52-252	PERSONAL PROTECTIVE EQUIPMENT	15,000.00	.00	15,000.00	174.81
28-52-293	AMBULANCE BILLING SOFTWARE	10,000.00	.00	10,000.00	7,094.33
28-52-312	COMPUTER SOFTWARE	21,600.00	.00	21,600.00	17,415.21
28-52-347	CREDIT CARD SERVICE FEE	4,000.00	.00	4,000.00	5,811.07
28-52-360	EDUCATION/CERTIFICATION	12,600.00	.00	12,600.00	3,677.25
28-52-368	RECERTIFICATION	5,000.00	.00	5,000.00	663.31
28-52-370	OTHER PROFESSIONAL & TECHNICA	15,500.00	.00	15,500.00	12,600.00
28-52-371	MEDICAID BILLING FEE	25,000.00	.00	25,000.00	24,517.82
28-52-410	INSURANCE	2,500.00	.00	2,500.00	.00
28-52-450	MISCELLANEOUS SUPPLIES	1,000.00	.00	1,000.00	.00
28-52-480	BAD DEBTS/SERVING FEES	200.00	.00	200.00	302.85
28-52-500	AMB EQUIP LESS THAN \$5000	2,500.00	21,000.00	23,500.00	421.00
28-52-706	AMB EQUIP GREATER THAN \$5000	7,000.00	.00	7,000.00	4,800.00
28-52-710	AMBULANCE PURCHASE	210,000.00	210,000.00	.00	.00
28-52-802	LEASE PRINCIPAL PAYMENT	33,000.00	.00	33,000.00	32,818.41
28-52-851	LEASE INTEREST PAYMENT	1,000.00	.00	1,000.00	360.55
Total EMS DEPARTMENT EXPENSE:		1,288,500.00	76,400.00-	1,212,100.00	938,124.01
ADMINISTRATIVE FEES					
28-90-905	ADMIN FEES	9,200.00	.00	9,200.00	9,200.00
Total ADMINISTRATIVE FEES:		9,200.00	.00	9,200.00	9,200.00
FIRE DEPARTMENT Revenue Total:		2,012,100.00	29,300.00	2,041,400.00	1,859,440.17
FIRE DEPARTMENT Expenditure Total:		2,012,100.00	29,300.00	2,041,400.00	1,415,248.83
Net Total FIRE DEPARTMENT:		.00	.00	.00	444,191.34

Account Number	Account Title	2022-23 Current year Budget	2022-23 Amendments	2022-23 Amended Budget	2022-23 Current year Actual
CAPITAL PROJECTS FUND					
INTEREST					
40-36-610	INTEREST EARNING	.00	.00	.00	72,864.30
Total INTEREST:		.00	.00	.00	72,864.30
TRANSFERS/FUND BAL TO BE APPRO					
40-39-900	TRANSFER IN FROM GENERAL FUND	300,000.00	.00	300,000.00	300,000.00
40-39-999	FUND BALANCE TO BE APPROPRIATE	205,000.00-	112,000.00	93,000.00-	.00
Total TRANSFERS/FUND BAL TO BE APPRO:		95,000.00	112,000.00	207,000.00	300,000.00
STREETS DEPT CAPITAL PROJECTS					
40-60-540	STREETS CAPITAL PROJECTS FUND	.00	200,000.00	200,000.00	.00
Total STREETS DEPT CAPITAL PROJECTS:		.00	200,000.00	200,000.00	.00
PARKS CAPITAL PROJECTS					
40-62-540	PARKS CAPITAL PROJECT FUND	15,000.00	13,000.00-	2,000.00	1,120.50
Total PARKS CAPITAL PROJECTS:		15,000.00	13,000.00-	2,000.00	1,120.50
SENIORS CAPITAL PROJECTS					
40-66-550	SENIORS CAPITAL PROJECT FUND	30,000.00	25,000.00-	5,000.00	938.89
Total SENIORS CAPITAL PROJECTS:		30,000.00	25,000.00-	5,000.00	938.89
CEMETERY CAPITAL PROJECTS					
40-69-550	CEMETERY CAPITAL PROJECT FUND	50,000.00	50,000.00-	.00	.00
Total CEMETERY CAPITAL PROJECTS:		50,000.00	50,000.00-	.00	.00
CAPITAL PROJECTS FUND Revenue Total:		95,000.00	112,000.00	207,000.00	372,864.30
CAPITAL PROJECTS FUND Expenditure Total:		95,000.00	112,000.00	207,000.00	2,059.39
Net Total CAPITAL PROJECTS FUND:		.00	.00	.00	370,804.91

Account Number	Account Title	2022-23 Current year Budget	2022-23 Amendments	2022-23 Amended Budget	2022-23 Current year Actual
VEHICLE/EQUIP CAP PROJECT FUND					
MISCELLANOUS INCOME					
41-36-610	INTEREST	.00	.00	.00	25,898.53
Total MISCELLANOUS INCOME:		.00	.00	.00	25,898.53
TRANSFERS/FUND BAL TO BE APPRO					
41-39-999	FUND BALANCE TO BE APPROPRIATE	436,000.00	252,000.00-	184,000.00	.00
Total TRANSFERS/FUND BAL TO BE APPRO:		436,000.00	252,000.00-	184,000.00	.00
NON-DEPARTMENTAL					
41-41-560	EQUIPMENT	12,000.00	.00	12,000.00	7,942.00
Total NON-DEPARTMENTAL:		12,000.00	.00	12,000.00	7,942.00
POLICE DEPARTMENT					
41-42-550	VEHICLES	40,000.00	.00	40,000.00	43,473.00
41-42-560	EQUIPMENT	22,000.00	.00	22,000.00	1,099.00
Total POLICE DEPARTMENT:		62,000.00	.00	62,000.00	44,572.00
STREET DEPARTMENT					
41-44-560	EQUIPMENT	245,000.00	245,000.00-	.00	.00
Total STREET DEPARTMENT:		245,000.00	245,000.00-	.00	.00
PARKS					
41-48-560	EQUIPMENT	7,000.00	7,000.00-	.00	.00
Total PARKS:		7,000.00	7,000.00-	.00	.00
FIRE DEPARTMENT					
41-49-560	EQUIPMENT	7,000.00	.00	7,000.00	6,661.33
Total FIRE DEPARTMENT:		7,000.00	.00	7,000.00	6,661.33
LIBRARY					
41-52-560	EQUIPMENT	12,000.00	.00	12,000.00	9,370.02
Total LIBRARY:		12,000.00	.00	12,000.00	9,370.02
TRANSFER TO OTHER FUNDS					
41-90-107	CONTRIBUTION TO FUND 28	91,000.00	.00	91,000.00	.00
Total TRANSFER TO OTHER FUNDS:		91,000.00	.00	91,000.00	.00
VEHICLE/EQUIP CAP PROJECT FUND Revenue Total:					
		436,000.00	252,000.00-	184,000.00	25,898.53
VEHICLE/EQUIP CAP PROJECT FUND Expenditure Total:					
		436,000.00	252,000.00-	184,000.00	68,545.35
Net Total VEHICLE/EQUIP CAP PROJECT FUND:		.00	.00	.00	42,646.82-

Account Number	Account Title	2022-23 Current year Budget	2022-23 Amendments	2022-23 Amended Budget	2022-23 Current year Actual
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Account Number	Account Title	2022-23 Current year Budget	2022-23 Amendments	2022-23 Amended Budget	2022-23 Current year Actual
TRANS CAPACITY CAPITAL FUND					
GRANTS					
42-34-366	GRANT REVENUE	287,000.00	.00	287,000.00	106,768.43
Total GRANTS:		287,000.00	.00	287,000.00	106,768.43
INTEREST					
42-36-610	INTEREST	.00	20,000.00	20,000.00	69,226.57
Total INTEREST:		.00	20,000.00	20,000.00	69,226.57
SOURCE: 37					
42-37-725	IMPACT FEE - TRANSPORTATION	124,400.00	.00	124,400.00	72,433.26
Total SOURCE: 37:		124,400.00	.00	124,400.00	72,433.26
TRANSFERS/FUND BAL TO BE APPRO					
42-39-970	FUND BALANCE TO BE APPROPRIATE	75,400.00-	.00	75,400.00-	.00
Total TRANSFERS/FUND BAL TO BE APPRO:		75,400.00-	.00	75,400.00-	.00
VEHICLE CAPACITY PROJECTS					
42-51-320	ENGINEERING	10,000.00	20,000.00	30,000.00	29,718.25
42-51-330	LEGAL	2,000.00	.00	2,000.00	.00
42-51-370	OTHER PROFESSIONAL & TECHNICA	5,000.00	.00	5,000.00	4,647.48
42-51-550	AQUISITION OF ROW	319,000.00	.00	319,000.00	99,604.20
Total VEHICLE CAPACITY PROJECTS:		336,000.00	20,000.00	356,000.00	133,969.93
TRANS CAPACITY CAPITAL FUND Revenue Total:		336,000.00	20,000.00	356,000.00	248,428.26
TRANS CAPACITY CAPITAL FUND Expenditure Total:		336,000.00	20,000.00	356,000.00	133,969.93
Net Total TRANS CAPACITY CAPITAL FUND:		.00	.00	.00	114,458.33

Account Number	Account Title	2022-23 Current year Budget	2022-23 Amendments	2022-23 Amended Budget	2022-23 Current year Actual
WATER UTILITY FUND					
OTHER REVENUE					
51-36-602	OTHER UTILITY REVENUE	100.00	.00	100.00	.00
51-36-604	WATER SAMPLES	500.00	.00	500.00	276.00
51-36-605	RENT FOR PW BUILDING	900.00	.00	900.00	1,212.84
51-36-610	UTILITY INTEREST INCOME	9,000.00	123,000.00	132,000.00	132,405.51
51-36-611	INTEREST INCOME-BOND PROCEEDS	.00	.00	.00	18,165.47
51-36-617	CREDIT CARD SERVICE FEE	15,000.00	.00	15,000.00	19,828.16
51-36-618	WATER SHARES - BR CANAL LEASED	1,000.00	.00	1,000.00	.00
51-36-670	SALE OF FIXED ASSETS	102,000.00	.00	102,000.00	102,774.95
51-36-674	SERVICE/CONVENIENCE TURN-ON	8,000.00	.00	8,000.00	8,780.00
51-36-675	UTILITY SET UP FEE	4,000.00	.00	4,000.00	3,155.00
51-36-676	LATE FEE - ALL UTILITIES	13,000.00	.00	13,000.00	11,154.48
Total OTHER REVENUE:		153,500.00	123,000.00	276,500.00	297,752.41
UTILITY REVENUE					
51-37-551	BRWCD WIELDING	2,000.00	.00	2,000.00	2,000.00
51-37-710	CULINARY BASE RATE	890,000.00	.00	890,000.00	845,475.82
51-37-711	CULINARY USE RATE	1,155,000.00	.00	1,155,000.00	964,704.86
51-37-712	CULINARY CONNECTION	50,000.00	.00	50,000.00	21,280.00
51-37-713	WATER CONNECTION RESERVE	100.00	.00	100.00	1,400.00
51-37-714	SECONDARY WATER BASE	40,000.00	14,000.00	54,000.00	60,213.70
51-37-716	SECONDARY USE RATE	100,000.00	.00	100,000.00	103,792.75
51-37-725	REC BAD DEBT/GARNISHMENT/SERV	100.00	.00	100.00	50.92
Total UTILITY REVENUE:		2,237,200.00	14,000.00	2,251,200.00	1,998,918.05
CONTRIBUTIONS & TRANSFERS					
51-38-897	EXCESS FROM RESERVES	942,800.00	1,740,600.00	2,683,400.00	.00
Total CONTRIBUTIONS & TRANSFERS:		942,800.00	1,740,600.00	2,683,400.00	.00
IMPACT FEES					
51-39-715	WATER IMPACT FEES	753,000.00	353,000.00-	400,000.00	394,213.42
51-39-900	IMPACT FEE RESERVE	553,000.00-	153,000.00	400,000.00-	.00
Total IMPACT FEES:		200,000.00	200,000.00-	.00	394,213.42
WATER DEPARTMENT UTILITY FUND					
51-70-100	SALARIES	369,000.00	.00	369,000.00	326,351.01
51-70-101	OVERTIME WAGES	9,300.00	.00	9,300.00	11,729.11
51-70-103	MERIT	300.00	.00	300.00	433.14
51-70-106	DRUG TEST/PHYSICAL	600.00	.00	600.00	488.10
51-70-130	BENEFITS	208,200.00	.00	208,200.00	177,174.77
51-70-140	HSA CONTRIBUTION	6,200.00	.00	6,200.00	5,000.00
51-70-150	VEHICLE MAINTENANCE	4,500.00	7,500.00	12,000.00	11,946.32
51-70-160	HEALTH, SAFETY & WELFARE	500.00	.00	500.00	33.16
51-70-180	LAB	6,000.00	.00	6,000.00	5,324.09
51-70-190	UNIFORMS	3,500.00	.00	3,500.00	4,578.59
51-70-200	WATER CHLORINE	8,000.00	.00	8,000.00	10,363.00
51-70-201	GERMER IRRIGATION	400.00	.00	400.00	1,050.00
51-70-202	STEVENSEN IRRIGATION	800.00	.00	800.00	2,100.00
51-70-203	BEVERLY GIBSON IRRIGATION MAIN	200.00	.00	200.00	200.00
51-70-204	BRWCD	100,000.00	.00	100,000.00	54,551.40

Account Number	Account Title	2022-23	2022-23	2022-23	2022-23
		Current year Budget	Amendments	Amended Budget	Current year Actual
51-70-210	BOOKS & SUBSCRIPTIONS	1,600.00	.00	1,600.00	1,822.00
51-70-220	PUBLIC NOTICES	300.00	.00	300.00	159.49
51-70-230	TRAVEL	2,500.00	.00	2,500.00	1,795.79
51-70-240	OFFICE SUPPLIES & EXPENSES	5,000.00	.00	5,000.00	5,007.41
51-70-241	POSTAGE	18,000.00	.00	18,000.00	6,250.43
51-70-243	COPIER/SUPPLIES	3,000.00	.00	3,000.00	2,274.65
51-70-250	SUPPLIES & MAINTENA	75,000.00	30,000.00	105,000.00	100,047.08
51-70-251	FUEL	10,000.00	.00	10,000.00	4,306.84
51-70-260	BUILDING & GROUNDS MAINTENANC	2,000.00	.00	2,000.00	3,285.62
51-70-269	UTILITY - PUB WORKS BUILDING	3,500.00	.00	3,500.00	2,216.82
51-70-270	WATER ELECTRIC POWER PUMPING	140,000.00	.00	140,000.00	118,771.18
51-70-271	GAS - (QUESTAR)	4,300.00	3,700.00	8,000.00	7,349.05
51-70-280	TELEPHONE	5,900.00	.00	5,900.00	3,694.50
51-70-281	INTERNET	300.00	.00	300.00	241.80
51-70-310	SERVICES DATA PROCESSING	800.00	.00	800.00	570.42
51-70-312	COMPUTER SOFTWARE	12,600.00	.00	12,600.00	10,569.04
51-70-313	COMPUTER HARDWARE	400.00	.00	400.00	265.17
51-70-320	ENGINEERING	3,000.00	9,000.00	12,000.00	12,038.25
51-70-330	LEGAL	1,000.00	.00	1,000.00	781.25
51-70-332	CONTRACT MINUTES/SOCIAL MEDIA	9,200.00	.00	9,200.00	7,707.02
51-70-340	ACCOUNTING & AUDITING	10,000.00	.00	10,000.00	9,493.10
51-70-347	CREDIT CARD SERVICE FEE	8,500.00	.00	8,500.00	9,895.47
51-70-360	EDUCATION	2,000.00	.00	2,000.00	1,290.00
51-70-370	WATER DEPT PROFESSIONAL	1,000.00	14,000.00	15,000.00	.00
51-70-380	WATER SAMPLES	3,500.00	.00	3,500.00	2,062.00
51-70-410	INSURANCE	15,000.00	.00	15,000.00	14,558.07
51-70-460	MISCELLANEOUS SERVICES	2,000.00	.00	2,000.00	1,320.47
51-70-480	BAD DEBTS EXPENSE	300.00	.00	300.00	1,059.32
51-70-502	HOE UPGRADE	12,000.00	.00	12,000.00	.00
51-70-510	WATER CAPITAL IMPROVEMENTS	.00	.00	.00	15,000.00
51-70-541	VEHICLE PURCHASE	35,000.00	.00	35,000.00	.00
51-70-560	WATER DEPRECIATION	200,000.00	.00	200,000.00	.00
51-70-569	WATER METER- NEW CONNECTIONS	50,000.00	.00	50,000.00	50,000.00
51-70-570	WATER METER- REPLACEMENT	150,000.00	20,000.00	170,000.00	170,709.60
51-70-701	CAPITAL ENGINEERING	1,500.00	.00	1,500.00	.00
51-70-706	EQUIPMENT GREATER THAN \$5000	30,000.00	.00	30,000.00	18,817.00
Total WATER DEPARTMENT UTILITY FUND:		1,536,100.00	84,200.00	1,620,300.00	1,194,681.53

SECONDARY WATER

51-80-100	SALARY	5,200.00	.00	5,200.00	4,760.51
51-80-101	OVERTIME WAGES	1,000.00	.00	1,000.00	1,609.09
51-80-130	BENEFITS	3,600.00	.00	3,600.00	2,752.78
51-80-170	WATER METER PURCHASES	50,000.00	.00	50,000.00	51,840.00
51-80-201	SAFETY SUPPLIES	200.00	.00	200.00	.00
51-80-250	SUPPLIES & MAINT.	12,000.00	.00	12,000.00	14,874.94
51-80-251	FUEL	2,000.00	.00	2,000.00	943.71
51-80-270	PUMPING POWER COST	40,000.00	.00	40,000.00	22,368.75
51-80-320	ENGINEERING	10,000.00	.00	10,000.00	8,086.25
51-80-330	LEGAL	.00	.00	.00	500.00
51-80-370	OTHER PROFESSIONAL & TECHNICA	.00	70,000.00	70,000.00	33,147.50
51-80-460	WATER SHARES	13,100.00	17,400.00	30,500.00	30,456.60
51-80-501	EQUIPMENT LESS THAN \$5000	1,000.00	.00	1,000.00	.00
51-80-560	SECONDARY WATER DEPRECIATION	250,000.00	.00	250,000.00	.00
51-80-701	CAPITAL ENGINEERING	6,000.00	.00	6,000.00	5,147.75
51-80-705	REAL PROPERTY ACQUISITION	.00	500,000.00	500,000.00	501,869.09

Account Number	Account Title	2022-23 Current year Budget	2022-23 Amendments	2022-23 Amended Budget	2022-23 Current year Actual
51-80-715	ACQUISITION OF WATER SHARES	50,000.00	386,000.00	436,000.00	435,510.00
51-80-752	CONSTRUCTION BOND 2021 SERIES	900,000.00	620,000.00	1,520,000.00	1,527,467.07
51-80-810	BOND PRINCIPAL 2019 SERIES	216,000.00	.00	216,000.00	216,000.00
51-80-811	BOND PRINCIPAL 2021 SERIES	256,000.00	.00	256,000.00	256,000.00
51-80-871	BOND INTEREST 2019 SERIES	78,000.00	.00	78,000.00	75,123.22
51-80-872	BOND INTEREST 2021 SERIES	94,000.00	.00	94,000.00	92,843.09
Total SECONDARY WATER:		1,988,100.00	1,593,400.00	3,581,500.00	3,281,300.35
ADMIN SERVICE CHARGES					
51-90-905	ADMIN SERVICES CHARGE - WATER	9,300.00	.00	9,300.00	9,300.00
Total ADMIN SERVICE CHARGES:		9,300.00	.00	9,300.00	9,300.00
WATER UTILITY FUND Revenue Total:		3,533,500.00	1,677,600.00	5,211,100.00	2,690,883.88
WATER UTILITY FUND Expenditure Total:		3,533,500.00	1,677,600.00	5,211,100.00	4,485,281.88
Net Total WATER UTILITY FUND:		.00	.00	.00	1,794,398.00-

Account Number	Account Title	2022-23 Current year Budget	2022-23 Amendments	2022-23 Amended Budget	2022-23 Current year Actual
TREATMENT PLANT FUND					
OTHER INCOME					
52-36-599	OTHER INCOME	.00	.00	.00	2,645.50
52-36-610	INTEREST EARNINGS	15,000.00	.00	15,000.00	182,898.18
Total OTHER INCOME:		15,000.00	.00	15,000.00	185,543.68
UTILITY REVENUE					
52-37-711	TREATMENT OVERAGE	625,000.00	.00	625,000.00	597,722.66
52-37-770	SALES TREATMENT TREMONTON	1,125,000.00	.00	1,125,000.00	1,198,379.95
52-37-773	SALE OF COMPOST	6,000.00	.00	6,000.00	8,660.48
Total UTILITY REVENUE:		1,756,000.00	.00	1,756,000.00	1,804,763.09
CONTRIBUTIONS & TRANSFERS					
52-38-897	EXCESS FROM RESERVES	493,400.00	175,000.00-	318,400.00	.00
Total CONTRIBUTIONS & TRANSFERS:		493,400.00	175,000.00-	318,400.00	.00
IMPACT FEES					
52-39-725	IMPACT FEES WWTP	273,500.00	153,500.00-	120,000.00	119,476.85
52-39-897	EXCESS FROM RESERVES	273,500.00-	153,500.00	120,000.00-	.00
Total IMPACT FEES:		.00	.00	.00	119,476.85
TREATMENT PLANT					
52-72-100	SALARIES	326,000.00	.00	326,000.00	261,910.78
52-72-101	OVERTIME WAGES	8,900.00	.00	8,900.00	8,067.35
52-72-103	MERIT	300.00	.00	300.00	.00
52-72-104	DRUG TEST/PHYSICAL	400.00	.00	400.00	265.00
52-72-130	BENEFITS	194,800.00	.00	194,800.00	155,725.46
52-72-140	HSA CONTRIBUTION	6,100.00	.00	6,100.00	4,150.00
52-72-180	LAB	45,000.00	.00	45,000.00	44,119.19
52-72-190	UNIFORMS	2,500.00	.00	2,500.00	3,892.45
52-72-200	TREATMENT PLANT CHLORINE	8,000.00	.00	8,000.00	8,430.30
52-72-210	BOOKS & SUBSCRIPTIONS	300.00	.00	300.00	85.00
52-72-220	SAFETY SUPPLIES	1,000.00	.00	1,000.00	33.16
52-72-230	TRAVEL	2,000.00	.00	2,000.00	2,656.52
52-72-240	OFFICE SUPPLIES & EXPENSES	2,000.00	.00	2,000.00	1,257.00
52-72-241	POSTAGE	8,500.00	.00	8,500.00	6,152.50
52-72-250	SUPPLIES & MAINT.	60,000.00	.00	60,000.00	45,200.41
52-72-260	BUILDING & GROUNDS MAINTENANC	6,000.00	.00	6,000.00	3,499.89
52-72-269	UTILITY - PUB WORKS BUILDING	3,300.00	.00	3,300.00	2,137.76
52-72-270	UTILITIES	85,000.00	.00	85,000.00	81,364.96
52-72-271	GAS - (QUESTAR)	5,000.00	.00	5,000.00	7,086.91
52-72-280	TELEPHONE	2,100.00	.00	2,100.00	1,427.38
52-72-281	INTERNET	300.00	.00	300.00	241.80
52-72-310	SERVICES DATA PROCESSING	900.00	.00	900.00	646.50
52-72-312	COMPUTER SOFTWARE	900.00	.00	900.00	558.29
52-72-313	COMPUTER HARDWARE	1,500.00	.00	1,500.00	265.17
52-72-320	ENGINEERING	1,000.00	.00	1,000.00	.00
52-72-330	LEGAL	100.00	.00	100.00	.00
52-72-332	CONTRACT MINUTES/SOCIAL MEDIA	9,200.00	.00	9,200.00	7,706.93
52-72-340	ACCOUNTING & AUDITING	9,600.00	.00	9,600.00	9,154.46
52-72-347	CREDIT CARD SERVICE FEE	8,200.00	.00	8,200.00	11,565.65

Account Number	Account Title	2022-23	2022-23	2022-23	2022-23
		Current year Budget	Amendments	Amended Budget	Current year Actual
52-72-360	EDUCATION	1,000.00	.00	1,000.00	1,748.00
52-72-380	TREATMENT SAMPLES	4,000.00	.00	4,000.00	3,183.00
52-72-410	INSURANCE	17,500.00	.00	17,500.00	15,920.20
52-72-480	BAD DEBTS EXPENSE	.00	.00	.00	787.79
52-72-503	EQUIPMENT LESS THAN \$5000	1,000.00	.00	1,000.00	.00
52-72-512	FACILITIES/IMPACT FEE	65,000.00	.00	65,000.00	41,799.91
52-72-521	ULTRA VIOLET LAMPS & O-RING	300,000.00	225,000.00-	75,000.00	56,709.65
52-72-600	TREATMENT PLANT DEPRECIATION	420,000.00	.00	420,000.00	.00
52-72-612	EMERGENCY REPAIR FUND RESERV	6,000.00	.00	6,000.00	.00
52-72-701	CAPITAL ENGINEERING	.00	40,000.00	40,000.00	39,281.58
52-72-706	EQUIPMENT GREATER THAN \$5000	29,000.00	.00	29,000.00	.00
Total TREATMENT PLANT:		1,642,400.00	185,000.00-	1,457,400.00	827,030.95
COMPOST OPERATIONS					
52-73-100	SALARIES	71,400.00	.00	71,400.00	60,113.47
52-73-101	OVERTIME WAGES	2,000.00	.00	2,000.00	1,171.56
52-73-103	MERIT	200.00	.00	200.00	.00
52-73-130	BENEFITS	33,900.00	.00	33,900.00	29,838.14
52-73-160	FUEL	20,000.00	.00	20,000.00	17,911.85
52-73-180	LAB	4,000.00	.00	4,000.00	.00
52-73-190	UNIFORMS	800.00	.00	800.00	1,286.50
52-73-205	POLYMER	40,000.00	.00	40,000.00	26,995.56
52-73-210	BOOKS & SUBSCRIPTIONS	100.00	.00	100.00	.00
52-73-220	SUPPLIES SUPPLIES	500.00	.00	500.00	.00
52-73-230	TRAVEL	500.00	.00	500.00	.00
52-73-240	OFFICE SUPPLIES & EXPENSES	200.00	.00	200.00	.00
52-73-250	SUPPLIES & MAINT.	11,000.00	10,000.00	21,000.00	22,604.36
52-73-260	BUILDING & GROUNDS MAINTENANC	2,000.00	.00	2,000.00	555.96
52-73-270	UTILITIES	35,000.00	.00	35,000.00	31,641.93
52-73-280	TELEPHONE	600.00	.00	600.00	438.06
52-73-360	EDUCATION	500.00	.00	500.00	.00
52-73-380	TREATMENT SAMPLES	1,500.00	.00	1,500.00	629.00
52-73-460	PLANT SLUDGE REMOVAL	20,000.00	.00	20,000.00	19,485.46
52-73-503	EQUIPMENT LESS THAN \$5000	1,000.00	.00	1,000.00	.00
52-73-540	SKID LOADER UPGRADE	10,000.00	.00	10,000.00	11,000.00
52-73-600	COMPOST DEPRECIATION	35,000.00	.00	35,000.00	.00
52-73-706	EQUIPMENT GREATER THAN \$5000	5,500.00	.00	5,500.00	.00
52-73-802	FRONT END LOADER LEASE	17,200.00	.00	17,200.00	17,223.66
Total COMPOST OPERATIONS:		312,900.00	10,000.00	322,900.00	240,895.51
BUDGET TO GAAP DEBT PROCEEDS					
52-80-901	LOAN TO FUND 54 - SEWER	300,000.00	.00	300,000.00	.00
Total BUDGET TO GAAP DEBT PROCEEDS:		300,000.00	.00	300,000.00	.00
ADMIN SERVICE CHARGES					
52-90-905	ADMIN SERVICES CHARGE	9,100.00	.00	9,100.00	9,100.00
Total ADMIN SERVICE CHARGES:		9,100.00	.00	9,100.00	9,100.00
TREATMENT PLANT FUND Revenue Total:		2,264,400.00	175,000.00-	2,089,400.00	2,109,783.62
TREATMENT PLANT FUND Expenditure Total:		2,264,400.00	175,000.00-	2,089,400.00	1,077,026.46

Account Number	Account Title	2022-23 Current year Budget	2022-23 Amendments	2022-23 Amended Budget	2022-23 Current year Actual
Net Total TREATMENT PLANT FUND:		.00	.00	.00	1,032,757.16

Account Number	Account Title	2022-23 Current year Budget	2022-23 Amendments	2022-23 Amended Budget	2022-23 Current year Actual
SEWER FUND					
OTHER REVENUE					
54-36-610	INTEREST EARNING	5,000.00	.00	5,000.00	42,031.99
54-36-901	LOAN FROM FUND 52 - WWTP	300,000.00	.00	300,000.00	.00
Total OTHER REVENUE:		305,000.00	.00	305,000.00	42,031.99
UTILITY REVENUE					
54-37-721	SEWER CONNECTION	8,500.00	.00	8,500.00	2,600.00
54-37-730	SALES SEWER SERVICE	233,700.00	.00	233,700.00	230,953.84
Total UTILITY REVENUE:		242,200.00	.00	242,200.00	233,553.84
CONTRIBUTIONS & TRANSFERS					
54-38-897	EXCESS FROM RESERVES	453,700.00	296,000.00	749,700.00	.00
54-38-900	IMPACT FEE RESERVE	71,800.00	.00	71,800.00	.00
Total CONTRIBUTIONS & TRANSFERS:		525,500.00	296,000.00	821,500.00	.00
IMPACT FEES					
54-39-725	SEWER COLLECTION - IMPACT FEE	132,000.00	.00	132,000.00	104,401.75
Total IMPACT FEES:		132,000.00	.00	132,000.00	104,401.75
SEWER DEPARTMENT					
54-71-100	SALARIES	59,500.00	.00	59,500.00	46,972.91
54-71-101	OVERTIME WAGES	1,000.00	9,000.00	10,000.00	8,813.89
54-71-103	MERIT	100.00	.00	100.00	.00
54-71-130	BENEFITS	29,000.00	.00	29,000.00	22,754.75
54-71-190	UNIFORMS	1,600.00	.00	1,600.00	1,248.14
54-71-201	SAFETY SUPPLIES	1,000.00	.00	1,000.00	.00
54-71-230	TRAVEL	1,000.00	.00	1,000.00	754.49
54-71-240	OFFICE SUPPLIES & EXPENSES	1,000.00	.00	1,000.00	576.49
54-71-241	POSTAGE	1,000.00	.00	1,000.00	869.65
54-71-250	SUPPLIES & MAINT.	12,000.00	.00	12,000.00	9,095.85
54-71-251	FUEL	5,000.00	.00	5,000.00	6,707.76
54-71-269	UTILITY - PUB WORKS BUILDING	800.00	.00	800.00	307.02
54-71-271	GAS - (QUESTAR)	600.00	.00	600.00	1,017.78
54-71-280	TELEPHONE	500.00	.00	500.00	249.94
54-71-320	ENGINEERING	3,000.00	.00	3,000.00	.00
54-71-340	ACCOUNTING & AUDITING	1,300.00	.00	1,300.00	1,314.71
54-71-347	CREDIT CARD SERVICE FEE	1,200.00	.00	1,200.00	1,382.27
54-71-360	EDUCATION	1,000.00	.00	1,000.00	.00
54-71-410	INSURANCE	16,700.00	.00	16,700.00	16,020.46
54-71-480	BAD DEBTS EXPENSE	.00	.00	.00	153.16
54-71-503	EQUIPMENT LESS THAN \$5000	1,000.00	.00	1,000.00	.00
54-71-560	SEWER DEPRECIATION	50,000.00	.00	50,000.00	.00
54-71-701	CAPITAL ENGINEERING	10,000.00	.00	10,000.00	2,427.50
54-71-706	EQUIPMENT GREATER THAN \$5000	5,100.00	.00	5,100.00	.00
54-71-750	SEWER CONSTRUCTION	1,000,000.00	287,000.00	1,287,000.00	8,546.24
Total SEWER DEPARTMENT:		1,203,400.00	296,000.00	1,499,400.00	129,213.01
ADMIN SERVICE CHARGES					
54-90-905	ADMIN SERVICES CHARGE	1,300.00	.00	1,300.00	1,300.00

Account Number	Account Title	2022-23 Current year Budget	2022-23 Amendments	2022-23 Amended Budget	2022-23 Current year Actual
	Total ADMIN SERVICE CHARGES:	1,300.00	.00	1,300.00	1,300.00
	SEWER FUND Revenue Total:	1,204,700.00	296,000.00	1,500,700.00	379,987.58
	SEWER FUND Expenditure Total:	1,204,700.00	296,000.00	1,500,700.00	130,513.01
	Net Total SEWER FUND:	.00	.00	.00	249,474.57

Account Number	Account Title	2022-23 Current year Budget	2022-23 Amendments	2022-23 Amended Budget	2022-23 Current year Actual
STORM DRAIN FUND					
OTHER REVENUE					
55-36-610	INTEREST EARNING	4,000.00	.00	4,000.00	32,036.79
Total OTHER REVENUE:		4,000.00	.00	4,000.00	32,036.79
UTILITY REVENUE					
55-37-716	STORM DRAIN REVENUE	177,000.00	.00	177,000.00	174,461.03
Total UTILITY REVENUE:		177,000.00	.00	177,000.00	174,461.03
CONTRIBUTIONS & TRANSFERS					
55-38-897	EXCESS FROM RESERVES	60,400.00	268,000.00	328,400.00	.00
Total CONTRIBUTIONS & TRANSFERS:		60,400.00	268,000.00	328,400.00	.00
IMPACT FEES					
55-39-725	STORM DRAIN IMPACT FEES	427,000.00	337,000.00-	90,000.00	88,645.01
55-39-755	IMPACT FEE REIMBURSEMENT	74,000.00-	74,000.00	.00	.00
Total IMPACT FEES:		353,000.00	263,000.00-	90,000.00	88,645.01
STORM DRAIN UTILITY FUND					
55-40-100	SALARIES	20,200.00	.00	20,200.00	16,097.18
55-40-101	OVERTIME WAGES	600.00	5,000.00	5,600.00	5,240.90
55-40-103	MERIT	200.00	.00	200.00	.00
55-40-130	BENEFITS	13,500.00	.00	13,500.00	11,814.74
55-40-201	SAFETY SUPPLIES	200.00	.00	200.00	.00
55-40-241	POSTAGE	1,100.00	.00	1,100.00	906.31
55-40-250	SUPPLIES & MAINTENAN	3,000.00	.00	3,000.00	5,049.11
55-40-251	FUEL	1,500.00	.00	1,500.00	951.58
55-40-269	UTILITY - PUB WORKS BUILDING	800.00	.00	800.00	317.99
55-40-271	GAS - (QUESTAR)	700.00	.00	700.00	1,054.17
55-40-280	TELEPHONE	.00	.00	.00	12.96
55-40-320	ENGINEERING	2,000.00	.00	2,000.00	2,586.00
55-40-323	CONTRACT LABOR - MOWING	9,300.00	.00	9,300.00	10,983.56
55-40-330	LEGAL	200.00	.00	200.00	.00
55-40-340	ACCOUNTING & AUDITING	1,500.00	.00	1,500.00	1,361.72
55-40-347	CREDIT CARD SERVICE FEE	1,300.00	.00	1,300.00	1,543.19
55-40-370	STORM DRAIN PROFESSIONAL	.00	.00	.00	997.86
55-40-410	INSURANCE	800.00	.00	800.00	608.46
55-40-462	WATER SHARES	200.00	.00	200.00	475.20
55-40-480	BAD DEBTS EXPENSE	.00	.00	.00	111.38
55-40-500	EQUIPMENT LESS THAN \$5000	1,000.00	.00	1,000.00	.00
55-40-560	STORM DRAIN DEPRECIATION	75,000.00	.00	75,000.00	.00
55-40-701	CAPITAL ENGINEERING	2,000.00	.00	2,000.00	813.00
55-40-705	REAL PROPERTY ACQUISITION	353,000.00	.00	353,000.00	352,653.23
55-40-706	EQUIPMENT GREATER THAN \$5000	5,100.00	.00	5,100.00	.00
55-40-715	ACQUISITION OF WATER SHARES	50,000.00	.00	50,000.00	450.00
55-40-750	STORM DRAIN CONSTRUCTION	50,000.00	.00	50,000.00	.00
Total STORM DRAIN UTILITY FUND:		593,200.00	5,000.00	598,200.00	414,028.54
ADMIN SERVICE CHARGES					
55-90-905	ADMIN SERVICES CHARGE	1,200.00	.00	1,200.00	1,200.00

Account Number	Account Title	2022-23 Current year Budget	2022-23 Amendments	2022-23 Amended Budget	2022-23 Current year Actual
	Total ADMIN SERVICE CHARGES:	1,200.00	.00	1,200.00	1,200.00
	STORM DRAIN FUND Revenue Total:	594,400.00	5,000.00	599,400.00	295,142.83
	STORM DRAIN FUND Expenditure Total:	594,400.00	5,000.00	599,400.00	415,228.54
	Net Total STORM DRAIN FUND:	.00	.00	.00	120,085.71-

Account Number	Account Title	2022-23 Current year Budget	2022-23 Amendments	2022-23 Amended Budget	2022-23 Current year Actual
RDA DIST #2 FUND - DOWNTOWN					
TAXES					
71-31-111	PROPERTY TAX REDEVELOPMENT	300,000.00	.00	300,000.00	183,260.22
Total TAXES:		300,000.00	.00	300,000.00	183,260.22
OTHER INCOME					
71-36-610	INTEREST INCOME	.00	.00	.00	33,095.06
Total OTHER INCOME:		.00	.00	.00	33,095.06
CONTRIBUTIONS & TRANSFERS					
71-38-897	EXCESS FROM RESERVES	115,000.00	.00	115,000.00	.00
Total CONTRIBUTIONS & TRANSFERS:		115,000.00	.00	115,000.00	.00
REDEVELOPMENT #2					
71-81-102	CONTRACT EMPLOYEE	.00	25,000.00	25,000.00	18,747.00
71-81-212	MEMBERSHIPS/DUES	.00	.00	.00	500.00
71-81-450	MISCELLANEOUS SUPPLIES	.00	.00	.00	100.00
71-81-620	FACADE GRANT	25,000.00	.00	25,000.00	.00
71-81-621	SIGN GRANT	25,000.00	25,000.00-	.00	.00
71-81-622	PUBLIC REALM ENHANCEMENTS	25,000.00	.00	25,000.00	10,000.00
71-81-623	WAY FINDING SIGNAGE	40,000.00	.00	40,000.00	19,960.50
71-81-625	TRE CENTER - PRI IMPROVE REIMB	300,000.00	.00	300,000.00	183,260.22
Total REDEVELOPMENT #2:		415,000.00	.00	415,000.00	232,567.72
RDA DIST #2 FUND - DOWNTOWN Revenue Total:		415,000.00	.00	415,000.00	216,355.28
RDA DIST #2 FUND - DOWNTOWN Expenditure Total:		415,000.00	.00	415,000.00	232,567.72
Net Total RDA DIST #2 FUND - DOWNTOWN:		.00	.00	.00	16,212.44-

Account Number	Account Title	2022-23 Current year Budget	2022-23 Amendments	2022-23 Amended Budget	2022-23 Current year Actual
RDA DIST #3 - WEST LIBERTY					
SOURCE: 35					
73-35-205	TARGET INCOME HOUSING RECAPTU	.00	.00	.00	2,062.61
Total SOURCE: 35:		.00	.00	.00	2,062.61
OTHER INCOME					
73-36-610	INTEREST EARNING	.00	.00	.00	59,411.88
73-36-890	FUND BALANCE TO BE APPROPRIATE	360,000.00	.00	360,000.00	.00
Total OTHER INCOME:		360,000.00	.00	360,000.00	59,411.88
RDA #3 - W. LIB FOODS/MILLARD					
73-83-220	LEGAL NOTICES	.00	.00	.00	338.92
Total RDA #3 - W. LIB FOODS/MILLARD:		.00	.00	.00	338.92
W.LIB FOODS/HOUSING PLAN IMPRO					
73-84-370	OTHER PROFESSIONAL & TECHNICA	35,000.00	.00	35,000.00	19,850.00
73-84-500	CITY'S SHARE OF NEIGHB IMPROVE	100,000.00	.00	100,000.00	.00
73-84-710	CAPITAL OUTLAY	225,000.00	.00	225,000.00	.00
Total W.LIB FOODS/HOUSING PLAN IMPRO:		360,000.00	.00	360,000.00	19,850.00
RDA DIST #3 - WEST LIBERTY Revenue Total:		360,000.00	.00	360,000.00	61,474.49
RDA DIST #3 - WEST LIBERTY Expenditure Total:		360,000.00	.00	360,000.00	20,188.92
Net Total RDA DIST #3 - WEST LIBERTY:		.00	.00	.00	41,285.57
Net Grand Totals:		.00	.00	.00	1,552,056.18

Report Criteria:

- Accounts to include: With balances
- Print FUND Titles
- Page and Total by FUND
- Print SOURCE Titles
- Total by SOURCE
- Print DEPARTMENT Titles
- Total by DEPARTMENT
- All Segments Tested for Total Breaks

**TREMONTON CITY
CITY COUNCIL MEETING
JUNE 20, 2023**

TITLE:	Discussion and consideration of approving Resolution No 23-36 authorizing the write-off of uncollectible accounts receivable for ambulance services for FY 2023 in Fund 28 Fire Department
FISCAL IMPACT:	City Council authorizing the write-off of ambulance accounts as bad debt in the amount of \$183,923.91 and a write-off in the amount of \$2,758.30 due to bankruptcy
PRESENTER:	Sharri Oyler, City Treasurer, or Shawn Warnke, City Manager

RECOMMENDATION:

It is recommended that the City Council authorize the write-off as bad debt, the delinquent accounts that have been sent to collections, and other uncollectible accounts in the amount of \$183,923.91

BACKGROUND:

The City Council must approve write-offs of uncollectable ambulance accounts as bad debt each year. These accounts have been sent to Bonneville Collections, the City's collections company. At this point, the City is not optimistic that any revenue will be realized from these accounts, although the collections companies will continue to try to collect on these accounts.

There are 67 accounts for \$96,433.13 from Avocation, the old ambulance billing system, which date back before May 2021. There are 83 accounts for \$87,490.78 from Billing Bridge being written off for a grand total of \$183,923.91. Some circumstances for the bad debt write-offs include incorrect addresses, no insurance, and homelessness.

There is an ambulance write-off in the amount of \$2,758.30 due to bankruptcy.

RESOLUTION NO. 23-36

**A RESOLUTION OF TREMONTON CITY CORPORATION AUTHORIZING THE
WRITE-OFF OF UNCOLLECTIBLE ACCOUNTS RECEIVABLE FOR AMBULANCE
SERVICES FOR FY 2023 IN FUND 28 FIRE DEPARTMENT**

WHEREAS, based on historical experience and industry standards, a percentage of accounts receivables for ambulance service is expected to become delinquent despite collection efforts; and

WHEREAS, in keeping with Generally Accepted Accounting Principles, the City establishes a bad debt account allowance, as contra to accounts receivable; and

WHEREAS, in keeping with Generally Accepted Accounting Principles, the timely writing-off of bad debt after a reasonable period is essential and needs to be done consistently and systematically; and

WHEREAS, the City staff has made diligent efforts to collect delinquent accounts, and these accounts have been sent to a collection company for their continued efforts to collect on these accounts; and

WHEREAS, the City Treasurer has identified accounts receivable for ambulance services that are deemed uncollectible; and

WHEREAS, writing-off uncollectible accounts receivable balances are a critical component in accurately reflecting the City's assets in the financial statements; and

WHEREAS, the City Council needs to formally approve write-offs of old uncollectable accounts for ambulance services as bad debt each fiscal year.

NOW, THEREFORE, BE IT RESOLVED that the Tremonton City Council authorizes the write-off of the uncollectible accounts receivable for ambulance services in FY 2023 in Fund 28 Fire Department in the amount of \$183,923.91 and a write-off in the amount of \$2,758.30 due to bankruptcy as further detailed in Exhibit "A."

PASSED AND ADOPTED by the Tremonton City Council on this 20th day of June 2023.
To become effective upon passage.

TREMONTON CITY CORPORATION
A Utah Municipal Corporation

By _____
Lyle Holmgren, Mayor

ATTEST:

Linsey Nessen, City Recorder

EXHIBIT “A” AMBULANCE WRITE-OFF’S CITY COUNCIL MEETING JUNE 20, 2023

There are 67 accounts for a total of \$96,433.13 being written off as uncollectable accounts receivable from Avocation (the City’s old ambulance billing system) listed below.

<u>Acct #</u>	<u>Name</u>	<u>City/State</u>	<u>Date of Service</u>	<u>Amount</u>	<u>Notes</u>
1418	DAVISON, LARRY W.	BRC, UT	9/28/2017	\$890.51	INSURANCE ISSUE
2036	CRUZ, LUIS	LOGAN, UT	6/29/2018	\$1,631.99	COLLECTIONS- WAS MAKING PAYMENTS
2092	STRANGE, REBEKAH	TREMONTON, UT	7/31/2018	\$1,786.59	COLLECTIONS MARCH 2019
2225	DAVIES, COLIN ROBERT	KNOXVILLE, IA	9/27/2018	\$623.92	COLLECTIONS- WAS MAKING PAYMENTS
2632	WILSON, JASON	MIDDLETON, ID	3/28/2019	\$1,432.94	COLLECTIONS MAY 2020
2677	MORTENSEN, BRYAN C.	TREMONTON, UT	3/29/2019	\$489.35	2ND INSURANCE ISSUE
2688	GUILLEN, LUIS E.	TREMONTON, UT-MOVED	3/29/2019	\$1,144.49	COLLECTIONS DECEMBER 2019
2689	SIEVERS, TREVOR	TREMONTON, UT	3/29/2019	\$1,171.29	COLLECTIONS DECEMBER 2020
2719	WAX, WILLIAM	BAD ADDRESS	4/29/2019	\$1,878.40	COLLECTIONS OCTOBER 2019
2743	MAGUIRE, DARLENE	TREMONTON, UT	4/29/2019	\$2,516.06	COLLECTIONS MAY 2021
2750	VENTURA, CHRISTIAN	RICHWOOD, TX	4/30/2019	\$1,113.74	MOVED- COLLECTIONS AUGUST 2019
2763	HONSVICK, RANDI	HONEYVILLE, UT	5/21/2019	\$1,261.16	MOVED- COLLECTIONS MARCH 2020
2782	HOWARD, TRAVIS D.	CLINTON, UT	5/31/2019	\$327.86	MOVED-COLLECTIONS FEBRUARY 2020
2797	DEMOREST, GEORGE E.	TREMONTON, UT	5/31/2019	\$1,049.65	ISSUE WITH RAILROAD MARKER
2851	QUICK, PAUL DENNIS	HONEYVILLE, UT	6/27/2019	\$1,371.15	ISSUES WITH VA
2857	QUICK, PAUL DENNIS	HONEYVILLE, UT	6/27/2019	\$1,212.90	ISSUES WITH VA
2858	FRENCH, TIMOTHY	TREMONTON, UT	6/27/2019	\$1,054.65	INSURANCE ISSUES
2866	FRENCH, TIMOTHY	TREMONTON, UT	6/28/2019	\$2,415.60	INSURANCE ISSUES
3002	DRAKE, DANIEL AVERY	MOVED	9/27/2019	\$536.47	INSURANCE PAID
3003	DRAKE, DANIEL AVERY	MOVED	9/27/2019	\$237.16	INSURANCE PAID
3065	TOLMAN, DANIEL	BEAR RIVER CITY, UT	10/30/2019	\$2,558.36	COLLECTIONS 2020
3110	STRANGE, REBEKAH	MOVED	10/31/2019	\$1,862.99	NO INFORMATION COLLECTIONS 2020

3149	CASTLEBERRY	TREMONTON, UT MOVED	11/27/2019	\$21.38	OLD ACCOUNT
3202	YORK, CHARLES	HALEYVILLE, AL	12/31/2019	\$90.19	OLD ACCOUNT COLLECTIONS NOV 2020
3207	BOWEN, BRITTANY REVA	WEST JORDAN, UT	12/31/2019	\$3,483.96	NO INSURANCE COLLECTIONS 11-2020
3261	MALDONADO, FELIZ JR	TREMONTON, UT	1/30/2020	\$1,226.71	APPLIED TO DEDUCTIBLE COLLECTIONS 20
3269	EDDY, WESTON W.	MOVED	1/30/2020	\$214.54	COLLECTIONS JUNE 2020
3287	ALFER, RICHARD	AURORA, CO	1/30/2020	\$1,269.88	VA INSURANCE ISSUES
3288	PEACOCK, ALEXIA	MALAD, ID	1/30/2020	\$1,342.82	COLLECTIONS JANUARY 2020
3293	ZAGORODNY, RUVIM A.	JENKS, OK	1/30/2020	\$645.06	COLLECTIONS 2020
3336	FUKUI, JENNIFER	TREMONTON, UT	2/27/2020	\$2,246.60	INSURANCE ISSUES
3349	PEREX ARCHULETA,	TREMONTON, UT	2/27/2020	\$1,151.07	MEDICAID ISSUES
3361	PEARCY, WILLIAM	TREMONTON, UT	2/27/2020	\$516.74	COLLECTIONS JANUARY 2020
3396	OLGUIN, PAULA JASMINE	TREMONTON, UT	2/28/2020	\$4,732.03	NO INSURANCE COLLECTIONS SEPT 2021
3397	OLGUIN, PAULA JASMINE	TREMONTON, UT	2/28/2020	\$1,172.77	NO INSURANCE COLLECTIONS SEPT 2021
3456	DARLING, NEDDIE L.	TREMONTON, UT	3/31/2020	\$3,590.35	DENIED BY VA
3491	DARLING, NEDDIE L.	TREMONTON, UT	4/29/2020	\$3,554.35	DENIED BY VA
3566	PUTNAM, KAYLA J.	TREMONTON, UT	6/23/2020	\$136.13	CO PAY- COLLECTIONS FEBRUARY 2021
3571	BYRNE, GREGORY	OGDEN, UT	6/23/2020	\$1,385.55	DENIED BY VA MEDICARE ISSUES
3579	COLLATZ, JED	BEAR RIVER CITY, UT MOVED	6/24/2020	\$2,594.95	COLLECTIONS AUGUST 2021
3625	GOODIN, DAVID	BIGFORK. MT	7/21/2020	\$2,556.60	AUTO FUNDS EXHAUSTED-NO PAYMENT
3695	PIERCE, KIM	LAYTON, UT	7/28/2020	\$2,306.76	DENIED BY INSURANCE- NO PAYMENT
3696	PIERCE, KIM	LAYTON, UT	7/28/2020	\$973.77	DENIED BY INSURANCE COLLECTIONS 2-21
3701	ERICKESEN, STEVEN D.	HASLET, TX	7/29/2020	\$771.93	DENIED BY TRICARE-WAS MAKING PAYMENTS-COLLECTION 5-22
3744	NEWBRY, DOMINIQUE	GOODING, ID	8/11/2020	\$1,430.56	IDAHO MEDICAID
3745	NEWBRY, DARTAGNAN T.	GOODING, ID	8/11/2020	\$1,430.88	IDAHO MEDICAID
3781	CHRISTOPHERSON,	BRIGHAM CITY, UT	8/30/2020	\$146.58	COPAY- COLLECTIONS MAY 2021
3843	TENOPALA,LUIS	JACKSON HOLE, WY	9/18/2020	\$931.64	COLLECTIONS 9-21 WAS MAKING PAYMENTS

3853	JOEM MILA G.	OGDEN, UT	9/29/2020	\$1,438.44	COLLECTIONS MARCH 2021
3859	TORRES, RAQUEL	TREMONTON, UT	9/29/2020	\$1,449.20	MEDICAID ISSUES
4079	CASE, JEFFERY E.	SMITHFIELD, UT	12/31/2020	\$1,490.84	DENIED BY INSURANCE COLLECTIONS 9-22
4109	SKAGGS, JAMES E.	TREMONTON, UT MOVED	1/27/2021	\$716.92	COLLECTIONS SEPTEMBER 2022
4118	KAY, ELIZABETH KAY	TREMONTON, UT	1/28/2021	\$1,383.20	INSURANCE VA ISSUES
4188	MAGEE, CASEY	LOGAN, UT	2/23/2021	\$1,083.04	IDAHO MEDICAID
4189	HALLMARK, PAISLEY	LOGAN, UT	2/23/2021	\$1,311.00	IDAHO MEDICAID
4216	RILEY, JUSTIN	TREMONTON, UT	2/25/2021	\$1,374.30	IDAHO MEDICAID
4234	PRICE, DENNIS HAROLD	TREMONTON, UT	2/25/2021	\$331.77	BANKRUPTCY
4235	GILL, DEWEY JR J.	TREMONTON, UT	2/26/2021	\$1,268.20	INSURANCE COMPLICATIONS
4238	GILL, DEWEY JR J.	TREMONTON, UT	2/26/2021	\$2,798.84	INSURANCE COMPLICATIONS
4255	TORRES, RAQUEL	TREMONTON , UT	3/30/2021	\$1,389.14	INSURANCE COMPLICATIONS
4258	NIELSON, RONDELL S.	GARLAND, UT	3/30/2021	\$2,252.85	INSURANCE ISSUES
4325	ROOTS, MAIZLYN RAY	PORTAGE, UT	4/29/2021	\$4,172.74	INSURANCE ISSUES
4369	WINN, DONNIE LEE	IDAHO FALLS, ID	4/29/2021	\$1,396.36	MEDICARE ISSUES
4400	WILLIAMS, LOGAN	SALT LAKE CITY, UT	5/14/2021	\$262.66	COLLECTIONS 2021
4421	CORNSTUBBLE, JERRY	LAYTON, UT	5/27/2021	\$1,057.10	INSURANCE ISSUES
4430	GARCIA, TOMAS	GARLAND, UT	5/27/2021	\$2,765.50	INSURANCE ISSUES
				\$96,433.13	

There are 83 accounts for a total of \$87,490.78 being written off as uncollectable accounts receivable from Billing Bridge (the City's active ambulance billing software) listed below.

<u>Acct #</u>	<u>Name</u>	<u>City/State</u>	<u>Date of Service</u>	<u>Amount</u>		<u>Notes</u>
TCA-14	OLGLEBEE, AMANDA	Malad, Idaho	5/1/2021	\$3,075.84		COLLECTION 6/12
TCA-19	PURDUM, KYLE	Malad, Idaho	5/1/2021	\$2,320.79		Idaho Medicaid
TCA-38	HALES, CLEO	Tremonton, Utah	5/9/2021	\$250.00		Refused to Pay
TCA-48	DARRINGTON, CODY	Paul, Idaho	5/13/2021	\$2,993.84		Idaho Medicaid
TCA-49	HERNANDEZ, JONATHAN	American Fork, Utah	5/16/2021	\$1,917.33		Collection 1/23
TCA-66	GONZALEZ, JAMIE	NO ADDRESS	5/18/2021	\$2,987.84		Colorado Medicaid
TCA-56	TEW, KRISTINE	Draper, Utah	5/19/2021	\$4,026.30		Ins. Dispute
TCA-76	ANGELL, DONALD	Howie Centre N.S.	5/23/2021	\$1,387.10		Coll. 1/4/23
TCA-75	WYMAN, ROBERT	Layton, Utah	5/24/2021	\$1,352.63		Medicaid dispute no transport
TCA-78	RABLISNG, NICKLIS	Lubbock, TX	5/26/2021	\$265.25		Collections 1/23
TCA-89	NEWMAN, WILMA	Tremonton, Utah	5/30/2021	\$186.68		Insurance Dispute
TCA-99	MOWER, IVY	Tremonton, Utah	6/1/2021	\$1,437.82		Medicaid Issue
TCA-98	NIELSEN, RACHEL	Tremonton, Utah	6/1/2021	\$107.26		2nd Insurance Dispute
TCA-97	TARBET, BRETT	Garland, Utah	6/2/2021	\$248.50		Bad Address
TCA-105	GARDNER, HORACE	Deweyville, Utah	6/2/2021	\$1,430.65		Old Claim - Medicare dispute
TCA-107	GARDNER, HORACE	Deweyville, Utah	6/2/2021	\$1,894.44		Old Claim - Medicare dispute
TCA-110	AGNEW, SHARLEE	None	6/4/2021	\$265.25		Collection 1/23
TCA-114	DEPEW, SHERRY	How, IN	6/8/2021	\$2,812.52		Insurance Didn't Pay
TCA-128	MARCO, DAMEIN	Odgen, Utah	6/12/2021	\$1,546.91		Collections
TCA-151	MONTANDON, DAICEN	Roy, Utah	6/22/2021	\$1,567.41		Bad Address
TCA-168	LEIGHNER, MICHAEL	Tremonton, Utah	6/28/2021	\$105.21		Insurance Dispute
TCA-186	BRUDERER, MARION	Garland, Utah	7/2/2021	\$186.58		Insurance Dispute
TCA-190	BRUMABALOW, JORDAN	Gresham, OR	7/5/2021	\$4,074.85		Bad Address
TCA-220	BELLISTON, BONNIE	Tremonton, Utah	7/15/2021	\$175.00		No Secondary Payment
TCA-227	ABDU, ABDELAZIZ	None	7/17/2021	\$265.25		No Transport

TCA-228	MOHAMAN, MUTAZ	None	7/17/2021	\$265.25		No Transport
TCA-233	SETFORD, BETTIE	Garland, Utah	7/20/2021	\$186.68		Ins Issue
TCA-234	PATTERSON, SAVANNAH	Brigham City, Utah	7/20/2021	\$4,276.10		Mail Return
TCA-235	SETFORD, BETTIE	Garland, Utah	7/20/2021	\$109.60		Ins Issue
TCA-257	LEIGHNER, MICHAEL	Tremonton, Utah	7/24/2021	\$105.21		2nd Insurance Dispute
TCA-271	OLSEN, JOSH	Washington, Utah	7/30/2021	\$1,844.82		Mail Return/Collection 2/22
TCA-359	RAMOS-DIAL, DENISE	None	8/26/2021	\$265.25		18 months old no transport
TCA-374	LEE, TERRY	Garland, Utah	8/30/2021	\$105.21		2nd Insurance Dispute
TCA-371	LANIER, KATHLEEN	Honeyville, Utah	8/30/2021	\$130.62		2nd Insurance Dispute
TCA-380	EDDINGS, WILLIAM	Garland, Utah	9/2/2021	\$158.96		2nd Insurance Dispute
TCA-392	DESPAIN, RACHAEL	Tremonton, Utah	9/7/2021	\$1,580.06		Moved/Collections
TCA-406	HAYS, DEAN	Conyers, GA	9/12/2021	\$3,084.40		Collections
TCA-403	JESSOP, REBECCA	Tremonton, Utah	9/14/2021	\$265.25		No Transport/No Address
TCA-502	LANDEROS, MARIO	Junction City, OR	10/8/2021	\$265.25		Collections
TCA-512	MOATES, MONICA	Tooele, Utah	10/9/2021	\$1,580.74		Collections 2/2/2023
TCA-515	ODEKIRK, DAWSON	Brigham City, Utah	10/12/2021	\$274.75		Mail Return/Collections
TCA-527	ROGERS, ELGY	Brigham City, Utah	10/13/2021	\$398.38		2nd Insurance Dispute
TCA-529	COOK, JAMES	Taylorsville, Utah	10/15/2021	\$1,526.54		Mail Return (collection 2/23)
TCA-535	NIELSEN, RACHEL	Tremonton, Utah	10/15/2021	\$261.01		2nd Insurance Dispute
TCA-536	CHRISTINE, NADIA	Ogden, Utah	10/16/2021	\$265.25		Collections 2/23
TCA-552	WEEKS, WILTON	Moore, OK	10/20/2021	\$105.21		2nd Insurance Dispute
TCA-560	KING, TANYA	Redford, VA	10/22/2021	\$290.00		Collections
TCA-561	GUARJARDO, SALINE	Tremonton, Utah	10/22/2021	\$632.35		2nd Insurance Dispute
TCA-564	SCHULER, ANDREA	Ames, IA	10/22/2021	\$270.75		No Transport
TCA-574	WILSON, KIMBERLY	Nibley, Utah	10/25/2021	\$191.75		No Transport no info
TCA-586	WASDEN, RACHEL	Tremonton, Utah	10/28/2021	\$139.88		2nd Insurance Dispute
TCA-613	NEWMAN, ANDREW	Garland, Utah	11/2/2021	\$321.25		No Transport, wont pay
TCA-649	SMITH, KYLA	Ogden, Utah	11/13/2021	\$332.92		Collections 1/23
TCA-659	ALLEN, EDWIN	Tremonton, Utah	11/15/2021	\$320.75		No Transport, No Address
TCA-667	ANESCARD, JEAN	Sunrise, FL	11/17/2021	\$248.50		Collection 1/23
TCA-681	MILLS, PAUL	Tremonton, Utah	11/19/2021	\$175.00		2nd Insurance Dispute

TCA-672	SHARPLES, MATHEW	Moved	11/19/2021	\$265.25		No Info, No Transport
TCA-684	NICHOLS, TYSON	Tremonton, Utah	11/22/2021	\$2,127.94		2nd Insurance Dispute
TCA-691	MOSER, AMANDA	Douglasville, PA	11/23/2021	\$3,062.65		Collections 2/23
TCA-695	TANNER, CADEN	Tremonton, Utah	11/23/2021	\$105.00		2nd Insurance Dispute
TCA-701	BROWN, TORI	Quincy, CA	11/25/2021	\$2,982.65		California Medicaid
TCA-725	HARTLESS, BRADLEY	Oklahoma City, OK	11/28/2021	\$1,761.55		Collection 12/22
TCA-751	VANWIE, BRENT	Stockbridge, GA	12/7/2021	\$2,847.39		Collections 3/23
TCA-766	NORMAN, CHASE	Raymond NH	12/9/2021	\$2,850.47		Collection 12/22
TCA-777	WEBSTER, DARREN	Columbia Falls MT	12/20/2021	\$1,483.20		Montana Medicaid
TCA-835	STONE, MICHAEL	Hooper, Utah	1/1/2022	\$297.92		Collections 12/22
TCA-871	LONGORIA, IRMA	Tremonton, Utah	1/17/2022	\$175.00		2nd Insurance Dispute
TCA-870	MILLS, VICKIE	Tremonton, Utah	1/17/2022	\$290.00		2nd Insurance Dispute
TCA-912	LEIGHNER, MICHAEL	Tremonton, Utah	1/28/2022	\$110.58		2nd Insurance Dispute
TCA-943	MUIR, SCOTT	Tremonton, Utah	2/5/2022	\$100.00		2nd Insurance Dispute
TCA-951	WINTERS, APRIL	Eureka, Utah	2/7/2022	\$188.25		Collections
TCA-954	ALLEN, RUSSELL	Sequim, WA	2/7/2022	\$118.60		Collections 1/23
TCA-966	WESTMORELAND, TAM	Tremonton, Utah	2/13/2022	\$247.70		Insurance Issue/No Transport
TCA-974	MARQUEZ, JESUS	Mail Return	2/14/2022	\$249.50		No Transport
TCA-977	OSGOOD, JENNIFER	Gillette, WY	2/17/2022	\$248.50		Collections 1/23
TCA-980	BAUGH, JONAHS	Bend, OR	2/17/2022	\$248.50		Collections 1/23
TCA-1022	FACKRELL, BRYSON	Garland, Utah	3/10/2022	\$1,495.25		Moved, Collection 3-23
TCA-1035	BOEHNERR, GEORGE	Ashland, IL	3/14/2022	\$2,396.42		Son used Fathers Identification/Collection 1/23
TCA-1037	BOEHNERR, GEORGE	Ashland, IL	3/14/2022	\$1,538.20		Son used Fathers Identification/Collection 1/23
TCA-1064	DAWSON, NICOLE	Highland, Utah	3/22/2022	\$2,056.96		Collections 1/4
TCA-1069	HEFNER, DUSTIN	Fort Lyston, CO	3/25/2022	\$1,757.85		Medicaid, Colorado
TCA-1068	RAKHIMOV, ABIZOROVI	Portland, OR	3/26/2022	\$1,501.35		Medicaid, Oregon
TCA-1083	HOWELL, JOHN	Warrens ville, NC	4/7/2022	\$125.16		Mail Return/Coll 5-23
				\$87,490.78		
TCA-189	ANNABELLE, NESSLER	Tremonton, Utah	7/2/2021	\$2,758.30		Bankruptcy

TREMONTON CITY
CITY COUNCIL MEETING
JUNE 20, 2023

TITLE:	Discussion and consideration of adopting Resolution No. 23-37 authorizing the write-off of uncollectible accounts receivable for utility services in the Enterprise Funds and fire truck clean-up in the Fire Fund for FY 2023
FISCAL IMPACT:	City Council authorizing the write-off of uncollectible accounts receivable of: <ul style="list-style-type: none">• \$2,253.23 for utility services in the Enterprise Funds; and• \$1,751.37 fire truck clean-up in the amount of in the Fire Fund for FY 2023
PRESENTER:	Sharri Oyler, City Treasurer, or Shawn Warnke, City Manager

RECOMMENDATION:

The recommendation is to write off (as bad debt) the uncollectable accounts sent to collections and other uncollectable accounts for \$4,004.60. With \$2,253.23 coming from the utility accounts in the enterprise funds and \$1,751.37 from the fire fund for unpaid bills for fire truck clean-up services.

BACKGROUND:

The City Council needs to formally approve write-offs of old uncollectable utility accounts and uncollectable fire truck clean-up accounts as bad debt each year. These accounts have been sent to Bonneville Collections, our collections company. At this point, the City is not optimistic that any revenue will be realized from these accounts, although the collections companies will continue to try to collect on these accounts.

RESOLUTION NO. 23-37

**A RESOLUTION OF TREMONTON CITY CORPORATION AUTHORIZING THE
WRITE-OFF OF UNCOLLECTIBLE ACCOUNTS RECEIVABLE FOR UTILITY
SERVICES IN THE ENTERPRISE FUNDS AND FIRE TRUCK CLEAN-UP IN THE FIRE
FUND FOR FY 2023**

WHEREAS, Tremonton City sends invoices to customers for utility usage once a month and invoices for fire truck clean-up when such service is rendered; and

WHEREAS, based on historical experience and industry standards, a percentage of accounts receivables become delinquent; and

WHEREAS, in keeping with Generally Accepted Accounting Principles, the timely writing-off of bad debt after a reasonable period is essential and needs to be done consistently and systematically; and

WHEREAS, the City staff has made diligent efforts to collect delinquent accounts, and these accounts have been sent to a collection company for their continued efforts to collect on these accounts; and

WHEREAS, the City Treasurer has identified utility accounts and fire truck clean-up accounts receivable that are deemed uncollectible; and

WHEREAS, writing-off delinquent accounts receivable balances are a critical component in accurately reflecting the City's assets in the financial statements; and

WHEREAS, the City Council needs to formally approve write-offs of old uncollectable utility accounts and fire truck clean-up accounts as bad debt each fiscal year.

NOW, BE IT RESOLVED that the Tremonton City Council authorizes the write-off of the uncollectible accounts receivable for utility billings in the amount of \$2,253.23 in the Enterprise Funds and accounts receivable for fire truck clean-up in the amount of \$1,751.37 in the Fire Fund as further detailed in Exhibit "A."

PASSED AND ADOPTED by the Tremonton City Council on this 20th day of June 2023.
To become effective upon passage.

TREMONTON CITY CORPORATION
A Utah Municipal Corporation

By _____
Lyle Holmgren, Mayor

ATTEST:

Linsey Nessen, City Recorder

EXHIBIT "A" - UTILITY BILLING WRITE-OFF'S 2023

<u>Acct #</u>	<u>Name</u>	<u>Reason/Collection Date</u>	<u>Amt</u>
23014	CRUZ, MONICA	DIVORCED-LEFT TOWN/COLLECTIONS/10-31	266.46
4902	JEPPSEN, DAVID	NFA- COLLECTION 10-31	185.25
17187	MOORE, KYLE	MOVED/NFA/COLLECTIONS10-31	230.55
5634	SELLERS, KEVIN	MOVED /NFA/COLLECTIONS 10-31	155.34
3636	GARDEN, ANDREW	MOVED /NFA/COLLECTIONS 10-31	216.68
5690	BOOTS, THOMAS	MOVED TO DAUGHTERS NV/COLLECTIONS 10-31	63.96
78352	WRIGHT, ASHLEY	MOVED NFA/COLLECTION 10-31	370.73
4350	GENERA, JARED	MOVED FORWARD WRONG/COLLECTIONS 10-31	183.54
58441	ARANA, HECTOR	LEFT FOR MEXICO/NFA/COLLECTIONS 10-31	183.47
1633	GUILLEN, LUIS	MOVED/ NFA/COLLECTIONS 10-31	124.53
98260	RIOS, MARIA	MOVED/ NFA/COLLECTIONS 1-13	86.05
586	NELSON, BRANDON	MOVED/ NFA/COLLECTIONS 10-31	<u>186.67</u>
			\$2,253.23

EXHIBIT "B" - FIRE TRUCK CLEAN-UP

<u>Acct #</u>	<u>Name</u>	<u>Reason/Collection Date</u>	<u>Amt</u>
30118	JOHNSON, TODD	OUT OF STATE/FUEL SPILL/COLLECTION 1-17	552.66
30124	BRENCHLEY, NICOLE	OUT OF STATE/PI ACCI/SUP/COLLECTIONS 1-17	409.84
30071	MONIAC, MATHEW	OUT OF STATE/HAZMAT/COLLECTIONS 11/14	<u>788.87</u>
			\$1,751.37
		TOTAL:	\$4,004.60

Please Sign:

cc meeting JUNE 20, 2023

TREMONTON CITY
CITY COUNCIL MEETING
JUNE 20, 2023

TITLE:	Discussion and consideration of approving Resolution No. 23-38 awarding a bid to Ormond Construction to construct the Central Canal Secondary Water Equalization Basin
FISCAL IMPACT:	It is recommended to award a contract to Ormond Construction for \$289,907.79 to construct the Central Canal Secondary Water Equalization Basin.
PRESENTER:	Shawn Warnke, City Manager

BACKGROUND:

Tremonton City is constructing a secondary water system to reduce the demands on the City's culinary water system. The construction of a secondary water system includes partnering with the Bear River Canal Company (BRCC), the water source provider for the City's secondary water system.

In 2019, the City Council approved several actions to move forward with developing and deploying a secondary water system, which required the BRCC's approval. As part of the Bear River Canal Company's approval, the BRCC required the City to construct an equalization basin system. A secondary water equalization basin is comprised of a large holding basin adjacent to the canal with an automatic gate to release water back into the canal equal to the City's upstream pumping activities on a Canal.

Chris Breinholt, City Engineer, designed the Central Canal Secondary Water Equalization Basin. The City has solicited bids for the Central Canal Secondary Water Equalization Basin Project and conducted a bid opening on June 7, 2023, at 12:00 noon at the City Offices. The City received four bids from interested contractors, with the lowest bid submitted by Ormond Construction for \$289,907.79.

RESOLUTION NO. 23-38

A RESOLUTION OF TREMONTON CITY CORPORATION AWARDING A BID TO ORMOND CONSTRUCTION TO CONSTRUCT THE CENTRAL CANAL SECONDARY WATER EQUALIZATION BASIN PROJECT

WHEREAS, Tremonton City is constructing a secondary water system to provide a reliable water supply to reduce the demands on the City's culinary water system; and

WHEREAS, the construction of a secondary water system includes partnering with the Bear River Canal Company (BRCC), which is the water source provider for the City's secondary water system; and

WHEREAS, in 2019, the City Council approved several actions to move forward with the development and deployment of a secondary water system, which required the BRCC's approval; and

WHEREAS, as part of formalizing the BRCC's approval of the City's request to develop and deploy a secondary water system, the General Manager prepared a letter dated March 27, 2019 (see Resolution No. 19-15), that enumerated requirements for Tremonton City to comply with, including the City's construction of a secondary water equalization basin; and

WHEREAS, a secondary water equalization basin is comprised of a large holding basin adjacent to the canal with an automatic gate to release water back into the canal equal to the City's upstream pumping activities on a Canal; and

WHEREAS, Tremonton City adopted Resolution No. 19-15 that acknowledges the Bear River Canal Company's approval associated with the construction of a secondary water system, including the requirement to construct an equalization basin system by January 16, 2022; and

WHEREAS, at the request of City staff, BRCC extended the January 16, 2022, deadline to construct the secondary water equalization basin to April 15, 2022; and

WHEREAS, the BRCC invited Tremonton City to be considered a recipient in their PL-566 grant application in which the City could receive grant funds to construct the required secondary water equalization basin; and

WHEREAS, with BRCC's invitation to participate in their PL-566 grant, BRCC modified the deadline to construct the Central Canal Secondary Water Equalization Basin to be variable based upon the outcome of the PL-566 grant as further detailed in Resolution No. 21-19; and

WHEREAS, while Tremonton has until the irrigation season of 2025 to install the equalization basin as detailed in Resolution No. 21-19, the delay in constructing this basin has caused concerns for both Tremonton City and the BRCC; and

WHEREAS, on January 6, 2023, Trevor Nielson, the General Manager for the BRCC, sent

an email to Shawn Warnke, Tremonton City Manager, that noted that “Tremonton City will have to have the Central Canal Equalization Basin installed before ANY additional Tremonton City pumping stations can be installed in the Bear River Canal Company System” as further detailed in Exhibit “A;” and

WHEREAS, for all the reasons stated above and other reasons, Tremonton City has decided that it would be best for all parties if the Central Canal Equalization Basin was constructed ahead of the 2025 irrigation season; and

WHEREAS, City has acquired Parcel No. 05-200-0021, which is 4.26 acres in size, adjacent to a drop on the Central Canal as shown in Exhibit “B”; and

WHEREAS, Chris Breinholt, City Engineer, designed the Central Canal Secondary Water Equalization Basin; and

WHEREAS, the City has solicited bids for the Central Canal Secondary Water Equalization Basin Project and conducted a bid opening on June 7, 2023, at 12:00 noon at the City Offices; and

WHEREAS, the City received four bids from interested contractors, with the bids recorded in Exhibit “C,” with the lowest bid submitted by Ormond Construction for \$289,907.79.

NOW, THEREFORE, BE IT RESOLVED that the Tremonton City Council adopts Resolution No. 23-38 awarding a contract to Ormond Construction for \$289,907.79 to construct the Central Canal Secondary Water Equalization Basin as generally depicted contained in Exhibit “D.”

ADOPTED AND PASSED by the City Council of Tremonton, Utah, this 20th day of June 2023. This Resolution shall become effective upon adoption and passage by the City Council.

TREMONTON CITY CORPORATION

By _____
Mayor Lyle Holmgren

ATTEST:

Linsey Nessen, City Recorder

EXHIBIT "A"

From: [Trevor Nielson](#)
To: [Shawn Wamke](#)
Subject: Pumping System in the Bear River Canal Company System
Date: Friday, January 6, 2023 11:10:27 AM

Dear Shawn,

After visiting with Mayor Holmgren and Director Fulgham this morning, they asked that I send this e-mail so you had in writing the canal company's position on secondary pumping stations.

Per the discussions and motions made at the January 2019 and reaffirmed at the December 2021 and January 2022 meetings of the board of directors of the Bear River Canal Company, it is the policy and position of Bear River Canal Company that all new secondary pumping stations are required to have equalization basins installed and operational before pump station operations can begin use to address variation in flow usage. All pumping stations and equalization basins are reviewed and approved on a case-by-case basis to ensure effective operation. One basin can provide equalization services for more than one pump if that basin can: (1) Physically and effectively provide the equalization services for more than one pump and (2) Have physical storage capacity to cover simultaneous peak usage at all associated pumping stations. Pumps must be directly in the pond unless the secondary pump owner: (1) Connects live telemetry readings into the Bear River Canal Company telemetry system for observation, (2) Demonstrations an effective system for operating the equalization basin to negate usage fluctuation of associated pumps found at other locations in the canal system, and (3) BRCC be provided the ability to shut down and lock out pumping stations associated with an equalization basin in the even the basin runs dry from excessive use by the secondary provider.

Two points of clarification for Tremonton City:

(1) Central Canal Equalization Basin: Per the discussion and motions at the above-noted meetings. Tremonton City will have to have the Central Canal Equalization Basin installed before ANY additional Tremonton City pumping stations can be installed in the Bear River Canal Company system.

(2) East Canal Equalization Basin: All pumping stations must have equalization basins to offset variation caused by on-demand usage patterns seen in secondary use. Given that the Central Canal Equalization Basin is on a different canal, an additional equalization basin is needed to physically provide the required mitigation requisite for delivery on the east side of the Malad River. (Shown as Service Areas 9, 10, & 12 in the 2017 Tremonton City Secondary Water Capital Facilities Plan.)

We hope this clarification is helpful. Please reach out if you have any questions.

Sincerely,

Trevor Nielson

General Manager

Bear River Canal Company

275 N 1600 E

Tremonton, UT 84337

Office: 435-257-5975

EXHIBIT "B"

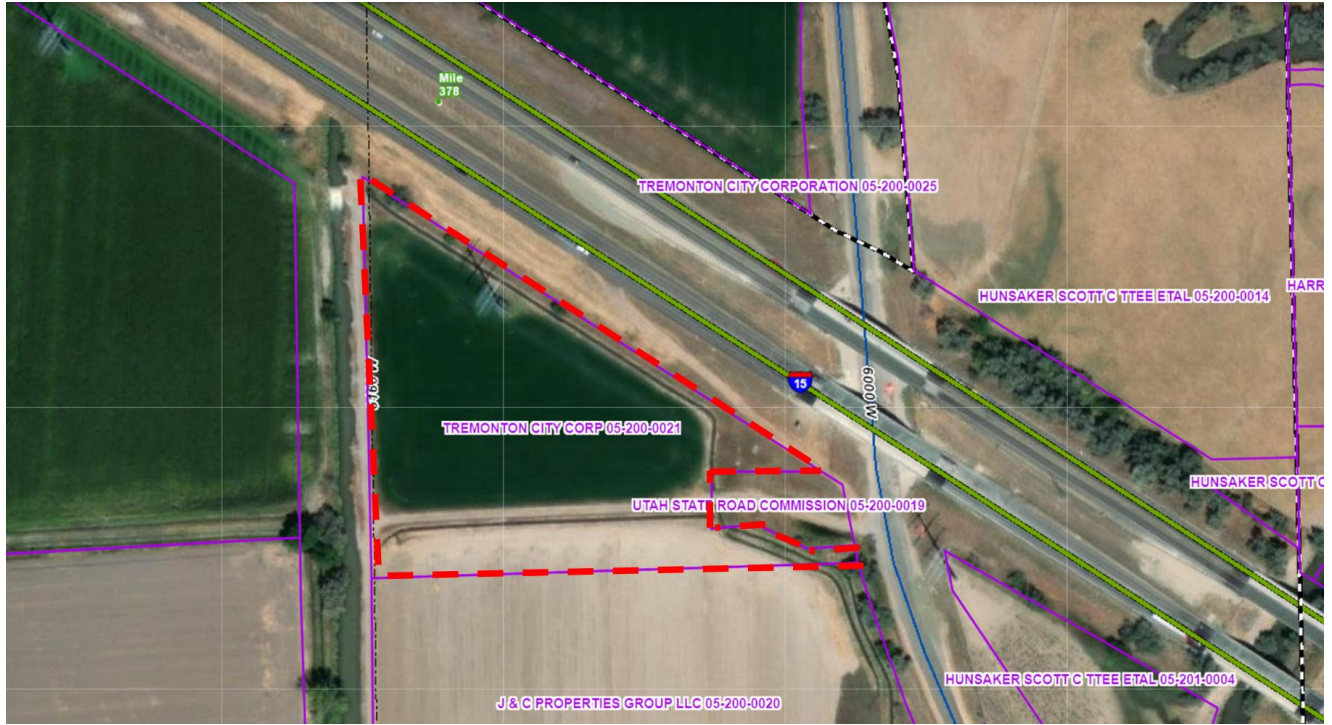


EXHIBIT “C”

BID TABULATION

Tremonton City Central Canal Equalization Basin Project

Bid Opening: June 7, 2023, 12:00 pm, City Office

Item	Description	Qty	Unit	ENGINEER'S ESTIMATE		Ormond Construction		Rupp Trucking		Grover Excavation	
				Unit Price	Total	Unit Price	Total	Unit Price	Total	Unit Price	Total
1	Excavate and grade equalization basin and access roads (18,250 cy cut; 3,900 cy fill w/1.2 fill factor)	1	ls	250,000.00	250,000.00	179,350.00	179,350.00	214,508.30	214,508.30	219,000.00	219,000.00
2	Construct inlet headwall at canal	1	ls	7,500.00	7,500.00	11,625.70	11,625.70	11,611.80	11,611.80	7,500.00	7,500.00
3	Construct inlet box in basin	1	ls	5,000.00	5,000.00	4,279.80	4,279.80	7,425.00	7,425.00	6,850.00	6,850.00
4	Construct cleanout manhole	1	ea	5,000.00	5,000.00	4,706.94	4,706.94	5,126.24	5,126.24	7,425.00	7,425.00
5	Construct outlet structure (control gate to be purchased and installed by others)	1	ls	12,000.00	12,000.00	41,159.85	41,159.85	35,274.74	35,274.74	37,500.00	37,500.00
6	Construct irrigation ditch control box	1	ea	5,000.00	5,000.00	7,113.25	7,113.25	15,948.62	15,948.62	17,000.00	17,000.00
7	Furnish and install 24" SD pipe	120	lf	75.00	9,000.00	107.53	12,903.60	116.13	13,935.60	90.00	10,800.00
8	Furnish and install 30" SD pipe	55	lf	90.00	4,950.00	149.03	8,196.65	163.54	8,994.70	125.00	6,875.00
9	Grade new irrigation ditch	500	lf	3.00	1,500.00	9.00	4,500.00	5.00	2,500.00	10.00	5,000.00
10	Construct 6" UTBC road base surface	8,200	sf	1.25	10,250.00	1.96	16,072.00	1.00	8,200.00	0.88	7,216.00
TOTAL (Items 1-10)					310,200.00		289,907.79		323,525.00		325,166.00

Project Engineer Chris Breinholt Date 6/7/23

BID TABULATION

Tremonton City Central Canal Equalization Basin Project

Bid Opening: June 7, 2023, 12:00 pm, City Office

Item	Description	Qty	Unit	Allied Underground	
				Unit Price	Total
1	Excavate and grade equalization basin and access roads (18,250 cy cut; 3,900 cy fill w/1.2 fill factor)	1	ls	511,215.00	511,215.00
2	Construct inlet headwall at canal	1	ls	13,235.00	13,235.00
3	Construct inlet box in basin	1	ls	8,799.00	8,799.00
4	Construct cleanout manhole	1	ea	9,064.00	9,064.00
5	Construct outlet structure (control gate to be purchased and installed by others)	1	ls	31,960.00	31,960.00
6	Construct irrigation ditch control box	1	ea	22,810.00	22,810.00
7	Furnish and install 24" SD pipe	120	lf	102.35	12,282.00
8	Furnish and install 30" SD pipe	55	lf	131.40	7,227.00
9	Grade new irrigation ditch	500	lf	5.05	2,525.00
10	Construct 6" UTBC road base surface	8,200	sf	1.62	13,284.00
TOTAL (Items 1-10)					632,401.00

Project Engineer _____

EXHIBIT “D”

TREMONTON CITY CORPORATION

CENTRAL CANAL EQUALIZATION BASIN PROJECT



LOCATION MAP



REFERENCE ONLY
 must obtain an original as otherwise specified in the bidding reference only and shall

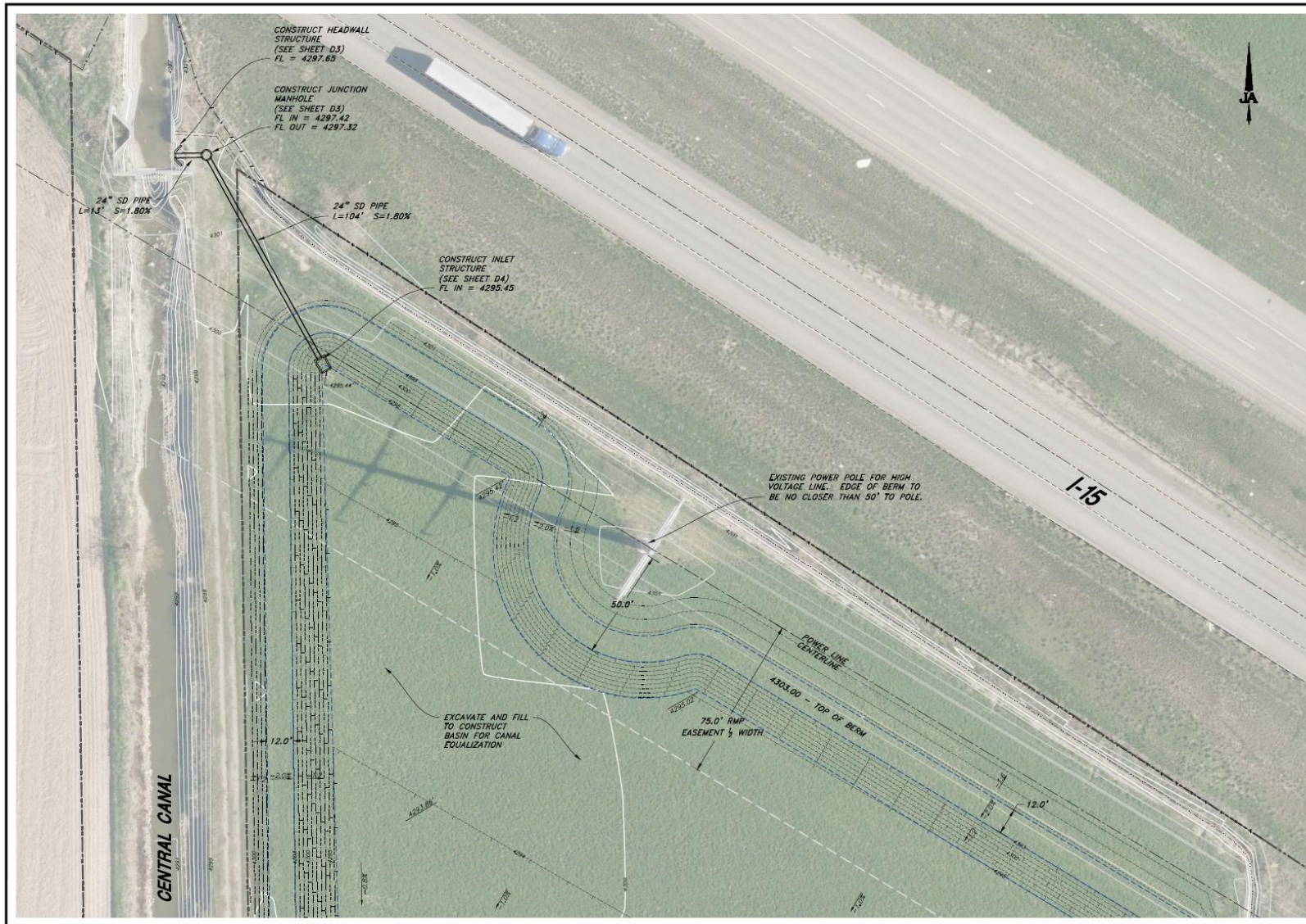
FOR BIDDING
 General Contractors who plan to submit bids for construction of plans from the office of Jones & Associates, Inc. must obtain an original as otherwise specified in the bidding reference only and shall not be responsible for construction.

Index

- G1 COVER SHEET
- S1 SITE DETAIL – SOUTH HALF
- S2 SITE DETAIL – NORTH HALF
- D1 OUTLET DETAILS
- D2 OUTLET & IRRIGATION DETAILS
- D3 INLET DETAILS
- D4 INLET DETAILS

JUNE 2023

JA CONSULTING ENGINEERS
JONES & ASSOCIATES
 6080 SOUTH FASHION POINT DRIVE
 South Ogden, Utah 84403 (801) 476-9767



JA
CONSULTING
**JONES &
ASSOCIATES**
ENGINEERS

6580 Fashion Point Drive
South Ogden, Utah 84403
(801) 476-8787 www.jaassoc.com

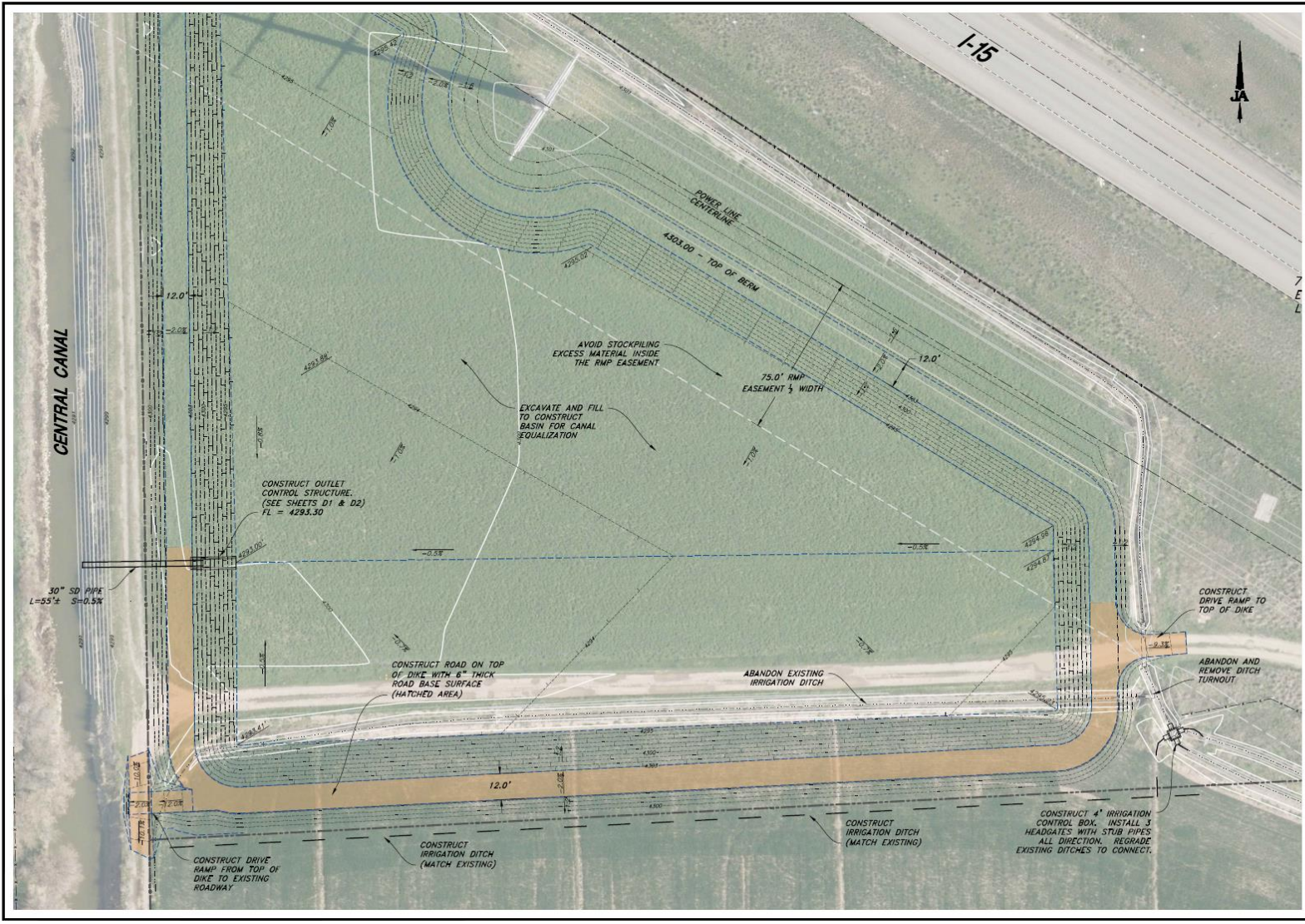
TREMONTON CITY CORPORATION
CENTRAL CANAL EQUALIZATION BASIN PROJECT

SITE DETAIL
- NORTH HALF -

NO.	DATE	BY	CHK	APP

SCALE:	C/LB	C/LB	DATE
24" x 36"	1"=40'	1"=40'	
36" x 48"	1"=20'	1"=20'	
48" x 72"	1"=10'	1"=10'	
72" x 96"	1"=6.67'	1"=6.67'	

SHEET:
S1
(OF 06)



CONSULTING ENGINEERS ASSOCIATES
6000 Fashion Point Drive
Cypress, CA 90630
(801) 476-2107 / www.jajones.com

TREMONTON CITY CORPORATION

CENTRAL CANAL EQUALIZATION BASIN PROJECT

SITE DETAIL

- SOUTH HALF -

NO.	DATE	BY	CHK	APP	REV

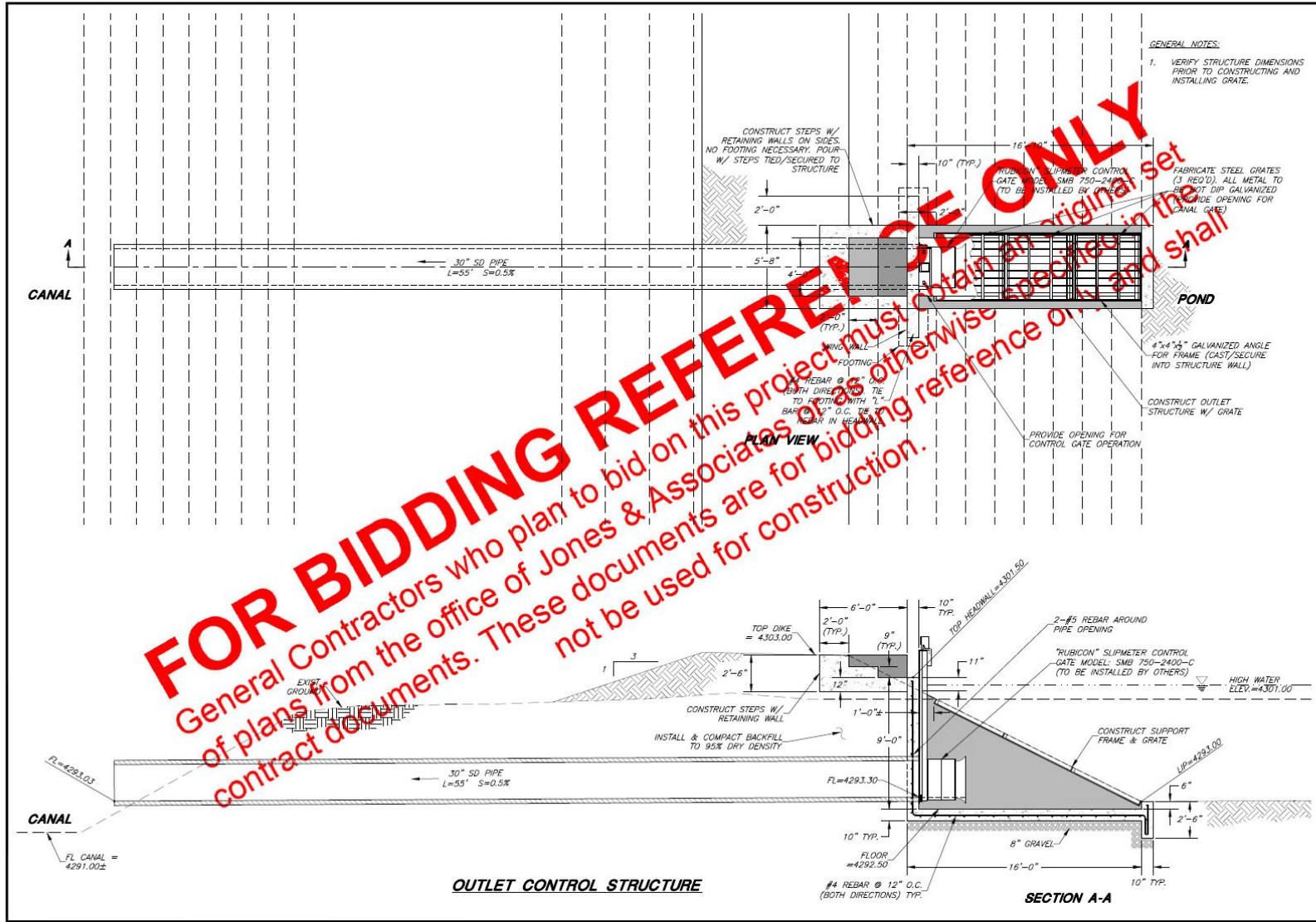
SCALE:

CLP	CLP	CLP	CLP
24'x36'	1"=20'	11'x17'	1"=40'

SHEET:

S2

OF SHEETS



FOR BIDDING REFERENCE ONLY

General Contractors who plan to bid on this project must obtain an original set of plans from the office of Jones & Associates or as otherwise specified in the contract documents. These documents are for bidding reference only and shall not be used for construction.

GENERAL NOTES:
 1. VERIFY STRUCTURE DIMENSIONS PRIOR TO CONSTRUCTING AND INSTALLING GRATE.

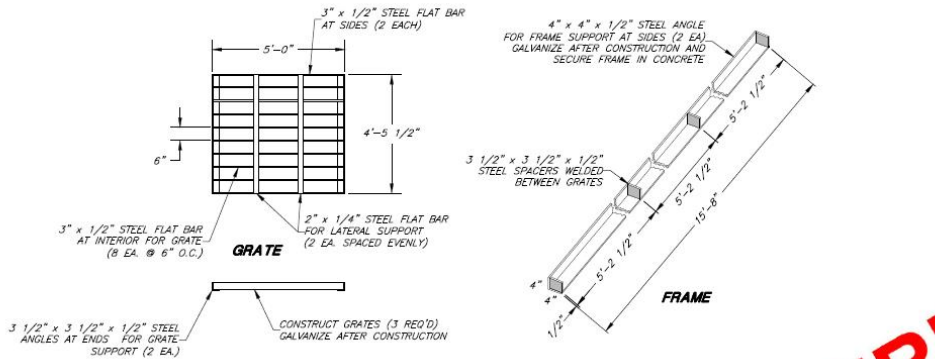
J&A CONSULTING ENGINEERS
 JONES & ASSOCIATES
 6000 Parkway Pointe Drive
 South Ogden, Utah 84403
 (801) 476-9767 www.jonesandassociates.com

TREMONTON CITY CORPORATION
 CENTRAL CANAL EQUALIZATION BASIN PROJECT
**OUTLET CONTROL STRUCTURE
 DETAILS**

REVISION	DATE

SCALE:	CLB REVISION	DEED	STAMP	CLB	DATE
N.T.S.					

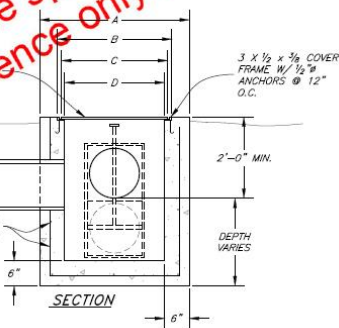
SHEET: **D1**
 OF SHEETS



**OUTLET CONTROL STRUCTURE
FRAME AND GRATE**



**OUTLET CONTROL STRUCTURE
FRONT ELEVATION VIEW**



IRRIGATION BOX

IRRIGATION BOX DIMENSION TABLE		
DIMENSION	TYPE I	TYPE II
A	3'-0"	4'-0"
B	2'-1 1/2"	3'-1 1/2"
C	2'-1"	3'-1"
D	2'-0"	3'-0"

- IRRIGATION BOX NOTES:**
- A LARGER IRRIGATION BOX MAY BE REQUIRED BY THE DESIGN ENGINEER AFTER EVALUATION OF THE SIZE OF THE PIPES AND GATES TO BE ATTACHED OR CONNECTED TO THE STRUCTURE.
 - PIPE MATERIALS & SIZE SHALL BE APPROVED BY IRRIGATION COMPANY.
 - HORIZONTAL & VERTICAL ALIGNMENT TO BE APPROVED BY TREMONTON CITY.

FOR BIDDING REFERENCE ONLY
 General Contractors who plan to bid on this project must obtain an original set of plans from the office of Jones & Associates or as otherwise specified in the contract documents. These documents are for bidding reference only and shall not be used for construction.

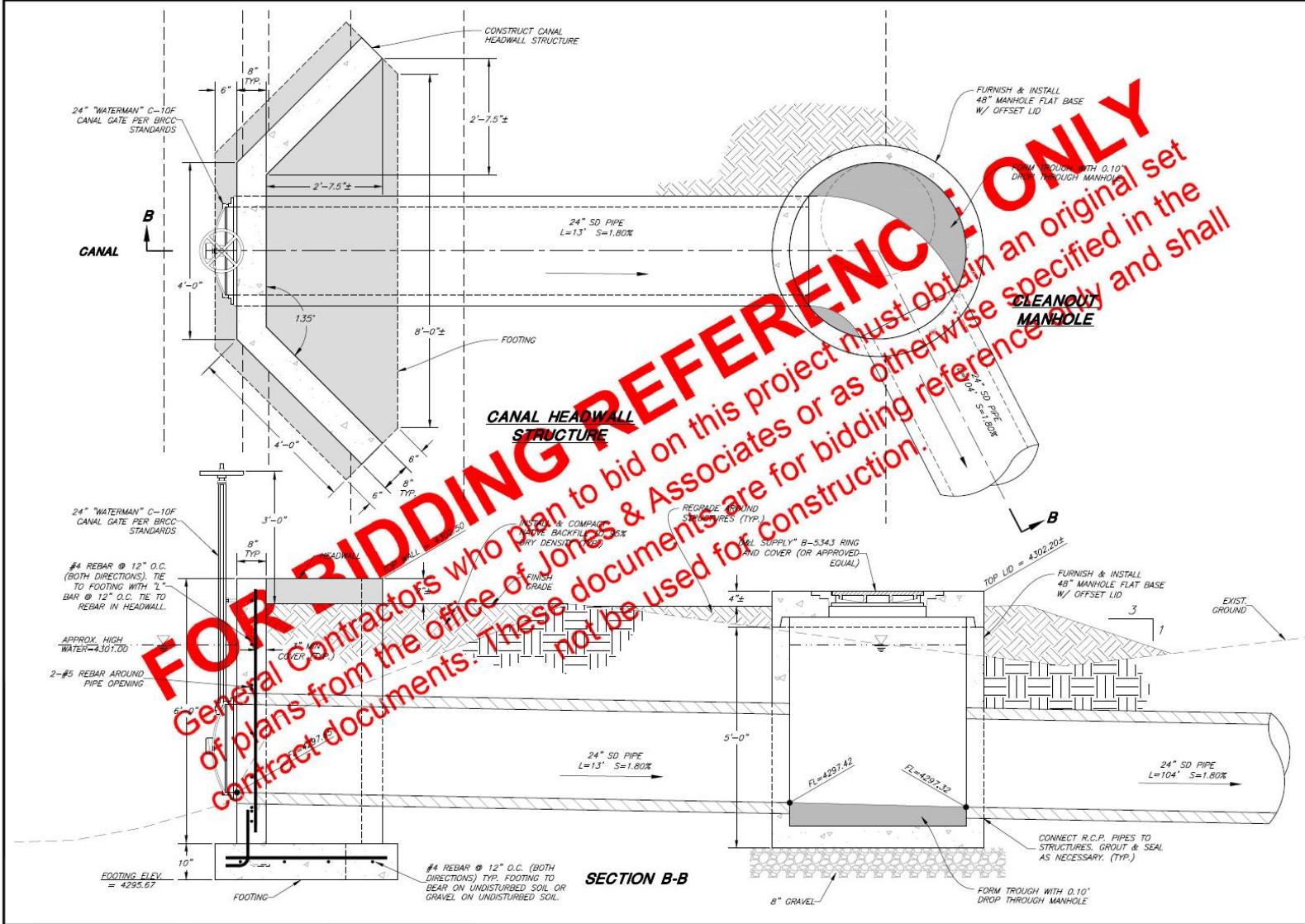
CONSULTING ENGINEERS
JONES & ASSOCIATES
 6800 Feltus Road, Suite 4403
 South Jordan, Utah 84093
 (801) 476-5197 www.jonesand.com

TREMONTON CITY CORPORATION
CENTRAL CANAL EQUALIZATION BASIN PROJECT
OUTLET CONTROL STRUCTURE AND IRRIGATION BOX DETAILS

REVISION							
DATE							

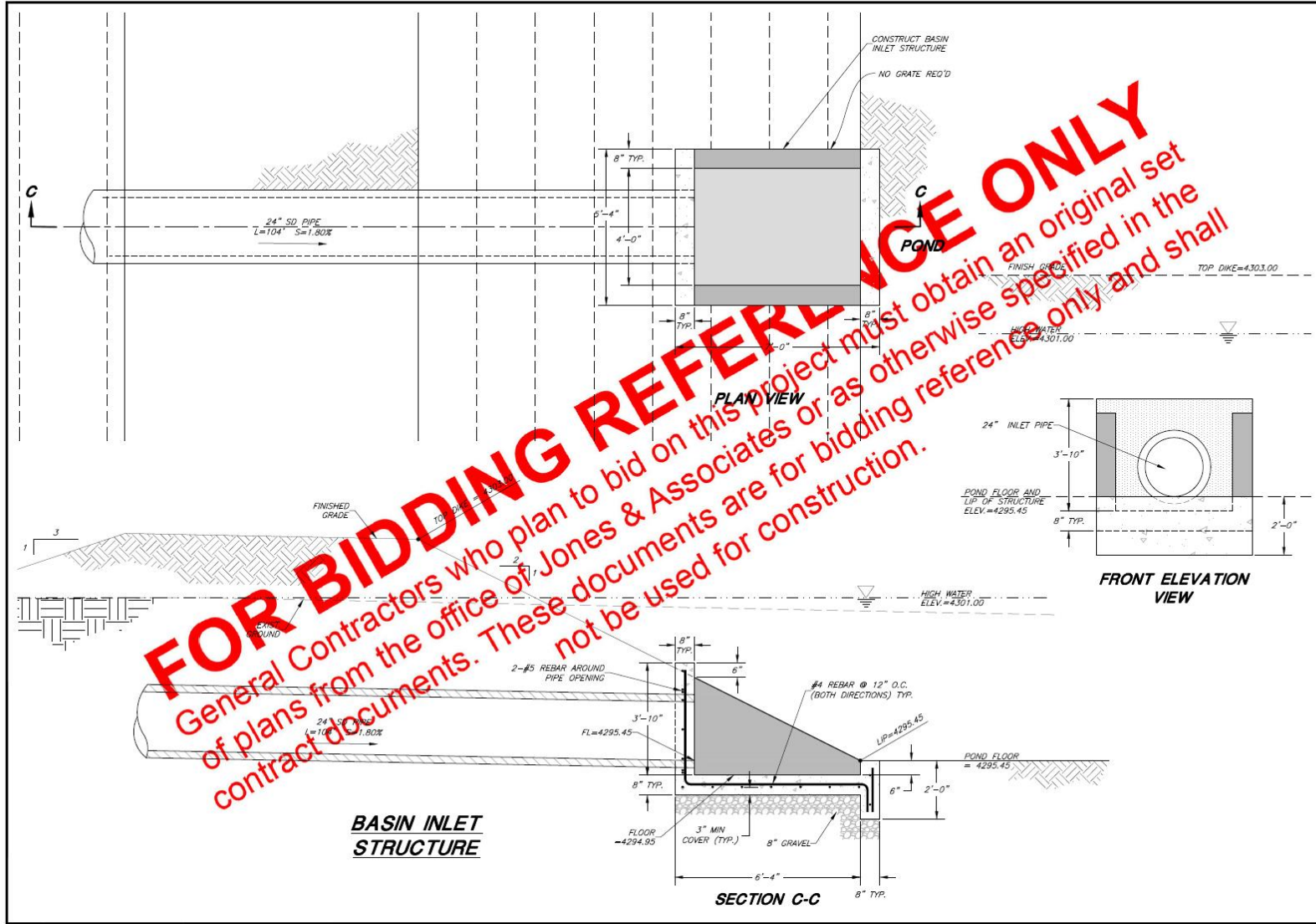
SCALE:	CLB DESIGNED	GEB DRAWN	N.T.S.
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SHEET:
D2
 OF 94215



FOR BIDDING REFERENCE ONLY
 General contractors who plan to bid on this project must obtain an original set of plans from the office of Jones & Associates or as otherwise specified in the contract documents. These documents are for bidding reference only and shall not be used for construction.

	
CANAL HEADWALL STRUCTURE DETAILS	
TREMONTON CITY CORPORATION CENTRAL CANAL EQUALIZATION BASIN PROJECT	
REVISION: _____ DATE: _____	SCALE: _____ SHEET: D3 OF _____



FOR BIDDING REFERENCE ONLY
 General Contractors who plan to bid on this project must obtain an original set of plans from the office of Jones & Associates or as otherwise specified in the contract documents. These documents are for bidding reference only and shall not be used for construction.

TREMONTON CITY CORPORATION CENTRAL CANAL EQUALIZATION BASIN PROJECT	
BASIN INLET STRUCTURE DETAILS	
DATE	
REVISION	
SCALE:	N.T.S.
SHEET:	D4
OF SHEETS:	4

TREMONTON CITY
CITY COUNCIL MEETING
JUNE 20, 2023

TITLE:	Discussion and consideration of approving Resolution No. 23-39 adopting the revised Tremonton City Compensation and Classification Plan
FISCAL IMPACT:	7.2% COLA increase = \$363,400 <ul style="list-style-type: none">• \$269,000 in Governmental Funds• \$94,400 in Enterprise Funds
PRESENTER:	Shawn Warnke, City Manager

BACKGROUND:

As part of the budgeting process, the City Council considers a Cost of Living Adjustment (COLA), which increases the current wage for employees, on-call pay, and other miscellaneous pay. Cost of Living Adjustments are essential for the City to stay current with comparable public entities and mitigates the City from falling behind in the market for starting pay, which helps recruit employees.

One of the primary considerations in determining a Cost of Living Adjustment is the inflation rate as calculated in a Consumer Price Index (CPI). Robert Spendlove, Senior Vice President - Economic and Public Policy Officer at Zions Bank, stated the best source of regional inflation is the Bureau of Labor Statistics which identifies the Mountain region, which includes Utah, as having experienced a 7.2% inflation rate (increase in CPI) from January 2022 to January 2023.

The 7.2% Cost of Living Adjustment has been approved in the Budget for the Fiscal Year 2023-2024, which increases every employee's wages by 7.2% and increases the minimums and maximums of the pay ranges within the Tremonton City Compensation and Classification Plan. Adopting Resolution No. 23-39 is necessary to amend the Compensation and Classification Plan to include the aforementioned Cost of Living Adjustments to the minimum and maximum of the pay ranges.

RESOLUTION NO. 23-39

A RESOLUTION OF THE TREMONTON CITY COUNCIL ADOPTING THE REVISED TREMONTON CITY COMPENSATION AND CLASSIFICATION PLAN

WHEREAS, as part of the budgeting process, the City Council considers a Cost of Living Adjustment (COLA), which increases the current wage for employees, on-call pay, other miscellaneous pay; and

WHEREAS, Cost of Living Adjustments are essential for the City to stay current with comparable public entities for pay ranges and mitigates the City from falling behind in the market for starting pay, which helps recruit employees; and

WHEREAS, one of the primary considerations in determining a Cost of Living Adjustment is the rate of inflation as calculated in a Consumer Price Index (CPI); and

WHEREAS, Robert Spendlove, Senior Vice President - Economic and Public Policy Officer at Zions Bank, stated the best source of regional inflation is the Bureau of Labor Statistics which identifies the Mountain Region as having experienced a 7.2% inflation rate (increase in CPI) from January 2022 to January 2023, as shown in Exhibit "A"; and

WHEREAS, also included in Exhibit "A" is a history of the regional percentage change of inflation (increase in CPI) and the COLA increases that the City has granted over the past few years; and

WHEREAS, the 7.2% Cost of Living Adjustment has been approved in the Budget for the Fiscal Year 2023- 2024, which increases every employee's wages by 7.2% and increases the minimums and maximums of the pay ranges within the Tremonton City Compensation and Classification Plan; and

WHEREAS, it is necessary to amend the Compensation and Classification Plan to include these adjustments to the minimum and maximum of the pay ranges.

NOW, THEREFORE, BE IT RESOLVED that the Tremonton City Council approves the revised Tremonton City Compensation and Classification Plan as attached in Exhibit "B."

Adopted and passed by the governing body of Tremonton City Corporation this 20th day of June 2023. Resolution to become effective upon adoption.

TREMONTON CITY
A Utah Municipal Corporation

By: Lyle Holmgren, Mayor

ATTEST:

Linsey Nessen, City Recorder

EXHIBIT “A”

CURRENT PERSONNEL RECOMMENDATIONS FOR FY24

- 7.2% COLA increase
 - January 2022 to January 2023 shows inflation at 7.2% (CPI-Mountain Region)
- 7.2% COLA increase = \$363,400
 - \$269,000 in Governmental Funds
 - \$94,400 in Enterprise Funds

As a point of reference, Social Security benefits and Supplemental Security Income (SSI) increased by 8.7% in 2023. This is the annual cost-of-living adjustment (COLA) required by law. (<https://faq.ssa.gov/>)

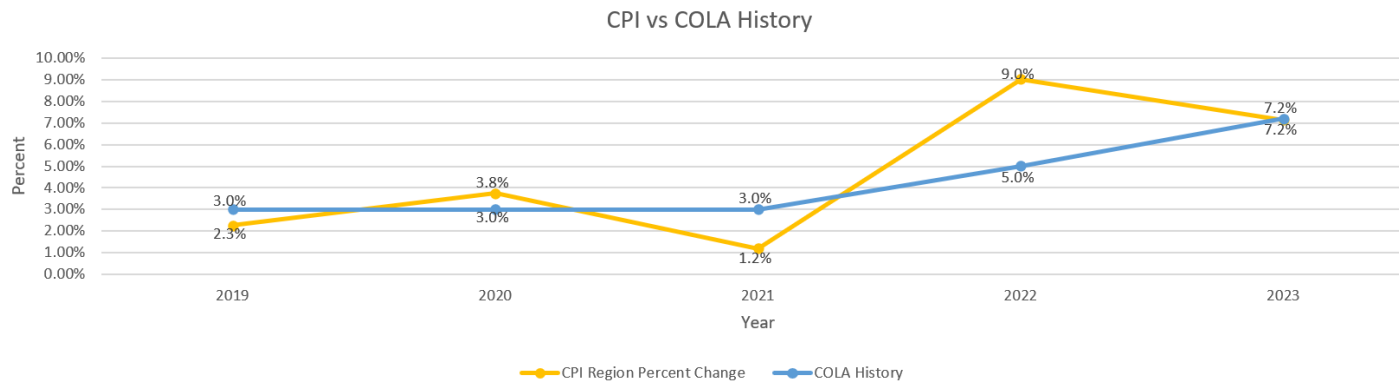


EXHIBIT "B"

TREMONTON CITY CLASSIFICATION AND COMPENSATION PLAN

Adopted with Resolution No. 23-39

Level A-1		Pay Range	
	Position	Minimum Pay	Maximum Pay
General Scale	Concession Stand Worker	\$11.20	\$16.38
	Site Supervisor-Scorekeeper	\$11.20	\$16.38
	Umpire-Official-Instructor I	\$11.20	\$16.38
	Paid Interns	\$11.20	\$16.38
Police Scale			

Level A-2		Pay Range	
	Position	Minimum Pay	Maximum Pay
General Scale	Assistant Librarian/Substitute	\$12.50	\$19.98
	Janitor-Public Works	\$12.50	\$19.98
	Janitor-Senior Center	\$12.50	\$19.98
	Activity Specialist	\$12.50	\$19.98
	Cook/Cook Substitute	\$12.50	\$19.98
	Lunch Driver/Substitute	\$12.50	\$19.98
Police Scale			

Level A-3		Pay Range	
	Position	Minimum Pay	Maximum Pay
General Scale	Field Preparation Worker	\$13.73	\$22.34
	Parks Maintenance Worker	\$13.73	\$22.34
	Main Street Maintenance Worker	\$13.73	\$22.34
	Lead Cook	\$13.73	\$22.34
Police Scale			

Level B-1		Pay Range	
	Position	Minimum Pay	Maximum Pay
General Scale	Clerk I-Accounts Payable	\$16.21	\$24.48
	Clerk I-Admin. Asst. Senior Center	\$16.21	\$24.48
	Clerk I-Billing Clerk	\$16.21	\$24.48
	Clerk I-Court Clerk	\$16.21	\$24.48
	Clerk I-Lead Librarian	\$16.21	\$24.48
	Clerk I-Records Clerk	\$16.21	\$24.48
Police Scale			

Level B-2		Pay Range	
	Position	Minimum Pay	Maximum Pay
General Scale	Clerk II-Deputy Recorder	\$18.91	\$27.98
	Emergency Management Coordinator	\$18.91	\$27.98
	Food Pantry Director	\$18.91	\$27.98
	Recreation Program Coordinator	\$18.91	\$27.98
	Umpire-Official-Instructor II	\$18.91	\$27.98
Public Works	Public Works Uncertified	\$21.44	\$30.51
Police Scale	Animal Control/Nuisance Officer	\$18.91	\$27.98
	Clerk II-Admin Asst./Evidence Tech	\$18.91	\$27.98
	School Crossing Guard	\$18.91	\$27.98
	Bailiff	\$18.91	\$27.98
	Police Officer I/Substitute	\$25.62	\$34.69

Level B-3		Pay Range	
	Position	Minimum Pay	Maximum Pay
General Scale	Parks Superintendent	\$24.66	\$36.29
	Public Works Certified	\$24.66	\$36.29
	Rec & Community Events Manager	\$24.66	\$36.29
Police Scale	Police Detective	\$26.80	\$38.43
	Police Officer II/Substitute	\$26.80	\$38.43

Level C-1		Pay Range	
	Position	Minimum Pay	Maximum Pay
General Scale	Building Inspector/Zoning Admin.	\$25.73	\$36.42
	Library Director	\$25.73	\$36.42
	Senior Center Director	\$25.73	\$36.42
	Parks and Recreation Director	\$25.73	\$36.42
	Public Works Lead-Streets	\$25.73	\$36.42
	Public Works Lead-Water	\$25.73	\$36.42
	Public Works Lead-Wastewater	\$25.73	\$36.42
	Treasurer/Billing Lead	\$25.73	\$36.42
	Umpire-Official-Instructor III	\$25.73	\$36.42
	City Recorder	\$25.73	\$36.42
Police Scale	Police Officer III/Substitute	\$28.03	\$38.72

Level C-2		Pay Range	
	Position	Minimum Pay	Maximum Pay
General Scale	Community Services Director	\$30.06	\$44.57
Police Scale	Police Sergeant	\$33.45	\$47.96

Level C-3		Pay Range	
	Position	Minimum Pay	Maximum Pay
General Scale			
Police Scale	Lieutenant	\$35.75	\$51.68

Level C-4		Pay Range	
	Position	Minimum Pay	Maximum Pay
General Scale			
Police Scale	Assistant Police Chief	\$38.06	\$55.39

Level D-1		Pay Range	
	Position	Minimum Pay	Maximum Pay
General Scale	Fire Chief	\$41.37	\$62.53
	Public Works Director	\$41.37	\$62.53
	Assistant City Manager	\$41.37	\$62.53
Police Scale	Police Chief	\$44.22	\$65.39

Level D-2		Pay Range	
	Position	Minimum Pay	Maximum Pay
General Scale	City Manager	\$48.45	\$71.36
Police Scale			

Elected Officials & Judge		Pay Range	
	Position	Minimum Pay	Maximum Pay
General Scale	City Council (Annual)	\$2,734.78	\$2,734.78
	Justice Court Judge (Annual) ¹	\$21,388.50	\$27,499.50
	Mayor (Annual)	\$5,240.77	\$5,240.77
Police Scale			

¹Note: The Justice Court Judge's salary range for the Fiscal Year 2024 is calculated by the Administrative Office of the Courts as per UCA 78A-7-206.

Fire Dept & EMS Paid On-Call		Pay Range	
	Position	Minimum Pay	Maximum Pay
General Scale	EMT Advanced/Firefighter Trainee	\$16.33	\$28.14
	Firefighter I/EMT Basic	\$16.88	\$28.71
	Firefighter II/EMT Advanced	\$19.14	\$30.96
	Paramedic	\$22.51	\$35.46
Certifications	Hazmat Technician Certification¹	\$1.00	\$1.00
	ADO Pumper Certification¹	\$0.50	\$0.50
	ADO Aerial Certification¹	\$0.50	\$0.50
	Chapter 5 Class¹	\$0.50	\$0.50
	Confined Space Rescue 1 & 2¹	\$0.50	\$0.50
	Machinery Rescue 1¹	\$0.50	\$0.50
	Rope Rescue 1 & 2¹	\$0.50	\$0.50
	Structural Collapse Rescue 1 & 2¹	\$0.50	\$0.50
	Surface Water Rescue 1 & 2¹	\$0.50	\$0.50
	Trench Rescue 1 & 2¹	\$0.50	\$0.50
	Vehicle Extrication 1 & 2¹	\$0.50	\$0.50

¹Note: Employees that have a valid certification shall receive the corresponding certification pay increase in addition to the pay enumerated in the Fire Department General Scale up to a maximum of \$2.00 per hour.

Fire Dept & EMS Shift Staffing		Pay Range	
	Position	Minimum Pay	Maximum Pay
General Scale	Firefighter II/EMT Advanced (FT)	\$18.01	\$29.27
	Paramedic (FT)	\$21.39	\$34.34
	Captain (FT)	\$25.73	\$38.70
	EMT Advanced/Firefighter Trainee (PT)	\$16.33	\$28.14
	Firefighter I/EMT Basic (PT)	\$16.88	\$28.71
	Firefighter II/EMT Advanced (PT)	\$19.14	\$30.96
	Paramedic (PT)	\$22.51	\$35.46

Fire Dept. Misc. Pay		Pay Range	
	Position	Minimum Pay	Maximum Pay
General Scale	Battalion Chief	\$21.98	\$33.23
	Captain	\$20.90	\$32.16

On-Call Pay		Paid Compensation
	Position	
General Scale	Police Officers	2 hours of the employee's regular rate of pay for each period that an employee is on an on-call status
	Public Works	

RESOLUTION NO. 23-40

A RESOLUTION OF THE TREMONTON CITY COUNCIL ACCEPTING THE RURAL VIOLENT CRIME REDUCTION INITIATIVE

WHEREAS, the Police Chief has applied for and received the Rural Violent Crime Reduction Initiative grant; and

WHEREAS, the grant will provide \$109,636 in wages for a new police officer to reduce violent crimes within Tremonton; and

WHEREAS, the grant also provides \$10,000 for training; and

WHEREAS, the \$109,636 in grant funds for wages will be received over two fiscal years; and

WHEREAS, the Rural Violent Crime Reduction Initiative grant does not provide benefits such as health care, retirement, etc., for the new officer; and

WHEREAS, the Tremonton City Annual Implementation Budget 2023-2024 is proposing property tax increases that will pay the benefits for the new officer.

NOW, THEREFORE, BE IT RESOLVED that the Tremonton City Council accepts the Rural Violent Crime Reduction Initiative grant as summarized in Exhibit “A” and authorizes the appropriate City official to sign the grant award certification.

Adopted and passed by the governing body of Tremonton City Corporation this 20th day of June 2023. Resolution to become effective upon adoption.

TREMONTON CITY
A Utah Municipal Corporation

By: Lyle Holmgren, Mayor

ATTEST:

Linsey Nessen, City Recorder

EXHIBIT "A"

GRANT NOTIFICATION LETTER

May 8, 2023

Dear Chief Dustin Cordova,

Congratulations! On behalf of the National Policing Institute (the Institute) and the Bureau of Justice Assistance (BJA) (Award Number: 15PBJA-21-GK-03942-RURA), it is my pleasure to inform you that your application for the Rural Violent Crime Reduction Initiative (RVCRI) grant has been approved! The approved grant amount is **\$109,636.00**. The grant period of performance is **May 1, 2023 to April 30, 2025**.

This unique program is intended to help rural agencies access federal funds to support their crime reduction efforts. The Institute will work closely with each awardee to ensure that all federal requirements are met while creating a supportive environment where awardees can ask questions and get the support they need to be successful. The Institute has streamlined the documentation process and will provide all required information to awardees via this award notification and certification package. If, at any point, you need assistance with any section of this package, please contact us at RuralVCRI@policinginstitute.org, and we will assist you.

AWARD ACCEPTANCE FORMS

This award notification and certifications package must be electronically signed by the Chief or Executive Officer and submitted via email within **ten business days** of receipt. Attached are the required forms that need to be submitted along with award acceptance. These forms include:

1. Award Notification and Certifications Package – This outlines grant terms, conditions, and certifications.
2. Direct Deposit – This allows us to set up your direct deposit for reimbursement.
3. [Federal Financial Assistance and Transparency Act \(FFATA\) Reporting Form](#) – This allows us to comply with FFATA reporting.
 - You will need a SAM's registration and DUNS/UEI number to complete this form. If you do not have these numbers, please register at [SAM.gov](https://sam.gov) before submitting this form.
 - Attached is a Quick Start Guide for registering in SAM. Additional resources can be found [here](#).
4. W-9 – This must be filled out for the department/agency. The W-9 and the name on the bank account on the direct deposit form should match. If there is a "doing business as" name, please note it on both.
5. [Use of Force Policy Certification](#) – This certification certifies compliance with the Executive Order on Safe Policing for Safe Communities. A list of credentialing bodies by state can be found at the link above. If this certification is already on file, provide a copy with your acceptance materials. If you need to obtain the certification, include that information in the submission of your acceptance materials.
6. Personnel Rate Letter – This confirms the personnel name, rank/title, and pay rates for all supported personnel. Each person should have a separate letter.
7. Travel Policy and Guidelines – This outlines the Travel Policies and Guidelines that must be followed if travel is a part of your grant. This is for information purposes only and does not need to be returned.
8. Grant Special Condition – This outlines the Special Conditions of the grant that all subrecipients of the National Policing Institute are required to adhere to. These Special Conditions are written to apply to the

National Policing Institute and thus will have BJA requirements that subrecipients are not required to follow, such as budget approval from the Office of the Chief Financial Officer. This is for information purposes only. This form does not need to be returned.

Award acceptance and the completed forms should be submitted to the RVCRI team at RuralVCRI@policinginstitute.org.

ONGOING REQUIREMENTS

As a part of the award, awardees are required to:

- Provide regular reporting updates, including crime data
- Participate in regular check-in calls with the Rural VCRI team
- Purchase equipment and services in a manner compliant with federal and local procurement guidelines
- Request reimbursement for the above purchases in a manner consistent with the Reimbursement and Invoicing Guidelines of the grant
- Participate in the development of a final report that includes a discussion of project successes, challenges, and sustainability

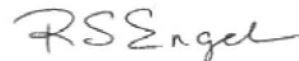
FEDERAL REQUIREMENTS

In addition to the above requirements, grantees must agree to abide by all award conditions of 15PBJA-21-GK-03942-RURA, before accepting the award. The award conditions are included as part of this package. Please note that award requirements include not only the conditions and limitations outlined in this letter and attachments but also compliance with assurances and certifications related to conduct during the period of performance for the award. These requirements encompass financial, administrative, and programmatic matters, as well as other important issues (e.g., specific restrictions on the use of funds). Therefore, all key staff should receive the award conditions, assurances, certifications, and applications to understand the award requirements. Information on all pertinent award requirements must also be provided to any subrecipient of the award. If needed for auditing purposes, the Catalog of Federal Domestic Assistance (CFDA) number is 16.039.

Should you accept the award and fail to comply with an award requirement, the Institute will pursue appropriate remedies for non-compliance, which may include termination of the award and/or a requirement to repay award funds. The RVCRI team is here to support you throughout the grant, provide clarity, and answer any questions you may have.

Congratulations on your successful application! We look forward to working with you. If you have any questions, please contact the RVCRI team at RuralVCRI@policinginstitute.org.

Congratulations! We look forward to working with you,



Signature

5/8/23

Date

AWARD CERTIFICATIONS

The below sections outline grant assurances, certifications, and special conditions that must be abided by to ensure compliance with 15PBJA-21-GK-03942-RURA. These requirements encompass financial, administrative, and programmatic matters, as well as other important issues (e.g., specific restrictions on the use of funds). Therefore, all key staff should receive the award conditions, assurances, certifications, and applications to understand the award requirements. Information on all pertinent award requirements must also be provided to any subrecipient of the award. These certifications should be acknowledged by the Chief or Executive Officer.

AWARD CERTIFICATIONS

I, **Dustin Cordova**, certify that the **Tremonton-Garland, Utah Police Department** will, understands, and agrees to:

- Provide regular reporting updates, including crime data, to the Institute on a monthly basis.
- Participate in regular check-in calls with the RVCRI team to provide reporting updates, implementation updates, receive training and technical assistance (TTA), and ask questions to ensure efficient and effective implementation of the RVCRI proposal.
- Purchase equipment and services in a manner compliant with federal and local procurement guidelines.
- Comply with all the Institute invoicing and reimbursement requirements, including invoicing for reimbursement within 30 days of purchase and/or submitting monthly invoices by the fifth of the following month for ongoing expenses, such as personnel support. Invoices will include detailed descriptions of items requested for reimbursement as outlined in the approved proposal narrative and budget.
- Understands that payments will only be made upon submission of an approved invoice. Submitting invoices via email will facilitate the timely processing of payments. Invoices will be submitted to RuralVCRI@policinginstitute.org. The Institute uses Bill.com for payments. Payments will be made to the agency via ACH unless checks are required. The Direct Deposit form has been provided.
- Participate in report development as required by the Institute on a schedule determined by the Institute. This will include participation in the development of a final report that includes a discussion of project successes, challenges, and sustainability.
- Understands that the Institute may terminate this grant if the agency fails to comply with the requirements, certifications, and special conditions of this grant. The Institute may terminate this grant upon termination of the prime federal award. Such termination shall be effective immediately upon written notice. Upon termination or expiration of this grant for any reason, the grantee shall promptly return all copies of any Institute data, records, or materials of whatever nature or kind, including all materials incorporating the proprietary information of the Institute, return all federal funds, and furnish all work in progress or portions thereof, including all incomplete work.
- Follow the Institute travel policy and guidelines for any travel expenditures covered by the grant as outlined in the approved proposal narrative and budget. The travel policy and guidelines are provided below. In the absence of an established travel policy, the organization must comply with the Federal Travel Regulations (see 2 C.F.R. § 200.474).

- Shall not use any of the funds from this grant in a manner inconsistent with the terms of this grant. Specifically, **Tremonton-Garland, Utah Police Department** may not engage in any of the activities listed below or any other activities that would result in jeopardizing the status of the Institute under Internal Revenue Code Section 501(c)(3), including:
 - a. carrying on propaganda or otherwise attempting to influence legislation,
 - b. influencing the outcome of any specific public government election,
 - c. inducing or encouraging violations of law or public policy, or
 - d. causing any private inurement or improper private benefit to occur.
- Understands that if any of the provisions of this grant are ruled illegal, invalid, or unenforceable by a court of competent jurisdiction under any applicable statute or rule of law, they shall, to that extent, be deemed omitted, and the remainder of this grant shall continue to be in full force and effect. No waiver of any breach of any provision of this grant shall constitute a waiver of any other breach of the same or any other provision hereof, and no waiver shall be effective unless made in writing and signed by an authorized representative of the waiving party.
- Understands that this grant is governed and construed in all respects in accordance with the laws of Virginia.
- Understands that the grantee and the Institute are and shall be independent contractors to one another, and nothing herein shall be deemed to cause this grant to create an agency, partnership, or joint venture between them. Nothing in this grant shall be interpreted or construed as creating or establishing the relationship of employer and employee between the Institute and the agency.
- Agrees not to disclose to any third party any proprietary information without the prior written consent of the disclosing party. The grantee and the Institute further agree to take the same care with proprietary information as it does with its own, but in no event with less than a reasonable degree of care. This obligation shall survive beyond the effective termination date of this grant. These restrictions shall not be construed to apply to (1) information generally available to the public; (2) information released by either party generally without restriction; (3) information independently developed or acquired by either party or its personnel without reliance in any way on other protected information of the other party; or (4) information approved for the use and disclosure of either party or its personnel without restriction. This paragraph shall not supersede or replace any separate confidentiality or nondisclosure agreement signed by the agency, nor shall any such separate agreement supersede or replace this paragraph, but rather all such confidentiality obligations shall remain in force.
- Agree that all data and materials developed or provided while working on this grant are the property of BJA but that the agency will have the opportunity to review any publications before distribution. Further, the agency will assign to the Institute the entire interest in, and the copyright, patent, or any similar rights to, and such data and related materials, together with, but not limited to, the right to secure renewals, reissues, and extensions of any copyright, patent, or similar rights. The agency agrees that the publication of data, written, oral, or other, concerning this Project, shall be at the sole discretion of the Institute with such credit to the agency as the Institute, in its discretion, shall determine.

- Agree not to take any legal action against the Institute, its affiliates, directors, officers, employees, agents and representatives, and any other party acting on behalf of the Institute alone or in conjunction with another party, unless the agency has given the Institute prompt notice of the dispute and discussed such matter in good faith with the Institute for a period of at least sixty (60) days and attempted to resolve such matter through means other than legal action.
- Confirms that it will use the grant funds in compliance with all applicable anti-terrorist financing and asset control laws, regulations, rules, and executive orders, including but not limited to, the U.S. Patriot Act of 2001 and Executive Order 13224.
- Agrees to defend, indemnify, and hold harmless the Institute, its affiliate, directors, officers, employees, agents and representatives, and any other party acting on behalf of the Institute from and against and with respect to any and all claims, demands, suits, causes of action, judgments, obligations, damages, settlements, liabilities, penalties, costs, and expenses of any kind or nature including, without limitation, reasonable attorney's fees or disbursements, arising out of, or relating to **Tremonton-Garland, Utah Police Department's** performance or breach of this award acceptance or negligent or wrongful act or omission (or alleged act or omission) in connection with the grant. The agency agrees to provide the Institute with prompt notice of any event or assertion of which it has knowledge concerning any matter as to which a request for indemnification under this grant may be made.
- Acknowledges that as part of the Code of Federal Regulations (2 C.F.R. Part 180) a person or entity that is debarred or suspended in the System for Award Management (SAM) shall be excluded from federal financial and nonfinancial assistance and benefits under federal programs and activities. All non-federal entities, including the Institute, must determine whether the agency has been excluded from the system and any federal funding received or to be received by the Institute in relation to this grant prohibits the Institute from contracting with any agency that has been so listed. In the event the agency is debarred or suspended under the SAM, the agency shall notify the Institute in writing of such determination within five (5) business days as set forth in the grant. The Institute shall have the right, in its sole discretion, to declare the grant terminated for breach upon receipt of the written notice.
- Read, acknowledges, understands, and will abide by all Special Conditions and terms outlined in the Special Conditions document provided with this acceptance package under BJA Award Number: 15PBJA-21-GK-03942-RURA.

Signature

Date

TREMONTON CITY
CITY COUNCIL MEETING
 June 20, 2023

TITLE:	Review of Calendar and Review of Past Assignments
FISCAL IMPACT:	Not applicable
PRESENTER:	Marc Christensen

TREMONTON
 GREAT RECREATION

FARMERS MARKET

FIRST SATURDAY OF THE MONTH, MAY - OCTOBER,
 10 AM - 2 PM IN MIDLAND SQUARE

- FOOD TRUCKS
- LOCAL PRODUCE & BAKED GOODS
- HANDMADE ARTISAN GOODS
- FREE ACTIVITIES FOR KIDS

VENDOR APPLICATION IS ONLINE
WWW.TREMONTONCITY.COM

EVENTS

TREMONTON CITY
DOWNTOWN
 PRESENTS

Second Friday Stroll

Visit downtown Tremonton on the second Friday of each month between 5 - 8 pm for special deals, promotions, and more from participating local businesses.

Save the Date

TREMONTON CITY

Hay Days

JULY 21 - 22



Saturday, June 24
 All Day (Awards @ 5:30 pm)
 Midland Square
 Over 40 Artists