

**Tremonton City Corporation
Redevelopment Agency Meeting
May 2, 2023
5:00 PM
102 South Tremont Street
Tremonton, Utah**

AGENDA

1. Approval of agenda
2. Approval of minutes – January 24, 2023
3. Public Hearing
 - a. On consideration of adopting the Tentative Budget entitled “The Tremonton City Redevelopment Agency Tentative Implementation Budget 2023-2024 for Fund 71 RDA District #2 – Downtown and Tremonton West Liberty Foods EDA 172 for the period commencing July 1, 2023 and ending June 30, 2024
4. New Business
 - a. Discussion and consideration of adopting Resolution No. RDA 23-03 adopting the Tentative Budget entitled “The Redevelopment Agency of Tremonton City Tentative Implementation Budget 2023-2024 for Fund 71 RDA District #2 – Downtown and Tremonton West Liberty Foods EDA 172 for the period commencing July 1, 2023 and ending June 30, 2024
 - b. Discussion and consideration of adopting Resolution No. RDA 23-04 repealing Resolution No. 23-02 and approving the Redevelopment Agency’s return of previously provided financial contribution from the General Fund to the Fund 26 Park Impact Fee for Tremonton City to pay the matching funds associated with a Rural Communities Opportunity Grant Agreement between Tremonton City and the State of Utah for improvements to Midland Square
 - c. Discussion and consideration of adopting Resolution No. RDA 23-05 directing the RDA Staff to create a façade grant program for the Tremont Center Community Development Area
5. Adjournment

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

Anchor location for Electronic Meeting by Telephone Device. With the adoption of Ordinance No. 13-04, the Board may participate per Electronic Meeting Rules. Those eligible to request participation by electronic means should contact Linsey Nessen, City Recorder, no later than 48 hours before the meeting to make arrangements.

Notice was posted April 28, 2023 a date not less than 24 hours prior to the date and time of the meeting and remained so posted until after the said meeting. A copy of the agenda was delivered to the Leader (Newspaper) on April 28, 2023.

Linsey Nessen, City Recorder

Draft Minutes

TREMONTON CITY CORPORATION REDEVELOPMENT AGENCY JANUARY 24, 2023

Board Members Present:

Lyle Holmgren, Chairman
Connie Archibald, Board Member
Wes Estep, Board Member
Bret Rohde, Board Member
Rick Seamons, Board Member
Lyle Vance, Board Member—excused
Shawn Warnke, Executive Director
Linsey Nessen, Executive Secretary
Marc Christensen, Assistant City Manager—excused

Chairman Holmgren called the Tremonton Redevelopment Agency Meeting to order at 8:32 p.m. The meeting was held in the City Council Meeting Room at 102 South Tremont Street, Tremonton, Utah. Those in attendance were Chairman Holmgren, Board Members Archibald, Estep, Rohde, and Seamons, Executive Director Warnke, and Executive Secretary Nessen. Board Member Vance and Assistant City Manager Christensen were excused.

1. Approval of agenda:

Motion by Board Member Estep to approve the January 24, 2023 agenda. Motion seconded by Board Member Rohde. Vote: Board Member Archibald - aye, Board Member Estep - aye, Board Member Rohde - aye, Board Member Seamons - aye, Board Member Vance - absent. Motion approved.

2. Approval of minutes – January 3, 2023

Motion by Board Member Archibald to approve the minutes of January 3, 2023. Motion seconded by Board Member Seamons. Vote: Board Member Archibald - aye, Board Member Estep - aye, Board Member Rohde - aye, Board Member Seamons - aye, Board Member Vance - absent. Motion approved.

3. New Business:

- a. Discussion and consideration of adopting Resolution No. RDA 23-02 consenting to pay the matching funds associated with a Rural Communities Opportunity Grant Agreement between Tremonton City and the State of Utah for improvements to Midland Square

Motion by Board Member Rohde to approve the resolution. Motion seconded by Board Member Seamons. Roll Call Vote: Board Member Archibald - aye, Board Member Estep - aye, Board Member Rohde - aye, Board Member Seamons - aye, Board Member Vance - absent. Motion approved.

4. Adjournment

Draft Minutes

Motion by Board Member Seamons to adjourn the meeting. Motion seconded by Board Member Estep. Vote: Board Member Archibald - aye, Board Member Estep - aye, Board Member Rohde - aye, Board Member Seamons - aye, Board Member Vance - absent. Motion approved.

The meeting adjourned at 8:35 p.m.

The undersigned duly acting and appointed Executive Secretary for Tremonton City Corporation Redevelopment Agency hereby certifies that the foregoing is a true and correct copy of the minutes for the RDA Meeting held on the above referenced date. Minutes were prepared by Jessica Tanner.

Dated this _____ day of _____, 2023.

Linsey Nessen, Executive Secretary

RESOLUTION NO. RDA 23-03

**RESOLUTION OF THE TREMONTON CITY REDEVELOPMENT AGENCY
ADOPTING THE TENTATIVE BUDGET ENTITLED “THE TREMONTON CITY
REDEVELOPMENT AGENCY TENTATIVE IMPLEMENTATION BUDGET 2023-2024
FOR FUND 71 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**

WHEREAS, it is required by law that a balanced Tentative Budget be adopted; and

WHEREAS, the Tremonton Redevelopment Agency caused a notice of public hearing to be published on the Public Notice Website, Tremonton City’s Website, and three different locations in Tremonton City, on Thursday, April 13, 2023; and

WHEREAS, the Tremonton Redevelopment Agency has caused a copy of the proposed Tentative Budget to be available for public inspection during regular business hours in the office of the RDA Executive Secretary’s Office at 102 South Tremont Street, Tremonton, Utah; and

WHEREAS, the Tremonton Redevelopment Agency held a public hearing on May 2, 2023, in conjunction with the approval of the Tentative Budget, and

WHEREAS, the Tremonton Redevelopment Agency has considered all written and oral statements made at the public hearing objecting or supporting the Agency’s plan to adopt the Tentative Budget.

NOW, THEREFORE, BE IT RESOLVED, by the Tremonton City Redevelopment Agency, that the Redevelopment Agency Tentative Implementation Budget 2023 - 2024 attached in Exhibit “A” is hereby adopted for the fiscal year commencing July 1, 2023, and ending June 30, 2024.

Adopted and passed by the Board of Directors of the Redevelopment Agency of Tremonton City this 2nd day of May 2023.

REDEVELOPMENT AGENCY

Lyle Holmgren, Chair

ATTEST:

Linsey Nessen, Executive Secretary

EXHIBIT "A"

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: May 2, 2023

SUBJECT: Final Budget Message FY 2024

- Discussion and consideration of adopting Resolution No. 23-25 adopting the Tentative Budget, with a Proposed Property Tax Increase 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 1st, 2023, and ending June 30th, 2024
- Discussion and consideration of adopting Resolution No. RDA 23-03 adopting the Tentative 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 1st, 2023, and ending June 30th, 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

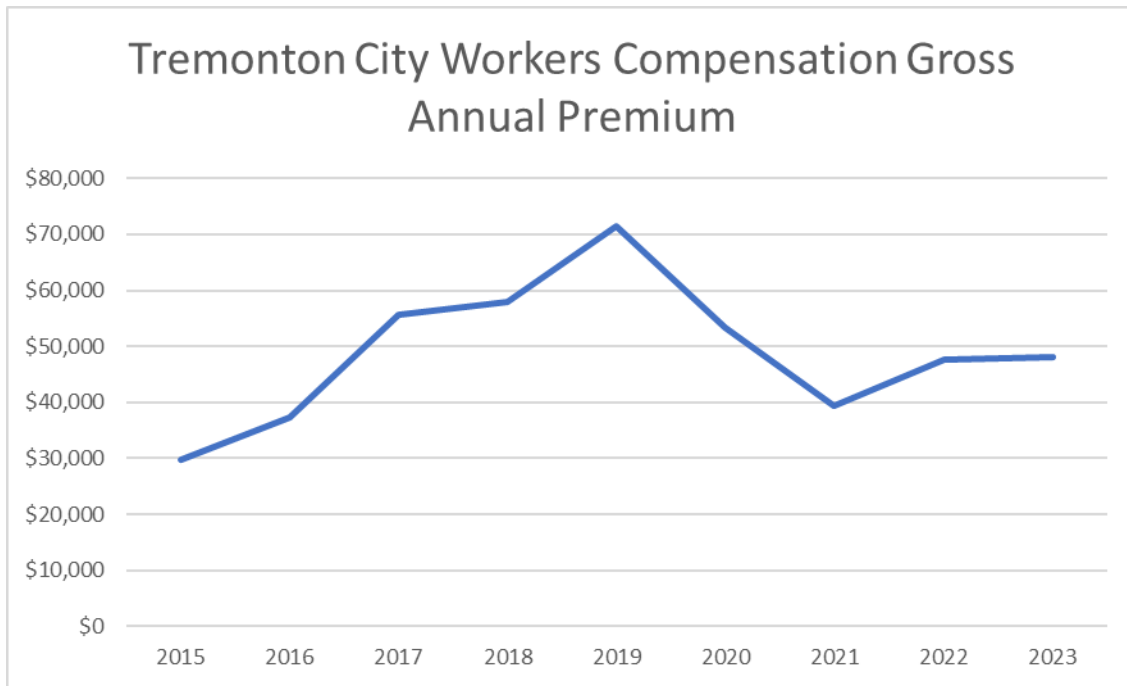
The public hearings for the Tentative Budget will be held on May 2, 2023, and the Final Budget will be held on June 20, 2023.

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 employees not receiving a selective wage adjustment. 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.

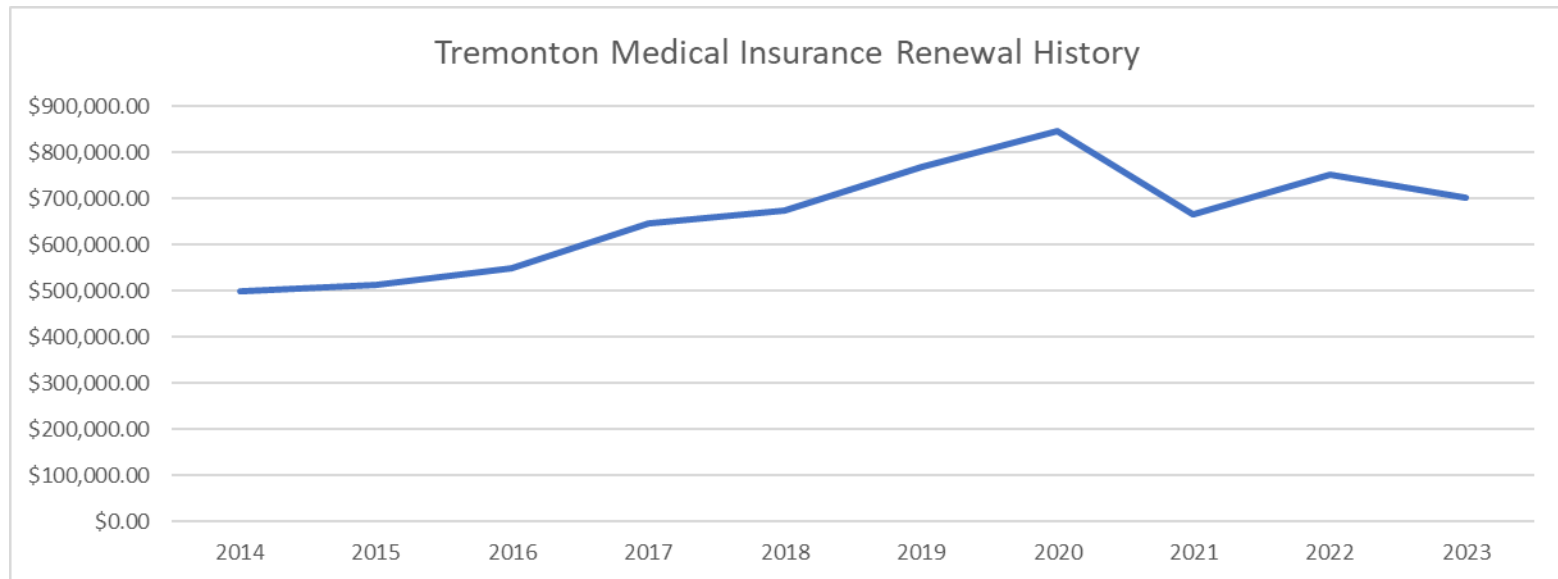
- Insurance Premiums.* The City received its renewal quotes for property, auto physical damage, liability, and workers' compensation for the Utah Local Government Trust. Tremonton City's property premium for FY 2024 is \$26,747 (which is equal to last FY) and auto physical damage premium is \$23,586 (which is a decrease of \$792 from last FY). The liability premium stayed the same as FY 2023, being \$68,237. 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 WC premium is expected to increase dramatically in FY25.



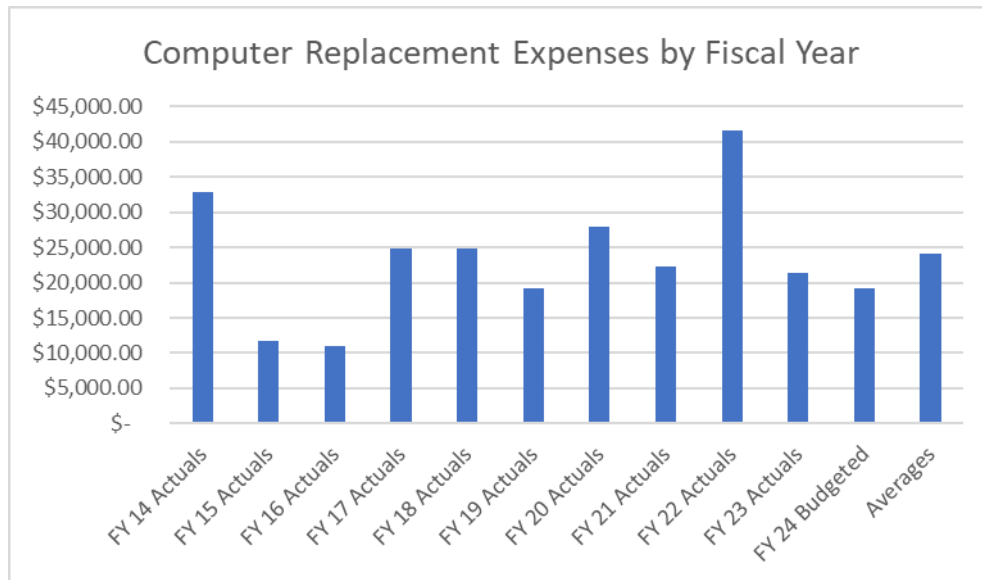
- Health Insurance.* For FY 24, the City received a 1.46% decrease, which equaled a savings of \$9,716. Typically, the trend for increases for health insurance is approximately 8% increase. The 1.46% decrease is in part attributed to the switch from a level-funded plan in FY 22, wherein the City's renewal rates are based mainly on the City's claim history to a community-rated medical insurance plan, wherein the renewal is based upon the performance of a collective insurance plan for a small group.

Tremonton City Medical Insurance Renewal History

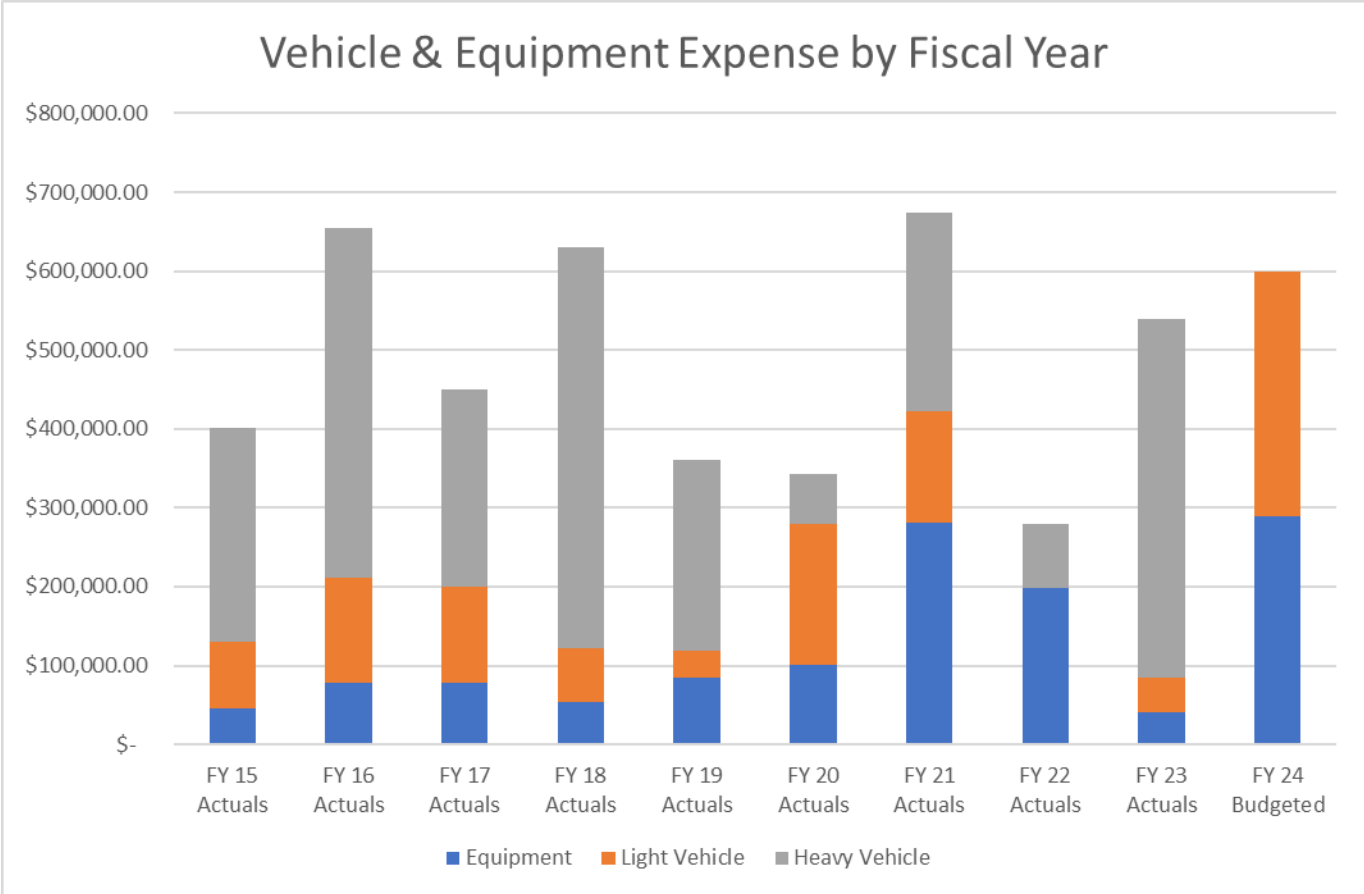
Plan Year	Carrier	Percentage Increase/Decrease	Annual Premium	Enrolled	Health Benefit Stipend	Enrolled	Total Annual Premiums & Stipends	Notes
2011-2013	Altius							
2014	Selecthealth	.51% Decrease	\$498,648.00	38	N/A	N/A	\$498,648.00	Switched to SelectHealth, Altius' renewal was a 17.22%
2015	Selecthealth	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. Sixteen 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.



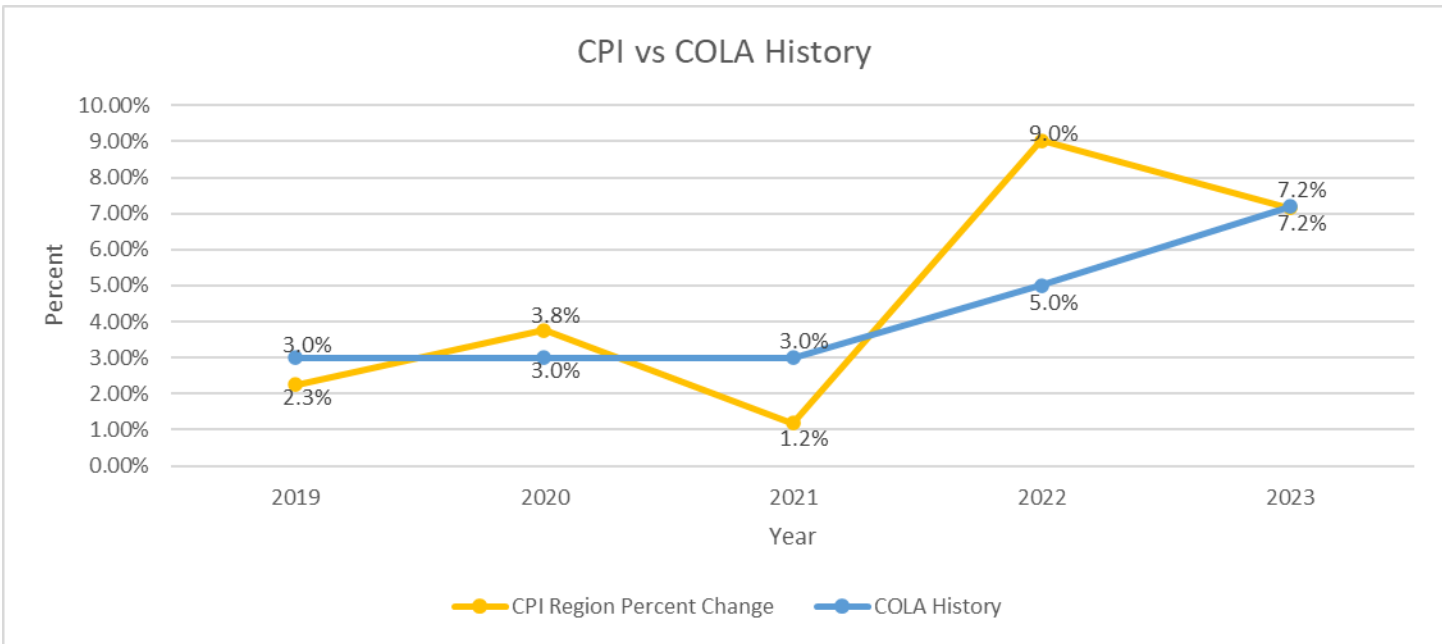
- Equipment & Vehicle Replacement.** City staff has also examined expenses for contractor equipment, fire department equipment, light vehicles (passenger vehicles), and heavy vehicles (dump trucks, ambulances, fire trucks, vacuum trucks). Below is a chart showing actual expenses for equipment and vehicle 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 \$300,000. The City anticipates acquiring vehicles and equipment, which are included in the capital project list. Additionally, 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 600,000 across the various Funds for acquiring equipment, light vehicles, and heavy vehicles. Budget \$600,000.



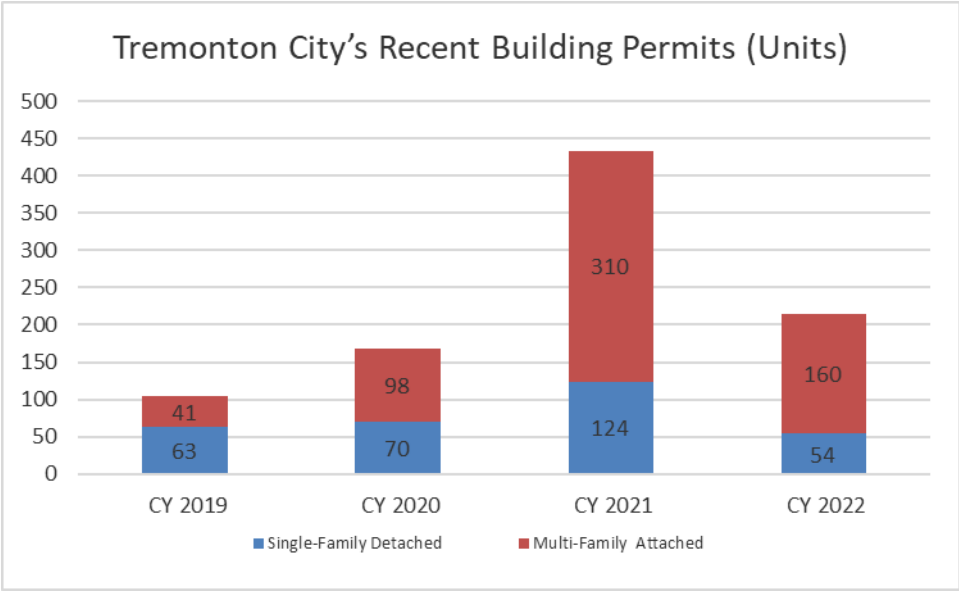
COLA Increases. FY 2024 Budget includes a COLA for employees' pay. The COLA increases 1) the minimums and maximums of the pay grade; 2) uniformly increases every employee's current wage and increases On-Call Pay, uniform allowances, and other miscellaneous pay; and 3) is meant to offset inflation. The 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 80 single-family detached building permits and 54 multi-family attached during FY 2024, which has been an average of building permits issued over the past four calendar years adjusting for the inflated numbers the Mathison Apartments caused the past two years. 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 80 single-family detached building permits and 54 multi-family detached building permit projections.



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.

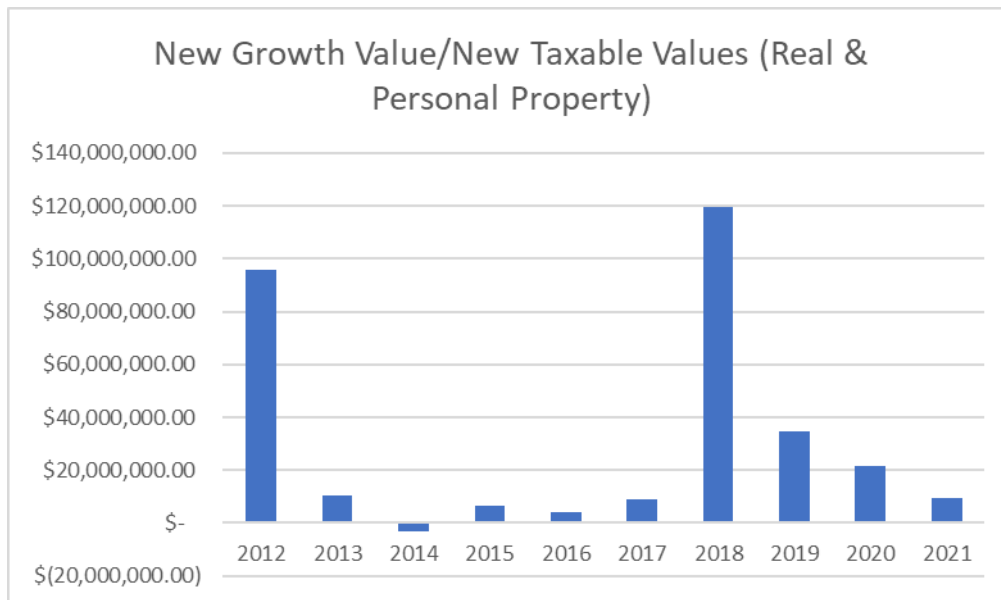
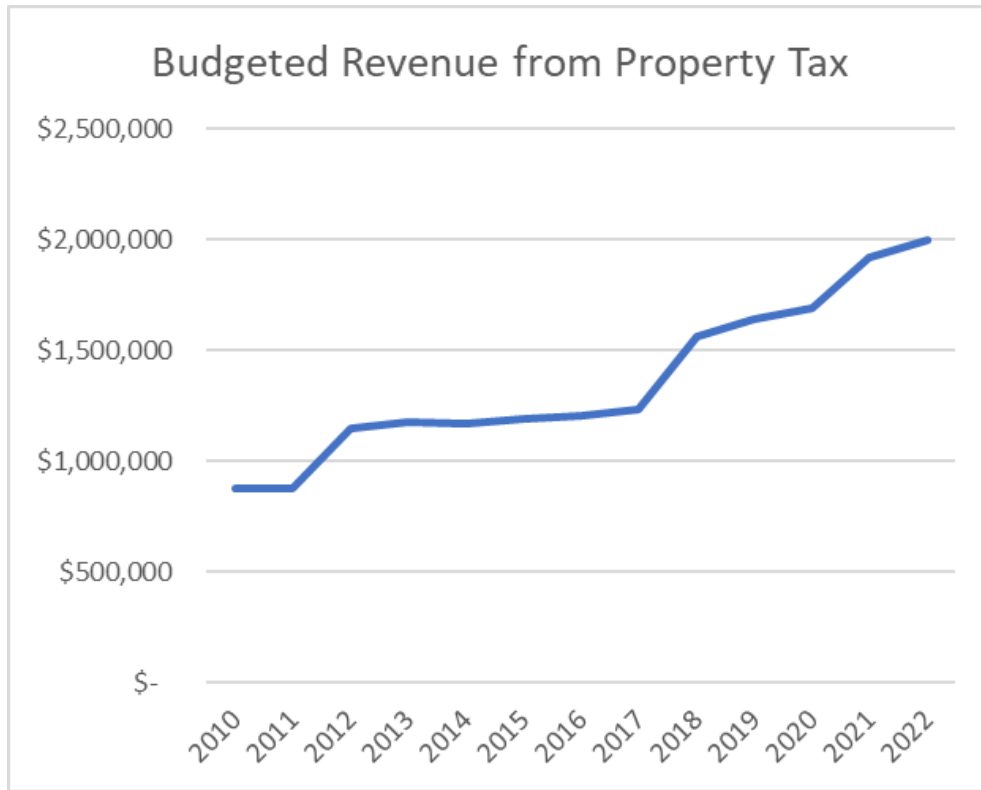
10- General Fund.

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 City Council discussed proposing a property tax increase to fund the ongoing expense associated with adding staffing, including 4 Police Officers, one PD Civilian, and a Senior Planner (an ongoing increase of \$667,000 per year). A property tax is also needed to keep pace with inflation (approximately 7.2% this year) occurring in the region. A 50% property tax increase would generate roughly \$1,000,000 in additional revenue. What follows is an explanation of property tax over the recent past.

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 inter-related 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.



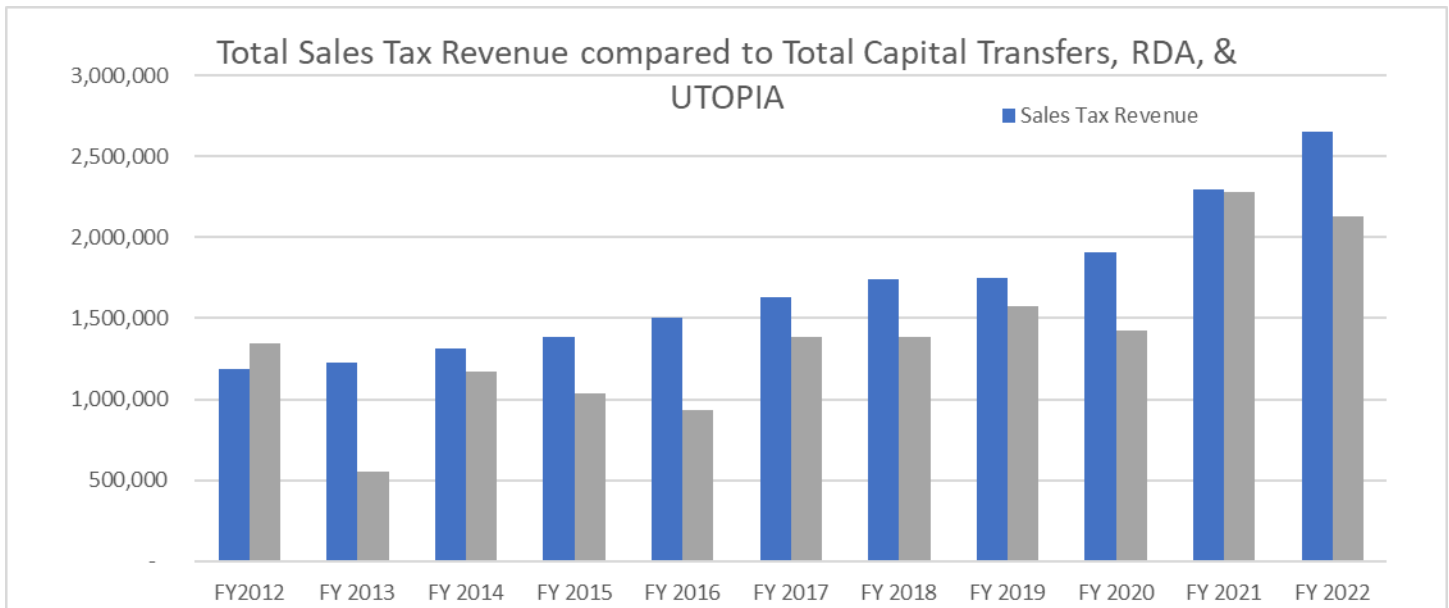
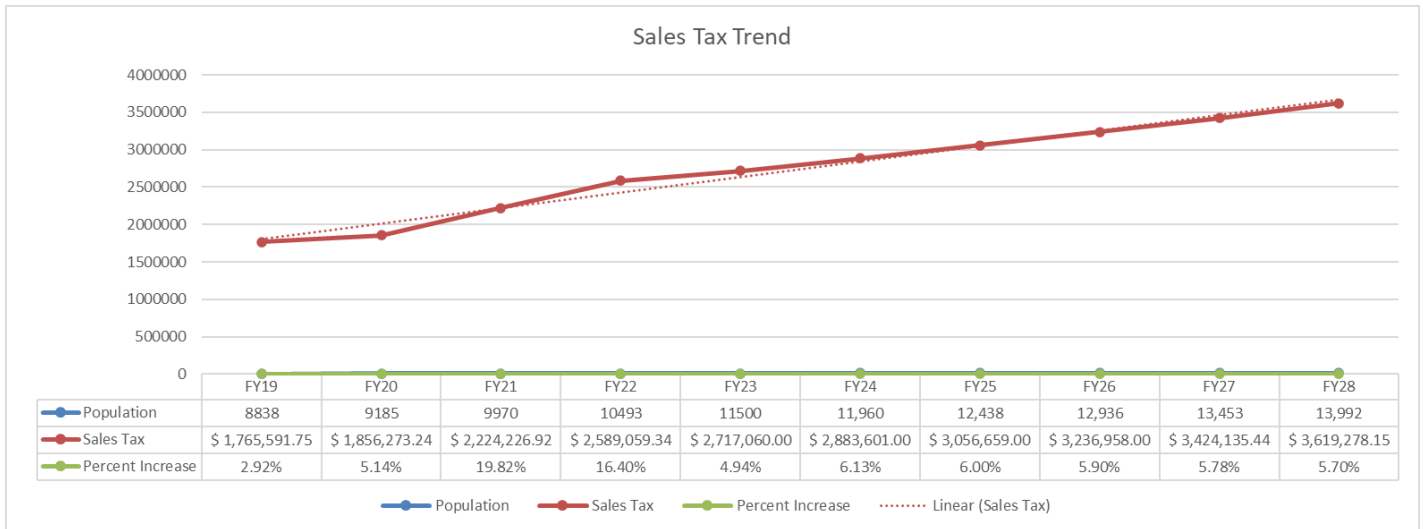
- 10-31-130 General Sales & Use Tax.** This revenue stream can vary yearly based on sales tax collected locally and throughout Utah. Over the past years, the City experienced increased sales taxes, as shown in the bar graph below. The most recent sales tax receipts show that of March of FY 2023, the 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 decrease. For FY24, City staff estimated sales tax based on a historical trendline. This is a more aggressive approach to estimating sales tax than in the past resulting in a smaller surplus of revenues over expenses at the end of the year. If a surplus of funds is realized in the General Fund at the end of the fiscal year, these monies are transferred to the City's capital projects funds, including the Tremonton City Redevelopment Agency for downtown Tremonton. 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 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 Revenue," shows past fiscal years' sales and use tax revenue (audited). The second graph, entitled "Total Sales Tax Revenue Compared to Total Capital Transfers, RDA, and UTOPIA Debt," shows the percentage of sales tax that the City received during the fiscal year 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.

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 \$34,000. Budget \$34,000.

- *10-32-220 Building Permit Related Revenues.* This revenue stream can vary from year to year based on various factors. As noted above, the City staff is estimating the issuance of 80 single-family detached building permits and 54 multi-family attached during FY 2024, which has been an average of building permits issued over the past four calendar years adjusting for the inflated numbers the Mathison Apartments caused the past two years. 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 80 single-family detached building permits and 54 multi-family detached building permit projections. Building permit revenues anticipated to be collected in FY 2024 are \$115,700.
- *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 Tentative Budget does not propose an appropriation, rather the budget is balanced based on property tax revenues.

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 help the budgeting process be more transparent for city staff, 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
- *10-54-262 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 railing around Police Station
 - \$10,000 - Ballistic Glass for lobby. Front lobby remodel
 - \$5,000 - PD Evidence room shelving and containers
- Budget \$25,000

- *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 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.
- *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. 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 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. More specifically, RDA has budgeted \$40,000 in *71-81-623 Wayfinding Signage*. To commence the project, the City staff proposes that the City engage 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. 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 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 FY 2024, 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 has completed paying back Tremonton City for previous contributions for UTOPIA's operational expenses. 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 FY 2024, 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 -\$111,000*

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

- *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. It is anticipated to use the funds that have been saved in FY24 for these road projects. There is a corresponding line item in *40-39-900 Transfer in from General Fund.* Budget \$400,000
- *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, 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* with the transfer in Budget amount of \$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.

21- Special Revenue Fund- Food Pantry Fund.

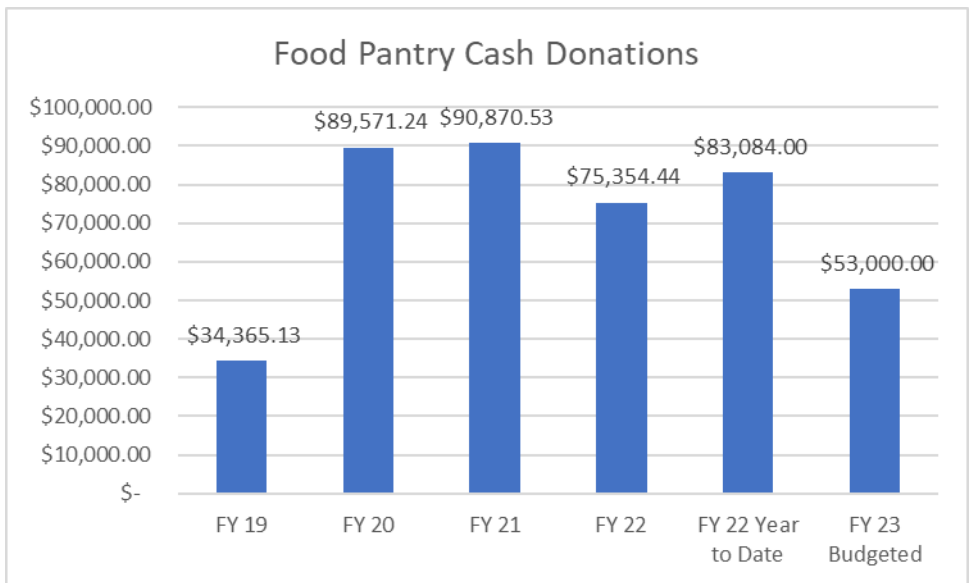
Revenues & Expenses. Revenue line items *21-38-120 Private Donations* and *21-33-101 Reimbursement of Sales Tax* comprise the majority of revenue associated with the Food Pantry Fund. These revenue sources are directly dependent upon the generosity of the community; see the chart below. The revenue from 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 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*. For FY 2024 estimates, revenues and expenses require \$163,000 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 \$330,000 of park impact fees will be collected, of which, \$275,000 will be added to the impact fee fund balance.

Notable Expenses Funded. Notable expenses in this Fund include:

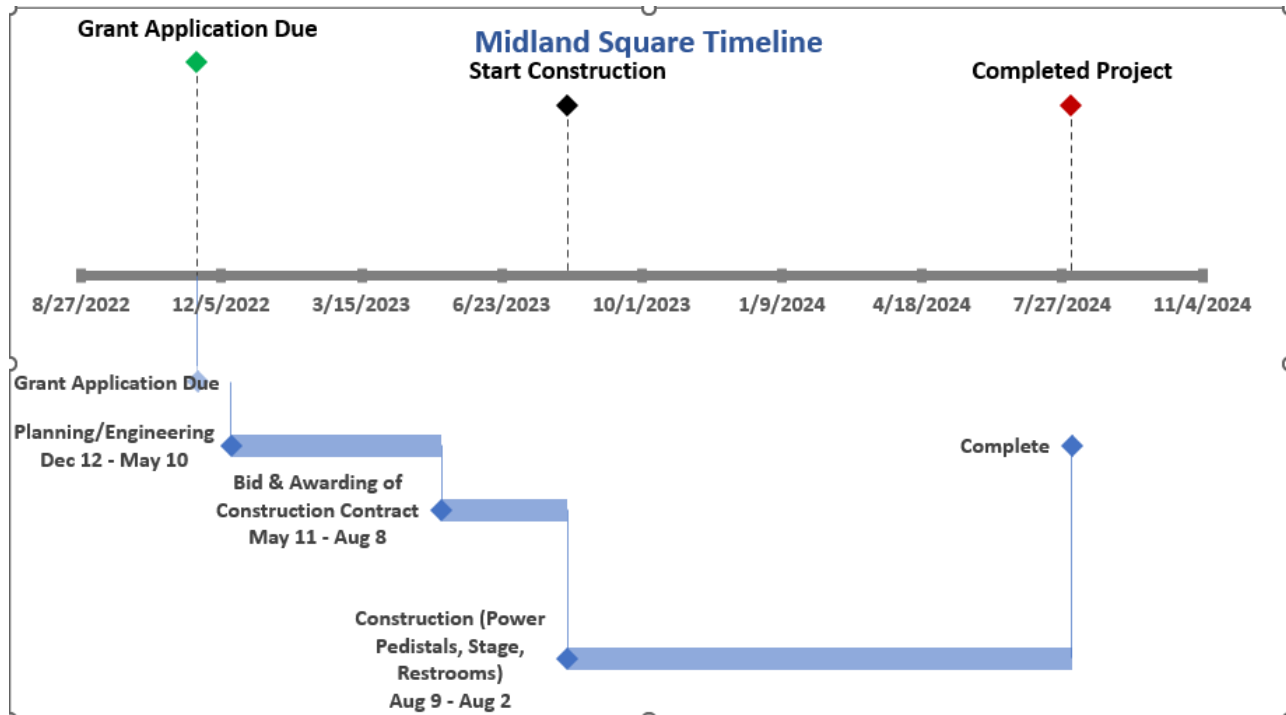
- *26-62-320 Engineering & Other Professional & Technical.* This is an ongoing line item associated with developing future park facilities that are impact fee eligible. Budget \$7,000.

- *26-62-709 Midland Square (RCOG Grant).* \$579,600 - Midland Square Stage, Restrooms, and Electrical upgrades. Tremont 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, Tremont 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.

These aforementioned infrastructure improvements will transform Midland Square from a public park to a public plaza where the City will program events and activities with the economic objective of attracting new small businesses to Tremont, increasing retail sales, and ultimately increasing sales tax revenue.

The RCOG grant rules require Tremont City, being a 4th Class City, to provide a 30% match of the total estimated project costs of \$579,600 for the Midland Square infrastructure improvements, equaling \$173,880. Tremont City's matching funds will come from Tremont Center RDA funds which are available for such a project as improving Midland Square. The City Council formally accepted the grant on January 24, 2023 with the adoption of Resolution 23-07 and the RDA approved Resolution No. RDA23-02 agreeing to pay for the matching funds of \$173,880. The RDA contributing for these aforementioned improvements is consistent with the Tremont Center CDA's plan and budget anticipated using tax increment to construct a public plaza in the Tremont Center or on Main Street. Resolution RDA23-06 allows the RDA to transfer the funds of \$173,880 to Fund 26.

This project is anticipated to be completed by the Fall of 2024. 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 in *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

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
- *28-51-570 Fire Truck Purchase.* The current fire engine is 25 years old, and 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 Truck that was purchased was received in January 2018, with an anticipated replacement scheduled for 2028. The fire engine does not have a lot of miles, but after time the fire apparatus starts to deteriorate from the inside out. 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. 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 \$330,000 for the cost of the chassis this FY.

EMS Expenses.

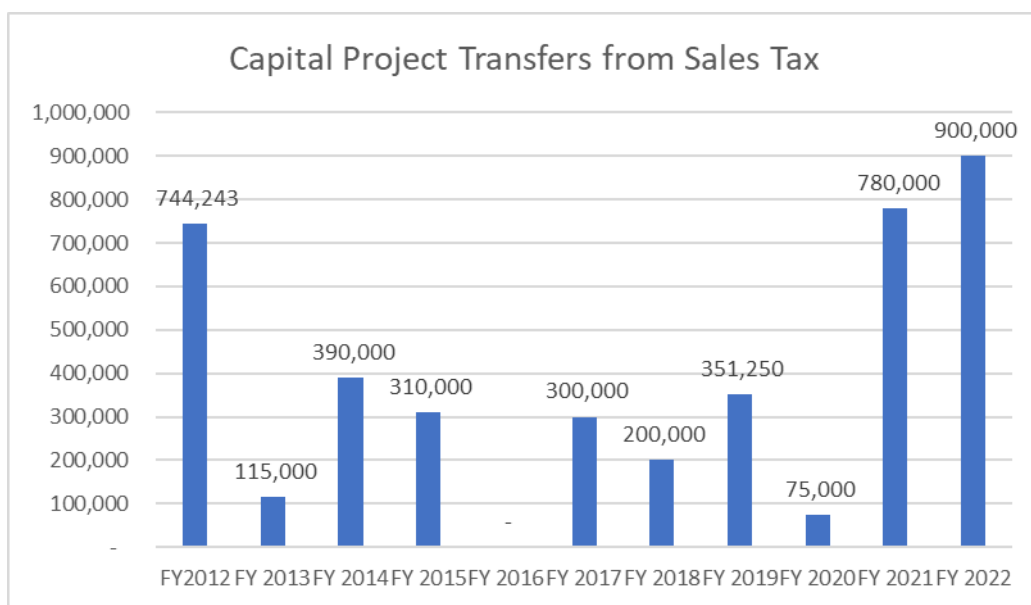
- *28-52-100 Ambulance Wage (EMS Department).* In 2019 the City Council engaged Brian Potts to perform a staffing analysis for the Fire Department to understand the emerging issue of the apparent need for additional

EMT/Firefighter staffing for the growing number of EMS calls. The primary element of this staffing analysis was to evaluate the current labor model for 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. The City hired a full-time Fire Chief in FY 2021 to start the process of providing additional staffing. In the Spring of FY 2021, the Fire Chief recommended that the City Council amend the FY 2021 Budget to institute a staffing plan to have three Firefighters/EMT voluntarily sign up for an on-call status for an evening and day shift. This on-call status improved staffing, yet many on-call status shifts were still unfilled. The Fire Chief recommended hiring six full-time firefighters/EMS employees to provide coverage for 24 hours and seven days a week. There will be two full-time employees and one part-time employee on shift; these crew members will rotate every 48 hours. In January 2023, the City Council approved another appropriation for 3 more full-time firefighters/EMS employees. This would allow each crew to have 4 employees on each shift with one of the full-time members being a shift captain. 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*.

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.” This year, \$1,859,000 is being proposed for appropriation to fund the various proposed projects.

40-39-900 *Transfer in From General Fund*, with the amount being \$400,000. There is a corresponding line item in 10-90-950 *Transfer to the Capital Projects Fund*.



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 address 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 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, 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 Non Department Projects – 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:* The FY 2024 Budget includes a chip seal project for roads that have been cut after secondary water construction. The City has reserved money for future roadwork by transferring money from General Fund to Fund 40 and having the City Council specify the dollar amount of the transfer “assigned” to road projects. So far, the City Council has assigned or will assign the following amounts on Fund 40’s balance sheet. On March 21, 2023 the City Council adopted Resolution 23-10, accepting a bid to complete the Chip Seal Project. Budget

- FY 2019- \$325,000
 - FY 2020- \$325,000
 - FY 2021- \$300,000
 - FY 2022- \$300,000
 - FY 2023- \$300,000
- Budget \$1,550,000

- *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 the 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

- *40-62-540 Parks Capital Project Fund (Storage for Parks Materials)*

The Parks & Recreation Director is proposing to make an area to store sand, topsoil, ballfield dirt, gravel, and other commonly used material. The location of this storage yard would be the area behind the parks storage building or at the dog leg of North Park.

- *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 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 is has damaged. Budget \$30,000.

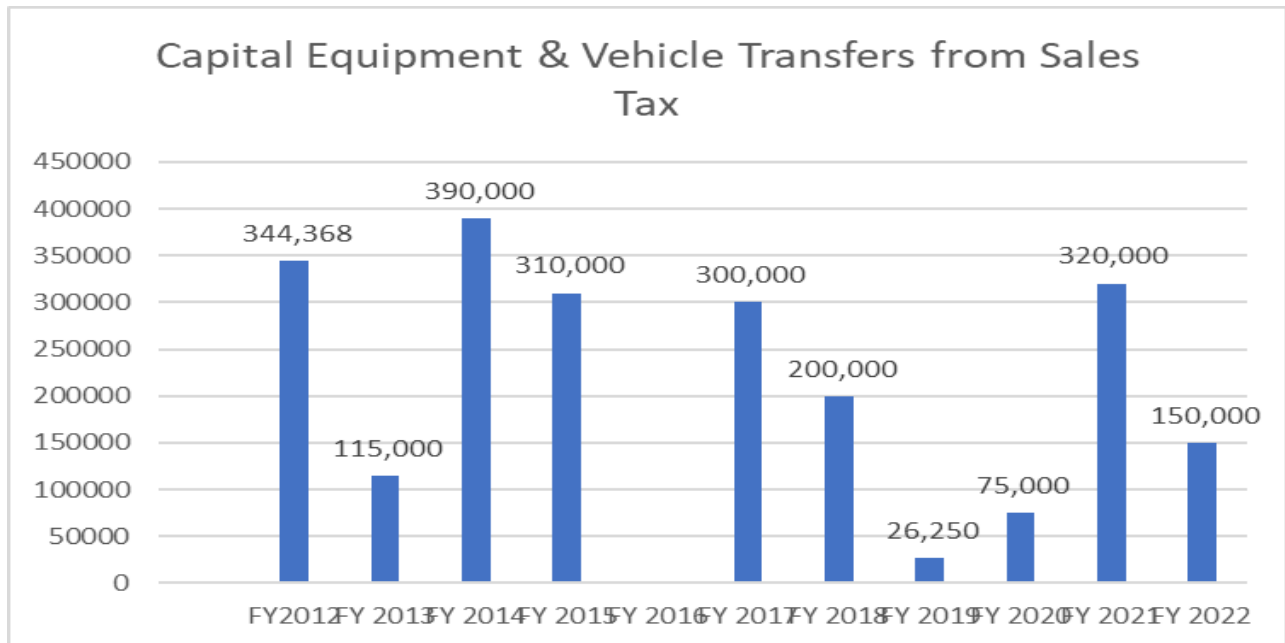
- *40-69-550 Cemetery Capital Project (Cemetery Expansion).* For years the City has been aware of the future need to expand the Riverview Cemetery. The City has approximately 6 acres to the west of the current cemetery for expansion. This new section of the cemetery would cost approximately \$100,000 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 layout the cemetery and installs the irrigation system. It is recommended that the final phase will of the cemetery expansion would include a restrooms and 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 lf - 3" AC surface = \$333,480) Estimated costs \$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.” 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 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 \$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

- *41-42-560 Equipment (Police Department).* UTV to patrol in areas of the city where vehicles aren't capable of going. Budget \$30,000
- *41-42-560 Equipment (Police Department).* Taser, OC, Computer, Radio x2, body cam, dash cam, vest, pistol, rifle, shotgun, net, etc.... Budget \$20,000
- *41-44-550 Vehicles (Streets Truck)* To replace the 2017 Dodge, which will be handed down to replace a 2006 Chevy with 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.
- *41-48-550 Vehicles (Parks Truck)* To replace the 2010 Toyota with over 150,000 miles. Budget \$45,000.

42- Transportation Capacity Capital Projects Fund.

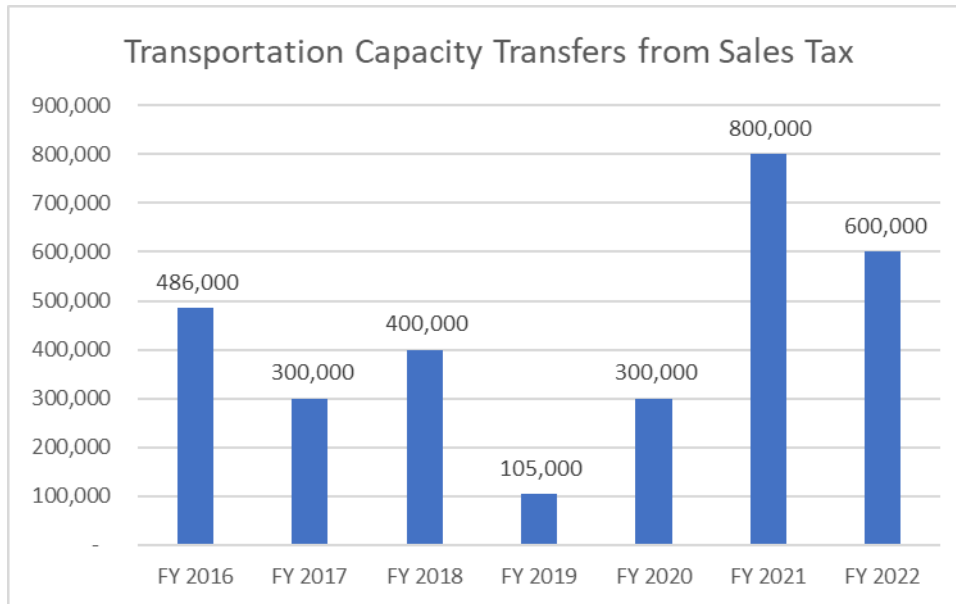
The creation of a safe and efficient transportation system is a core responsibility of the government and creates the foundation for economic growth, improved air quality and public health, and enhanced quality of life. Tremonton City has adopted planning documents that identify the future need to construct transportation projects to meet the travel demand of residents and visitors of Tremonton City.

The City Council adopted Resolution No. 16-27, creating the Transportation Capacity Capital Projects Fund 42 to accumulate financial resources to help meet the financial demand in funding transportation projects that add capacity to the City's transportation system. Monies accumulated within Fund 42 can be for capital construction projects that create capacity for 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."

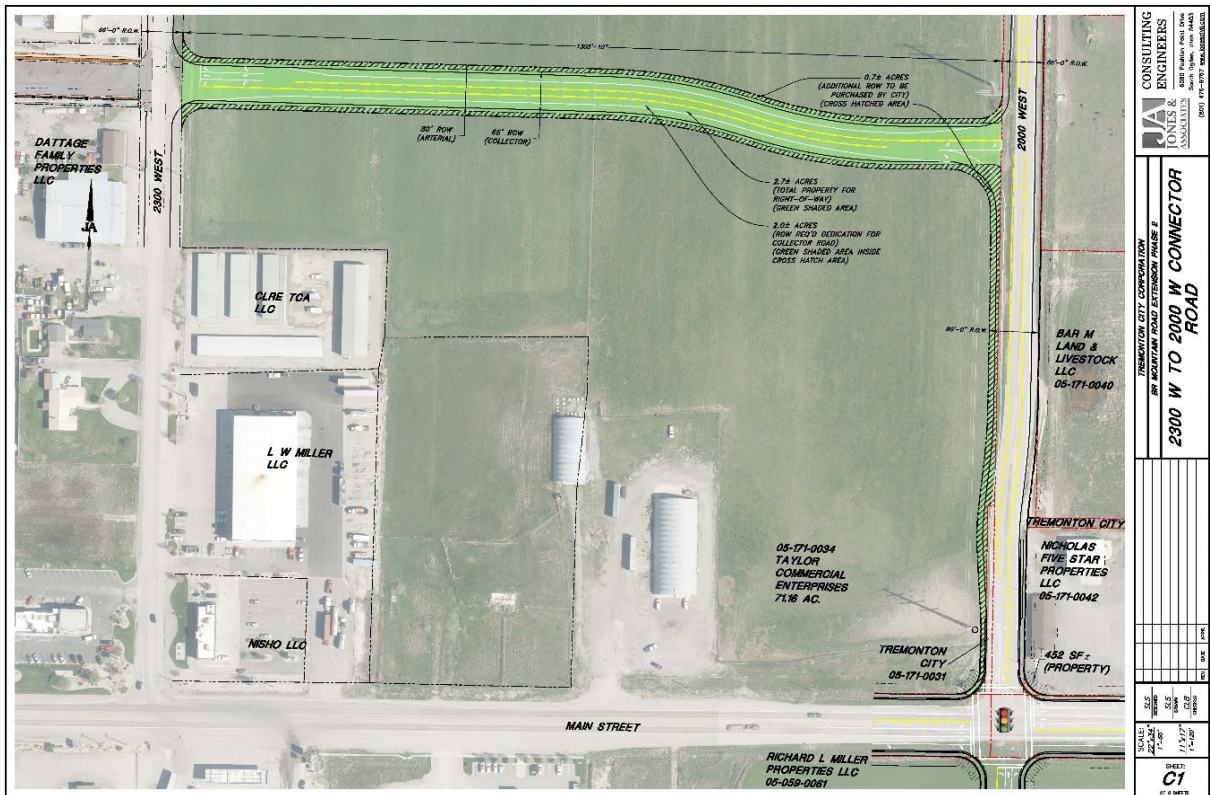
The revenues associated with the Transportation Capacity Capital Projects Fund are also realized in the past from the "Buy-In" portion of the transportation impact fees. Tremonton City recently started collecting the "Buy-In" portion impact fee for transportation facilities and not the portion of impact 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. The City only has approximately \$130,000 in impact fees that it has collected since its implementation in December of 2021. 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 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, City staff submitted and received the funding for the following projects:
 - \$407,000- BR Mountain Road from 2300 West to 2000 West & 2000 West expansion from BR Mountain Road to Main St.
 - \$38,900 for Rocket Road (1200 South) Expansion from 100 East to 300 West
 - \$445,900 Total Grant Funds
 - *BR Mountain Road (200 North) from 2300 West to 2000 West & 2000 West from BR Mountain Road to Main Street.* The right-of-way portion of BR Mountain Road and 2000 West. 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. Tremonton City has two outstanding Box Elder County Corridor Preservation projects noted above, which are nearing completion. The Box Elder County Corridor Preservation Fund only allows two active projects. The City has submitted the 1200 South corridor preservation application to Box Elder County, and it is anticipated that the County will provide grant funding for 50% of the funding needed to acquire the property from Blake and Jill Christensen in the fall of 2023. The appraisal for this acquisition is approximately \$64,000. Budget \$38,900

1200 SOUTH ROAD DEDICATION PLAT
 EAST 1/4 OF THE NORTHERN QUARTER OF
 SECTION 16, TOWNSHIP 11 NORTH, RANGE 3 WEST,
 S41 T11N R3W, 100' WIDE, 1/4 ACRES, TRENMONT,
 WASHINGTON COUNTY, UTAH

LEGEND

SECTION CORNER
 QUARTER SECTION CORNER
 TRENMONT CITY
 TRENMONT CITY (SECTION CORNER)
 WESTERN SLOPE
 WESTERN SLOPE (SECTION CORNER)

SURVEYOR'S CERTIFICATE

BOUNDARY DESCRIPTION

PUBLIC UTILITY & MUNICIPAL EASEMENT DESCRIPTION

OWNERS' DECLARATION

DEVELOPMENT REVIEW COMMITTEE

CITY COUNCIL APPROVAL AND ACCEPTANCE

ENGINEER'S CERTIFICATE

ACKNOWLEDGEMENT

APPROVAL AS TO FORM

1200 SOUTH ROAD DEDICATION PLAT

WESTERN SLOPE COUNTY RECORDS

- 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)**
 Tremonton 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-way 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 would 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; however, the road is currently 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 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 corridor (the width of a collector road) to an 80-foot corridor the width of a Minor Arterial Road. Tremonton 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, Tremonton City is required to construct the full right-of-way improvements within five years of taking title to the property occurred in April 2020. As such, the 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. More analysis needs to be done between the adoption of the Tentative Budget and the Final Budget on financing sources of the operations, expansion, and ongoing debt service obligations.

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:

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.
- *51-70-569 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 for 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 ASR project injects an aquifer with culinary water during low-demand times, 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 pump station at 2 M.G. reservoir on east bench. Construct 12" pump line from reservoir to spring box tie-in. Construct backflow valve station at spring box connection. Retrofit piping at Cedar Ridge Well. Budget \$318,000.
- 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 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 \$2,000,000 grant application to finish Service area 4. Pay \$10,000 / month starting on January 2023. 6 payments in FY23, 4 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 Seris 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 \$250,000.
- 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 is in the need of acquiring property for the equalization basin on the East Canal and thereafter constructing the basin. Land acquisition in FY 23 \$500,000, and cost of construction in FY24 \$350,000 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 increased or decreased 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 \$350,000.

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. 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 \$420,000. Budget \$420,000.
- *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 \$1,450,641.04 (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 should work with WLF to recover their share of these costs. 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 41% of the costs would be associated with existing connections and 59% of the costs for new connections and impact fee eligible. \$218,900.

- *52-73-500 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
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 \$200,000.
- *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.

54- Sewer Collection Fund.

Revenues & Expenses. The estimated revenues are \$96,600 greater than the estimated expenses for the FY 2024 Budget, therefore showing a \$96,600 appropriation to reserves to save for significant future capital expenses.

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

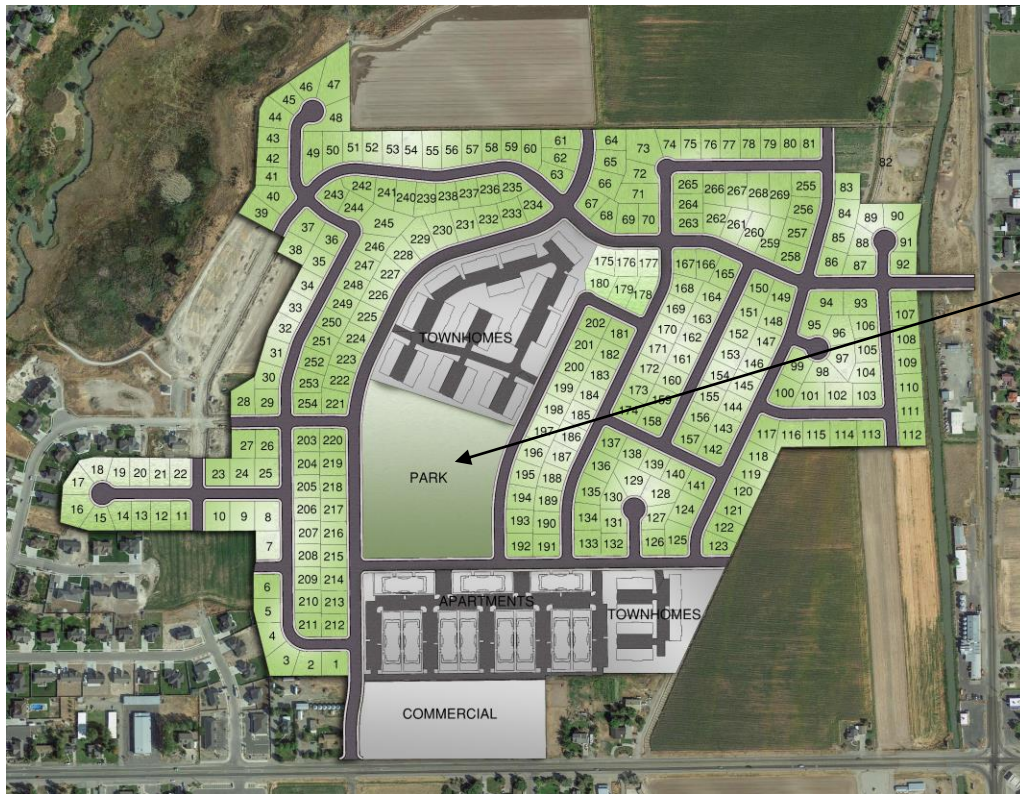
- *54-71-370 GIS Locating and Depth measurement for Sewer Manholes.* \$15,000 to do 650 manholes is the estimate from City Engineer. There are over 1,000 manholes in the City. The Public Works Director would like to do all of the manholes as part of the project. The labor will be interns from the engineering school. We are hoping to get all 1,000 done, but they may not be able to do all manholes as part of the project. Budget 50,000.

55- Storm Drain Fund.

Revenues & Expenses. The estimated revenues are \$70,800 greater than the estimated expenses for the FY 2024 Budget, therefore showing a \$70,800 appropriation to reserves to save for significant future capital expenses

Budget shows -\$74,000 for impact fee reimbursement

- *55-39-755 Impact Fee Reimbursement for Rivers Edge Storm Drain Basin.* In accordance with Ordinance No. 21-12, the Developer will dedicate to the City land for a regional storm drain basin. 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 Developer a proportionate fee 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. 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.



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

- 55-39-755 Impact Fee Reimbursement for Rivers Edges Storm Drain Piping.* The City has requested that the Developer construct and install piping that will allow the Regional Storm Drain Basin to service area outside the Property's boundaries. Any change to the Stormwater Piping to allow the Regional Storm Drain Basin to service area outside the Property's boundaries shall be an Upsize, and the City agrees that the Upsize Cost shall be a System Improvement reimbursable to the Developer according to the terms of this Agreement. The funds for any Upsize to the Stormwater Piping shall be a proportionate share of Impact Fees collected within the Regional Storm Drain Impact Fee Reimbursement Area, as shown in Exhibit 7 (in Ordinance 21-12). Developer agrees to construct and dedicate to the City the Stormwater Piping, including any Upsize, as necessary to convey stormwater from the Property to the Regional Storm Drain Basin to be detained and thereafter conveyed to the Malad River. 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.
- 55-39-755 Impact Fee Reimbursement for Harvest Acres Reginal 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, and 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 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 which is shown as a negative amount in a revenue line item to reduce the impact fee revenue associated with the City's reimbursement of the Developer for these system improvements.



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 either pay or 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 payment of the incremental pipe size and construction costs to upsize the stormwater piping shall be from stormwater impact fees that are collected from payments received with the issuance of building permits in the Development. The City's receipt of impact fees will occur after the construction of the stormwater piping, and the City may, out of necessity, require that payment for upsizing to the Developer to be in the form of impact fee reimbursement collected from the Development. The City shall remit any stormwater impact fee to the Developer within thirty (30) days from receipt of impact fees paid from the Development until the total reimbursement amount for upsizing the stormwater piping and construction cost is reimbursed in full to the Developer. If the City elects to pay from cash held in reserve from storm drain impact fees, the payment to the Developer for the increased pipe size will occur upon inspecting that the work has been completed. This is an impact fee-eligible project.

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

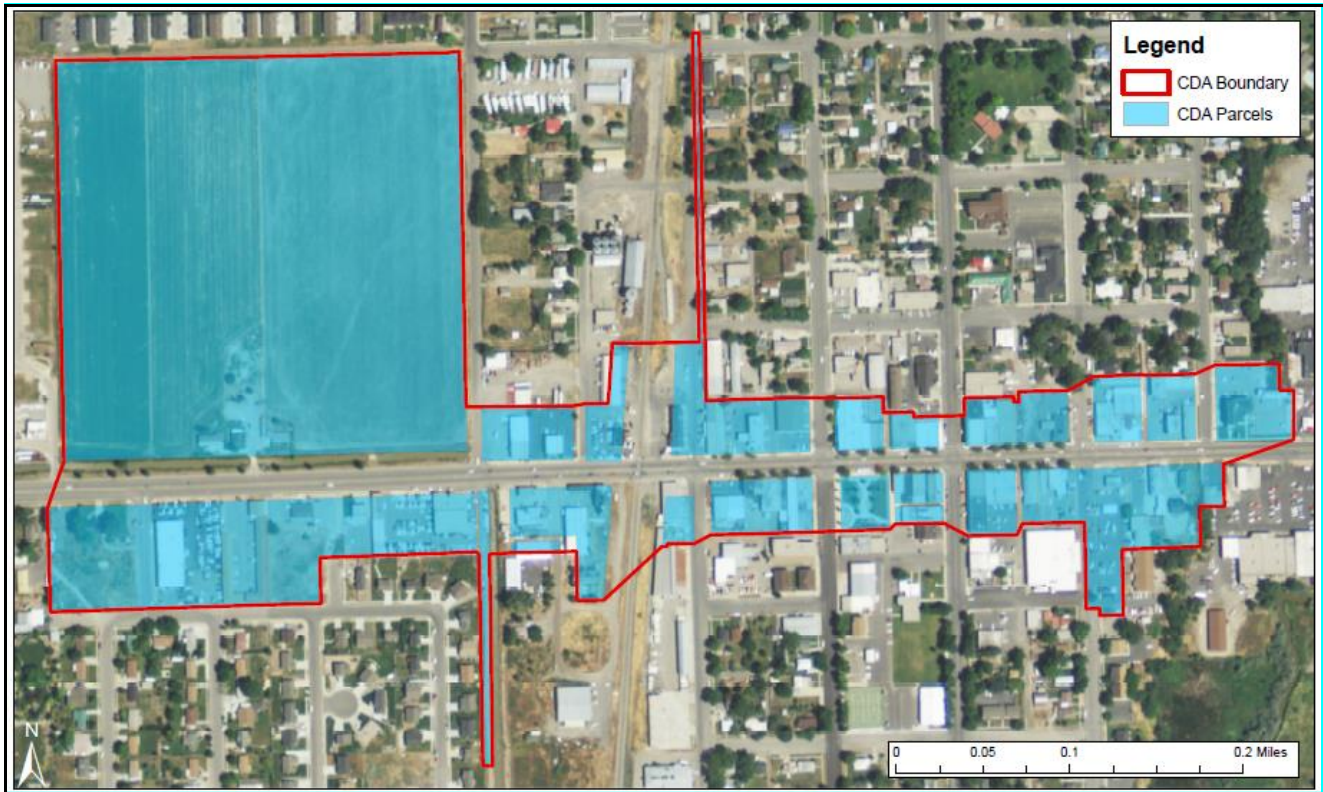
- 55-40-715 Acquisition of canal shares.** With the ongoing development of the secondary water system, the City will need to have water shares within the Bear River Canal Company. It is proposed that the City purchase water shares going forward to meet the demands of irrigating storm drain basins. Since 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 \$50,000.

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 31st, 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 15th, 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.



The Tremont Center is an expanding development, and 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 in the near future.

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 20th, 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 20th, 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 \$90,000 in Fund Balance to undertake these projects.

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
- *71-81-622 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. No specific public realm project has been identified as of yet. Budget \$25,000.
- *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 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 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 16th, 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 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 one of which is 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.

- *73-84-710 Capital Outlay - Moderate Income Housing.* 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 one of which is as follows:
 - *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.

- *73-84-710 Capital Outlay - Moderate Income Housing.* Mortgage Assistance Program- 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 one of which is as follows:
 - *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

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	Requested Budget	Tentative Budget	
1036425	ADMINISTRATION UTILITY	.00	.00	.00	.00	.00	.00	.00	.00	
1036426	ADMINISTRATION WWTP	.00	.00	.00	.00	.00	.00	.00	.00	
1036430	DO NOT USE	.00	.00	.00	.00	.00	.00	.00	.00	
1036431	ANNEXATION FEES	1,100.00	1,100.00	.00	800.00	800.00	.00	800.00	800.00	
1036432	DEVELOP CONTRIBU FEE IN LIEU	.00	.00	.00	.00	.00	.00	.00	.00	
1036440	CEMETERY OPENING FEES	17,800.00	30,800.00	21,800.00	18,000.00	18,000.00	14,800.00	20,000.00	20,000.00	
1036445	CEMETERY LOT SALES	23,600.00	22,600.00	17,200.00	17,000.00	17,000.00	34,400.00	20,000.00	20,000.00	
1036446	CEMETERY TRANSFER FEES	200.00	350.00	250.00	100.00	100.00	200.00	100.00	100.00	
1036450	SALES - MAPS & PUBLICATIONS	.00	.00	.00	.00	.00	.00	.00	.00	
1036460	LIBRARY FEES	4,862.74	3,052.63	3,945.54	5,000.00	5,000.00	3,253.69	5,000.00	5,000.00	
1036461	LAZBOY CONTRIBUTION TO LIBRARY	.00	.00	.00	.00	.00	.00	.00	.00	
1036462	SALE OF SURPLUS BOOKS	.00	.00	.00	.00	.00	.00	.00	.00	
1036463	LOST AND DAMAGED BOOKS	.00	.00	.00	.00	.00	.00	.00	.00	
1036464	EDC UTAH GRANT	.00	.00	5,000.00	.00	.00	.00	.00	.00	
1036465	LIBRARY LSTA GRANT	.00	100.00	1,806.69	.00	.00	3,887.65	.00	.00	
1036466	TREE GRANTS	.00	500.00	.00	.00	.00	.00	.00	.00	
1036468	GRANT MISC	.00	.00	.00	.00	.00	.00	.00	.00	
1036500	COURT FINES & FORFEITURES	76,948.81	69,598.65	76,630.15	70,000.00	70,000.00	70,293.56	70,000.00	70,000.00	
1036501	PUBLIC DEFENDER REIMBURSEMEN	.00	.00	.00	.00	.00	.00	.00	.00	
1036503	PROSECUTOR SPLIT	.00	.00	.00	.00	.00	.00	.00	.00	
1036505	CASH BAIL	.00	.00	.00	.00	.00	.00	.00	.00	
1036510	WARRANT SERVICE CHARGE	.00	.00	.00	.00	.00	.00	.00	.00	
1036511	SERVING FEE - TREMONTON	210.00	30.00	.00	100.00	100.00	30.00	100.00	100.00	
1036512	SERVING FEE - GARLAND	.00	.00	.00	.00	.00	.00	.00	.00	
1036520	COURT VICTIM RESTITUTION	20.00	.00	.00	.00	.00	.00	.00	.00	
1036523	NOT IN USE	.00	.00	.00	.00	.00	.00	.00	.00	
1036525	COURT IMPACT	.00	.00	.00	.00	.00	.00	.00	.00	
1036526	DRIVER AWARENESS PROGRAM	.00	.00	.00	.00	.00	.00	.00	.00	
1036527	POLICE DEPT. DRUGS/ALCOHOL	.00	.00	.00	.00	.00	.00	.00	.00	
1036528	POLICE DEPARTMENT FEES	4,634.00	8,516.24	9,956.51	6,000.00	6,000.00	3,520.00	6,000.00	6,000.00	
1036529	RETURNED CHECK FEE - COURT	.00	.00	.00	.00	.00	.00	.00	.00	
1036530	GARBAGE COLLECTION CHARGES	319,207.47	335,376.71	361,146.90	372,600.00	372,600.00	324,349.99	536,000.00	536,000.00	
1036531	LANDFILL CHARGES	.00	.00	.00	.00	.00	.00	.00	.00	
1036532	GARBAGE CAN PURCHASE	8,000.00	14,300.00	11,900.00	24,200.00	24,200.00	2,100.00	20,000.00	20,000.00	
1036533	NUISANCE COLLECTIONS	.00	.00	.00	.00	.00	.00	.00	.00	
1036534	RECYCLE COLLECTION CHARGES	62,789.18	64,266.20	67,402.60	75,400.00	75,400.00	62,203.95	102,000.00	102,000.00	
1036535	WORKMAN'S COMP REIMB-REFUND	.00	.00	.00	.00	.00	.00	.00	.00	
1036536	RECORDING FEES REIMBURSEMENT	231.54	.00	.00	.00	.00	.00	.00	.00	
1036537	RR INSPECTION REIMBURSEMENT	11,664.67	12,600.00	12,809.93	12,600.00	12,600.00	.00	12,600.00	12,600.00	

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	Requested Budget	Tentative Budget	
1036538	RR MAINTENANCE REIMBURSEMENT	4,677.17	5,085.64	23,766.00	4,500.00	4,500.00	.00	4,500.00	4,500.00	
1036555	HUNTER SAFETY REGISTRATION	.00	.00	.00	.00	.00	.00	.00	.00	
1036578	RENTAL - PARKS/FIELDS	.00	.00	.00	.00	.00	.00	.00	.00	
1036579	RENTAL ON BOWERY/STAGE	180.00	480.00	400.00	100.00	100.00	262.50	100.00	100.00	
1036580	RENTAL - CIVIC CENTER	.00	.00	.00	.00	.00	.00	.00	.00	
1036581	RENT ON COMMUNITY CENTER	.00	.00	.00	.00	.00	.00	.00	.00	
1036582	RENT ON CEMETERY PROPERTY	.00	.00	.00	.00	.00	.00	.00	.00	
1036583	RENT CABLE STATION	.00	.00	.00	.00	.00	.00	.00	.00	
1036584	RENT FROM COURT OFFICE	.00	.00	.00	.00	.00	.00	.00	.00	
1036585	RENT FROM SENIOR BUILDING	2,045.00	125.00	1,935.00	2,000.00	2,000.00	2,060.00	2,000.00	2,000.00	
1036586	GROUND LEASE/BILLBOARDS/CELL T	6,672.00	6,745.44	6,820.35	6,600.00	6,600.00	8,443.48	8,000.00	8,000.00	
1036587	AMBULANCE - BAD DEBT	.00	.00	.00	.00	.00	.00	.00	.00	
1036588	FIREFIGHTER GIFT FUND	.00	.00	.00	.00	.00	.00	.00	.00	
1036589	IMPACT PROCEEDS FOR TRAILS	.00	.00	.00	.00	.00	.00	.00	.00	
1036590	AMBULANCE SUPPORT/MILEAGE ETC	.00	.00	.00	.00	.00	.00	.00	.00	
1036591	AMBULANCE - INSURANCE WRITE-OF	.00	.00	.00	.00	.00	.00	.00	.00	
1036592	BILLABLE SUPPLIES - FIRE DEPT	.00	.00	.00	.00	.00	.00	.00	.00	
1036593	70% AMBULANCE REIMBURSEMENT	.00	.00	.00	.00	.00	.00	.00	.00	
1036595	28.5% AMBULANCE REIMBURSEMEN	.00	.00	.00	.00	.00	.00	.00	.00	
1036596	COKE SCOREBOARD REIMBURSEME	.00	.00	.00	.00	.00	.00	.00	.00	
1036597	1.5% AMBULANCE REIMBURSEMENT	.00	.00	.00	.00	.00	.00	.00	.00	
1036598	EDA - MOM A/R	.00	.00	.00	.00	.00	.00	.00	.00	
1036599	EDA INCREMENT - SEE 72-83-616	.00	.00	.00	.00	.00	.00	.00	.00	
1036600	RDA #2 DEBT PAYMENT TO GF	300.00	.00	.00	.00	.00	25.00	.00	.00	
1036601	OTHER REVENUE	9,197.38	6,004.12	3,114.55	6,000.00	6,000.00	3,341.37	6,000.00	6,000.00	
1036602	WATER SHARES - GOLF COURSE	.00	.00	.00	.00	.00	2,462.00	.00	.00	
1036603	WATER SHARES-CEM (JIM ABLE)	.00	.00	.00	.00	.00	.00	.00	.00	
1036604	WTR SHARES - BR CANAL LEASED	.00	.00	.00	.00	.00	.00	.00	.00	
1036605	GOLF COURSE EQUIPMENT LEASE	.00	.00	.00	.00	.00	.00	.00	.00	
1036606	LOAN - GOLF COURSE SPRINKLING	.00	.00	.00	.00	.00	.00	.00	.00	
1036607	PARKING LOT CONTRIBUTION	.00	.00	.00	.00	.00	.00	.00	.00	
1036608	MISC. INCOME CEMETERY	.00	.00	.00	.00	.00	.00	.00	.00	
1036609	POP MACHINE	.00	.00	.00	.00	.00	.00	.00	.00	
1036610	INTEREST EARNING	28,103.69	14,946.10	18,249.71	11,000.00	64,000.00	86,463.90	100,000.00	100,000.00	
1036611	INTEREST EARNED-B&C ROAD ACC	.00	.00	.00	.00	.00	.00	.00	.00	
1036612	ULGT DIVIDEND	.00	.00	.00	.00	.00	.00	.00	.00	
1036613	ULGT TARP PROGRAM	.00	3,305.00	3,250.00	3,000.00	3,000.00	3,412.00	3,000.00	3,000.00	
1036614	YOUTH CITY COUNCIL	.00	.00	.00	.00	.00	.00	.00	.00	
1036615	RESTITUTION	.00	229.59	1,945.24	200.00	200.00	2,670.00	200.00	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	Requested Budget	Tentative Budget	
1036616	SPLASH PAD	.00	.00	.00	.00	.00	.00	.00	.00	
1036617	CREDIT CARD SERVICE FEE	1,142.29	2,447.90	2,470.82	2,000.00	2,000.00	2,153.45	2,000.00	2,000.00	
1036618	CITY CAR COMMUTING REIMBURSEM	1,998.00	3,063.00	1,485.00	3,000.00	3,000.00	1,215.00	3,000.00	3,000.00	
1036620	RECREATION - MISC INCOME	.00	.00	.00	.00	.00	.00	.00	.00	
1036621	ADULT BASKETBALL	.00	.00	.00	.00	.00	.00	.00	.00	
1036622	YOUTH BOWLING	.00	.00	.00	.00	.00	.00	.00	.00	
1036623	YOUTH BASKETBALL	.00	.00	.00	.00	.00	.00	.00	.00	
1036624	YOUTH BOYS BASEBALL	.00	.00	.00	.00	.00	.00	.00	.00	
1036625	GIRLS SOFTBALL	.00	.00	.00	.00	.00	.00	.00	.00	
1036626	ADULT SOFTBALL	.00	.00	.00	.00	.00	.00	.00	.00	
1036627	TEE BALL	.00	.00	.00	.00	.00	.00	.00	.00	
1036628	ADULT VOLLEYBALL	.00	.00	.00	.00	.00	.00	.00	.00	
1036629	YOUTH VOLLEYBALL	.00	.00	.00	.00	.00	.00	.00	.00	
1036630	TENNIS	.00	.00	.00	.00	.00	.00	.00	.00	
1036631	GOLF	.00	.00	.00	.00	.00	.00	.00	.00	
1036632	YOUTH SOCCER	.00	.00	.00	.00	.00	.00	.00	.00	
1036633	ARTS AND CRAFTS	.00	.00	.00	.00	.00	.00	.00	.00	
1036634	SKI BUS	.00	.00	.00	.00	.00	.00	.00	.00	
1036635	YOUTH FLAG FOOTBALL	.00	.00	.00	.00	.00	.00	.00	.00	
1036636	ADULT FLAG FOOTBALL	.00	.00	.00	.00	.00	.00	.00	.00	
1036637	DODGEBALL	.00	.00	.00	.00	.00	.00	.00	.00	
1036638	LIL CUB SOCCER	.00	.00	.00	.00	.00	.00	.00	.00	
1036639	FOOTBALL - NEXT YEAR	.00	.00	.00	.00	.00	.00	.00	.00	
1036640	RECREATION CONCESSION STAND	.00	.00	.00	.00	.00	.00	.00	.00	
1036641	KARATE	.00	.00	.00	.00	.00	.00	.00	.00	
1036642	PEPSI SCOREBOARD GRANT	.00	.00	.00	.00	.00	.00	.00	.00	
1036643	NON RESIDENT FEE(S)	.00	.00	.00	.00	.00	.00	.00	.00	
1036644	LIL CUB BASKETBALL	.00	.00	.00	.00	.00	.00	.00	.00	
1036645	KICKBALL	.00	.00	.00	.00	.00	.00	.00	.00	
1036646	YOUTH TRACK AND FIELD	.00	.00	.00	.00	.00	.00	.00	.00	
1036650	WESTERN HERITAGE FESTIVAL	.00	.00	.00	.00	.00	.00	.00	.00	
1036651	BEAUTIFICATION COMMITTEE	.00	.00	.00	.00	.00	.00	.00	.00	
1036652	DONATIONS - VETERAN'S MEMORIAL	.00	.00	.00	500.00	500.00	.00	.00	.00	
1036653	DONATIONS - MIDLAND SQUARE	.00	.00	.00	.00	.00	.00	.00	.00	
1036654	SKATE PARK COMMITTEE	.00	.00	.00	.00	.00	.00	.00	.00	
1036660	24TH OF JULY PROCEEDS	5,432.10	3,725.00	3,980.00	3,500.00	6,100.00	7,441.64	4,400.00	4,400.00	
1036661	COMMUNITY EVENTS PROCEEDS	.00	632.50	3,995.00	500.00	500.00	5,117.47	1,000.00	1,000.00	
1036670	SALE OF FIXED ASSETS	.00	.00	.00	.00	.00	.00	.00	.00	
1036671	SALE OF SURPLUS PROPERTY	5,110.00	1,655.00	14,347.99	5,000.00	5,000.00	15,637.00	5,000.00	5,000.00	

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	Requested Budget	Tentative Budget	
1036860	PROCEEDS FROM 08 AMB LEASE	.00	.00	.00	.00	.00	.00	.00	.00	
1036861	ESCROW REIMBURSEMENT CIB	.00	.00	.00	.00	.00	.00	.00	.00	
1036862	PROCEEDS - (3) PD DODGE VEH	.00	.00	.00	.00	.00	.00	.00	.00	
1036880	ADJ PRIOR YR UDOT PMT EX/REC	.00	.00	.00	.00	.00	.00	.00	.00	
1036890	FUND BALANCE TO BE APPROPRIATE	.00	.00	.00	.00	.00	.00	.00	.00	
1036891	INTERGOVERNMENTAL FUNDS	.00	.00	.00	.00	.00	.00	.00	.00	
1036892	ULGT REBATE	1,010.71	.00	.00	.00	.00	.00	.00	.00	
1036893	SUNDRY ACCOUNT	.00	.00	.00	.00	.00	.00	.00	.00	
1036894	PART TRAIL RESERVES	.00	.00	.00	.00	.00	.00	.00	.00	
1036895	SENIOR CENTER DEMOLITION RESE	.00	.00	.00	.00	.00	.00	.00	.00	
1036896	SENIOR CENTER MODIF NEW BLDG	.00	.00	.00	.00	.00	.00	.00	.00	
1036897	RESERVES	.00	.00	.00	.00	.00	.00	.00	.00	
1036899	ROADS - CAPITAL	.00	.00	.00	.00	.00	.00	.00	.00	
Total OTHER INCOME:		604,022.28	625,623.90	682,694.84	651,800.00	723,400.00	699,408.53	941,300.00	941,300.00	
ADMINISTRATION SERVICES										
1037128	ADMIN SERVICES TO FIRE DEPT	5,900.00	6,000.00	6,000.00	9,200.00	9,200.00	.00	9,200.00	9,200.00	
1037151	ADMIN SERVICES TO WATER FUND	7,600.00	10,600.00	7,500.00	9,300.00	9,300.00	.00	42,600.00	42,600.00	
1037152	ADMIN SERVICES TO WWTP FUND	8,200.00	6,000.00	9,000.00	9,100.00	9,100.00	.00	9,100.00	9,100.00	
1037154	ADMIN SERVICES TO THE SEWER FD	1,200.00	1,000.00	1,000.00	1,300.00	1,300.00	.00	34,600.00	34,600.00	
1037155	ADMIN SERVICE TO THE STORM FD	1,400.00	1,000.00	1,000.00	1,200.00	1,200.00	.00	34,500.00	34,500.00	
1037156	ADMIN SERVICES TO THE REC FUND	9,200.00	9,000.00	9,200.00	10,200.00	10,200.00	.00	10,200.00	10,200.00	
1037157	ADMIN SERVICES FOR FOOD PANTR	200.00	200.00	200.00	200.00	200.00	.00	200.00	200.00	
Total ADMINISTRATION SERVICES:		33,700.00	33,800.00	33,900.00	40,500.00	40,500.00	.00	140,400.00	140,400.00	
COLLECTION ON RECEIVABLE										
1038100	NEW LEASE PROCEEDS	.00	.00	.00	.00	.00	.00	.00	.00	
1038900	COLLECTION ON NOTE RECEIVABLE	33,762.00	58,613.00	60,397.00	.00	.00	.00	.00	.00	
Total COLLECTION ON RECEIVABLE:		33,762.00	58,613.00	60,397.00	.00	.00	.00	.00	.00	
TRANSFERS/FUND BAL TO BE APPR										
1039100	TRANSFER IN FROM RDA	.00	.00	.00	.00	.00	.00	.00	.00	
1039902	TRANS IN FROM VEH/EQUIP CAP FD	.00	.00	.00	.00	.00	.00	.00	.00	
1039903	TRANS IN FROM CAP PROJECTS FD	.00	.00	.00	.00	.00	.00	.00	.00	
1039998	VETERANS FUNDS	.00	.00	.00	.00	.00	.00	.00	.00	
1039999	FUND BALANCE TO BE APPROPRIATE	.00	.00	.00	153,100.00	347,600.00	.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	Requested Budget	Tentative Budget	
1042146	RESTITUTIONS & REIMBURSEMENTS	.00	.00	.00	.00	.00	.00	.00	.00	
1042150	CONSTABLE	.00	.00	.00	.00	.00	.00	.00	.00	
1042210	BOOKS & SUBSCRIPTIONS	974.64	1,104.15	1,225.49	1,000.00	1,000.00	913.64	1,000.00	1,000.00	
1042212	MEMBERSHIPS/DUES	.00	.00	.00	.00	.00	.00	.00	.00	
1042213	INTERPRETER FEES	346.51	159.20	947.47	600.00	600.00	317.46	600.00	600.00	
1042230	TRAVEL	1,103.72	.00	688.25	1,800.00	1,800.00	1,072.81	1,800.00	1,800.00	
1042240	OFFICE SUPPLIES & EXPENSES	385.44	331.58	807.94	800.00	800.00	416.61	800.00	800.00	
1042241	POSTAGE	266.38	275.69	382.65	500.00	500.00	295.56	500.00	500.00	
1042243	COPIER/SUPPLIES	.00	151.59	90.17	200.00	200.00	.00	200.00	200.00	
1042250	SUPPLIES & MAINTENAN	.00	146.99	.00	500.00	500.00	.00	500.00	500.00	
1042255	JUDGE'S VEHICLE ALLOWANCE	1,584.96	5,114.00	5,424.90	5,600.00	5,600.00	4,600.89	6,100.00	6,100.00	
1042260	BUILDING & GROUNDS MAINTENANC	.00	.00	.00	.00	.00	.00	.00	.00	
1042270	UTILITIES	.00	.00	.00	.00	.00	.00	.00	.00	
1042280	TELEPHONE	989.91	1,171.86	1,147.74	1,500.00	1,500.00	885.20	1,500.00	1,500.00	
1042281	INTERNET	457.20	480.00	445.30	700.00	700.00	613.91	800.00	800.00	
1042290	OFFICE RENT	.00	.00	.00	.00	.00	.00	.00	.00	
1042310	SERVICES DATA PROCESSING	513.94	968.69	1,322.01	2,000.00	2,000.00	1,406.82	2,000.00	2,000.00	
1042312	COMPUTER SOFTWARE	346.85	4,183.11	669.23	1,300.00	1,300.00	822.09	1,300.00	1,300.00	
1042313	COMPUTER HARDWARE	8.68	1,039.12	1,017.99	1,000.00	1,000.00	831.97	1,300.00	1,300.00	
1042330	LEGAL	.00	.00	.00	.00	.00	.00	.00	.00	
1042340	ACCOUNTING & AUDITING	.00	.00	.00	.00	.00	.00	.00	.00	
1042360	EDUCATION	175.00	.00	100.00	300.00	300.00	225.00	300.00	300.00	
1042370	OTHER PROFESSIONAL & TECHNICA	.00	.00	.00	.00	.00	.00	.00	.00	
1042415	CARES ACT (COVID 19)	234.96	3.02	.00	.00	.00	.00	.00	.00	
1042450	MISCELLANEOUS SUPPLIES	260.97	.00	.00	100.00	100.00	.00	100.00	100.00	
1042460	MISCELLANEOUS SERVICES	.00	.00	.00	100.00	100.00	.00	100.00	100.00	
1042480	BAD DEBTS EXPENSE	.00	.00	.00	.00	.00	.00	.00	.00	
1042490	INDIGENT DEFENSE	.00	.00	.00	.00	.00	.00	.00	.00	
1042500	EQUIPMENT LESS THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
1042501	COURT GRANTS	.00	.00	.00	.00	.00	.00	.00	.00	
1042706	EQUIPMENT GREATER THAN \$5000	.00	.00	.00	.00	.00	.00	.00	.00	
Total COURT:		110,708.87	111,782.03	99,236.47	109,100.00	109,100.00	84,233.46	126,500.00	126,500.00	
CITY ADMINISTRATION										
1045100	SALARIES	38,288.14	39,541.98	104,922.43	138,500.00	138,500.00	110,938.02	158,400.00	158,400.00	
1045102	MERIT	.00	.00	.00	.00	.00	487.27	.00	.00	
1045106	DRUG TEST/PHYSICAL	.00	.00	.00	.00	.00	.00	.00	.00	
1045130	BENEFITS	19,358.76	20,023.87	49,531.97	63,500.00	63,500.00	49,623.38	68,700.00	68,700.00	

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	Requested Budget	Tentative Budget	
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	290.00	1,000.00	1,000.00	
1045230	TRAVEL	.00	.00	3,507.95	2,000.00	2,000.00	1,701.09	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	2,427.97	3,000.00	3,000.00	
1045281	INTERNET	457.20	480.00	562.39	1,000.00	1,000.00	818.62	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	1,880.52	2,800.00	2,800.00	
1045312	COMPUTER SOFTWARE	486.80	328.06	836.19	1,300.00	1,300.00	540.13	2,400.00	2,400.00	
1045313	COMPUTER HARDWARE	75.67	502.80	3,465.35	2,400.00	2,400.00	1,010.42	1,400.00	1,400.00	
1045360	EDUCATION	25.00	.00	1,217.99	2,000.00	2,000.00	895.00	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	707.14	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	175,614.60	246,900.00	246,900.00	
TREASURER										
1046100	SALARIES	29,376.86	31,884.65	32,775.26	40,600.00	40,600.00	26,322.72	48,500.00	48,500.00	
1046101	OVERTIME WAGES	2,159.92	1,697.71	2,045.40	1,000.00	5,500.00	5,140.52	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	12,021.26	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	926.00	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	1,079.73	2,000.00	2,000.00	
1046281	INTERNET	914.28	960.00	890.55	1,000.00	1,000.00	818.62	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	1,995.98	2,900.00	2,900.00	
1046312	COMPUTER SOFTWARE	481.69	601.23	420.34	1,000.00	1,000.00	396.13	1,000.00	1,000.00	
1046313	COMPUTER HARDWARE	17.36	.76	48.01	5,700.00	5,700.00	1,010.42	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	Requested Budget	Tentative 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	85,000.00	
1049450	MISCELLANEOUS SUPPLIES	300.00	300.00	.00	.00	.00	1,094.00	.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	27,421.42	88,000.00	88,000.00	
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	200.00	.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	20,000.00	
Total ELECTION:		7,998.32	172.48	9,960.29	200.00	200.00	.00	20,200.00	20,200.00	
CIVIC CENTER										
1051100	SALARIES	5,055.55	5,997.05	5,955.58	6,000.00	6,000.00	3,988.31	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	356.81	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	Requested Budget	Tentative Budget	
1051260	BUILDING & GROUNDS MAINTENANC	2,779.05	14,552.84	3,495.23	4,000.00	4,000.00	5,239.67	4,000.00	4,000.00	
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	6,237.76	6,500.00	6,500.00	
1051271	GAS - (QUESTAR)	4,536.81	4,735.88	5,901.13	5,000.00	5,000.00	7,773.61	5,000.00	5,000.00	
1051280	TELEPHONE	.00	.00	.00	.00	.00	.00	.00	.00	
1051281	INTERNET	228.60	240.00	222.61	300.00	300.00	204.60	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	516.99	1,000.00	1,000.00	
1051312	COMPUTER SOFTWARE	491.44	3,423.05	630.06	800.00	800.00	549.04	800.00	800.00	
1051313	COMPUTER HARDWARE	17.33	4,070.00	414.69	400.00	400.00	252.61	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	2,274.77	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	.00	.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	45,400.00	28,895.85	33,200.00	33,200.00	
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	Requested Budget	Tentative Budget	
Total GARBAGE COLLECTION:		366,567.14	373,400.12	401,658.99	436,700.00	440,500.00	351,095.64	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	223,812.50	298,600.00	298,600.00	
1060101	OVERTIME WAGES	10,291.12	4,888.38	6,738.71	12,000.00	12,000.00	13,329.33	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	111,834.16	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	5,500.00	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	.00	.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	619.89	700.00	700.00	
1060250	SUPPLIES & MAINT.	60,948.36	61,873.68	41,658.84	60,000.00	60,000.00	55,477.84	60,000.00	60,000.00	
1060251	FUEL	13,730.81	13,073.88	20,483.66	20,000.00	20,000.00	20,810.93	20,000.00	20,000.00	
1060260	BUILDING AND SHOPS MAINTENANC	685.02	1,288.34	3,180.30	2,000.00	2,000.00	4,974.66	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	4,503.73	8,000.00	8,000.00	
1060270	UTILITIES (STREETLIGHTS)	59,485.56	63,742.43	61,707.69	70,000.00	70,000.00	50,289.35	50,000.00	50,000.00	
1060271	GAS - (QUESTAR)	750.00	3,890.34	11,030.84	9,500.00	9,500.00	15,118.97	11,500.00	11,500.00	
1060280	TELEPHONE	2,045.60	2,828.50	3,137.38	4,600.00	4,600.00	2,460.21	4,600.00	4,600.00	
1060281	INTERNET	457.20	480.00	445.30	500.00	500.00	409.31	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	1,106.15	1,700.00	1,700.00	
1060312	COMPUTER SOFTWARE	346.85	188.11	252.30	500.00	500.00	198.05	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	Requested Budget	Tentative Budget	
1060313	COMPUTER HARDWARE	8.68	1,374.00	246.44	1,800.00	1,800.00	505.21	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	.00	.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	13,600.00	
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	Requested Budget	Tentative 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	45,241.62	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	.00	.00	.00	
1063130	BENEFITS	24,508.26	24,101.34	21,869.98	26,200.00	26,200.00	17,344.64	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	797.64	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	414.28	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	1,735.41	3,500.00	3,500.00	
1063281	INTERNET	228.60	240.00	222.61	300.00	300.00	204.60	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	Requested Budget	Tentative Budget	
1063311	SERVICES DATA PROCESSING	477.83	527.81	569.26	800.00	800.00	516.99	800.00	800.00	
1063312	COMPUTER SOFTWARE	4,970.43	94.05	763.01	1,900.00	1,900.00	389.04	1,900.00	1,900.00	
1063313	COMPUTER HARDWARE	33.34	.00	9.78	2,600.00	2,600.00	1,443.06	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	.00	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	82,167.41	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	36,937.61	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	10,678.69	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	36,000.00	35,193.56	36,000.00	36,000.00	
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	102.30	100.00	100.00	
1064310	SERVICES DATA PROCESSING	248.97	263.91	307.56	400.00	400.00	258.53	400.00	400.00	
1064312	COMPUTER SOFTWARE	86.72	452.04	535.58	600.00	600.00	629.55	600.00	600.00	
1064313	COMPUTER HARDWARE	2.17	.76	4.89	200.00	200.00	126.30	.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	Requested Budget	Tentative Budget	
Total HOME DELIVERED MEALS:		188,140.38	208,011.96	215,433.18	201,700.00	201,700.00	194,421.96	205,700.00	205,700.00	
SENIOR BUILDING										
1066100	SALARIES	16,152.61	16,478.11	10,814.17	3,200.00	3,200.00	5,592.28	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	300.00	562.89	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	300.00	1,454.48	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	5,139.12	5,000.00	5,000.00	
1066261	SPECIAL DEPT REPAIRS	352.00	836.67	714.00	1,200.00	1,200.00	649.50	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	4,775.43	7,000.00	7,000.00	
1066271	GAS - (QUESTAR)	3,125.28	3,127.17	3,624.36	4,000.00	4,000.00	4,458.82	4,000.00	4,000.00	
1066280	TELEPHONE	.00	.00	.00	.00	.00	.00	.00	.00	
1066281	INTERNET	457.20	480.00	445.30	500.00	500.00	409.31	500.00	500.00	
1066310	SERVICES DATA PROCESSING	995.89	1,055.64	1,230.11	1,500.00	1,500.00	1,034.03	1,500.00	1,500.00	
1066312	COMPUTER SOFTWARE	346.85	188.11	210.22	500.00	500.00	198.05	500.00	500.00	
1066313	COMPUTER HARDWARE	354.38	.00	19.56	1,800.00	1,800.00	1,695.66	1,300.00	1,300.00	
1066323	CONTRACT LABOR - MOWING	56.58	103.10	132.80	200.00	200.00	103.40	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	6,200.00	
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	Requested Budget	Tentative 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	2,500.00	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	2,500.00	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	4,766.74	11,500.00	11,500.00	
1069101	OVERTIME WAGES	334.57	312.97	736.22	800.00	800.00	483.64	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	2,025.03	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	5,518.23	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	1,027.31	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	1,712.78	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	Requested Budget	Tentative Budget	
Total COMMUNITY EVENTS:		60,325.65	55,050.25	59,548.80	106,400.00	110,400.00	57,130.84	115,100.00	115,100.00	
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	121,192.45	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	5,740.68	5,500.00	5,500.00	
1075104	YOUTH PROGRAM SALARIES	1,118.39	1,006.82	1,532.36	2,500.00	2,500.00	1,200.75	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	4,271.56	5,500.00	5,500.00	
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	37,193.79	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	21,609.47	25,000.00	25,000.00	
1075211	AUDIO & VIDEO	5,200.50	5,209.91	4,239.76	7,000.00	7,000.00	1,789.87	7,000.00	7,000.00	
1075212	DIGITAL	44.94	2,891.27	2,106.66	5,000.00	5,000.00	4,483.78	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	839.92	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	198.42	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	9,000.00	
1075241	POSTAGE	544.98	563.48	691.75	2,500.00	2,500.00	1,419.70	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	454.08	1,600.00	1,600.00	
1075243	COPIER/SUPPLIES	3,752.62	3,624.65	4,380.86	5,000.00	5,000.00	5,144.18	5,000.00	5,000.00	
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	4,265.35	5,500.00	5,500.00	
1075246	YOUTH PROGRAMS	1,305.36	1,282.18	1,334.67	1,500.00	1,500.00	1,055.10	1,500.00	1,500.00	
1075247	ADULT PROGRAMS	554.38	1,456.78	2,085.06	2,500.00	2,500.00	1,391.46	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	4,000.00	5,784.52	4,000.00	4,000.00	
1075270	UTILITIES	2,417.34	3,003.94	2,801.67	3,000.00	3,000.00	2,332.88	3,000.00	3,000.00	
1075271	GAS - (QUESTAR)	982.74	1,056.20	1,261.92	1,300.00	1,300.00	1,436.01	1,300.00	1,300.00	

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	Aproved Budget	Modified Budget	Actual	Requested Budget	Tentative Budget	
Total CONTRIBUTIONS TO OTHER UNITS:		373,322.20	380,788.56	388,409.42	293,000.00	293,000.00	329,594.40	292,500.00	292,500.00	
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	.00	400,000.00	400,000.00	
1090951	TRANS TO FIRE DEPT FUND	75,000.00	35,300.00	263,200.00	358,500.00	358,500.00	.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	.00	164,000.00	164,000.00	
1090955	TRANSFER TO FUND 71 RDA	.00	.00	.00	.00	.00	.00	.00	.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	.00	2,014,100.00	2,014,100.00	
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	7,227,300.00	6,825,231.29	9,444,100.00	9,444,100.00	
GENERAL FUND Expenditure Total:		6,273,726.40	7,236,506.78	8,625,345.16	6,960,200.00	7,227,300.00	4,833,088.05	9,444,100.00	9,444,100.00	
Net Total GENERAL FUND:		104,427.92-	446,520.71	289,175.58	.00	.00	1,992,143.24	.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 Requested Budget	2023-24 Future year Tentative Budget	CHANGES TO BUDGET
	Total FOOD PANTRY EXPENSE:	46,595.14	55,524.45	49,635.45	89,300.00	98,300.00	49,985.43	71,700.00	71,700.00	
ADMIN SERVICE CHARGE										
2190905	ADMIN SERVICES CHARGE	200.00	200.00	200.00	200.00	200.00	.00	200.00	200.00	
	Total ADMIN SERVICE CHARGE:	200.00	200.00	200.00	200.00	200.00	.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	104,947.12	71,900.00	71,900.00	
	FOOD PANTRY - SPECIAL REV FUND Expenditure Total:	46,795.14	55,724.45	49,835.45	89,500.00	98,500.00	49,985.43	71,900.00	71,900.00	
	Net Total FOOD PANTRY - SPECIAL REV FUND:	53,681.28	54,323.97	35,924.89	.00	.00	54,961.69	.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 Requested Budget	2023-24 Future year Tentative Budget	CHANGES TO 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	25.00	.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	2,210.00	1,500.00	1,500.00	
2534130	ADULT SOFTBALL	600.00	1,997.50	3,060.00	5,000.00	5,000.00	2,712.50	5,000.00	5,000.00	
2534140	ADULT VOLLEYBALL	.00	.00	.00	.00	.00	30.00	.00	.00	
2534150	PICKLEBALL	8,543.50	9,852.50	8,212.91	9,000.00	9,000.00	8,983.00	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	13,860.50	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	11,995.00	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	41,197.00	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	7,005.00	5,000.00	5,000.00	
2535140	YOUTH SOCCER	5,041.50	18,950.00	18,400.00	13,000.00	13,000.00	24,057.00	18,000.00	18,000.00	
2535150	YOUTH TRACK AND FIELD	.00	.00	.00	5,000.00	5,000.00	3,285.00	5,000.00	5,000.00	
2535160	YOUTH VOLLEYBALL	.00	1,595.00	1,170.00	1,000.00	1,000.00	1,775.00	1,000.00	1,000.00	
2535170	YOUTH GOLF	3,305.00	3,475.00	4,505.00	3,000.00	3,000.00	.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	460.00	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-	1,708.00-	1,500.00-	1,500.00-	
Total YOUTH PROGRAMS:		43,643.25	62,244.00	82,497.50	65,200.00	65,200.00	88,066.00	86,600.00	86,600.00	

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	Requested Budget	Tentative Budget	
MISC. PROGRAMS										
2536100	CONCESSION STAND	4,686.99	6,372.16	5,149.25	6,000.00	6,000.00	983.71	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	15,880.00	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	22,497.71	29,400.00	29,400.00	
OTHER INCOME										
2537110	RECREATION MISC. INCOME	.00	.00	6.00	.00	.00	754.00	.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	1,192.50	1,000.00	1,000.00	
2537179	RENTAL - BOWERY/STAGES	260.00	480.00	640.00	500.00	500.00	300.00	500.00	500.00	
2537600	INTEREST EARNINGS	266.67	283.08	850.92	250.00	250.00	6,032.88	300.00	300.00	
2537617	CONVENIENCE FEE	3,012.00	4,443.00	5,608.48	3,500.00	3,500.00	5,430.00	4,300.00	4,300.00	
Total OTHER INCOME:		4,413.67	7,050.08	8,435.40	5,250.00	5,250.00	13,709.38	6,100.00	6,100.00	
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	.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	.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	37,307.03	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	1,466.63	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	467.57	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	Requested Budget	Tentative 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 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 Requested Budget	2023-24 Future year Tentative Budget	CHANGES TO BUDGET
Total YOUTH BASKETBALL:		20,817.75	20,333.29	27,664.32	26,000.00	26,000.00	16,160.51	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	2,890.91	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	5,022.96	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	1,707.16	4,000.00	4,000.00	
2574130	BENEFITS	158.38	385.62	322.41	400.00	400.00	154.55	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	8,341.74	5,000.00	5,000.00	
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	10,213.45	9,900.00	9,900.00	
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	.00	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	.00	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	Aproved Budget	Modified Budget	Actual	Requested Budget	Tentative 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	336.25	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	336.82	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	Requested Budget	Tentative 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	.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	.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	138,133.59	301,300.00	301,300.00	

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	Aproved Budget	Modified Budget	Actual	Requested Budget	Tentative Budget	
	RECREATION Expenditure Total:	208,709.09	256,404.47	240,127.40	282,300.00	282,300.00	149,755.68	301,300.00	301,300.00	
	Net Total RECREATION:	75,469.92	37,505.81	69,302.66	.00	.00	11,622.09-	.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	Requested Budget	Tentative 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	40,000.00	8,277.38	.00	.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	.00	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	50,000.00	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	587,000.00	531,657.95	636,600.00	636,600.00	
SPECIAL REVENUE FUND - PARKS Revenue Total:		178,802.67	505,660.38	278,375.49	587,000.00	587,000.00	162,500.97	636,600.00	636,600.00	
SPECIAL REVENUE FUND - PARKS Expenditure Total:		64,922.42	30,233.42	121,171.44	587,000.00	587,000.00	531,657.95	636,600.00	636,600.00	
Net Total SPECIAL REVENUE FUND - PARKS:		113,880.25	475,426.96	157,204.05	.00	.00	369,156.98-	.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	Requested Budget	Tentative 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	
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	.00	.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	21,000.00	
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	4,000.00	
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	43,300.00	

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	Requested Budget	Tentative Budget	
EMS - CHARGES FOR SERVICES										
2835586	AMBULANCE BAD DEBT	141,360.91-	239,055.33-	278,279.25-	260,000.00-	260,000.00-	17,059.92-	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-	782,050.71-	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	203,073.14	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	681,827.91	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	966,309.00	1,157,000.00	1,157,000.00	
2835599	AMBULANCE STANDBY FEE	.00	.00	17,654.00	.00	.00	3,640.00	.00	.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	1,055,739.42	1,217,000.00	1,217,000.00	
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	21,634.16	6,000.00	6,000.00	
2836602	DONATION - FIRE DEPT	.00	.00	1,500.00	.00	.00	5,000.00	.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	26,339.98	3,000.00	3,000.00	
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	Requested Budget	Tentative Budget	
Total NON-DEPARTMENTAL EXPENSE:		141,663.74	302,376.83	249,216.81	355,900.00	479,600.00	317,392.82	372,200.00	372,200.00	
FIRE DEPARTMENT EXPENSE										
2851100	FIRE DEPT WAGES	22,842.92	25,814.38	20,295.50	26,500.00	26,500.00	7,450.67	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	1,651.95	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	1,435.49	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	15,126.40	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	7,492.42	8,000.00	8,000.00	
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	6,000.00	
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	3,000.00	
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	248.40-	11,000.00	11,000.00	
2851706	FIRE EQUIP GREATER THAN \$5000	.00	202,626.49	.00	35,000.00	35,000.00	.00	.00	.00	
2851710	FIRE TRUCK PURCHASE (LEASE PR)	.00	.00	.00	.00	.00	.00	330,000.00	330,000.00	
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	Requested Budget	Tentative Budget	
Total FIRE DEPARTMENT EXPENSE:		223,672.18	466,293.15	228,911.65	358,500.00	370,500.00	135,092.49	509,900.00	509,900.00	
EMS DEPARTMENT EXPENSE										
2852100	AMBULANCE WAGES	104,298.70	127,130.60	376,691.73	555,000.00	607,600.00	424,474.57	941,000.00	941,000.00	
2852101	OVERTIME WAGES	.00	2,040.00	29,183.35	25,000.00	25,000.00	47,190.13	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	22,447.50	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	133,600.13	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	5,208.57	8,000.00	8,000.00	
2852241	POSTAGE	1,630.59	1,785.89	2,141.92	2,500.00	2,500.00	2,660.86	2,500.00	2,500.00	
2852245	AMBULANCE SUPPLIES & MAINT	34,804.14	18,772.08	7,762.00	40,000.00	40,000.00	4,882.30	20,000.00	20,000.00	
2852246	BILLABLE SUPPLIES	30,688.77	42,268.29	39,779.72	65,000.00	65,000.00	40,696.34	65,000.00	65,000.00	
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	15,736.51	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	7,044.23	10,000.00	10,000.00	
2852312	COMPUTER SOFTWARE	.00	.00	18,847.79	21,600.00	21,600.00	16,809.12	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	4,592.21	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	592.31	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	25,000.00	
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-	282.85	200.00-	200.00-	
2852500	AMB EQUIP LESS THAN \$5000	.00	.00	32.99	2,500.00	23,500.00	.00	2,500.00	2,500.00	
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 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 Requested Budget	2023-24 Future year Tentative Budget	CHANGES TO BUDGET
Total EMS DEPARTMENT EXPENSE:		351,650.68	605,005.12	891,190.20	1,288,500.00	1,182,100.00	807,883.54	1,575,500.00	1,575,500.00	
ADMINISTRATIVE FEES										
2890905	ADMIN FEES	5,900.00	6,000.00	6,000.00	9,200.00	9,200.00	.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	.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	1,301,705.89	2,466,800.00	2,466,800.00	
FIRE DEPARTMENT Expenditure Total:		722,886.60	1,379,675.10	1,375,318.36	2,012,100.00	2,041,400.00	1,260,368.85	2,466,800.00	2,466,800.00	
Net Total FIRE DEPARTMENT:		268,032.34	111,902.57	661,777.71	.00	.00	41,337.04	.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 Requested Budget	2023-24 Future year Tentative Budget	CHANGES TO 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	.00	.00	1,550,000.00	1,550,000.00	
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	.00	.00	1,550,000.00	1,550,000.00	
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	15,000.00	1,120.50	39,000.00	39,000.00	
Total PARKS CAPITAL PROJECTS:		79,735.00	.00	20,285.35	15,000.00	15,000.00	1,120.50	39,000.00	39,000.00	
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	30,000.00	893.00	55,000.00	55,000.00	
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	30,000.00	893.00	55,000.00	55,000.00	

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 Requested Budget	2023-24 Future year Tentative Budget	CHANGES TO BUDGET
CEMETERY CAPITAL PROJECTS										
4069550	CEMETERY CAPITAL PROJECT FUND	.00	.00	.00	50,000.00	50,000.00	.00	50,000.00	50,000.00	
Total CEMETERY CAPITAL PROJECTS:		.00	.00	.00	50,000.00	50,000.00	.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	95,000.00	61,769.48	1,859,000.00	1,859,000.00	
CAPITAL PROJECTS FUND Expenditure Total:		145,551.47	.00	20,285.35	95,000.00	95,000.00	2,013.50	1,859,000.00	1,859,000.00	
Net Total CAPITAL PROJECTS FUND:		50,370.31-	784,796.97	891,263.85	.00	.00	59,755.98	.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 Requested Budget	2023-24 Future year Tentative 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	22,207.82	.00	.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	22,207.82	.00	.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	506,000.00	.00	14,000.00	14,000.00	
Total TRANSFERS/FUND BAL TO BE APPRO:		75,000.00	320,000.00	150,000.00	436,000.00	506,000.00	.00	390,000.00	390,000.00	
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	5,008.00	110,000.00	110,000.00	

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	Requested Budget	Tentative Budget	
Total POLICE DEPARTMENT:		140,145.21	47,225.04	.00	62,000.00	62,000.00	48,481.00	270,000.00	270,000.00	
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	315,000.00	.00	30,000.00	30,000.00	
Total STREET DEPARTMENT:		11,713.00	.00	65,221.87	245,000.00	315,000.00	.00	75,000.00	75,000.00	
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	7,000.00	3,399.00	.00	.00	
Total PARKS:		38,619.00	.00	9,754.00	7,000.00	7,000.00	3,399.00	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 Requested Budget	2023-24 Future year Tentative 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	506,000.00	22,207.82	390,000.00	390,000.00	
VEHICLE/EQUIP CAP PROJECT FUND Expenditure Total:		190,477.21	157,114.49	131,144.31	436,000.00	506,000.00	75,853.35	390,000.00	390,000.00	
Net Total VEHICLE/EQUIP CAP PROJECT FUND:		102,313.63-	234,418.70	22,865.47	.00	.00	53,645.53-	.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 Requested Budget	2023-24 Future year Tentative 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	.00	58,589.35	.00	.00	
Total INTEREST:		15,768.70	4,493.40	8,796.95	.00	.00	58,589.35	.00	.00	
SOURCE: 37										
4237725	IMPACT FEE - TRANSPORTATION	.00	.00	64,574.37	124,400.00	124,400.00	69,510.69	86,000.00	86,000.00	
Total SOURCE: 37:		.00	.00	64,574.37	124,400.00	124,400.00	69,510.69	86,000.00	86,000.00	
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-	18,700.00-	
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	696,900.00	
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	10,000.00	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	1,931.48	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	Requested Budget	Tentative 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	336,000.00	131,253.93	782,900.00	782,900.00	
TRANS CAPACITY CAPITAL FUND Revenue Total:		350,469.38	813,470.61	673,371.32	336,000.00	336,000.00	234,868.47	782,900.00	782,900.00	
TRANS CAPACITY CAPITAL FUND Expenditure Total:		269,332.67	19,877.50	36,004.75	336,000.00	336,000.00	131,253.93	782,900.00	782,900.00	
Net Total TRANS CAPACITY CAPITAL FUND:		81,136.71	793,593.11	637,366.57	.00	.00	103,614.54	.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	Requested Budget	Tentative Budget	
5170103	MERIT	108.30	54.15	108.30	300.00	300.00	433.14	300.00	300.00	
5170104	MERIT	.00	.00	.00	.00	.00	.00	.00	.00	
5170106	DRUG TEST/PHYSICAL	298.00	495.00	692.00	600.00	600.00	488.10	600.00	600.00	
5170130	BENEFITS	202,597.02	197,066.45	178,888.77	208,200.00	208,200.00	150,157.18	188,000.00	188,000.00	
5170131	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00	.00	.00	
5170140	HSA CONTRIBUTION	3,700.00	4,300.00	4,325.00	6,200.00	6,200.00	5,000.00	3,800.00	3,800.00	
5170150	VEHICLE MAINTENANCE	9,477.00	2,611.98	5,802.35	4,500.00	4,500.00	10,969.20	4,500.00	4,500.00	
5170160	HEALTH, SAFETY & WELFARE	.00	54.45	276.46	500.00	500.00	33.16	500.00	500.00	
5170170	WATER METER PURCHASES	.00	.00	.00	.00	.00	.00	.00	.00	
5170171	WATER PURCHASE - BRWCD	.00	.00	.00	.00	.00	.00	.00	.00	
5170172	WATER PURCHASE - W. CORRINE	.00	.00	.00	.00	.00	.00	.00	.00	
5170180	LAB	1,487.51	6,825.73	7,320.56	6,000.00	6,000.00	5,276.51	6,000.00	6,000.00	
5170190	UNIFORMS	3,116.42	3,186.08	3,253.00	3,500.00	3,500.00	4,578.59	3,500.00	3,500.00	
5170200	WATER CHLORINE	6,933.51	8,125.88	8,136.58	8,000.00	8,000.00	10,399.50	8,000.00	8,000.00	
5170201	GERMER IRRIGATION	446.25	463.75	490.00	400.00	400.00	.00	400.00	400.00	
5170202	STEVENSEN IRRIGATION	892.50	927.50	980.00	800.00	800.00	.00	800.00	800.00	
5170203	BEVERLY GIBSON IRRIGATION MAIN	200.00	200.00	200.00	200.00	200.00	.00	200.00	200.00	
5170204	BRWCD	51,750.00	83,476.20	41,375.85	100,000.00	100,000.00	54,551.40	100,000.00	100,000.00	
5170210	BOOKS & SUBSCRIPTIONS	1,623.00	1,672.00	1,684.00	1,600.00	1,600.00	1,822.00	2,000.00	2,000.00	
5170212	MEMBERSHIPS/DUES	.00	.00	.00	.00	.00	.00	.00	.00	
5170219	PUBLIC WORKS PARKING LOT	.00	.00	.00	.00	.00	.00	.00	.00	
5170220	PUBLIC NOTICES	364.66	558.31	.00	300.00	300.00	.00	300.00	300.00	
5170230	TRAVEL	2,784.67	1,826.60	3,506.28	2,500.00	2,500.00	1,795.79	2,500.00	2,500.00	
5170240	OFFICE SUPPLIES & EXPENSES	3,295.27	6,756.14	4,538.54	5,000.00	5,000.00	4,466.96	5,000.00	5,000.00	
5170241	POSTAGE	18,253.83	15,703.25	8,285.15	18,000.00	18,000.00	5,973.82	18,000.00	18,000.00	
5170243	COPIER/SUPPLIES	2,282.56	2,537.79	2,463.65	3,000.00	3,000.00	1,998.25	3,000.00	3,000.00	
5170250	SUPPLIES & MAINTENA	82,035.93	87,734.44	70,748.02	75,000.00	75,000.00	77,673.37	75,000.00	75,000.00	
5170251	FUEL	5,480.90	5,087.97	9,341.55	10,000.00	10,000.00	3,945.75	10,000.00	10,000.00	
5170252	TIRES	.00	.00	.00	.00	.00	.00	.00	.00	
5170260	BUILDING & GROUNDS MAINTENANC	132.20	4,471.02	2,892.25	2,000.00	2,000.00	3,180.42	2,000.00	2,000.00	
5170269	UTILITY - PUB WORKS BUILDING	6,325.31	9,813.84	2,286.88	3,500.00	3,500.00	2,004.99	3,500.00	3,500.00	
5170270	WATER ELECTRIC POWER PUMPING	131,363.27	135,214.84	127,300.56	140,000.00	140,000.00	110,188.09	140,000.00	140,000.00	
5170271	GAS - (QUESTAR)	.00	1,235.89	4,341.20	4,300.00	4,300.00	6,730.71	5,400.00	5,400.00	
5170274	ADMIN SERVICES CHARGE	.00	.00	.00	.00	.00	.00	.00	.00	
5170280	TELEPHONE	4,160.51	4,900.33	4,649.90	5,900.00	5,900.00	3,262.32	5,900.00	5,900.00	
5170281	INTERNET	228.60	240.00	222.61	300.00	300.00	204.60	300.00	300.00	
5170290	RENT OF TREATMENT BUILDING	.00	.00	.00	.00	.00	.00	.00	.00	
5170291	RENT OF SHOP PROPERTY	.00	.00	.00	.00	.00	.00	.00	.00	
5170310	SERVICES DATA PROCESSING	497.83	527.81	690.06	800.00	800.00	516.99	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	Approved Budget	Modified Budget	Actual	Requested Budget	Tentative Budget	
5170509	CITY SHOP - MALT-O-MEAL	.00	.00	.00	.00	.00	.00	.00	.00	
5170510	WATER CAPITAL IMPROVEMENTS	.00	.00	.00	.00	.00	15,000.00	.00	.00	
5170511	2000 UTILITY IMPROVEMENTS	.00	.00	.00	.00	.00	.00	.00	.00	
5170512	FACILITIES/IMPACT FEE	768.00	5,082.00	3,294.00	.00	.00	.00	.00	.00	
5170513	SECONDARY WATER	.00	.00	.00	.00	.00	.00	.00	.00	
5170519	PUBLIC WORKS PARKING LOT	.00	.00	.00	.00	.00	.00	.00	.00	
5170520	UP GRADE PUMP STATION	.00	.00	.00	.00	.00	.00	.00	.00	
5170521	VEHICLE LEASE 1996 FORD TRUCK	.00	.00	.00	.00	.00	.00	.00	.00	
5170522	ZIONS LEASE - MOW TRACTOR/EQUI	.00	.00	.00	.00	.00	.00	.00	.00	
5170523	2006 CHEV SILVERADO PICKUP	.00	.00	.00	.00	.00	.00	.00	.00	
5170524	PW DIR 2006 CHEV SILVERADO TRK	.00	.00	.00	.00	.00	.00	.00	.00	
5170530	IOWA STRING WATER IMPROVEMENT	.00	.00	.00	.00	.00	.00	.00	.00	
5170531	12.475 ACRES-SHOP/KING/WATER S	.00	.00	.00	.00	.00	.00	.00	.00	
5170532	4.223 ACRES-SHOP/KING/WATER SO	.00	.00	.00	.00	.00	.00	.00	.00	
5170533	5 ACRES-SHOP/KING/WATER SOURC	.00	.00	.00	.00	.00	.00	.00	.00	
5170540	PURCHASES OF EQUIPMENT - TANK	.00	.00	.00	.00	.00	.00	.00	.00	
5170541	VEHICLE PURCHASE	.00	.00	.00	35,000.00	35,000.00	.00	.00	.00	
5170550	COMBINED WITH 7053002	.00	.00	.00	.00	.00	.00	.00	.00	
5170560	WATER DEPRECIATION	198,880.46	200,229.23	188,169.43	200,000.00	200,000.00	.00	200,000.00	200,000.00	
5170569	WATER METER- NEW CONNECTIONS	.00	.00	.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	
5170570	WATER METER- REPLACEMENT	84,112.74	225,343.30	221,689.92	150,000.00	150,000.00	170,709.60	150,000.00	150,000.00	
5170571	TANK	.00	.00	.00	.00	.00	.00	.00	.00	
5170572	SECONDARY WATER RIGHTS/PUMP	.00	.00	.00	.00	.00	.00	.00	.00	
5170580	TREMONT STREET WATER LINE	.00	.00	.00	.00	.00	.00	.00	.00	
5170591	BRWCD WATER PROJECT	.00	.00	.00	.00	.00	.00	.00	.00	
5170592	WEST CORINNE BOOSTER	.00	.00	.00	.00	.00	.00	.00	.00	
5170593	CORBETT WATER LINE	.00	.00	.00	.00	.00	.00	.00	.00	
5170594	DISTRICT/JDOT WATER SYSTEM	.00	.00	.00	.00	.00	.00	.00	.00	
5170610	ZIONS - TANK/BRWCD - 790,000	.00	.00	.00	.00	.00	.00	.00	.00	
5170611	1ST SEC MFA-\$475K WATER/SEWER	.00	.00	.00	.00	.00	.00	.00	.00	
5170612		.00	.00	.00	.00	.00	.00	.00	.00	
5170613	ZIONS-WATER REV - FMHA	.00	.00	.00	.00	.00	.00	.00	.00	
5170614	SID WATER RESOURCES-\$140k	.00	.00	.00	.00	.00	.00	.00	.00	
5170615	140K SID WATER RESOURCES	.00	.00	.00	.00	.00	.00	.00	.00	
5170616	2006 CHEV SILVERADO LEASE PAY	.00	.00	.00	.00	.00	.00	.00	.00	
5170617	PW DIR 2006 CHEV TRUCK LEASE	.00	.00	.00	.00	.00	.00	.00	.00	
5170701	CAPITAL ENGINEERING	62.00	2,115.00	.00	1,500.00	1,500.00	.00	1,500.00	1,500.00	
5170705	REAL PROPERTY ACQUISITION	.00	.00	.00	.00	.00	.00	.00	.00	
5170706	EQUIPMENT GREATER THAN \$5000	14,167.78	6,447.72	.00	30,000.00	30,000.00	18,817.00	30,000.00	30,000.00	

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	Requested Budget	Tentative Budget	
5170710	PUBLIC WORKS PARKING LOT	.00	.00	.00	.00	.00	.00	.00	.00	
5170711	NEW WELL	.00	.00	.00	.00	.00	.00	.00	.00	
5170712	NEW TANK	.00	.00	.00	.00	.00	.00	.00	.00	
5170750	WATER CONSTRUCTION	71,983.77	.00	.00	.00	.00	.00	318,000.00	318,000.00	
5170801	LEASE - MOW TRACTOR #9037	.00	.00	.00	.00	.00	.00	.00	.00	
5170802	LEASE 2006 SILVERADO #9039	.00	.00	.00	.00	.00	.00	.00	.00	
5170803	LEASE 2007 CHEV TRUCK #9041	.00	.00	.00	.00	.00	.00	.00	.00	
5170804	LEASE - 20XX SERVICE TRUCK	.00	.00	.00	.00	.00	.00	.00	.00	
5170805	VACTOR TRUCK	.00	.00	.00	.00	.00	.00	.00	.00	
5170806	TRUCK PURCHASE	.00	.00	.00	.00	.00	.00	.00	.00	
5170810	ZIONS-WATER REVE - FMHA	.00	.00	.00	.00	.00	.00	.00	.00	
5170871	INTEREST EXPENSE	.00	.00	.00	.00	.00	.00	.00	.00	
5170872	FMHA WTR 349,000 LOAN INTEREST	.00	.00	.00	.00	.00	.00	.00	.00	
5170901	CORR BILLING ERROR - LONG TERM	.00	.00	.00	.00	.00	.00	.00	.00	
5170902	INTERFUND LOAN/RDA #3 & #2	.00	.00	.00	.00	.00	.00	.00	.00	
5170903	LOAN OVERPAYMENT REFUND	.00	.00	.00	.00	.00	.00	.00	.00	
5170905	DO NOT USE	.00	.00	.00	.00	.00	.00	.00	.00	
5170991	PENSION EXPENSE - ACTUARY CALC	.00	.00	.00	.00	.00	.00	.00	.00	
5170995	BUD TO GAAP - INTERFUND LOANS	.00	.00	.00	.00	.00	.00	.00	.00	
5170998	BUDGET TO GAAP - PRINCIPAL PAY	.00	.00	.00	.00	.00	.00	.00	.00	
5170999	BUDGET TO GAAP - CAPITAL OUTLA	.00	.00	.00	.00	.00	.00	.00	.00	
Total WATER DEPARTMENT UTILITY FUND:		1,284,484.32	1,418,709.52	1,255,962.32	1,536,100.00	1,550,100.00	1,065,867.04	1,826,500.00	1,826,500.00	
SEWER DEPARTMENT										
5171991	PENSION EXP - ACTUARY CALC	12,495.00	23,794.00-	102,725.00-	.00	.00	.00	.00	.00	
Total SEWER DEPARTMENT:		12,495.00	23,794.00-	102,725.00-	.00	.00	.00	.00	.00	
STORM DRAIN UTILITY										
5174100	SALARIES	.00	.00	.00	.00	.00	.00	.00	.00	
Total STORM DRAIN UTILITY:		.00	.00	.00	.00	.00	.00	.00	.00	
SECONDARY WATER										
5180100	SALARY	7,098.39	5,767.23	4,373.67	5,200.00	5,200.00	2,526.91	5,500.00	5,500.00	
5180101	OVERTIME WAGES	1,184.61	236.34	430.08	1,000.00	1,000.00	1,021.12	1,000.00	1,000.00	
5180102	MERIT	.00	.00	.00	.00	.00	.00	.00	.00	
5180130	BENEFITS	5,339.58	4,264.67	2,696.03	3,600.00	3,600.00	1,999.49	3,600.00	3,600.00	

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	Requested Budget	Tentative Budget	
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	13,666.65	12,000.00	12,000.00	
5180251	FUEL	1,125.12	1,570.45	1,996.91	2,000.00	2,000.00	890.80	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	22,311.44	40,000.00	40,000.00	
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	3,798.25	10,000.00	10,000.00	
5180330	LEGAL	.00	62.50	281.25	.00	.00	.00	.00	.00	
5180360	EDUCATION	.00	.00	.00	.00	.00	.00	.00	.00	
5180370	OTHER PROFESSIONAL & TECHNICA	629.25	2,690.00	.00	.00	50,000.00	33,147.50	40,000.00	40,000.00	
5180460	WATER SHARES	9,948.02	11,908.84	36,671.05	13,100.00	13,100.00	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	.00	
5180560	SECONDARY WATER DEPRECIATION	61,029.70	163,198.79	163,223.05	250,000.00	250,000.00	.00	250,000.00	250,000.00	
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	1,311.00	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	50,000.00	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	700,000.00	
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	900,000.00	1,519,375.81	.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	2,538,100.00	3,259,690.97	1,845,300.00	1,845,300.00	
ADMIN SERVICE CHARGES										
5190905	ADMIN SERVICES CHARGE - WATER	7,600.00	10,600.00	7,500.00	9,300.00	9,300.00	.00	42,600.00	42,600.00	

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	Aproved Budget	Modified Budget	Actual	Requested Budget	Tentative Budget	
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	.00	42,600.00	42,600.00	
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	4,097,500.00	2,320,575.82	3,714,400.00	3,714,400.00	
WATER UTILITY FUND Expenditure Total:		1,522,850.11	6,046,042.13	1,602,263.12	3,533,500.00	4,097,500.00	4,325,558.01	3,714,400.00	3,714,400.00	
Net Total WATER UTILITY FUND:		333,485.05	1,035,184.39	2,265,501.83	.00	.00	2,004,982.19-	.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 Requested Budget	2023-24 Future year Tentative 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	2,369.50	.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	154,408.41	20,000.00	20,000.00	
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	156,777.91	20,000.00	20,000.00	
UTILITY REVENUE										
5237711	TREATMENT OVERAGE	619,558.06	622,192.66	555,643.00	625,000.00	625,000.00	497,260.27	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	973,552.91	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	4,753.98	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	1,475,567.16	1,756,000.00	1,756,000.00	
CONTRIBUTIONS & TRANSFERS										
5238897	EXCESS FROM RESERVES	.00	.00	.00	493,400.00	718,400.00	.00	4,193,300.00	4,193,300.00	

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	Requested Budget	Tentative 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	1,148.81	2,100.00	2,100.00	
5272281	INTERNET	228.60	240.00	222.61	300.00	300.00	204.60	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	589.07	900.00	900.00	
5272312	COMPUTER SOFTWARE	866.57	836.80	592.77	900.00	900.00	544.66	900.00	900.00	
5272313	COMPUTER HARDWARE	1,707.34	.00	9.75	1,500.00	1,500.00	252.61	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	6,530.16	9,900.00	9,900.00	
5272340	ACCOUNTING & AUDITING	6,760.27	5,270.61	9,948.98	9,600.00	9,600.00	7,708.93	8,400.00	8,400.00	
5272347	CREDIT CARD SERVICE FEE	.00	5,595.61	10,610.00	8,200.00	8,200.00	9,487.96	9,500.00	9,500.00	
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	2,803.00	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	15,300.00	
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	40,519.91	.00	.00	
5272520	DAF	.00	.00	.00	.00	.00	.00	.00	.00	
5272521	ULTRA VIOLET LAMPS & O-RING	.00	.00	.00	300,000.00	525,000.00	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	420,000.00	

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	Requested Budget	Tentative 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	.00	34,071.58	.00	.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	1,867,400.00	720,830.33	5,416,400.00	5,416,400.00	
COMPOST OPERATIONS										
5273100	SALARIES	57,918.24	58,424.38	60,078.51	71,400.00	71,400.00	50,500.67	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	24,843.73	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	17,370.26	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	Approved Budget	Modified Budget	Actual	Requested Budget	Tentative Budget	
Total COMPOST OPERATIONS:		262,297.24	254,375.69	251,081.15	312,900.00	312,900.00	216,195.48	743,800.00	743,800.00	
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	.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	.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	2,489,400.00	1,745,672.46	6,169,300.00	6,169,300.00	
TREATMENT PLANT FUND Expenditure Total:		1,059,036.06	1,133,288.70	1,371,156.75	2,264,400.00	2,489,400.00	937,025.81	6,169,300.00	6,169,300.00	
Net Total TREATMENT PLANT FUND:		1,224,011.48	1,452,297.96	935,299.30	.00	.00	808,646.65	.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	Requested Budget	Tentative 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	50,000.00	
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	1,156.50	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	1,276.24	.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	1,490,400.00	105,023.66	256,600.00	256,600.00	
ADMIN SERVICE CHARGES										
5490905	ADMIN SERVICES CHARGE	1,200.00	1,000.00	1,000.00	1,300.00	1,300.00	.00	34,600.00	34,600.00	
Total ADMIN SERVICE CHARGES:		1,200.00	1,000.00	1,000.00	1,300.00	1,300.00	.00	34,600.00	34,600.00	
SEWER FUND Revenue Total:		272,861.79	371,325.90	356,216.75	1,204,700.00	1,491,700.00	326,740.61	291,200.00	291,200.00	
SEWER FUND Expenditure Total:		145,390.16	165,368.33	128,181.08	1,204,700.00	1,491,700.00	105,023.66	291,200.00	291,200.00	
Net Total SEWER FUND:		127,471.63	205,957.57	228,035.67	.00	.00	221,716.95	.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 Requested Budget	2023-24 Future year Tentative 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	27,291.13	4,000.00	4,000.00	
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	27,291.13	4,000.00	4,000.00	
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	141,774.31	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	141,774.31	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	60,400.00	.00	65,400.00-	65,400.00-	
Total CONTRIBUTIONS & TRANSFERS:		.00	.00	.00	60,400.00	60,400.00	.00	65,400.00-	65,400.00-	
IMPACT FEES										
5539725	STORM DRAIN IMPACT FEES	133,014.50	213,920.80	269,535.26	427,000.00	427,000.00	85,074.47	342,000.00	342,000.00	
5539755	IMPACT FEE REIMBURSEMENT	.00	.00	.00	74,000.00-	74,000.00-	.00	74,000.00-	74,000.00-	
5539897	EXCESS FROM RESERVES	.00	.00	.00	.00	.00	.00	45,000.00-	45,000.00-	
Total IMPACT FEES:		133,014.50	213,920.80	269,535.26	353,000.00	353,000.00	85,074.47	223,000.00	223,000.00	
STORM DRAIN UTILITY FUND										
5540100	SALARIES	12,700.08	12,988.61	13,351.28	20,200.00	20,200.00	13,956.13	22,700.00	22,700.00	
5540101	OVERTIME WAGES	.00	.00	40.59	600.00	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	10,457.13	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 Requested Budget	2023-24 Future year Tentative 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	.00	34,500.00	34,500.00	
Total ADMIN SERVICE CHARGES:		1,400.00	1,000.00	1,000.00	1,200.00	1,200.00	.00	34,500.00	34,500.00	
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	594,400.00	254,139.91	353,600.00	353,600.00	
STORM DRAIN FUND Expenditure Total:		113,272.19	117,417.40	119,224.02	594,400.00	594,400.00	406,477.17	353,600.00	353,600.00	
Net Total STORM DRAIN FUND:		191,351.23	267,187.47	331,660.98	.00	.00	152,337.26-	.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 Requested Budget	2023-24 Future year Tentative Budget	CHANGES TO BUDGET
	Total REDEVELOPMENT #2:	414,596.84	162,722.15	162,671.31	415,000.00	994,520.00	31,786.50	391,800.00	391,800.00	
	RDA DIST #2 FUND - DOWNTOWN Revenue Total:	752,230.00	149,923.91	301,916.21	415,000.00	994,520.00	210,844.97	391,800.00	391,800.00	
	RDA DIST #2 FUND - DOWNTOWN Expenditure Total:	414,596.84	162,722.15	162,671.31	415,000.00	994,520.00	31,786.50	391,800.00	391,800.00	
	Net Total RDA DIST #2 FUND - DOWNTOWN:	337,633.16	12,798.24	139,244.90	.00	.00	179,058.47	.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	Requested Budget	Tentative Budget	
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:		.00	11,174.76	3,667.66	360,000.00	360,000.00	339.15	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:		6,195.85-	11,174.76	3,667.66	.00	.00	19,849.77-	.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 Requested Budget	2023-24 Future year Tentative 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	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	Requested Budget	Tentative 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 Requested Budget	2023-24 Future year Tentative 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	Requested Budget	Tentative 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:		3,493,813.95	6,121,189.84	6,447,837.59	.00	.00	849,640.74	.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	Requested Budget	Tentative 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
-

**TREMONTON CITY
RDA MEETING
May 2, 2023**

TITLE:	Discussion and consideration of adopting Resolution No. RDA 23-04 repealing Resolution No. 23-02 and approving the Redevelopment Agency’s return of previously provided financial contribution from the General Fund to the Fund 26 Park Impact Fee for Tremonton City to pay the matching funds associated with a Rural Communities Opportunity Grant Agreement between Tremonton City and the State of Utah for improvements to Midland Square
FISCAL IMPACT:	Estimated that the City will be able to be reimbursed \$173,880 from future impact fees as “buy-in”
PRESENTER:	Shawn Warnke, Executive Director

BACKGROUND:

Tremonton City received a RCOG grant funds in the amount of \$405,720 to be used to construct infrastructure, including a permanent stage area, additional power pedestals for vendors, and public restrooms in Midland Square. The RCOG grant rules require Tremonton City to provide a 30% match of the total estimated project costs of \$579,600 for the Midland Square infrastructure improvements, equaling \$173,880.

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. Tremonton City collects park impact fees from new growth to create additional capacity within the Tremonton City Park System.

The Impact Fee Act in Title 11, Chapter 36a does not allow the City to include grant funding to improve the Tremonton City Park System, in the case \$405,720 in RCOG funds, in the calculation of impact fees collected from new development.

The Impact Fee Act does permit General Funds expensed for capacity-adding improvements within the Tremonton City Park System to be included in the calculation of impact fees as “buy-in,” in this case \$173,880 to be collected from collected new development.

This Resolution proposes that the Tremonton City Redevelopment Agency repeals Resolution No. RDA 23-02, previously consenting to pay the matching funds associated with the Rural Communities Opportunity Grant between Tremonton City and the State of Utah for improvements to Midland Square.

Further, this Resolution proposes that the Tremonton City Redevelopment Agency agrees to return these previously provided financial contributions by transferring the \$173,880 from Fund 71- RDA District #2 Fund- Downtown to Fund 26 Park Impact Fee in the Fiscal Year 2024 Budget.

Lastly, this Resolution proposes that the Tremonton City Redevelopment Agency agrees to return previously provided financial contributions by transferring additional funds from Fund 71- RDA District #2 Fund- Downtown to Fund 26 Park Impact Fee associated costs for Midland Square improvements that exceed the State of Utah’s financial obligation of \$405,720.

Attachment: Resolution No. RDA 23-04

RESOLUTION NO. RDA 23-04

RESOLUTION OF THE REDEVELOPMENT AGENCY OF TREMONTON CITY REPEALING RESOLUTION NO. RDA 23-02 AND APPROVING THE REDEVELOPMENT AGENCY'S RETURN OF PREVIOUSLY PROVIDED FINANCIAL CONTRIBUTIONS FROM THE GENERAL FUND TO FUND 26 PARK IMPACT FEES FOR TREMONTON CITY TO PAY THE MATCHING FUNDS ASSOCIATED WITH A RURAL COMMUNITIES OPPORTUNITY GRANT AGREEMENT BETWEEN TREMONTON CITY AND THE STATE OF UTAH FOR IMPROVEMENTS TO MIDLAND SQUARE

WHEREAS, the taxing entities in Box Elder County have granted the Tremonton City Redevelopment Agency (RDA) the right to receive 75% of the tax increment in the Tremont Center Community Development Area (Tremont Center CDA) for 17 years or up to a maximum of \$4.3 million, whichever occurs; and

WHEREAS, in accordance with Resolution No. RDA 19-03, the tax increment from the Tremont Center CDA is first obligated to reimburse the Developer of the Tremont Center for costs associated with installing the infrastructure for this development; and

WHEREAS, on January 24, 2023, the Redevelopment Agency adopted Resolution No. RDA 23-02 consenting to pay the matching funds associated with a Rural Communities Opportunity Grant (RCOG) Agreement between Tremonton City and the State of Utah for improvements to Midland Square; and

WHEREAS, the funds associated with the RDA pledge to pay the matching funds associated with the Rural Communities Opportunity Grant were funds provided by previous financial contributions transferred from the Tremonton City General Fund to Fund 71- RDA District #2 Fund- Downtown; and

WHEREAS, more specifically, on September 20, 2016, the Tremonton City Council adopted Resolution No. 16-46, which authorized capital contributions transferred from the City's General Fund to the RDA through the budget process so that the RDA could commence with improvement projects contained in Exhibit "A" ahead of the RDA having available tax increment; and

WHEREAS, 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 CDA's boundary ahead of having tax increment for such a purpose; and

WHEREAS, the RCOG grant funds in the amount of \$405,720 will be used to construct infrastructure, including a permanent stage area, additional power pedestals for vendors, and public restrooms in Midland Square; and

WHEREAS, the RCOG grant rules require Tremonton City, being a 4th Class City, to provide a 30% match of the total estimated project costs of \$579,600 for the Midland Square infrastructure improvements, equaling \$173,880; and

WHEREAS, 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; and

WHEREAS, Tremonton City collects parks impact fees from new growth to create additional capacity within the Tremonton City Park System; and

WHEREAS, the Impact Fee Act in Title 11, Chapter 36a does not allow the City to include grant funding to improve the Tremonton City Park System, in this case \$405,720 in RCOG funds, to be included in the calculation of impact fees collected from new development; and

WHEREAS, the Impact Fee Act does permit General Funds expensed for capacity-adding improvements within the Tremonton City Park System to be included in the calculation of impact fees as “buy-in,” in this case \$173,880 to be collected from new development.

NOW, THEREFORE, BE IT RESOLVED the Tremonton City Redevelopment Agency hereby repeals Resolution No. RDA 23-02, previously consenting to pay the matching funds associated with the Rural Communities Opportunity Grant between Tremonton City and the State of Utah for improvements to Midland Square.

FURTHER, BE IT RESOLVED, the Tremonton City Redevelopment Agency agrees to return these previously provided financial contributions by transferring the \$173,880 from Fund 71- RDA District #2 Fund- Downtown to Fund 26 Park Impact Fee in the Fiscal Year 2024 Budget.

LASTLY, BE IT RESOLVED, the Tremonton City Redevelopment Agency agrees to return previously provided financial contributions by transferring additional funds from Fund 71- RDA District #2 Fund- Downtown to Fund 26 Park Impact Fee associated costs for Midland Square improvements that exceed the State of Utah’s financial obligation of \$405,720.

Adopted and passed by the Board of Directors of the Redevelopment Agency of Tremonton City this 2nd day of May 2023.

REDEVELOPMENT AGENCY

Lyle Holmgren, Chair

ATTEST:

Linsey Nessen, Executive Secretary

EXHIBIT “A”

CDA Expenses	Amount	Location of Improvement
Bury Central Canal	\$1,000,000	Tremont Center
Bridges and ROW improvements	\$300,000	Tremont Center
Landscaping over the buried canal and pedestrian amenities	\$208,000	Tremont Center
Bury overhead power	\$50,000	Tremont Center
Water line installation	\$50,000	Tremont Center
Bore water line under the canal	\$20,000	Tremont Center
Acquire ROW for road extension (480 West)	\$60,000	Main Street
Building of road extension (480 West)	\$40,000	Main Street
Demolition of homes	\$350,000	Tremont Center
Façade improvements	\$640,000	Main Street
Replacement of streetlights	\$695,553	Main Street
New streetlights	\$207,186	Tremont Center
Public realm improvements	\$100,000	Main Street
Main Street trees	\$283,000	Main Street
Street trees for public road	\$84,000	Tremont Center or Main Street
Public plaza	\$150,000	Tremont Center or Main Street
Total	\$4,237,739	

**TREMONTON CITY
RDA MEETING
May 2, 2023**

TITLE:	Discussion and consideration of adopting Resolution No. 23-05 directing the RDA RDA Staff to create a façade grant program for the Tremont Center Community Development Area
FISCAL IMPACT:	Yet to be determined
PRESENTER:	Shawn Warnke, Executive Director

BACKGROUND:

One of the planning projects in the Tremont Center CDA plan and budget is façade improvements. Façade Grants are a public-private partnership focused on improving the facades and signage on Main Street wherein both the property/business owner and RDA participate in the funding of the façade or signage improvement.

Façade Grants may include façades, signs, windows, awnings, streetscapes, art installations, or exterior design elements. The primary objective for façade grants is explained in greater detail below:

- Façade grants can improve the visual quality of buildings on Main Street by improving façades that are dilapidated, have low aesthetic quality, or that have architecturally gone afoul.
- Façade grants can showcase some of the unique architectural character in the downtown area that has been either hidden or subdued over the years.
- Façade grants can encourage investment of private funds into Main Street/Downtown.

Over the years, several Main Street and downtown revitalization plans have recommended that the RDA implement a façade grant program. It is proposed that the Tremont City Redevelopment Agency directs the RDA Executive Director and the Downtown Manager to create the rules and administrative process to implement a Façade Grant Program within the Tremont Center CDA. The actual implementation of a façade grant program will be contingent on the RDA budgeting funds for the program.

RESOLUTION NO. RDA 23-05

RESOLUTION OF THE REDEVELOPMENT AGENCY OF TREMONTON CITY DIRECTING RDA STAFF TO CREATE A FAÇADE GRANT PROGRAM FOR THE TREMONT CENTER COMMUNITY DEVELOPMENT AREA

WHEREAS, the Tremont Center site is being developed as a commercial, office, and residential development and has unique and significant infrastructure requirements to make this development viable; and

WHEREAS, the Tremonton City RDA created the Tremont Center Community Development Area (Tremont Center CDA) to capture the tax increment to overcome the significant infrastructure needs associated with the development of the Tremont Center and to revitalize other properties in the Tremont Center CDA, primarily on Main Street; and

WHEREAS, more specifically, the taxing entities in Box Elder County granted the Tremonton City RDA the right to receive 75% of the tax increment in the Tremont Center Community Development Area (Tremont Center CDA) for 17 years or up to a maximum of \$4.3 million, whichever occurs; and

WHEREAS, included in Exhibit “A” is a table of anticipated improvements that were identified in the Tremont Center CDA plan and budget for which the RDA sought tax increment; and

WHEREAS, according to Resolution No. RDA 19-03, the RDA is obligated to reimburse the developer for costs associated with installing the infrastructure needs related to the development of the Tremont Center as the first use of tax increment; and

WHEREAS, in the meantime, if the RDA wants to undertake projects contained in Exhibit “A,” it may do so but will need to receive contributions from other entities or grants; and

WHEREAS, on September 20, 2016, the Tremonton City Council adopted Resolution No. 16-46, which authorized capital contributions transferred to the RDA through the budget process so that the RDA may commence with improvement projects ahead of the RDA having available tax increment; and

WHEREAS, 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 CDA’s boundary ahead of having tax increment for such a purpose; and

WHEREAS, one of the planning projects in the Tremont Center CDA plan and budget, as contained in Exhibit “A,” is façade improvements; and

WHEREAS, Façade Grants are a public-private partnership focused on improving the facades and signage on Main Street wherein both the property/business owner and RDA participate in the funding of the façade or signage improvement; and

WHEREAS, Façade Grants may include façades, signs, windows, awnings, streetscapes, art installation, or exterior design elements; and

WHEREAS, the primary objective for façade grants is explained in greater detail below:

- Façade grants can 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 can showcase some of the unique architectural character in the downtown area that has been either hidden or subdued over the years.
- Façade grants can encourage investment of private funds into Main Street/Downtown.

WHEREAS, over the years, several Main Street and downtown revitalization plans have recommended that the RDA implement a façade grant program; and

WHEREAS, in 1988, a plan entitled *Tremonton Utah Summary Report on the Downtown Business District*, prepared by The National Development Council (NDC) recommended the following:

“Clearly, there is also disinvestment occurring as property owners neglect certain buildings. Downtown revitalization cannot be accomplished with partial solutions like landscaping, new parking lots, or promotional campaign. It requires a comprehensive approach which includes four major points:

1. *Public Improvements*
2. *Storefront (façade) rehabilitations*
3. *Financing for new investment*
4. *Downtown management or Organization.”*

WHEREAS, in 2013, a plan entitled *Tremonton, UT: City in Transition*, prepared by the American Institute of Architect’s (AIA) Sustainable Design Assessment Team (SDAT) recommended the following:

“The first projects in a revitalizing commercial districts are typically signage and storefront renovations. Incentivized by matching grants or low-interest loans, these initial renovations should be targeted to businesses within the downtown district and should strictly comply with newly- adopted storefront and signage guidelines.”

WHEREAS, in 2020 a plan entitled *Tremonton Main Street Urban Design Plan* prepared by Community Studio asked the following question (Question #2) in a public survey *“What would you most like to change about Main Street?”* The plan’s analysis of the public’s response was as follows:

The most common theme among responses about desired improvements is summarized as “Building & Facade Revitalization” and is represented by comments such as:

- “Update some buildings or remodel fronts.”
- “The storefronts. Get the 1970's and 80's off them.” “More attractive storefronts.”
- “Improvements to the old buildings.”
- “Less run-down buildings and more trees/green space.”
- “It is feeling run down and vacated. It needs a good facelift.” “Renovate. Keep old look.”

WHEREAS, over the years, there have been façades, signs, windows, awnings, streetscapes, art installations, or exterior design elements improvements along the Tremonton City Main Street that have aided in revitalizing Main Street as shown in Exhibit “B”; and

WHEREAS, the Tremonton City RDA desires to initial a public-private partnership focused on improving the facades and signage on Main Street wherein both the property/business owner and City participate in the funding of the façade or signage improvement.

NOW, THEREFORE, BE IT RESOLVED, the Tremonton City Redevelopment Agency directs the RDA Executive Director and the Downtown Manager to create the rules and administrative process to implement a Façade Grant Program within the Tremont Center CDA. The actual implementation of a façade grant program will be contingent on the RDA budgeting funds for the program.

Adopted and passed by the Board of Directors of the Redevelopment Agency of Tremonton City this 2nd day of May 2023.

REDEVELOPMENT AGENCY

Lyle Holmgren, Chair

ATTEST:

Linsey Nessen, Executive Secretary

EXHIBIT “A”

CDA Expenses	Amount	Location of Improvement
Bury Central Canal	\$1,000,000	Tremont Center
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Acquire ROW for road extension (480 West)	\$60,000	Main Street
Building of road extension (480 West)	\$40,000	Main Street
Demolition of homes	\$350,000	Tremont Center
Façade improvements	\$640,000	Main Street
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New streetlights	\$207,186	Tremont Center
Public realm improvements	\$100,000	Main Street
Main Street trees	\$283,000	Main Street
Street trees for public road	\$84,000	Tremont Center or Main Street
Public plaza	\$150,000	Tremont Center or Main Street
Total	\$4,237,739	

EXHIBIT "B"

Before- View of the building before removing the incompatible architectural elements of the tin covering of the windows.



After- View of the building after removing the incompatible architectural elements of the tin covering of the windows.



Before- King's Building



After- King's Building redeveloped to create storefronts along Tremont Street



Before- Jay's sign.



After- Jay's sign.



Before- View of the building before the painting of the mural



After- View of building after the painting of the mural

