



CITY OF NORTH SALT LAKE

CITY COUNCIL MEETING NOTICE & AGENDA JUNE 17, 2025

Notice is given that the City Council of the City of North Salt Lake will hold a regular meeting on June 17, 2025 at City Hall, 10 East Center Street, North Salt Lake, Utah. A Redevelopment Agency* (RDA) meeting will be held at 6:00 pm followed by a City Council meeting immediately following beginning at approximately 7:00 pm in the Council Chambers.

Meetings of the City Council may be conducted via electronic means pursuant to Utah Code Ann. §52-4-207 as amended. In such circumstances, contact will be established and maintained via electronic means and the meetings will be conducted in accordance with the City's Electronic Meetings Policy.

The following items of business will be discussed; the order of business may be changed as time permits:

**A Redevelopment Agency meeting will be held at 6:00 p.m. and details are on a separate agenda.*

REGULAR SESSION – 7:00 p.m.

1. Introduction by Mayor Brian Horrocks
2. Thought or Prayer and Pledge of Allegiance ~ Councilmember Lisa Watts Baskin
3. Citizen Comment
4. Consideration of Resolution 2025-25R: A Resolution Setting the Certified Tax Rate for the Fiscal Year 2025-2026 Budget
5. Consideration of Resolution 2025-26R: A Resolution Adopting the Fiscal Year 2025-2026 Budgets
6. Consideration of Resolution 2025-27R: A Resolution Adopting Amendments to the City's Comprehensive Fee Schedule for Utility Rates, Late Fees, and Storm Water Management Fines/Fees
7. Presentation of Annual Fraud Risk Assessment
8. Consideration of Ordinance 2025-12: An Ordinance Amending City Code Title 7, Chapter 7, Pertaining to Unsanctioned Camping on Public Grounds
9. Consideration of Proposed Amendments to a Contract with Murphy and Murphy Law, LLC for Public Defender Services in the North Salt Lake Municipal Court
10. Approval of City Council Minutes of June 3, 2025
11. Action Items
12. Council Reports
13. City Attorney Report
14. Mayor's Report
15. City Manager Report

16. Adjourn

CLOSED SESSION

1. Possible closed session for the purpose of discussing the character professional competence, or physical or mental health of an individual; to discuss pending or reasonably imminent litigation; to discuss the purchase, exchange, sale, or lease of real property; or to discuss the deployment of security personnel, devices, or systems. *Utah Code 52-4-205*

City Council meetings are open to the public. If you need special accommodation to participate in the meeting, please call (801) 335-8709 with at least 24 hours' notice. This meeting will be broadcasted live through the City's YouTube channel: <https://www.youtube.com/@nslutah4909/streams>

Notice of Posting:

I, the duly appointed City Recorder for the City of North Salt Lake, certify that copies of the agenda for the City Council meeting to be held **June 17, 2025** were posted on the Utah Public Notice Website: <https://www.utah.gov/pmn/>, City's Website: <https://www.nslcity.org>, and at City Hall: 10 E. Center St. North Salt Lake.

Date Posted: June 12, 2025


Wendy Page, City Recorder



Summary Guide for North Salt Lake Redevelopment Agency and City Council Agenda Items for June 17, 2025

This document is provided as a way to briefly understand the most important content and purposes of the agenda items at the upcoming meeting. It is hoped that this summary guide will assist you as you study in preparation for this meeting.

Please note there is NO City Council Work Session. At 6:00 p.m. we will convene as the Redevelopment Agency of North Salt Lake.

6:00 p.m. – Meeting of the Redevelopment Agency of North Salt Lake

- a. Overview of project areas – No action required, but this item will give a brief description of each project area and related obligations within the area and potential future projects.
- b. Consideration of Resolution RDA 2025-01R: adopting budget amendments for the current FY25 RDA budgets – Agency members should conduct a public hearing and take action on resolution.
- c. Consideration of Resolution RDA 2025-02R: adopting FY26 RDA budgets – Agency members should conduct a public hearing and take action on resolution.

7:00 p.m. – Regular Session of the City Council

Item 4: Consideration of Resolution 2025-25R: Setting the certified property tax rate for FY26 – Council action required.

- a. This annual requirement adopts a certified property tax rate. The rate is set by Davis County based upon the City indicating we are not raising property taxes this year.
- b. The property tax rate for FY26 is proposed at .000855. The property tax rate for FY25 was .000872.

Item 5: Consideration of Resolution 2025-26R: Adopting the FY26 Budgets – Council action required.

- a. This item is the adoption of our annual budget for the 12-month period beginning July 1, 2025. The Council previously held a required public hearing on June 3 and must adopt a final budget prior to June 22.

Item 6: Consideration of Resolution 2025-27R: Adopting fee changes related to the FY26 Budgets – Council action required.

- a. Fee increases include 8% in culinary and secondary water and a \$1 per month increase in storm water rates. These increases were recommended in 2022 by the City's study of long-range water and storm drain systems and maintenance and replacement schedules.
- b. Staff is proposing a 10% late fee on utility balances older than 60 days.
- c. Fees related to violations of storm water ordinances include adoption of the fine schedule in Utah Code, adoption of fines for illicit discharges, and adjusting provisions related to bonding for SWPPP violations.

Item 7: Presentation of the City's annual fraud risk assessment – No Council action required.

- a. The City is required to submit an annual fraud risk assessment to the State of Utah and to present that information to the City Council. The City has taken steps to be in the lowest risk category for potential fraud with a score of 365 out of 395.

Item 8: Consideration of Ordinance 2025-12: Amending Section 7-7-2, City Code, and establishes no camping in the City – Council action required.

- a. The State of Utah has required all municipalities to adopt ordinances to prohibit camping (HB505) and this proposed ordinance meets those requirements.

Item 9: Consideration of proposed amendments to a contract for defense attorney services with Murphy and Murphy Law, LLC – Council action required.

- a. The City Council previously adopted this agreement, but West Bountiful City requested changes to it after the City took action on this item on April 1, 2025.
- b. Provisions are minor, but do make good improvements that provide clarity and strength to the agreement terms.



CITY OF NORTH SALT LAKE FINANCE DEPARTMENT

10 East Center Street
North Salt Lake, Utah 84054
(801) 335-8700
(801) 335-8719 Fax

Brian J. Horrocks
Mayor

Heidi Voordeckers
Finance Director

MEMORANDUM

TO: Honorable Mayor and City Council

FROM: Heidi Voordeckers, Finance Director

DATE: June 17, 2025

SUBJECT: Consideration of Resolution 2025-25R, A Resolution setting the certified property tax rate for all property located within the City boundaries for Fiscal Year 2025-2026.

BACKGROUND

Pursuant UCA 10-6-133, the real and personal property tax levy for each city must be set by ordinance or resolution of the governing body of each city before June 22 of each year.

REVIEW

The attached resolution sets the certified tax rate for Fiscal Year 2025-2026 at .000855, generating a proposed \$3,016,022 in annual property tax revenues. Of this amount, \$64,813 may be attributed to new growth.

POSSIBLE MOTION

I move that the City Council approve Resolution 2025-25R: A Resolution setting the certified property tax rate for all property located within the City boundaries for Fiscal Year 2025-2026.

Attachments:

- 1) Utah State Tax Commission form PT-693
- 2) Resolution 2025-25R

Utah State Tax Commission - Property Tax Division Tax Rate Summary (693) ENTITY: 3090 CITY OF NORTH SALT LAKE	Form PT-693 Rev. 2/15
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DAVIS COUNTY **Tax Year: 2025**

The Board of Trustees for the above special district has set the current year's tax rates as follows:

Purpose of Tax Rate (Code from Utah Code Annotated)	Auditor's Tax Rate	Proposed Tax Rate	Maximum By Law	Budgeted Revenue
10 General Operations §10-6-133	0.000855	0.000855	.007	3,016,022
Total Tax Rate	0.000855	0.000855	Total Revenue	\$3,016,022

Certification by Taxing Entity

I, _____, as authorized agent, hereby certify that this statement is true and correct and in compliance with all sections of the Utah State Code relating to the tax rate setting process.

Signature: _____ Date: _____

Title: _____ Telephone: _____

Mailing address: _____

RESOLUTION NO. 2025-25R

**A RESOLUTION OF THE GOVERNING BODY OF THE
CITY OF NORTH SALT LAKE SETTING THE
CERTIFIED PROPERTY TAX RATE FOR ALL
PROPERTY LOCATED WITHIN THE CITY BOUNDARIES
FOR FISCAL YEAR 2025-2026.**

WHEREAS, Utah State Law requires the City of North Salt Lake to establish and set forth the property tax rate before June 22 of each year for property located within the boundaries of the City of North Salt Lake; and

WHEREAS, it is the intent and desire of the City to comply with all applicable state and local laws regarding the adoption of a property tax rate and the levying of property taxes.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of North Salt Lake, Utah as follows:

That a proposed property tax rate of .000855, determined by Davis County Auditor, be adopted for the 2025-2026 fiscal year.

APPROVED AND ADOPTED by the City Council of the City of North Salt Lake, this 17th day of June, 2025.

CITY OF NORTH SALT LAKE

By:

BRIAN J. HORROCKS
Mayor

ATTEST:

WENDY PAGE
City Recorder

City Council Vote as Recorded:

Council Member Watts Baskin _____
Council Member Clayton _____
Council Member Jackson _____
Council Member Knowlton _____
Council Member Van Langeveld _____



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Brian J. Horrocks
Mayor

Heidi Voordeckers
Finance Director

MEMORANDUM

TO: Honorable Mayor and City Council

FROM: Heidi Voordeckers, Finance Director

DATE: June 17, 2025

SUBJECT: Consideration of Resolution 2025-26R: A Resolution Adopting the Final Budget for Fiscal Year 2025-2026.

BACKGROUND

The Tentative Budget for FY 2025-2026 was approved on May 6, 2025 and made available on the City's website on May 8, 2025. A public hearing was held on June 3, 2025 to receive public comment on the FY 2025-2026 Budget, at which time public comment was received. The final budget is now ready for adoption and is required to be adopted no later than June 30, 2025.

SUMMARY

Attached to this memo is the proposed final budget for Fiscal Year 2025-2026. The final budget does not include any changes from the tentative budget as presented on May 6, 2025, apart from professional services of \$19,000 for the Redevelopment Agency, which was addressed independently by that Board.

POSSIBLE MOTION

I move that the City Council approve Resolution 2025-26R: A Resolution Adopting the Fiscal Year 2025-2026 General Fund, Special Revenues Funds, Debt Service Fund, Capital Projects Funds, Enterprise Funds, and Internal Service Fund Budgets.

Attachments

- 1) Resolution 2025-26R
- 2) City of North Salt Lake Fiscal Year 2025-2026 Final Budget

RESOLUTION NO. 2025-26R

A RESOLUTION ADOPTING THE FISCAL YEAR 2025-2026 GENERAL FUND, SPECIAL REVENUES FUNDS, DEBT SERVICE FUND, CAPITAL PROJECTS FUNDS, ENTERPRISE FUNDS AND INTERNAL SERVICE FUND BUDGETS.

WHEREAS, the City of North Salt Lake has considered the adoption of its Fiscal Year 2025-2026 budget which includes the General Fund, Housing Fund, Local Building Authority Fund, Debt Service Fund, Capital Projects Funds, Enterprise Funds and Internal Service Fund and finds that it is in the best interest of the citizens and the City as a whole to adopt each of these aforesaid budgets; and

WHEREAS, the Fiscal Year 2025-2026 Tentative Budget was adopted on Tuesday, May 6, 2025; and

WHEREAS, the Fiscal Year 2025-2026 Tentative Budget was made available for public inspection at the City Offices and on the City website; and

WHEREAS, a public hearing was properly noticed and held on Tuesday, June 3, 2025, for public comment concerning the adoption of said budgets.

NOW, THEREFORE, BE IT RESOLVED by the governing body of the City of North Salt Lake, that the following budgets, having been reviewed by the City Council, are hereby adopted for Fiscal Year 2025-2026:

FUND	BUDGETED REVENUE	BUDGETED EXPENSE	(USE OF)/ CONTRIBUTION TO FUND BALANCE
GENERAL FUND	\$ 14,582,150	\$ 14,828,530	\$ (246,380)
HOUSING FUND	236,300	-	236,300
LOCAL BUILDING AUTH FUND	105,000	123,835	(18,835)
RAP TAX DEBT SERVICE FUND	1,550,000	1,395,330	154,670
CAPITAL PROJECTS FUND	250,000	735,000	(485,000)
PARKS CAPITAL PROJECT FUND	227,500	395,000	(167,500)
POLICE FACILITIES CAPITAL FUND	4,350	-	4,350
ROADWAY CAPITAL PROJ FUND	7,362,700	9,827,200	(2,464,500)
WATER OPERATING FUND	6,017,800	5,910,120	107,680
WATER CAPITAL FUND	1,071,610	1,071,610	-
STORM WATER FUND	1,613,000	1,357,490	255,510
SOLID WASTE FUND	1,760,000	1,778,790	(18,790)
GOLF FUND	3,545,430	3,556,300	(10,870)
FLEET INTERNAL SERVICE FUND	805,480	611,000	194,480
TOTAL ALL FUNDS	\$ 39,131,320	\$ 41,590,205	\$ (2,448,805)

This resolution shall take effect immediately. Passed and approved by the City Council of the City of North Salt Lake, this 17th day of June, 2025.

APPROVED AND ADOPTED by the City Council of the City of North Salt Lake, this 17th day of June, 2025.

CITY OF NORTH SALT LAKE

By:

BRIAN J. HORROCKS

Mayor

ATTEST:

WENDY PAGE

City Recorder

City Council Vote as Recorded:

Council Member Watts Baskin _____

Council Member Clayton _____

Council Member Jackson _____

Council Member Knowlton _____

Council Member Van Langeveld _____



City of North Salt Lake

FINAL BUDGET FY 2025 -2026

Prepared by: City of North Salt Lake
Finance Department

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GENERAL FUND - 10
REVENUE AND EXPENDITURES
ACTUAL, BUDGET, AND RECOMMENDED

	<u>Actual FY 2024</u>	<u>Budget FY 2025</u>	<u>Projected FY 2025</u>	<u>Final Budget FY 2026</u>
Revenues				
Taxes:				
Property	\$ 3,199,200	\$ 3,229,300	\$ 3,267,000	\$ 3,344,750
Sales and use	6,591,300	6,760,000	6,700,000	6,760,000
Franchise	2,224,100	2,041,000	2,165,000	2,230,000
Licenses and permits	252,300	250,000	253,000	255,000
Intergovernmental revenues	150,600	161,100	166,700	128,600
Charges for services	489,200	853,000	596,320	635,900
Fines and forfeitures	414,000	375,000	475,000	475,000
Interest	257,100	150,000	150,000	150,000
Miscellaneous	151,600	87,000	79,600	81,000
Total Revenues	<u>13,729,400</u>	<u>13,906,400</u>	<u>13,852,620</u>	<u>14,060,250</u>
Expenditures				
General government:				
Legislative	282,200	286,700	269,700	280,700
Administrative	1,061,000	1,026,500	995,820	1,096,500
Buildings	249,800	219,900	190,600	190,100
Judicial	393,500	469,600	476,600	496,300
Total general government	<u>1,986,500</u>	<u>2,002,700</u>	<u>1,932,720</u>	<u>2,063,600</u>
Public safety:				
Police department	5,533,800	6,255,400	6,060,110	6,313,290
Fire department	1,774,400	1,844,300	1,844,310	1,912,000
Total public safety	<u>7,308,200</u>	<u>8,099,700</u>	<u>7,904,420</u>	<u>8,225,290</u>
Public works:				
Streets department	1,829,100	1,838,400	1,722,300	1,878,365
Engineering	113,600	148,300	126,360	140,365
Total public works	<u>1,942,700</u>	<u>1,986,700</u>	<u>1,848,660</u>	<u>2,018,730</u>
Community Development				
Planning and zoning	575,000	753,500	750,620	642,650
Building inspection	284,800	288,900	288,000	303,280
Total community development	<u>859,800</u>	<u>1,042,400</u>	<u>1,038,620</u>	<u>945,930</u>
Parks	1,434,300	1,607,000	1,585,070	1,574,980
Total Expenditures	<u>\$ 13,531,500</u>	<u>\$ 14,738,500</u>	<u>\$ 14,309,490</u>	<u>\$ 14,828,530</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 197,900</u>	<u>\$ (832,100)</u>	<u>\$ (456,870)</u>	<u>\$ (768,280)</u>
Other Financing Sources (Uses)				
Transfer in - RDA	134,500	142,700	142,700	148,700
Transfer in - road fund restricted cash	194,800	195,600	195,580	297,200
Transfer out - park capital	-	(1,500,000)	(1,500,000)	-
Transfer out - road fund unrestricted cash	(705,000)	-	-	-
Sale of capital assets	-	5,000	20,000	5,000
Contributions	82,300	85,000	90,100	71,000
Total Other Financing Sources (Uses)	<u>(293,400)</u>	<u>(1,071,700)</u>	<u>(1,051,620)</u>	<u>521,900</u>
Net Change in Fund Balance	\$ (95,500)	\$ (1,903,800)	\$ (1,508,490)	\$ (246,380)
Fund Balance, Beginning	<u>4,761,738</u>	<u>4,666,238</u>	<u>4,666,238</u>	<u>3,157,748</u>
Fund Balance, Ending	<u>\$ 4,666,238</u>	<u>\$ 2,762,438</u>	<u>\$ 3,157,748</u>	<u>\$ 2,911,368</u>

REDEVELOPMENT AGENCY - 25
REVENUE AND EXPENDITURES
ACTUAL, BUDGET, PROJECTED AND RECOMMENDED

	Actual FY 2024	Budget FY 2025	Projected FY 2025	Final Budget FY 2026
Revenues				
Taxes	\$ 2,690,600	\$ 2,855,200	\$ 2,855,200	\$ 2,973,000
Intergovernmental revenues	-	-	-	-
Interest	318,600	121,100	195,500	176,200
Total Revenues	3,009,200	2,976,300	3,050,700	3,149,200
Expenditures				
Community	\$ 1,170,300	\$ 1,435,500	\$ 1,260,500	\$ 1,223,700
Principal	295,000	305,000	305,000	315,000
Interest	78,800	69,900	69,900	60,750
Parks, recreation and public property	46,400	3,466,700	3,306,700	443,250
Total Expenditures	1,590,500	5,277,100	4,942,100	2,042,700
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,418,700	(2,300,800)	(1,891,400)	1,106,500
Other Financing Sources (Uses)				
Proceeds from borrowing	-	-	-	-
Transfer In	-	-	-	-
Transfer out	(790,900)	(745,800)	(745,800)	(760,000)
Total Other Financing Sources (Uses)	(790,900)	(745,800)	(745,800)	(760,000)
Net Change in Fund Balance	\$ 627,800	\$ (3,046,600)	\$ (2,637,200)	\$ 346,500
Fund Balance, Beginning	5,788,425	6,416,225	6,416,225	3,779,025
Fund Balance, Ending	\$ 6,416,225	\$ 3,369,625	\$ 3,779,025	\$ 4,125,525

HOUSING FUND - 27
REVENUE AND EXPENDITURES
ACTUAL, BUDGET, PROJECTED AND RECOMMENDED

	<u>Actual FY 2024</u>	<u>Budget FY 2025</u>	<u>Projected FY 2025</u>	<u>Final Budget FY 2026</u>
Revenues				
Intergovernmental- grants	\$ -	\$ -	\$ -	\$ -
Interest	38,800	18,000	26,000	25,000
Total Revenues	<u>38,800</u>	<u>18,000</u>	<u>26,000</u>	<u>25,000</u>
Expenditures				
Community development	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>38,800</u>	<u>18,000</u>	<u>26,000</u>	<u>25,000</u>
Other Financing Sources (Uses)				
Transfer in	196,400	203,000	203,020	211,300
Total Other Financing Sources (Uses)	<u>196,400</u>	<u>203,000</u>	<u>203,020</u>	<u>211,300</u>
Net Change in Fund Balance	<u>\$ 235,200</u>	<u>\$ 221,000</u>	<u>\$ 229,020</u>	<u>\$ 236,300</u>
Fund Balance, Beginning	661,645	896,845	896,845	1,125,865
Fund Balance, Ending	<u>\$ 896,845</u>	<u>\$ 1,117,845</u>	<u>\$ 1,125,865</u>	<u>\$ 1,362,165</u>

LOCAL BUILDING AUTHORITY - 28
REVENUE AND EXPENDITURES
ACTUAL, BUDGET, PROJECTED AND RECOMMENDED

	Actual FY 2024	Budget FY 2025	Projected FY 2025	Final Budget FY 2026
Revenues				
Rent	\$ 98,800	\$ -	\$ 320	\$ -
Interest	11,700	5,000	7,000	5,000
Total Revenues	110,500	5,000	7,320	5,000
Expenditures				
Property rental	37,400	5,100	5,980	1,750
Parks, recreation and public property	-	-	-	-
Debt service:				
Principal	105,000	108,000	108,000	113,000
Interest	15,100	12,600	12,610	9,085
Total Expenditures	\$ 157,500	\$ 125,700	\$ 126,590	\$ 123,835
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (47,000)	\$ (120,700)	\$ (119,270)	\$ (118,835)
Other Financing Sources (Uses)				
Transfer in	90,000	100,000	100,000	100,000
Total Other Financing Sources (Uses)	90,000	100,000	100,000	100,000
Net Change in Fund Balance	\$ 43,000	\$ (20,700)	\$ (19,270)	\$ (18,835)
Fund Balance, Beginning	190,320	233,320	233,320	214,050
Fund Balance, Ending	\$ 233,320	\$ 212,620	\$ 214,050	\$ 195,215

DEBT SERVICE - 32
REVENUE AND EXPENDITURES
ACTUAL, BUDGET, PROJECTED AND RECOMMENDED

	<u>Actual FY 2024</u>	<u>Budget FY 2025</u>	<u>Projected FY 2025</u>	<u>Final Budget FY 2026</u>
Revenues				
Sales taxes - RAP	\$ 616,400	\$ 695,000	\$ 650,000	\$ 650,000
Interest	969,700	305,400	600,000	500,000
Total Revenues	<u>1,586,100</u>	<u>1,000,400</u>	<u>1,250,000</u>	<u>1,150,000</u>
Expenditures				
Principal	633,000	653,000	653,000	668,000
Interest	762,600	747,400	745,500	727,330
Total Expenditures	<u>\$ 1,395,600</u>	<u>\$ 1,400,400</u>	<u>\$ 1,398,500</u>	<u>\$ 1,395,330</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 190,500</u>	<u>\$ (400,000)</u>	<u>\$ (148,500)</u>	<u>\$ (245,330)</u>
Other Financing Sources (Uses)				
Proceeds from borrowing	-	-	-	-
Transfer in	460,000	400,000	400,000	400,000
Transfer out	<u>(1,003,800)</u>	<u>(17,300,000)</u>	<u>(17,300,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(543,800)</u>	<u>(16,900,000)</u>	<u>(16,900,000)</u>	<u>400,000</u>
Net Change in Fund Balance	<u>\$ (353,300)</u>	<u>\$ (17,300,000)</u>	<u>\$ (17,048,500)</u>	<u>\$ 154,670</u>
Fund Balance, Beginning	<u>17,428,721</u>	<u>17,075,421</u>	<u>17,075,421</u>	<u>26,921</u>
Fund Balance, Ending	<u>\$ 17,075,421</u>	<u>\$ (224,579)</u>	<u>\$ 26,921</u>	<u>\$ 181,591</u>

CAPITAL PROJECT FUND - 40
REVENUE AND EXPENDITURES
ACTUAL, BUDGET, PROJECTED AND RECOMMENDED

	<u>Actual</u> <u>FY 2024</u>	<u>Budget</u> <u>FY 2025</u>	<u>Projected</u> <u>FY 2025</u>	<u>Final</u> <u>Budget</u> <u>FY 2026</u>
Revenues				
Interest	\$ 452,200	\$ 225,000	\$ 300,000	\$ 250,000
Total Revenues	<u>452,200</u>	<u>225,000</u>	<u>300,000</u>	<u>250,000</u>
Expenditures				
General government - projects	-	100,000	100,000	30,000
Total Expenditures	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 30,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 452,200</u>	<u>\$ 125,000</u>	<u>\$ 200,000</u>	<u>\$ 220,000</u>
Other Financing Sources (Uses)				
Transfer in	11,025	109,000	109,000	-
Transfer out	(275,928)	(2,455,500)	(2,455,000)	(705,000)
Total Other Financing Sources (Uses)	<u>(264,903)</u>	<u>(2,346,500)</u>	<u>(2,346,000)</u>	<u>(705,000)</u>
Net Change in Fund Balance	<u>\$ 187,297</u>	<u>\$ (2,221,500)</u>	<u>\$ (2,146,000)</u>	<u>\$ (485,000)</u>
Fund Balance, Beginning	<u>8,474,915</u>	<u>8,662,212</u>	<u>8,662,212</u>	<u>6,516,212</u>
Fund Balance, Ending	<u>\$ 8,662,212</u>	<u>\$ 6,440,712</u>	<u>\$ 6,516,212</u>	<u>\$ 6,031,212</u>
Due From Golf Fund				(2,921,231)

PARK CAPITAL FUND - 41
REVENUE AND EXPENDITURES
ACTUAL, BUDGET, PROJECTED AND RECOMMENDED

	<u>Actual FY 2024</u>	<u>Budget FY 2025</u>	<u>Projected FY 2025</u>	<u>Final Budget FY 2026</u>
Revenues				
Impact fees	\$ 22,000	\$ 551,000	\$ 62,000	\$ 180,000
Intergovernmental- grants	26,750	1,021,200	549,020	-
Interest	46,750	47,500	46,000	47,500
Miscellaneous	-	123,300	123,250	-
Total Revenues	<u>95,500</u>	<u>1,743,000</u>	<u>780,270</u>	<u>227,500</u>
Expenditures				
Parks and recreation	<u>1,422,230</u>	<u>22,808,400</u>	<u>21,475,580</u>	<u>295,000</u>
Total Expenditures	<u>\$ 1,422,230</u>	<u>\$ 22,808,400</u>	<u>\$ 21,475,580</u>	<u>\$ 295,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (1,326,730)</u>	<u>\$ (21,065,400)</u>	<u>\$ (20,695,310)</u>	<u>\$ (67,500)</u>
Other Financing Sources (Uses)				
Transfer in	1,279,690	20,550,500	20,550,500	-
Transfer out	(90,000)	(100,000)	(100,000)	(100,000)
Total Other Financing Sources (Uses)	<u>1,189,690</u>	<u>20,450,500</u>	<u>20,450,500</u>	<u>(100,000)</u>
Net Change in Fund Balance	<u>\$ (137,040)</u>	<u>\$ (614,900)</u>	<u>\$ (244,810)</u>	<u>\$ (167,500)</u>
Fund Balance, Beginning	<u>1,031,618</u>	<u>894,578</u>	<u>894,578</u>	<u>649,768</u>
Fund Balance, Ending	<u>\$ 894,578</u>	<u>\$ 279,678</u>	<u>\$ 649,768</u>	<u>\$ 482,268</u>

PARK CAPITAL FUND
CAPITAL PROJECT SCHEDULE
REVENUE AND EXPENDITURES

FISCAL YEAR		Other Unrestricted	Restricted Cash - Impact Fee/Grant	Total
FY 2026	BEGINNING CASH	\$ 279,678	\$ -	\$ 279,678
	REVENUES			
	IMPACT FEE REVENUE	-	180,000	180,000
	INTEREST REVENUE	46,000	1,500	47,500
		<u>325,678</u>	<u>181,500</u>	<u>227,500</u>
	PROJECT			
	REPAIR AND REPLACEMENT	250,000		250,000
	TRANSFER OUT LOCAL BUILDING AUTHORITY	-	100,000	100,000
		<u>250,000</u>	<u>100,000</u>	<u>350,000</u>
	ENDING CASH	\$ 355,356	\$ 81,500	\$ 157,178
FY 2027	BEGINNING CASH	\$ 355,356	\$ 81,500	\$ 157,178
	REVENUES			
	IMPACT FEE REVENUE	-	180,000	180,000
	INTEREST REVENUE	-	1,500	1,500
		<u>-</u>	<u>181,500</u>	<u>181,500</u>
	PROJECT			
	REPAIR AND REPLACEMENT	250,000		250,000
		<u>250,000</u>	<u>-</u>	<u>250,000</u>
	ENDING CASH	\$ 105,356	\$ 263,000	\$ 88,678
FY 2028	BEGINNING CASH	\$ 105,356	\$ 263,000	\$ 88,678
	REVENUES			
	IMPACT FEE REVENUE	-	250,000	250,000
	INTEREST REVENUE		2,000	2,000
	TRANSFER IN RAP TAX DEBT SERVICE FUND	300,000	-	300,000
		<u>300,000</u>	<u>252,000</u>	<u>552,000</u>
	PROJECT			
	REPAIR AND REPLACEMENT	50,000	250,000	300,000
		<u>50,000</u>	<u>250,000</u>	<u>300,000</u>
	ENDING CASH	\$ 355,356	\$ 265,000	\$ 340,678
FY 2029	BEGINNING CASH	\$ 355,356	\$ 265,000	\$ 340,678
	REVENUES			
	IMPACT FEE REVENUE	-	200,000	200,000
	INTEREST REVENUE	-	2,000	2,000
	TRANSFER IN RAP TAX DEBT SERVICE FUND	300,000	-	300,000
		<u>300,000</u>	<u>202,000</u>	<u>502,000</u>
	PROJECT			
	REPAIR AND REPLACEMENT	300,000	-	300,000
		<u>300,000</u>	<u>-</u>	<u>300,000</u>
	ENDING CASH	\$ 355,356	\$ 467,000	\$ 542,678
FY 2030	BEGINNING CASH	\$ 355,356	\$ 467,000	\$ 542,678
	REVENUES			
	IMPACT FEE REVENUE	-	200,000	200,000

INTEREST REVENUE	-	2,000	2,000
TRANSFER IN RAP TAX DEBT SERVICE FUND	<u>300,000</u>	<u>-</u>	<u>300,000</u>
	300,000	202,000	502,000
PROJECT			
REPAIR AND REPLACEMENT	<u>300,000</u>	<u>-</u>	<u>300,000</u>
	300,000	-	300,000
ENDING CASH	\$ 355,356	\$ 669,000	\$ 744,678

PUBLIC SAFETY FUND - 43
REVENUE AND EXPENDITURES
ACTUAL, BUDGET, PROJECTED AND RECOMMENDED

	<u>Actual FY 2024</u>	<u>Budget FY 2025</u>	<u>Projected FY 2025</u>	<u>Final Budget FY 2026</u>
Revenues				
Impact fees	\$ 3,500	\$ 106,500	\$ 11,000	\$ 3,350
Interest	7,800	2,500	4,000	1,000
Total Revenues	<u>11,300</u>	<u>109,000</u>	<u>15,000</u>	<u>4,350</u>
Other Financing Sources (Uses)				
Transfer out	(11,025)	(109,000)	(109,000)	-
Total Other Financing Sources (Uses)	<u>(11,025)</u>	<u>(109,000)</u>	<u>(109,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 275</u>	<u>\$ -</u>	<u>\$ (94,000)</u>	<u>\$ 4,350</u>
Fund Balance, Beginning	<u>150,173</u>	<u>150,448</u>	<u>150,448</u>	<u>56,448</u>
Fund Balance, Ending	<u>\$ 150,448</u>	<u>\$ 150,448</u>	<u>\$ 56,448</u>	<u>\$ 60,798</u>

ROAD CAPITAL FUND - 44
REVENUE AND EXPENDITURES
ACTUAL, BUDGET, PROJECTED AND RECOMMENDED

	<u>Actual</u> <u>FY 2024</u>	<u>Budget</u> <u>FY 2025</u>	<u>Projected</u> <u>FY 2025</u>	<u>Final</u> <u>Budget</u> <u>FY 2026</u>
Revenues				
Impact fees	\$ 28,300	\$ 429,600	\$ 50,000	\$ 375,000
Restricted tax revenue	1,548,400	1,642,000	1,662,000	1,790,000
Intergovernmental- grants	69,300	3,078,900	301,600	4,286,700
Interest	417,600	206,000	250,000	206,000
Miscellaneous	41,500	-	\$ 52,000	-
Total Revenues	<u>2,105,100</u>	<u>5,356,500</u>	<u>2,315,600</u>	<u>6,657,700</u>
Expenditures				
Highways and streets - projects	2,628,300	11,128,000	\$ 6,705,900	9,530,000
Total Expenditures	<u>\$ 2,628,300</u>	<u>\$ 11,128,000</u>	<u>\$ 6,705,900</u>	<u>\$ 9,530,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (523,200)</u>	<u>\$ (5,771,500)</u>	<u>\$ (4,390,300)</u>	<u>\$ (2,872,300)</u>
Other Financing Sources (Uses)				
Transfer Out	(194,832)	(195,580)	(195,600)	(297,200)
Transfer-in unrestricted	705,000	705,000	705,000	705,000
Total Other Financing Sources (Uses)	<u>510,168</u>	<u>509,420</u>	<u>509,400</u>	<u>407,800</u>
Net Change in Fund Balance	<u>\$ (13,032)</u>	<u>\$ (5,262,080)</u>	<u>\$ (3,880,900)</u>	<u>\$ (2,464,500)</u>
Fund Balance, Beginning	<u>6,002,189</u>	<u>5,989,157</u>	<u>5,989,157</u>	<u>2,108,257</u>
Fund Balance, Ending	<u>\$ 5,989,157</u>	<u>\$ 727,077</u>	<u>\$ 2,108,257</u>	<u>\$ (356,243)</u>

FISCAL YEAR	ROAD CAPITAL PROJECTS	BEGINNING UNRESTRICTED CASH	TRANS TAX REVENUE	CROAD TAX REVENUE	RESTRICTED CASH- IMPACT FEE	ONE TIME GRANTS	TOTAL
FY 2026	BEGINNING CASH	\$ 1,739,330	\$ 78,900	\$ 642,250	\$ 2,123,290	\$ -	\$ 4,583,770
	REVENUES						
	IMPACT FEE REVENUE	-	-	-	375,000	-	375,000
	GRANTS & CONTRIBUTIONS	-	-	-	-	4,286,700	4,286,700
	INTEREST REVENUE	108,000	-	-	98,000	-	206,000
	TRANSPORTATION TAXES	-	750,000	1,040,000	-	-	1,790,000
	TRANSFER IN FROM CIP FUND - UNRESTRICTED CASH	705,000	-	-	-	-	705,000
	TOTAL REVENUE	813,000	750,000	1,040,000	473,000	4,286,700	7,362,700
	PROJECTS						
	ANNUAL STREET PRESERVATION PROJECTS	-	144,000	576,000	-	-	720,000
	TREE PLANTING - CENTER ST.	-	-	-	-	75,000	75,000
	MAIN STREET - MULTIPLE PHASES	-	-	-	2,303,300	4,286,700	6,590,000
	GARY WAY WATERLINE	65,000	-	-	-	-	65,000
	OAKWOOD AND OAKVIEW COURT	-	550,000	-	-	-	550,000
	PACIFIC & OVERLAND WATERLINE REPL	250,000	-	-	-	-	250,000
	CUTLER, DURHAM, STONEHENGE	580,000	-	-	-	-	580,000
	SCENIC HILLS OVERLAY	300,000	-	-	-	-	300,000
	WOOD HILL & SCENIC HILL CIRCLE	400,000	-	-	-	-	400,000
	TRANSFER TO GEN FUND FOR ELIGIBLE COSTS	-	-	297,200	-	-	297,200
	TOTAL EXPENDITURES	1,595,000	694,000	873,200	2,303,300	4,361,700	9,827,200
	ENDING CASH	\$ 957,330	\$ 134,900	\$ 809,100	\$ 292,990	\$ (75,000)	\$ 2,119,270

FISCAL YEAR	ROAD CAPITAL PROJECTS	BEGINNING UNRESTRICTED CASH	TRANS TAX REVENUE	CROAD TAX REVENUE	RESTRICTED CASH- IMPACT FEE	ONE TIME GRANTS	TOTAL
FY 2027	BEGINNING CASH	\$ 957,330	\$ 134,900	\$ 809,100	\$ 292,990	\$ (75,000)	\$ 2,119,320
	REVENUES						
	IMPACT FEE REVENUE	-	-	-	250,000	-	250,000
	GRANTS & CONTRIBUTIONS	-	-	-	-	-	-
	TRANSPORTATION TAXES	-	772,500	1,071,200	-	-	1,843,700
	TRANSFER IN FROM CIP FUND - UNRESTRICTED CASH	705,000	-	-	-	-	705,000
	TOTAL REVENUE	705,000	772,500	1,071,200	250,000	-	2,798,700
	PROJECTS						
	ANNUAL STREET PRESERVATION PROJECTS	-	240,000	500,000	-	-	740,000
	SUNFLOWER, TANGLEWOOD LOOP NORTH	180,000	-	-	-	-	180,000
	VISTA VIEW LANE AND COUNTRY COURT	-	260,000	-	-	-	260,000
	250 NORTH & 3100 S	-	270,000	-	-	-	270,000
	800 WEST (3800 S TO CITY BOUNDARY)	-	-	-	305,000	-	305,000
	FOXHILL, FOXHILL CIR, REGENCY, SABLE CIR, MINK C	-	-	580,000	-	-	580,000
	CENTER STREET - FOXBORO TO DEAD END	160,000	-	-	-	-	160,000
	TRANSFER TO GEN FUND FOR ELIGIBLE COSTS	-	-	300,000	-	-	300,000
	TOTAL EXPENDITURES	340,000	770,000	1,380,000	305,000	-	2,795,000
	ENDING CASH	\$ 1,322,330	\$ 137,400	\$ 500,300	\$ 237,990	\$ (75,000)	\$ 2,123,020

FISCAL YEAR	ROAD CAPITAL PROJECTS	BEGINNING UNRESTRICTED CASH	TRANS TAX REVENUE	CROAD TAX REVENUE	RESTRICTED CASH- IMPACT FEE	ONE TIME GRANTS	TOTAL
FY 2028	BEGINNING CASH	\$ 1,322,330	\$ 137,400	\$ 500,300	\$ 237,990	\$ (75,000)	\$ 2,123,020
	REVENUES						
	IMPACT FEE REVENUE	-	-	-	250,000	-	250,000
	TRANSPORTATION TAXES	-	795,700	1,103,300	-	-	1,899,000
	TRANSFER IN FROM CAPITAL PROJECTS FUND - UNRESTRICTED CASH	705,000	-	-	-	-	705,000
	TOTAL REVENUE	705,000	795,700	1,103,300	250,000	-	2,854,000
	PROJECTS						
	ANNUAL STREET PRESERVATION PROJECTS	-	110,000	440,000	-	-	550,000
	ROSEWOOD, WOODCREST	-	-	175,000	-	-	175,000
	400 EAST (950 N TO 2600 S) & 500 EAST (WILDCAT WAY)	300,000	-	440,000	-	-	740,000
	UPPER LACEY WAY, ANGELA WAY, KERI CIRCLE	-	475,000	-	-	-	475,000

BONDED MATRIX OVERLAY IN INDUSTRIAL ZONE	-	300,000	-	-	-	300,000
CENTER STREET OVER BRIDGE	-	-	-	300,000	-	300,000
TRANSFER TO GEN FUND FOR ELIGIBLE COSTS	-	-	300,000	-	-	300,000
TOTAL EXPENDITURES	300,000	885,000	1,355,000	300,000	-	2,840,000
ENDING CASH	\$ 1,727,330	\$ 48,100	\$ 248,600	\$ 187,990	\$ (75,000)	\$ 2,137,020

FISCAL YEAR	ROAD CAPITAL PROJECTS	BEGINNING UNRESTRICTED CASH	TRANS TAX REVENUE	CROAD TAX REVENUE	RESTRICTED CASH- IMPACT FEE	ONE TIME GRANTS	TOTAL
FY 2029	BEGINNING CASH	\$ 1,727,330	\$ 48,100	\$ 248,600	\$ 187,990	\$ -	\$ 2,212,020
	REVENUES						
	IMPACT FEE REVENUE	-	-	-	250,000	-	250,000
	GRANTS & CONTRIBUTIONS	-	-	-	-	-	-
	TRANSPORTATION TAXES	-	819,600	1,136,400	-	-	1,956,000
	TRANSFER IN FROM CAPITAL PROJECTS FUND - UNRESTRICTED	-	-	-	-	-	-
	TOTAL REVENUE	-	819,600	1,136,400	250,000	-	2,206,000
	PROJECTS						
	ANNUAL STREET PRESERVATION PROJECTS	-	200,000	500,000	-	-	700,000
	COBBLE CREEK, COBBLE CREEK CIR & WILSON RD	-	-	475,000	-	-	475,000
	VALLEY VIEW DR & CIRCLE (NORTH OF CENTER ST)	-	560,000	-	-	-	560,000
	CENTER STREET, 400 WEST TO CONCRETE ROAD	-	-	-	350,000	-	350,000
	YORK DRIVE	460,000	-	-	-	-	460,000
	TRANSFER TO GEN FUND FOR ELIGIBLE COSTS	-	-	300,000	-	-	300,000
	TOTAL EXPENDITURES	460,000	760,000	1,275,000	350,000	-	2,845,000
	ENDING CASH	\$ 1,267,330	\$ 107,700	\$ 110,000	\$ 87,990	\$ -	\$ 1,573,020

FISCAL YEAR	ROAD CAPITAL PROJECTS	BEGINNING UNRESTRICTED CASH	TRANS TAX REVENUE	CROAD TAX REVENUE	RESTRICTED CASH- IMPACT FEE	ONE TIME GRANTS	TOTAL
FY 2030	BEGINNING CASH	\$ 1,267,330	\$ 107,700	\$ 110,000	\$ 87,990	\$ -	\$ 1,573,020
	REVENUES						
	IMPACT FEE REVENUE	-	-	-	250,000	-	250,000
	GRANTS & CONTRIBUTIONS	-	-	-	-	-	-
	TRANSPORTATION TAXES	-	844,200	1,170,500	-	-	2,014,700
	TRANSFER IN FROM CAPITAL PROJECTS FUND - UNRESTRICTED	-	-	-	-	-	-
	TOTAL REVENUE	-	844,200	1,170,500	250,000	-	2,264,700
	PROJECTS						
	ANNUAL STREET PRESERVATION PROJECTS	-	300,000	550,000	-	-	850,000
	EUGENE	-	-	300,000	-	-	300,000
	UNION AVE	390,000	-	-	-	-	390,000
	ODELL LANE & 100 N.	450,000	-	-	-	-	450,000
	BONDED MATRIX OVERLAY IN INDUSTRIAL ZONE	-	500,000	-	-	-	500,000
	TRANSFER TO GEN FUND FOR ELIGIBLE COSTS	-	-	300,000	-	-	300,000
	TOTAL EXPENDITURES	840,000	800,000	1,150,000	-	-	2,790,000
	ENDING CASH	\$ 427,330	\$ 151,900	\$ 130,500	\$ 337,990	\$ -	\$ 1,047,720

FOR FUTURE DISCUSSION: (See also Water Capital Pg. 16)
 REPLACE AC PIPES IN MANUFACTURING AND INDUSTRIAL ZONE (STREETS PORTION) 3,165,000
 REPLACE CAST IRON & PVC IN RESIDENTIAL AND EAST SIDE COMMERCIAL (STREETS PORT) 3,040,000

FUND 51 - WATER OPERATING ONLY (NEW)
REVENUE AND EXPENDITURES
ACTUAL, BUDGET, PROJECTED AND RECOMMENDED

	Actual FY 2024	Budget FY 2025	Projected FY 2025	Final Budget FY 2026
Operating Revenues				
Charges for services:				
Metered water sales	\$ 5,040,700	\$ 5,010,000	\$ 5,127,000	\$ 5,885,400
Connection fees	24,000	15,000	15,000	15,000
Miscellaneous	115,400	14,000	5,000	14,000
Total Operating Revenues	<u>5,180,100</u>	<u>5,039,000</u>	<u>5,147,000</u>	<u>5,914,400</u>
Operating Expenses				
Salaries and benefits	1,399,900	1,440,400	1,440,400	1,509,000
Administrative charge	438,900	499,500	499,500	550,510
Office expense and supplies	65,600	75,500	70,700	81,000
Equipment - supplies and maintenance	498,800	755,600	745,235	794,500
Buildings and grounds - supplies and maintenance	88,300	100,000	65,000	101,500
Special department supplies	32,400	200,000	200,000	190,000
Power purchases	424,600	390,000	430,000	500,000
Water purchases	961,500	1,066,920	1,070,000	1,095,000
Professional services	163,600	230,222	219,000	190,000
Miscellaneous	42,900	57,000	58,500	57,000
Total Operating Expenses	<u>4,116,500</u>	<u>4,815,142</u>	<u>4,798,335</u>	<u>5,068,510</u>
Operating Income (Loss)	<u>1,063,600</u>	<u>223,858</u>	<u>348,665</u>	<u>845,890</u>
Non-operating				
Capital-infrastructure	(1,145,969)	(4,774,450)	(4,812,440)	-
Capital Equipment	-	(62,000)	(69,375)	(70,000)
Gain (loss) from sale of capital assets	-	10,000	10,000	9,400
Debt service payments	(210,200)	(214,880)	(214,880)	-
Capital Grants	-	1,463,985	1,463,985	-
Transfers to Water Capital	-	-	-	(771,610)
Interest income	141,100	67,750	131,000	94,000
Impact fee revenues	114,700	765,000	200,000	-
Total Non-operating	<u>(1,100,369)</u>	<u>(2,744,595)</u>	<u>(3,291,710)</u>	<u>(738,210)</u>
Fund Balance - use of(-) cont to +	<u>\$ (36,769)</u>	<u>\$ (2,520,737)</u>	<u>\$ (2,943,045)</u>	<u>\$ 107,680</u>
Cash beginning balance- unrestricted (51 & 52)		\$ 2,776,628	\$ 2,776,628	\$ 3,338
Fund Balance - use of(-) cont to +		(2,520,737)	(2,943,045)	107,680
Impact fee revenues		(765,000)	(200,000)	-
Impact related debt		169,755	169,755	-
Impact related capital expenditures		200,000	200,000	-
Cash ending balance	\$ 2,776,628	<u>\$ (139,354)</u>	<u>\$ 3,338</u>	<u>\$ 111,018</u>
Cash beginning balance - restricted impact revenue		\$ -	\$ -	\$ (169,755)
Impact fee revenues (51 only)		765,000	200,000	-
Impact related debt		(169,755)	(169,755)	-
Impact related capital expenditures		(200,000)	(200,000)	-
Cash ending balance	\$ -	<u>\$ 395,245</u>	<u>\$ (169,755)</u>	<u>\$ (169,755)</u>

WATER CAPITAL PROJECTS FUND - 52 (NEW)
REVENUE AND EXPENDITURES
ACTUAL, BUDGET, PROJECTED AND RECOMMENDED

	Actual FY 2024	Budget FY 2025	Projected FY 2025	Final Budget FY 2026
Revenues				
Charges for services:				
Total Operating Revenues	-	-	-	-
Operating Expenses				
Professional services	-	-	-	100,000
Total Operating Expenses	-	-	-	100,000
Operating Income (Loss)	-	-	-	(100,000)
Nonoperating Income (Expense)				
Capital-infrastructure	-	-	-	(760,000)
Debt service payments	-	-	-	(211,610)
Transfers from Water Operating	-	-	-	771,610
Impact fee revenues				300,000
Total Nonoperating	-	-	-	100,000
Fund Balance - use of(-) cont to +	\$ -	\$ -	\$ -	\$ -
<hr/>				
Cash beginning balance - Restricted for Cap Improv	\$ -	\$ -	\$ -	\$ -
Fund Balance - use of(-) cont to +		-	-	-
Impact fee revenues		-	-	(300,000)
Impact related debt		-	-	211,610
Impact related capital expenditures		-	-	760,000
Cash ending balance	\$ -	\$ -	\$ -	\$ 671,610
Cash beginning balance - restricted impact revenue	\$ -	\$ -	\$ -	\$ -
Impact fee revenues (51 only)		-	-	300,000
Impact related debt		-	-	(211,610)
Impact related capital expenditures		-	-	(760,000)
Cash ending balance	\$ -	\$ -	\$ -	\$ (671,610)

FISCAL YEAR	WATER CAPITAL PROJECTS	GROWTH		ESTIMATED COST	GROWTH	EXISTING
		%	EXISTING %			
FY 2026	GARY WAY WATER LINE REPLACEMENT (AC)		100%	160,000	-	160,000
	INVESTIGATE WATER LINE MATERIALS - OLD HILL AREA		100%	100,000	-	100,000
	PACIFIC & OVERLAND (PACIFIC TO UNION) WATER LINE REPL.		100%	\$ 350,000	\$ -	\$ 350,000
	PRV VAULT & VALVE REPLACEMENT	80%	20%	250,000	200,000	50,000
				<u>\$ 860,000</u>	<u>\$ 200,000</u>	<u>\$ 660,000</u>
FY 2027	SECONDARY WATER - TANGLEWOOD & SUNFLOWER		100%	375,000	-	375,000
	TANK REPAIRS		100%	250,000	-	250,000
	PRV VAULT & VALVE REPLACEMENT	80%	20%	150,000	120,000	30,000
				<u>\$ 775,000</u>	<u>\$ 120,000</u>	<u>\$ 655,000</u>
FY 2028	SECONDARY WATER - ROSEWOOD & WOODCREST		100%	\$ 530,000	\$ -	\$ 530,000
	PRV VAULT & VALVE REPLACEMENT		100%	250,000	-	250,000
				<u>\$ 780,000</u>	<u>\$ -</u>	<u>\$ 780,000</u>
FY 2029	PUMP STATION REPAIRS & UPGRADES		100%	\$ 400,000	\$ -	\$ 400,000
	PRV VAULT & VALVE REPLACEMENT		100%	250,000	-	250,000
				<u>\$ 650,000</u>	<u>\$ -</u>	<u>\$ 650,000</u>
FY 2030	GARY WAY PUMP STATION IMPROVEMENTS		100%	\$ 200,000	-	200,000
	TANK REPAIRS		100%	\$ 200,000	-	200,000
	PRV VAULT & VALVE REPLACEMENT	80%	20%	350,000	280,000	70,000
				<u>\$ 750,000</u>	<u>\$ 280,000</u>	<u>\$ 470,000</u>

FOR FUTURE DISCUSSION:

REPLACE AC PIPES IN MANUFACTURING AND INDUSTRIAL ZONE	7,125,000
REPLACE CAST IRON & PVC IN RESIDENTIAL AND EAST SIDE COMMERCIAL	5,835,000

STORM WATER FUND - 53
REVENUE AND EXPENDITURES
ACTUAL, BUDGET, PROJECTED AND RECOMMENDED

	Actual FY 2024	Budget FY 2025	Projected FY 2025	Final Budget FY 2026
Revenues				
Charges for services:				
User Fees	\$ 1,139,600	\$ 1,275,000	\$ 1,275,000	\$ 1,380,000
Total Operating Revenues	1,139,600	1,275,000	1,275,000	1,380,000
Operating Expenses				
Salaries and benefits	412,700	424,500	424,500	612,500
Administrative charge	75,200	82,250	82,250	87,960
Office expense and supplies	19,700	37,000	24,500	29,500
Equipment - supplies and maintenance	90,800	91,600	54,100	101,800
Professional services	184,400	192,500	192,950	192,500
Miscellaneous	2,000	4,000	4,000	5,000
Total Operating Expenses	784,800	831,850	782,300	1,029,260
Operating Income (Loss)	354,800	443,150	492,700	350,740
Nonoperating Income (Expense)				
Capital-infrastructure	(62,800)	(1,505,000)	(1,490,726)	(290,000)
Capital Equipment	(1,100)	(377,360)	(377,360)	(5,000)
Developer reimbursement	(51,100)	-	-	-
Proceeds from borrowing - lease	372,400	-	-	-
Gain (loss) from sale of capital assets	-	70,000	72,000	-
Debt service payments	(32,600)	(33,375)	(33,723)	(33,230)
Interest income	64,500	29,750	59,000	33,000
Impact fee revenues	28,900	200,000	80,000	200,000
Total Non-operating	318,200	(1,615,985)	(1,690,809)	(95,230)
Fund Balance - use of(-) cont to +	\$ 673,000	\$ (1,172,835)	\$ (1,198,109)	\$ 255,510
<hr/>				
Cash beginning balance- unrestricted		\$ 1,246,642	\$ 1,246,642	\$ 2,256
Fund Balance - use of(-) cont to +		(1,172,835)	(1,198,109)	255,510
Impact fee revenues		(200,000)	(80,000)	(200,000)
Impact related debt		33,723	33,723	33,230
Impact related capital expenditures		-	-	-
Cash ending balance	\$ 1,246,642	\$ (92,470)	\$ 2,256	\$ 90,996
<hr/>				
Cash beginning balance - restricted impact revenue		\$ 553,935	\$ 553,935	\$ 600,212
Impact fee revenues		200,000	80,000	200,000
Impact related debt		(33,723)	(33,723)	(33,230)
Impact related capital expenditures		-	-	-
Cash ending balance	\$ 553,935	\$ 720,212	\$ 600,212	\$ 766,982

FISCAL YEAR	STORM WATER CAPITAL PROJECTS	GROWTH	EXISTING	ESTIMATED	GROWTH	EXISTING
		%	%	COST		
FY 2026						
	STORM DRAIN REPAIRS - EAGLEWOOD	0%	100%	250,000	-	250,000
	MISC CAMERA INSPECTIONS AND REPAIRS	0%	100%	150,000	-	150,000
	ANNUAL STORM WATER IMP FOR CFP'S		100%	40,000	\$ -	40,000
				<u>\$ 440,000</u>	<u>\$ -</u>	<u>\$ 440,000</u>
FY 2027						
	HOLE # 13 UPSIZE BY FOXHILL CIRCLE	0%	100%	260,000	-	260,000
	MISC CAMERA INSPECTIONS AND REPAIRS	0%	100%	150,000	-	150,000
	ANNUAL STORM WATER IMP FOR CFP'S		100%	40,000	\$ -	40,000
				<u>\$ 450,000</u>	<u>\$ -</u>	<u>\$ 450,000</u>
FY 2028						
	PIPE TO REDWOOD FROM DITCH WEST OF 400W - PHASE 1	0%	100%	250,000	-	250,000
	MISC CAMERA INSPECTIONS AND REPAIRS	0%	100%	150,000	-	150,000
	ANNUAL STORM WATER IMP FOR CFP'S		100%	40,000	\$ -	40,000
				<u>\$ 440,000</u>	<u>\$ -</u>	<u>\$ 440,000</u>
FY 2029						
	PIPE TO REDWOOD FROM DITCH WEST OF 400W - PHASE 2	0%	100%	250,000	-	250,000
	MISC CAMERA INSPECTIONS AND REPAIRS	0%	100%	150,000	-	150,000
	ANNUAL STORM WATER IMP FOR CFP'S		100%	40,000	\$ -	40,000
				<u>\$ 440,000</u>	<u>\$ -</u>	<u>\$ 440,000</u>
FY 2030						
	PIPE IMPROVEMENTS ON DAVID WAY CANTYON - PHASE 1	0%	100%	250,000	-	250,000
	MISC CAMERA INSPECTIONS AND REPAIRS	0%	100%	150,000	-	150,000
	ANNUAL STORM WATER IMP FOR CFP'S		100%	40,000	\$ -	40,000
				<u>\$ 440,000</u>	<u>\$ -</u>	<u>\$ 440,000</u>

SOLID WASTE FUND - 54
REVENUE AND EXPENDITURES
ACTUAL, BUDGET, PROJECTED AND RECOMMENDED

	Actual FY 2024	Budget FY 2025	Projected FY 2025	Final Budget FY 2026
Operating Revenues				
Charges for services:				
User fees	\$ 1,719,840	\$ 1,740,000	\$ 1,740,000	\$ 1,740,000
Total Operating Revenues	<u>1,719,840</u>	<u>1,740,000</u>	<u>1,740,000</u>	<u>1,740,000</u>
Operating Expenses				
Salaries and benefits	85,550	92,600	91,600	64,300
Administrative charge	25,400	30,700	30,700	34,990
Office expense and supplies	33,620	32,500	32,500	32,500
Equipment - supplies and maintenance	42,420	65,000	65,000	65,000
Special department supplies	32,800	32,000	25,000	20,000
Professional services	3,880	4,000	4,000	4,000
Contracted services	1,313,390	1,491,200	1,511,200	1,558,000
Total Operating Expenses	<u>1,537,060</u>	<u>1,748,000</u>	<u>1,760,000</u>	<u>1,778,790</u>
Operating Income (Loss)	<u>182,780</u>	<u>(8,000)</u>	<u>(20,000)</u>	<u>(38,790)</u>
Nonoperating Income (Expense)				
Interest income	20,980	8,000	25,000	20,000
Total Nonoperating	<u>20,980</u>	<u>8,000</u>	<u>25,000</u>	<u>20,000</u>
Fund Balance - use of(-) cont to +	<u>\$ 203,760</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ (18,790)</u>
Cash beginning balance- unrestricted		\$ 616,527	\$ 616,527	\$ 621,527
Cash ending balance	\$ 616,527	616,527	621,527	602,737

GOLF FUND - 55
REVENUE AND EXPENDITURES
ACTUAL, BUDGET, PROJECTED AND RECOMMENDED

	Actual FY 2024	Budget FY 2025	Projected FY 2025	Final Budget FY 2026
Revenues				
Charges for services:				
Admissions and lesson fees	\$ 1,138,500	\$ 1,550,000	\$ 1,534,000	\$ 1,500,000
Equipment and facility rents	965,600	995,000	980,000	995,000
Concession and merchandise sales	1,022,500	977,000	996,500	1,077,000
Total Operating Revenues	3,126,600	3,522,000	3,510,500	3,572,000
Operating Expenses				
Salaries and benefits	1,590,100	1,447,000	1,545,000	1,643,510
Administrative charge	90,900	99,800	99,800	107,140
Office expense and supplies	4,500	17,000	17,500	22,000
Equipment - supplies and maintenance	501,800	414,000	440,500	484,750
Buildings and grounds - supplies and maintenance	63,600	41,500	41,500	42,500
Power purchases	36,500	31,000	50,000	40,000
Water purchases	140,400	164,000	223,500	255,000
Professional services	142,700	147,000	147,000	155,000
Merchandise	205,700	250,000	270,000	275,000
Miscellaneous	77,800	95,000	86,000	106,000
Total Operating Expenses	2,854,000	2,706,300	2,920,800	3,130,900
Operating Income (Loss)	272,600	815,700	589,700	441,100
Nonoperating Income (Expense)				
Interest income	(5,200)	(5,000)	(8,500)	5,000
Capital-Infrastructure & Equipment	(169,000)	(467,700)	(473,660)	(168,000)
Capital-Infrastructure & Equipment Restricted	(198,100)	(539,500)	(450,000)	-
Proceeds from borrowing	277,000	200,000	-	-
Debt Service Payments	(100,000)	(170,000)	(169,000)	(170,000)
Interest expense	(200,000)	(122,170)	(172,600)	(118,970)
Total Non-operating	(395,300)	(1,104,370)	(1,273,760)	(451,970)
Fund Balance - use of(-) cont to +	\$ (122,700)	\$ (288,670)	\$ (684,060)	\$ (10,870)

Cash beginning balance- unrestricted		\$ 293,578	\$ 293,578	\$ 116,040
Cash ending balance	\$ 293,578	548,000	116,040	273,100
Cash beginning balance- restricted		\$ 739,901	\$ 739,901	\$ (51,699)
Cash ending balance	\$ 739,901	(91,769)	(51,699)	(217,371)

FLEET FUND - 61
REVENUE AND EXPENDITURES
ACTUAL, BUDGET, PROJECTED AND RECOMMENDED

	Actual FY 2024	Budget FY 2025	Projected FY 2025	Final Budget FY 2026
Operating Revenues				
Capital replacement charge	\$ 475,200	\$ 513,070	\$ 391,170	\$ 391,480
User Fees - interdepartmental	338,300	174,900	174,900	375,000
Intergovernmental- grants	-	-	-	-
Total Operating Revenues	813,500	687,970	566,070	766,480
Operating Expenses				
Salaries and benefits	309,300	303,500	303,500	331,000
Equipment - supplies and maintenance	36,900	89,000	71,830	44,000
Total Operating Expenses	346,200	392,500	375,330	375,000
Operating Income (Loss)	467,300	295,470	190,740	391,480
Nonoperating Income (Expense)				
Interest income	49,100	24,000	28,000	24,000
Gain (loss) from sale of capital assets	40,100	24,000	24,000	15,000
Interest expense	22,800	-	-	-
Debt Service Payments	(23,200)	(65,000)	-	(65,000)
Capital-Infrastructure & Equipment	(409,200)	(797,000)	(445,000)	(171,000)
Proceeds from Borrowing	-	375,000	-	-
Total Nonoperating Income (Expense)	(320,400)	(439,000)	(393,000)	(197,000)
Fund Balance - use of(-) cont to +	\$ 146,900	\$ (143,530)	\$ (202,260)	\$ 194,480
Cash beginning balance- unrestricted		\$ 946,629	\$ 946,629	\$ 744,369
Cash ending balance	946,629	803,099	744,369	938,849

FISCAL YEAR 2026 VEHICLE REPLACEMENT REQUEST

DEPT	DESCRIPTION	TRADE/ SALE	NEW VEHICLE	PURCHASE	NET COST
Police	2017 Ford Explorer	5,000	-	57,000	\$ 52,000
Police	2017 Ford Explorer	5,000	-	57,000	\$ 52,000
Police	2017 Ford Explorer	5,000	-	57,000	\$ 52,000
		\$ 15,000	\$ -	\$ 171,000	\$ 156,000
Water	2015 Dodge Ram	\$ 9,400		\$ 70,000	\$ 60,600

DEBT SCHEDULE - GOVERNMENTAL FUNDS - BONDS

RAP Tax - Sales Tax Revenue Refunding Bonds Series 2019

Year Ending June 30,	Interest Rate	Principal	Interest	Total	Ending Balance
12/15/2025			11,075	11,075	1,217,000
6/15/2026	1.82%	233,000	11,075	244,075	984,000
12/15/2026			8,954	8,954	984,000
6/15/2027	1.82%	239,000	8,954	247,954	745,000
12/15/2027			6,780	6,780	745,000
6/15/2028	1.82%	245,000	6,780	251,780	500,000
12/15/2028			4,550	4,550	500,000
6/15/2029	1.82%	250,000	4,550	254,550	250,000
12/15/2029			2,275	2,275	250,000
6/15/2030	1.82%	250,000	2,275	252,275	
		1,217,000	67,267	1,284,267	

2016 Local Building Authority - Hatch Park Property Acquisition

Year Ending June 30,	Interest Rate	Principal	Interest	Total
2026	3.95%	113,000	9,085	122,085
2027	4.12%	117,000	4,820	121,820
Total		\$ 230,000	\$ 13,905	\$ 243,905

Foxboro - Sales Tax Revenue Bond 2021

Year Ending June 30,	Interest Rate	Principal	Interest	Total	Fiscal Total
12/15/2025		-	30,375	339,950	374,900
6/15/2026	3.000%	315,000	30,375	30,375	-
12/15/2026		-	25,650	345,375	375,750
6/15/2027	3.000%	325,000	25,650	25,650	-
12/15/2027		-	20,775	350,650	376,300
6/15/2028	3.000%	330,000	20,775	20,775	-
12/15/2028		-	15,825	350,775	371,550
6/15/2029	3.000%	340,000	15,825	15,825	-
12/15/2029		-	10,725	355,825	371,650
6/15/2030	3.000%	350,000	10,725	10,725	-
12/15/2030		-	5,475	360,725	371,450
6/15/2031	3.000%	365,000	5,475	5,475	-
				370,475	375,950
		\$ 2,025,000	\$ 217,650	\$ 2,582,600	\$ 2,617,550

Hatch Park - Sales Tax Revenue Bond 2022

Year Ending June 30,	Interest Rate	Principal	Interest	Total	Fiscal Total
12/15/2025		-	351,038	351,038	-
6/15/2026	3.40%	435,000	351,038	786,038	1,137,076
12/15/2026		-	343,643	343,643	-
6/15/2027	3.50%	450,000	343,643	793,643	1,137,286
12/15/2027		-	335,768	335,768	-
6/15/2028	3.60%	466,000	335,768	801,768	1,137,536
12/15/2028		-	327,380	327,380	-
6/15/2029	3.70%	483,000	327,380	810,380	1,137,760
12/15/2029		-	318,445	318,445	-
6/15/2030	3.80%	501,000	318,445	819,445	1,137,889
12/15/2030			308,926	308,926	-
6/15/2031	3.90%	520,000	308,926	828,926	1,137,851
12/15/2031			298,786	298,786	-
6/15/2032	4.00%	540,000	298,786	838,786	1,137,571
12/15/2032			287,986	287,986	-
6/15/2033	4.10%	562,000	287,986	849,986	1,137,971
12/15/2033			276,465	276,465	-
6/15/2034	4.20%	585,000	276,465	861,465	1,137,929
12/15/2034			264,180	264,180	-
6/15/2035	4.30%	609,000	264,180	873,180	1,137,359
12/15/2035			251,086	251,086	-
6/15/2036	4.40%	635,000	251,086	886,086	1,137,172
12/15/2036			237,116	237,116	-
6/15/2037	4.50%	663,000	237,116	900,116	1,137,232
12/15/2037			222,199	222,199	-
6/15/2038	4.60%	693,000	222,199	915,199	1,137,397
12/15/2038			206,260	206,260	-
6/15/2039	4.70%	725,000	206,260	931,260	1,137,519
12/15/2039			189,222	189,222	-
6/15/2040	4.80%	759,000	189,222	948,222	1,137,444
12/15/2040			171,006	171,006	-
6/15/2041	4.90%	795,000	171,006	966,006	1,137,012
12/15/2041			151,528	151,528	-
6/15/2042	5.00%	834,000	151,528	985,528	1,137,056
12/15/2042			130,679	130,679	-
6/15/2043	5.10%	876,000	130,679	1,006,679	1,137,357
12/15/2043			108,341	108,341	-
6/15/2044	5.20%	921,000	108,341	1,029,341	1,137,681
12/15/2044			84,395	84,395	-
6/15/2045	5.30%	969,000	84,395	1,053,395	1,137,789
12/15/2045			58,716	58,716	-
6/15/2046	5.50%	1,020,000	58,716	1,078,716	1,137,432
12/15/2046			30,666	30,666	-
6/15/2047	5.70%	1,076,000	30,666	1,106,666	1,137,332
		<u>\$ 15,117,000</u>	<u>\$ 9,907,651</u>	<u>\$ 25,024,651</u>	<u>\$ 25,024,651</u>

DEBT SCHEDULES - ENTERPRISE FUNDS - BONDS

Water Bond - 2022 Refunding					Water 86.56%		Storm 13.44%	
Date	Coupon	Interest	Principal	Total P+I	Water Int	Water Prin	Storm Int	Storm Prin
9/1/2025	1.50%	14,786	-	14,786	12,799		1,987	
3/1/2026		14,786	212,000	226,786	12,799	183,507	1,987	28,493
9/1/2026	1.85%	13,196	-	13,196	11,422		1,774	
3/1/2027		13,196	217,000	230,196	11,422	187,835	1,774	29,165
19/2027	2.10%	11,189	-	11,189	9,685		1,504	
1/3/2028		11,189	221,000	232,189	9,685	191,298	1,504	29,702
9/1/2028	2.30%	8,868	-	8,868	7,676		1,192	
3/1/2029		8,868	225,000	233,868	7,676	194,760	1,192	30,240
9/1/2029	2.50%	6,281	-	6,281	5,437		844	
3/1/2030		6,281	230,000	236,281	5,437	199,088	844	30,912
9/1/2030	2.85%	3,406	-	3,406	2,948		458	
3/1/2031		3,406	239,000	242,406	2,948	206,878	458	32,122
		115,451	1,344,000	1,459,451	99,934	1,163,366	15,517	180,634

Golf - Sales Tax Revenue Bond 2021

Date	Coupon	Interest	Principal	Total P+I
12/15/2025		43,694	-	-
6/15/2026	3.00%	43,694	105,000	192,388
12/15/2026		42,119	-	-
6/15/2027	3.00%	42,119	110,000	194,238
12/15/2027		40,469	-	-
6/15/2028	3.00%	40,469	115,000	195,938
12/15/2028		38,744	-	-
6/15/2029	3.00%	38,744	115,000	192,488
12/15/2029		37,019	-	-
6/15/2030	3.00%	37,019	120,000	194,038
12/15/2030		35,219	-	-
6/15/2031	3.00%	35,219	125,000	195,438
12/15/2031		33,344	-	-
6/15/2032	2.00%	33,344	125,000	191,688
12/15/2032		32,094	-	-
6/15/2033	2.00%	32,094	130,000	194,188
12/15/2033		30,794	-	-
6/15/2034	2.00%	30,794	135,000	196,588
12/15/2034		29,444	-	-
6/15/2035	2.00%	29,444	135,000	193,888
12/15/2035		28,094	-	-
6/15/2036	2.00%	28,094	140,000	196,188
12/15/2036		26,694	-	-
6/15/2037	2.00%	26,694	140,000	193,388
12/15/2037		25,294	-	-
6/15/2038	2.00%	25,294	145,000	195,588
12/15/2038		23,844	-	-
6/15/2039	2.00%	23,844	145,000	192,688
12/15/2039		22,394	-	-
6/15/2040	2.13%	22,394	150,000	194,788
12/15/2040		20,800	-	-
6/15/2041	2.13%	20,800	155,000	196,600
12/15/2041		19,153	-	-
6/15/2042	2.13%	19,153	155,000	193,306
12/15/2042		17,506	-	-
6/15/2043	2.13%	17,506	160,000	195,013
12/15/2043		15,806	-	-
6/15/2044	2.25%	15,806	160,000	191,613
12/15/2044		14,006	-	-
6/15/2045	2.25%	14,006	165,000	193,013
12/15/2045		12,150	-	-
6/15/2046	2.25%	12,150	170,000	194,300
12/15/2046		10,238	-	-
6/15/2047	2.25%	10,238	175,000	195,475
12/15/2047		8,269	-	-
6/15/2048	2.25%	8,269	180,000	196,538

12/15/2048		6,244	-	-
6/15/2049	2.25%	6,244	180,000	192,488
12/15/2049		4,219	-	-
6/15/2050	2.25%	4,219	185,000	193,438
12/15/2050		2,138	-	-
6/15/2051	2.25%	2,138	190,000	194,275
		<u>1,239,569</u>	<u>3,810,000</u>	<u>5,049,569</u>

Water Revenue Bond, Series 2022

Year Ending June				
30,	Interest Rate	Principal	Interest	Total
2026	1.5%	212,000	29,572	241,572
2027	1.85%	217,000	26,392	243,392
2028	2.1%	221,000	22,378	243,378
2029	2.3%	225,000	17,737	242,737
2030	2.5%	230,000	12,562	242,562
2031	2.9%	239,000	6,812	245,812
Total		<u>\$ 1,344,000</u>	<u>\$ 115,451</u>	<u>\$ 1,459,451</u>

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Final Budget	Increase/(Decr) from Current Year Budget
#10 GENERAL FUND							
TAX REVENUE							
10-1031-31101	PROPERTY TAX - GENERAL	3,048,590	3,082,300	3,110,000	3,187,750	3,187,750	105,450
10-1031-31102	PRIOR YEARS DELINQUENT	3,021	2,000	2,000	2,000	2,000	0
10-1031-31103	FEE IN LIEU OF PERS PROP TAXES	147,579	145,000	155,000	155,000	155,000	10,000
10-1031-31300	SALES AND USE TAX	6,591,278	6,760,000	6,700,000	6,760,000	6,760,000	0
10-1031-31303	ENERGY SALES AND USE - POWER	1,168,821	1,100,000	1,170,000	1,200,000	1,200,000	100,000
10-1031-31304	ENERGY SALES AND USE - GAS	747,730	600,000	700,000	714,000	714,000	114,000
10-1031-31305	TRANSIENT ROOM AND SHORT TERM	49,861	51,000	50,000	51,000	51,000	0
10-1031-31401	CABLE TAX	113,297	150,000	100,000	120,000	120,000	-30,000
10-1031-31402	TELEPHONE TAX	144,351	140,000	145,000	145,000	145,000	5,000
Total TAX REVENUE:		12,014,529	12,030,300	12,132,000	12,334,750	12,334,750	304,450
LICENSES AND PERMITS							
10-1032-32100	BUSINESS LICENSES AND PERMITS	252,298	250,000	253,000	255,000	255,000	5,000
Total LICENSES AND PERMITS:		252,298	250,000	253,000	255,000	255,000	5,000
INTERGOVERNMENTAL							
10-1033-33101	CAPITAL GRANTS - FEDERAL	27,000	0	0	0	0	0
10-1033-33201	OPERATING GRANTS - STATE	95,407	121,536	120,000	70,000	70,000	-51,536
10-1033-33202	OPERATING GRANTS - OTHER	0	0	0	10,000	10,000	10,000
10-1033-33204	CONTRIBUTIONS FROM OTHER GOVER	0	10,000	10,000	10,000	10,000	0
10-1033-33207	STATE LIQUOR FUND ALLOTMENT	28,186	29,600	36,700	38,600	38,600	9,000
Total INTERGOVERNMENTAL:		150,593	161,136	166,700	128,600	128,600	-32,536
CHARGES FOR SERVICES							
10-1034-34201	FEES-RECREATION PROGRAMS	71,704	70,000	72,000	72,000	72,000	2,000
10-1034-34203	PARKING CITATIONS	4,258	4,000	5,140	6,000	6,000	2,000
10-1034-34204	FEES POLICE	33,827	30,000	52,000	50,000	50,000	20,000
10-1034-34205	PLAN CHECK	79,020	220,000	120,000	120,000	120,000	-100,000
10-1034-34206	ZONING & SUBDIVISION PLANNING	27,650	10,000	20,000	20,000	20,000	10,000
10-1034-34207	INFRASTRUCTURE INSPECTION	2,400	7,500	22,900	7,500	7,500	0
10-1034-34208	PERMIT FEE - INSPECTION	152,947	433,000	175,000	250,000	250,000	-183,000
10-1034-34301	LIBERTY FESTIVAL REVENUE	70,100	70,000	72,140	70,000	70,000	0
10-1034-34302	LIBERTY FEST CAR SHOW	200	0	0	0	0	0
10-1034-34308	RENTS AND LEASES OTHER	450	0	0	0	0	0
10-1034-34400	SALES AND SERVICE EXCAVATION	72,633	25,000	50,000	50,000	50,000	25,000
10-1034-34401	MATERIALS AND SUPPLIES SALES	6,034	2,000	12,000	10,000	10,000	8,000
10-1034-34409	SALES AND SERVICE PUBLIC WORKS	568	0	15,000	10,000	10,000	10,000
10-1034-34601	RENTS-PARKS AND BALL FIELDS	20,679	34,000	32,000	22,000	22,000	-12,000
10-1034-34650	RENTS - CELL TOWER SITES	17,080	17,500	17,500	18,400	18,400	900
Total CHARGES FOR SERVICES:		559,549	923,000	665,680	705,900	705,900	-217,100
JUDICIAL REVENUE							
10-1035-35100	COURT FINES & BAIL FORFEITURES	414,021	375,000	475,000	475,000	475,000	100,000
Total JUDICIAL REVENUE:		414,021	375,000	475,000	475,000	475,000	100,000
MISCELLANEOUS							
10-1037-36000	MISCELLANEOUS	33,377	10,000	25,000	25,000	25,000	15,000
10-1037-36100	INTEREST EARNINGS	257,095	150,000	150,000	150,000	150,000	0
10-1037-36200	DIVIDENDS - AWARDS	33,632	20,000	30,000	30,000	30,000	10,000

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Final Budget	Increase/(Decr) from Current Year Budget
10-1037-36300	CREDIT CARD USE FEE	4,480	15,000	5,000	5,000	5,000	-10,000
Total MISCELLANEOUS:		328,584	195,000	210,000	210,000	210,000	15,000

OTHER FINANCING SOURCES

10-1038-36700	CONTRIBUTIONS	12,000	15,000	18,000	1,000	1,000	-14,000
10-1038-37125	TRANSFERS FROM RDA	134,530	142,730	142,730	148,700	148,700	5,970
10-1038-37144	TRANSFERS FROM ROADS	194,832	195,580	195,580	297,200	297,200	101,620
10-1038-37300	GAIN ON DISPOSAL OF CAPITAL AS	0	5,000	20,000	5,000	5,000	0
10-1038-37400	INSURANCE RECOVERY	80,080	41,950	19,600	21,000	21,000	-20,950
10-1038-37990	FUND BALANCE - USE OF	0	1,903,740	0	0	246,380	-1,657,360
Total OTHER FINANCING SOURCES:		421,443	2,304,000	395,910	472,900	719,280	-1,584,720

GOVERNING COUNCIL

10-1101-41101	WAGE REGULAR EMPLOYEES	113,576	112,000	112,000	112,000	112,000	0
10-1101-41200	EMPLOYEE BENEFITS	59,134	65,000	65,000	65,000	65,000	0
10-1101-42100	PROF & TECHNICAL SERVICES	40,000	40,000	40,000	0	0	-40,000
10-1101-42105	PROF & TECHNICAL SERVICES-ATTY	942	1,000	1,000	1,000	1,000	0
10-1101-42109	ELECTIONS	15,285	2,000	0	18,000	36,000	34,000
10-1101-42400	ADVERTISING AND PUBLIC NOTICES	49	500	0	500	500	0
10-1101-42900	TRAVEL, EDUCATION AND TRAINING	12,690	10,000	10,000	10,000	10,000	0
10-1101-43400	TELECOMMUNICATION	2,700	2,700	2,700	2,700	2,700	0
10-1101-45200	OPERATING SUPPLIES	16,981	16,000	16,000	16,000	16,000	0
10-1101-45208	COUNCIL CONTRIBUTIONS	0	15,000	500	15,000	15,000	0
10-1101-45400	BOOKS, PUBLICATIONS AND SUBSCR	20,872	22,500	22,500	22,500	22,500	0
Total GOVERNING COUNCIL:		282,229	286,700	269,700	262,700	280,700	-6,000

Remove
Lobbyist
Contract

Additional
cost for
General
Election

CHIEF ADMINISTRATIVE OFFICER

10-1103-41101	WAGE REGULAR EMPLOYEES	399,228	420,000	420,000	473,000	473,000	53,000
10-1103-41200	EMPLOYEE BENEFITS	173,517	180,000	160,000	167,900	167,900	-12,100
10-1103-41201	EMPLOYEE ALLOWANCES	6,231	6,000	6,000	6,000	6,000	0
10-1103-42100	PROF & TECHNICAL SERVICES	8,480	6,500	6,500	6,500	6,500	0
10-1103-42400	ADVERTISING AND PUBLIC NOTICES	6,442	17,100	17,000	17,100	27,100	10,000
10-1103-42900	TRAVEL, EDUCATION AND TRAINING	10,765	14,000	16,400	14,200	14,200	200
10-1103-43400	TELECOMMUNICATION	2,691	3,400	3,400	3,400	3,400	0
10-1103-45211	INDIRECT COST ALLOCATION	-219,300	-219,500	-219,500	-225,600	-225,600	-6,100
10-1103-45400	BOOKS, PUBLICATIONS AND SUBSCR	5,366	3,000	3,000	3,000	3,000	0
Total CHIEF ADMINISTRATIVE OFFICER:		393,420	430,500	412,800	465,500	475,500	45,000

FINANCIAL

10-1104-41101	WAGE REGULAR EMPLOYEES	370,899	391,000	391,000	408,000	408,000	17,000
10-1104-41103	OVERTIME	205	1,000	0	0	0	-1,000
10-1104-41200	EMPLOYEE BENEFITS	171,722	170,000	170,000	178,000	178,000	8,000
10-1104-41201	EMPLOYEE ALLOWANCES	6,250	6,000	6,000	6,000	6,000	0
10-1104-42900	TRAVEL, EDUCATION AND TRAINING	2,240	3,000	3,000	3,000	3,000	0
10-1104-43400	TELECOMMUNICATION	3,866	3,600	3,600	3,600	3,600	0
10-1104-45200	OPERATING SUPPLIES	1,110	300	300	300	300	0
10-1104-45211	INDIRECT COST ALLOCATION	-293,600	-300,000	-300,000	-324,200	-324,200	-24,200
10-1104-45400	BOOKS, PUBLICATIONS AND SUBSCR	1,076	800	1,020	1,100	1,100	300
Total FINANCIAL:		263,769	275,700	274,920	275,800	275,800	100

ADMINISTRATIVE SUPPORT

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Final Budget	Increase/(Decr) from Current Year Budget
10-1120-41205	TUITION REIMBURSEMENT	2,000	6,000	0	10,000	10,000	4,000
10-1120-42000	GEN & CONTRACTED SERVICES-IT	76,779	60,000	65,000	65,000	65,000	5,000
10-1120-42100	PROF & TECHNICAL SERVICES	59,727	70,000	60,000	60,000	60,000	-10,000
10-1120-42105	PROF & TECHNICAL SERVICES-ATTY	45,988	40,000	45,000	45,000	45,000	5,000
10-1120-42110	BANK CHARGES	8,459	7,000	7,000	7,000	7,000	0
10-1120-42300	INSURANCE - RISK MANAGEMENT	178,387	185,000	197,000	200,000	200,000	15,000
10-1120-45100	OFFICE SUPPLIES	12,118	15,000	12,000	12,000	12,000	-3,000
10-1120-45202	EMPLOYEE APPRECIATION	29,355	24,000	24,000	26,000	26,000	2,000
10-1120-45211	INDIRECT COST ALLOCATION	-52,700	-114,200	-114,200	-129,900	-129,900	-15,700
10-1120-48504	COMPUTERS & EQUIPMENT - IT	40,398	25,000	10,000	47,000	47,000	22,000
10-1120-49011	INTERDEPARTMENTAL FLEET FUEL	595	500	500	500	500	0
10-1120-49012	INTERDEPARTMENTAL FLEET R&M	1,600	800	804	1,600	1,600	800
10-1120-49013	FLEET PARTS AND SUPPLIES	938	1,200	1,000	1,000	1,000	-200
Total ADMINISTRATIVE SUPPORT:		403,644	320,300	308,104	345,200	345,200	24,900
PLANNING AND ZONING							
10-1130-41101	WAGE REGULAR EMPLOYEES	334,464	373,000	373,000	390,000	390,000	17,000
10-1130-41102	TEMPORARY EMPLOYEES	21,139	24,450	24,450	24,450	24,450	0
10-1130-41103	OVERTIME	48	1,000	1,000	1,000	1,000	0
10-1130-41200	EMPLOYEE BENEFITS	162,096	163,000	163,000	198,000	198,000	35,000
10-1130-41201	EMPLOYEE ALLOWANCES	6,231	6,000	6,000	6,000	6,000	0
10-1130-42000	GENERAL & CONTRACTED SERVICES	170	0	0	0	0	0
10-1130-42106	PROF & TECH SERVICES-ECON DEV	2,912	7,000	4,000	7,000	7,000	0
10-1130-42900	TRAVEL, EDUCATION AND TRAINING	1,783	4,500	4,000	6,500	6,500	2,000
10-1130-43400	TELECOMMUNICATION	3,118	2,660	3,200	3,200	3,200	540
10-1130-45200	OPERATING SUPPLIES	711	500	500	500	500	0
10-1130-45400	BOOKS, PUBLICATIONS AND SUBSCR	7,609	6,000	6,000	6,000	6,000	0
10-1130-46010	GRANT - CONTRACT PAYMENTS	34,649	165,350	165,350	0	0	-165,350
10-1130-49013	FLEET PARTS AND SUPPLIES	25	0	120	0	0	0
Total PLANNING AND ZONING:		574,953	753,460	750,620	642,650	642,650	-110,810
GENERAL GOVERNMENT BUILDING							
10-1140-42000	GENERAL & CONTRACTED SERVICES	176,942	150,000	120,000	150,000	150,000	0
10-1140-43100	WATER AND SEWERAGE	3,192	3,500	6,500	6,500	6,500	3,000
10-1140-43200	NATURAL GAS	17,973	18,000	18,000	18,000	18,000	0
10-1140-43300	ELECTRICITY	48,037	46,000	48,000	48,000	48,000	2,000
10-1140-43400	TELECOMMUNICATION	17,898	17,000	18,000	18,000	18,000	1,000
10-1140-45200	OPERATING SUPPLIES	12,723	10,000	7,000	10,000	10,000	0
10-1140-45211	INDIRECT COST ALLOCATION	-31,600	-39,600	-39,600	-62,400	-62,400	-22,800
10-1140-45603	MACHINERY AND EQUIPMENT	4,627	15,000	12,700	2,000	2,000	-13,000
Total GENERAL GOVERNMENT BUILDING:		249,793	219,900	190,600	190,100	190,100	-29,800
PUBLIC WORKS BUILDING							
10-1142-42000	GENERAL & CONTRACTED SERVICES	20,615	17,000	17,000	20,000	20,000	3,000
10-1142-43100	WATER AND SEWERAGE	1,289	2,500	5,500	5,500	5,500	3,000
10-1142-43200	NATURAL GAS	11,145	10,000	10,000	10,000	10,000	0
10-1142-43300	ELECTRICITY	13,438	13,000	12,000	14,000	14,000	1,000
10-1142-45200	OPERATING SUPPLIES	17,585	20,000	18,000	20,000	20,000	0
10-1142-45211	INDIRECT COST ALLOCATION	-33,200	-39,100	-39,096	-38,500	-38,500	600
10-1142-45603	MACHINERY AND EQUIPMENT	8,054	30,000	15,000	10,000	10,000	-20,000

Windows
Server
Upgrade -
\$27,000

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Final Budget	Increase/(Decr) from Current Year Budget
Total PUBLIC WORKS BUILDING:		38,927	53,400	38,404	41,000	41,000	-12,400
BUILDING INSPECTION							
10-1171-41101	WAGE REGULAR EMPLOYEES	161,121	168,700	168,700	174,000	174,000	5,300
10-1171-41103	OVERTIME	314	1,000	500	500	500	-500
10-1171-41200	EMPLOYEE BENEFITS	102,036	97,000	97,000	106,000	106,000	9,000
10-1171-42000	GENERAL & CONTRACTED SERVICES	9,583	12,000	12,000	12,000	12,000	0
10-1171-42900	TRAVEL, EDUCATION AND TRAINING	2,355	1,600	1,600	1,600	1,600	0
10-1171-43400	TELECOMMUNICATION	808	1,200	1,200	1,200	1,200	0
10-1171-45400	BOOKS, PUBLICATIONS AND SUBSCR	503	700	500	500	500	-200
10-1171-49011	INTERDEPARTMENTAL FLEET FUEL	602	700	700	700	700	0
10-1171-49012	INTERDEPARTMENTAL FLEET R&M	3,700	1,900	1,900	3,800	3,700	1,800
10-1171-49013	FLEET PARTS AND SUPPLIES	151	500	300	300	300	-200
10-1171-49014	INTERDEPARTMENTAL ANNUAL CAP	3,600	3,600	3,600	2,800	2,780	-820
Total BUILDING INSPECTION:		284,773	288,900	288,000	303,400	303,280	14,380
GENERAL GOVT NON OPERATING							
10-1900-49141	TRANSFERS TO PARK CAPITAL	0	1,500,000	1,500,000	0	0	-1,500,000
10-1900-49144	TRANSFERS TO ROAD CAPITAL	705,000	0	0	0	0	0
Total GENERAL GOVT NON OPERATING:		705,000	1,500,000	1,500,000	0	0	-1,500,000
JUDICIAL							
10-2030-41000	PERSONNEL SERVICES JUSTICE OF	64,349	73,400	73,400	82,000	82,000	8,600
10-2030-41101	WAGE REGULAR EMPLOYEES	151,615	164,000	174,000	180,000	180,000	16,000
10-2030-41103	OVERTIME	586	1,000	1,000	1,000	1,000	0
10-2030-41200	EMPLOYEE BENEFITS	77,741	111,000	111,000	114,000	114,000	3,000
10-2030-42100	PROF & TECHNICAL SERVICES	3,816	6,000	5,000	6,000	6,000	0
10-2030-42110	BANK CHARGES	10,942	12,000	12,000	12,000	12,000	0
10-2030-42900	TRAVEL, EDUCATION AND TRAINING	252	2,500	2,500	2,500	2,500	0
10-2030-43400	TELECOMMUNICATION	2,480	2,500	2,400	2,500	2,500	0
10-2030-45100	OFFICE SUPPLIES	3,666	4,200	4,200	4,200	4,200	0
10-2030-45200	OPERATING SUPPLIES	1,408	2,000	1,000	2,000	2,000	0
10-2030-45603	MACHINERY AND EQUIPMENT	220	0	0	0	0	0
10-2030-47100	JURY AND WITNESS PAYMENTS	0	1,000	100	100	100	-900
Total JUDICIAL:		317,075	379,600	386,600	406,300	406,300	26,700
JUSTICE COURT							
10-2035-42107	PROF & TECHNICAL - DEFENDER	18,000	20,000	20,000	20,000	20,000	0
10-2035-42108	PROF & TECHNICAL - PROSECUTOR	45,679	60,000	60,000	60,000	60,000	0
10-2035-42111	ADMINISTRATIVE LIQUOR RELATED	12,786	10,000	10,000	10,000	10,000	0
Total JUSTICE COURT:		76,465	90,000	90,000	90,000	90,000	0
POLICE							
10-2400-41101	WAGE REGULAR EMPLOYEES	2,508,857	2,752,900	2,752,900	2,920,000	2,845,000	92,100
10-2400-41103	OVERTIME	115,955	100,000	131,160	100,000	100,000	0
10-2400-41104	NSL LIVE OVERTIME	11,094	20,000	12,000	20,000	20,000	0
10-2400-41200	EMPLOYEE BENEFITS	1,564,960	1,766,000	1,766,000	1,872,000	1,813,500	47,500
10-2400-41202	EMPLOYEE ALLOWANCES - UNIFORM	37,589	38,000	38,000	38,000	38,000	0
10-2400-41205	TUITION REIMBURSEMENT	1,500	0	0	0	0	0
10-2400-42100	PROF & TECHNICAL SERVICES	27,062	24,000	32,000	27,000	7,700	-16,300
10-2400-42101	PROF & TECHNICAL SERVICES-CAM	3,825	70,000	70,000	70,000	70,000	0

Minimum set by AOC

Addition of one F/T Police officer for Davis County Metro Narcotics (was originally proposed for shift coverage)
Reduce for annual assessment for Davis County Metro Narcotics

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Final Budget	Increase/(Decr) from Current Year Budget
10-2400-42120	RENTAL OF EQUIPMENT & VEHICLES	10,784	13,500	13,500	13,500	13,500	0
10-2400-42900	TRAVEL, EDUCATION AND TRAINING	22,850	30,000	30,000	30,000	30,000	0
10-2400-43400	TELECOMMUNICATION EMPLOYEES	27,812	28,000	28,000	28,000	28,000	0
10-2400-45100	OFFICE SUPPLIES	1,570	3,200	2,000	3,200	3,200	0
10-2400-45200	OPERATING SUPPLIES	13,189	9,000	9,000	27,600	18,300	9,300
10-2400-45260	K-9 EXPENDITURES	3,439	4,000	4,000	5,000	5,000	1,000
10-2400-45400	BOOKS, PUBLICATIONS AND SUBSCR	24,836	41,536	42,000	41,600	41,600	64
10-2400-45603	MACHINERY AND EQUIPMENT	84,350	118,500	118,500	118,500	118,500	0
10-2400-49011	INTERDEPARTMENTAL FLEET FUEL	77,352	94,500	75,000	94,500	94,500	0
10-2400-49012	INTERDEPARTMENTAL FLEET R&M	97,827	51,600	51,600	124,200	122,900	71,300
10-2400-49013	FLEET PARTS AND SUPPLIES	25,546	79,450	60,000	60,000	60,000	-19,450
10-2400-49014	INTERDEPARTMENTAL ANNUAL CAP	197,800	212,960	212,960	217,200	171,590	-41,370
Total POLICE:		4,858,197	5,457,146	5,448,620	5,810,300	5,601,290	144,144
POLICE-CODE ENFORCEMENT							
10-2401-41200	EMPLOYEE BENEFITS	188	0	0	0	0	0
Total POLICE-CODE ENFORCEMENT:		188	0	0	0	0	0
POLICE - NON-SWORN							
10-2404-41101	WAGE REGULAR EMPLOYEES	266,196	274,000	274,000	286,000	286,000	12,000
10-2404-41102	TEMPORARY EMPLOYEES	141,555	146,160	146,160	149,000	149,000	2,840
10-2404-41103	OVERTIME	42	0	0	0	0	0
10-2404-41200	EMPLOYEE BENEFITS	174,420	170,400	170,400	175,000	175,000	4,600
10-2404-41205	TUITION REIMBURSEMENT	2,000	2,000	2,000	0	0	-2,000
Total POLICE - NON-SWORN:		584,213	592,560	592,560	610,000	610,000	17,440
SPECIAL DETAIL SERVICES							
10-2405-45000	SUPPLIES AND MATERIALS	18,762	20,000	20,000	20,000	20,000	0
Total SPECIAL DETAIL SERVICES:		18,762	20,000	20,000	20,000	20,000	0
DISPATCH AND COMMUNICATIONS							
10-2600-42000	GENERAL & CONTRACTED SERVICES	72,484	185,700	75,000	82,000	82,000	-103,700
Total DISPATCH AND COMMUNICATIONS:		72,484	185,700	75,000	82,000	82,000	-103,700
FIRE							
10-2900-42000	GENERAL & CONTRACTED SERVICES	1,774,402	1,844,310	1,844,310	1,912,000	1,912,000	67,690
Total FIRE:		1,774,402	1,844,310	1,844,310	1,912,000	1,912,000	67,690
ENGINEERING AND DESIGN							
10-3300-41101	WAGE REGULAR EMPLOYEES	39,204	62,470	44,000	48,000	48,000	-14,470
10-3300-41102	TEMPORARY EMPLOYEES	7,928	15,000	14,000	15,000	15,000	0
10-3300-41103	OVERTIME	0	500	500	500	500	0
10-3300-41200	EMPLOYEE BENEFITS	17,888	17,600	17,600	17,500	17,500	-100
10-3300-42000	GENERAL & CONTRACTED SERVICES	10,937	15,000	10,000	15,000	15,000	0
10-3300-42100	PROF & TECHNICAL SERVICES	13,364	15,000	20,000	20,000	20,000	5,000
10-3300-42900	TRAVEL, EDUCATION AND TRAINING	1,512	2,500	2,000	2,500	2,500	0
10-3300-43400	TELECOMMUNICATION	1,733	3,000	2,000	3,000	3,000	0
10-3300-45100	OFFICE SUPPLIES	411	1,500	1,500	1,500	1,500	0
10-3300-45200	OPERATING SUPPLIES	24	0	0	0	0	0
10-3300-45400	BOOKS, PUBLICATIONS AND SUBSCR	1,977	2,500	2,500	2,500	2,500	0

Full allocation (100%) this year

Update to actual contract - had included dispatch system upgrades

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Final Budget	Increase/(Decr) from Current Year Budget
10-3300-45603	MACHINERY AND EQUIPMENT	1,837	3,000	2,000	18,000	3,000	0
10-3300-49011	INTERDEPARTMENTAL FLEET FUEL	3,086	2,500	2,500	2,500	2,500	0
10-3300-49012	INTERDEPARTMENTAL FLEET R&M	4,600	2,300	2,300	4,600	4,600	2,300
10-3300-49013	FLEET PARTS AND SUPPLIES	1,781	1,500	1,500	1,500	1,500	0
10-3300-49014	INTERDEPARTMENTAL ANNUAL CAP	7,300	3,960	3,960	3,300	3,265	-695
Total ENGINEERING AND DESIGN:		113,582	148,330	126,360	155,400	140,365	-7,965
STREETS ADMINISTRATION							
10-3501-41101	WAGE REGULAR EMPLOYEES	248,561	249,100	249,100	210,000	210,000	-39,100
10-3501-41102	TEMPORARY EMPLOYEES	5,892	10,000	0	10,000	10,000	0
10-3501-41103	OVERTIME	11,400	10,000	10,000	15,000	15,000	5,000
10-3501-41200	EMPLOYEE BENEFITS	159,624	131,000	131,000	137,000	137,000	6,000
10-3501-41202	EMPLOYEE ALLOWANCES - UNIFORM	3,582	5,000	5,000	5,000	5,000	0
10-3501-42900	TRAVEL, EDUCATION AND TRAINING	3,061	5,500	4,000	7,000	7,000	1,500
10-3501-43400	TELECOMMUNICATION	5,410	5,000	5,000	5,000	5,000	0
10-3501-45100	OFFICE SUPPLIES	7,152	7,000	7,000	7,000	7,000	0
10-3501-45200	OPERATING SUPPLIES	1,079	2,500	2,500	2,500	2,500	0
10-3501-45400	BOOKS, PUBLICATIONS AND SUBSCR	287	2,000	2,000	2,000	2,000	0
10-3501-49011	INTERDEPARTMENTAL FLEET FUEL	44,065	40,000	40,000	40,000	40,000	0
10-3501-49012	INTERDEPARTMENTAL FLEET R&M	184,926	92,200	90,620	186,400	184,200	92,000
10-3501-49013	FLEET PARTS AND SUPPLIES	166,428	145,000	145,000	145,000	145,000	0
10-3501-49014	INTERDEPARTMENTAL ANNUAL CAP	233,812	260,100	260,100	223,000	185,465	-74,635
Total STREETS ADMINISTRATION:		1,075,278	964,400	951,320	994,900	955,165	-9,235
STREETS & HWY - RESTRICTED TAX							
10-3502-41101	WAGE REGULAR EMPLOYEES	93,739	86,580	86,580	146,700	146,700	60,120
10-3502-41103	OVERTIME	688	1,000	3,500	3,500	3,500	2,500
10-3502-41200	EMPLOYEE BENEFITS	40,982	49,000	49,000	73,000	73,000	24,000
10-3502-42120	RENTAL OF EQUIPMENT & VEHICLES	20,417	17,000	17,000	17,000	17,000	0
10-3502-45200	OPERATING SUPPLIES	3,642	15,000	9,000	10,000	10,000	-5,000
10-3502-45502	ROAD REPAIR MATERIAL	21,046	12,000	13,000	15,000	15,000	3,000
10-3502-45600	REPAIR AND MAINTENANCE	14,318	15,000	15,000	15,000	15,000	0
10-3502-48500	MACHINERY & EQUIPMENT CAPITAL	0	0	0	172,000	17,000	17,000
Total STREETS & HWY - RESTRICTED TAX:		194,832	195,580	193,080	452,200	297,200	101,620
SIDEWALKS AND CROSSWALKS							
10-3503-42100	PROF & TECHNICAL SERVICES	0	35,000	35,000	20,000	20,000	-15,000
10-3503-45501	CONSTRUCTION MATERIAL	66,499	100,000	100,000	100,000	100,000	0
Total SIDEWALKS AND CROSSWALKS:		66,499	135,000	135,000	120,000	120,000	-15,000
STREET CLEANING & SNOW REMOVAL							
10-3505-45503	SALT AND SAND	54,101	60,000	22,000	60,000	60,000	0
10-3505-45603	MACHINERY AND EQUIPMENT	23,376	75,000	75,000	30,000	30,000	-45,000
Total STREET CLEANING & SNOW REMOVAL:		77,477	135,000	97,000	90,000	90,000	-45,000
ENGINEERING, DESIGN, & STUDIES							
10-3506-42100	PROF & TECHNICAL SERVICES	10,050	25,000	19,000	25,000	25,000	0
Total ENGINEERING, DESIGN, & STUDIES:		10,050	25,000	19,000	25,000	25,000	0
STREET LIGHTING & TRAF CONTROL							

Variable
 Message
 Board

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Final Budget	Increase/(Decr) from Current Year Budget
10-3507-43300	ELECTRICITY	68,915	75,000	71,000	75,000	75,000	0
10-3507-45600	REPAIR AND MAINTENANCE	92,973	70,000	70,000	80,000	80,000	10,000
10-3507-45602	STREET STRIPING	127,758	135,000	135,000	145,000	145,000	10,000
10-3507-45604	OTHER ASSETS-SIGNAGE	76,426	50,000	50,000	50,000	50,000	0
Total STREET LIGHTING & TRAF CONTROL:		366,071	330,000	326,000	350,000	350,000	20,000
PARKS ADMINISTRATION							
10-5301-41101	WAGE REGULAR EMPLOYEES	331,789	349,000	349,000	445,000	363,000	14,000
10-5301-41102	TEMPORARY EMPLOYEES	13,084	25,000	25,000	25,000	25,000	0
10-5301-41103	OVERTIME	18,326	20,000	20,000	20,000	20,000	0
10-5301-41200	EMPLOYEE BENEFITS	229,229	240,000	232,000	320,200	236,200	-3,800
10-5301-41201	EMPLOYEE ALLOWANCES	669	0	0	0	0	0
10-5301-41202	EMPLOYEE ALLOWANCES - UNIFORMS	4,937	5,000	5,000	5,000	5,000	0
10-5301-42000	GENERAL & CONTRACTED SERVICES	143,591	130,000	145,000	145,000	145,000	15,000
10-5301-42100	PROF & TECHNICAL SERVICES	24,887	15,000	15,000	15,000	15,000	0
10-5301-42900	TRAVEL, EDUCATION AND TRAINING	10,176	7,500	7,500	8,500	8,500	1,000
10-5301-43400	TELECOMMUNICATION	6,109	4,500	5,000	5,000	5,000	500
10-5301-45100	OFFICE SUPPLIES	3,903	3,500	3,500	3,500	3,500	0
10-5301-49011	INTERDEPARTMENTAL FLEET FUEL	10,678	12,000	11,000	12,000	12,000	0
10-5301-49012	INTERDEPARTMENTAL FLEET R&M	9,774	5,900	5,900	16,800	16,700	10,800
10-5301-49013	FLEET PARTS AND SUPPLIES	19,655	20,000	20,000	20,000	20,000	0
10-5301-49014	INTERDEPARTMENTAL ANNUAL CAP	32,700	26,050	26,050	28,400	28,380	2,330
Total PARKS ADMINISTRATION:		859,507	863,450	869,950	1,069,400	903,280	39,830
PARK FACILITIES							
10-5304-42202	GROUNDS CARE	108,620	125,000	125,000	80,000	80,000	-45,000
10-5304-43100	WATER AND SEWERAGE	99,176	90,000	100,000	100,000	100,000	10,000
10-5304-43200	NATURAL GAS	5,470	3,500	3,500	5,500	5,500	2,000
10-5304-43300	ELECTRICITY	13,439	15,000	15,000	16,000	16,000	1,000
Total PARK FACILITIES:		226,704	233,500	243,500	201,500	201,500	-32,000
SPECIAL EVENTS							
10-5305-45201	PARKS AND ARTS BOARD	1,265	10,000	1,000	0	0	-10,000
10-5305-45202	5K RUN	2,602	5,000	2,600	2,600	2,600	-2,400
10-5305-45203	LIBERTY FEST CELEBRATION	131,716	135,000	135,500	135,000	135,000	0
10-5305-45204	SENIOR LUNCH BUNCH	10,586	11,000	11,000	11,000	11,000	0
10-5305-45205	YOUTH COUNCIL AND SCHOLARSHIPS	16,312	15,000	15,000	15,000	15,000	0
10-5305-45206	TRAILS AND ACTIVE TRANSPORT CO	0	0	2,500	0	0	0
10-5305-45207	HEALTH AND WELLNESS COMMITTEE	35	0	850	600	600	600
10-5305-45208	MISC. COUNCIL EVENTS	1,000	1,000	250	1,000	1,000	0
10-5305-45209	CIVIC EVENTS COMMITTEE	0	0	2,500	600	600	600
10-5305-45210	EASTER EGG DASH	1,894	2,500	2,500	2,500	2,500	0
10-5305-45211	ARTS COMMITTEE	0	0	2,500	600	600	600
10-5305-45212	PHOTO CONTEST	1,128	1,000	960	1,000	1,000	0
10-5305-45214	NSL READS	1,616	1,000	1,020	1,000	1,000	0
10-5305-45216	KITE FESTIVAL	2,789	2,000	3,000	3,000	3,600	1,600
10-5305-45218	HALLOWEEN BASH	1,092	1,500	2,340	2,300	2,300	800
10-5305-45220	FOOD TRUCK AND VENDOR FAIR	1,195	500	600	600	600	100
10-5305-45222	WINTERFEST	8,045	8,000	5,000	8,000	8,000	0
10-5305-45224	GET TO THE RIVER	2,698	2,700	2,700	2,700	2,700	0
10-5305-45226	UNITY IN THE COMMUNITY	1,639	3,000	2,000	3,000	4,000	1,000

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Final Budget	Increase/(Decr) from Current Year Budget
Total SPECIAL EVENTS:		185,613	199,200	193,820	190,500	192,100	-7,100
PARKS PROGRAMS							
10-5310-41101	WAGE REGULAR EMPLOYEES	2,736	4,000	0	4,000	4,000	0
10-5310-41102	TEMPORARY EMPLOYEES	73,571	70,000	70,000	75,000	75,000	5,000
10-5310-41200	EMPLOYEE BENEFITS	4,913	9,800	9,800	9,800	9,800	0
10-5310-42100	PROF & TECHNICAL SERVICES	3,932	0	0	0	0	0
10-5310-45200	OPERATING SUPPLIES	35,376	25,000	25,000	25,000	25,000	0
Total PARKS PROGRAMS:		120,528	108,800	104,800	113,800	113,800	5,000
TRAILS							
10-5313-42900	TRAVEL, EDUCATION AND TRAINING	0	0	0	0	1,200	1,200
10-5313-45200	OPERATING SUPPLIES	0	0	0	0	2,500	2,500
10-5313-45206	TRAILS AND ACTIVE TRANSPORT CO	0	0	0	600	600	600
Total TRAILS:		0	0	0	600	4,300	4,300
PARK AREAS							
10-5315-42202	GROUNDS CARE	3,600	14,000	10,000	25,000	25,000	11,000
10-5315-45200	OPERATING SUPPLIES	13,046	25,000	25,000	25,000	25,000	0
10-5315-45208	CITIZEN TREE PROGRAM	0	10,000	10,000	10,000	10,000	0
10-5315-45603	MACHINERY AND EQUIPMENT	11,318	78,000	78,000	15,000	15,000	-63,000
10-5315-45610	TREES	0	75,000	50,000	75,000	75,000	0
10-5315-45650	MURALS	0	0	0	10,000	10,000	10,000
10-5315-48300	INFRASTRUCTURE	14,030	0	0	0	0	0
Total PARK AREAS:		41,994	202,000	173,000	160,000	160,000	-42,000
#10 GENERAL FUND Revenue Total:		14,141,017	16,238,436	14,298,290	14,582,150	14,828,530	-1,409,906
#10 GENERAL FUND Expenditure Total:		14,236,431	16,238,436	15,923,068	15,380,250	14,828,530	-1,409,906
Total #10 GENERAL FUND:		-95,414	0	-1,624,778	-798,100	0	0

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Final Budget	Increase/(Decr) from Current Year Budget
#20 REDEVELOPMENT - EAGLEWOOD							
EAGLEWOOD OPERATING REVENUE							
20-5071-31105	RDA INCREMENT-EAGLEWOOD	726,734	825,020	825,020	858,000	858,000	32,980
20-5071-36100	INTEREST EARNINGS	5,856	50	500	200	200	150
Total EAGLEWOOD OPERATING REVENUE:		<u>732,590</u>	<u>825,070</u>	<u>825,520</u>	<u>858,200</u>	<u>858,200</u>	<u>33,130</u>
EAGLEWOOD OPERATING EXPENSE							
20-5074-47010	DEVELOPER REIMBURSEMENT	690,055	783,770	783,770	815,200	815,200	31,430
Total EAGLEWOOD OPERATING EXPENSE:		<u>690,055</u>	<u>783,770</u>	<u>783,770</u>	<u>815,200</u>	<u>815,200</u>	<u>31,430</u>
EAGLEWOOD NON OPERATING							
20-5078-49110	TRANSFER TO GEN FUND	36,337	41,250	41,250	43,000	43,000	1,750
20-5078-49990	FUND BALANCE - CONTRIBUTION TO	0	50	0	0	0	-50
Total EAGLEWOOD NON OPERATING:		<u>36,337</u>	<u>41,300</u>	<u>41,250</u>	<u>43,000</u>	<u>43,000</u>	<u>1,700</u>
#20 REDEVELOPMENT - EAGLEWOOD Revenue Total:		<u>732,590</u>	<u>825,070</u>	<u>825,520</u>	<u>858,200</u>	<u>858,200</u>	<u>33,130</u>
#20 REDEVELOPMENT - EAGLEWOOD Expenditure Total:		<u>726,392</u>	<u>825,070</u>	<u>825,020</u>	<u>858,200</u>	<u>858,200</u>	<u>33,130</u>
Total #20 REDEVELOPMENT - EAGLEWOOD:		<u>6,198</u>	<u>0</u>	<u>500</u>	<u>0</u>	<u>0</u>	<u>0</u>

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Final Budget	Increase/(Decr) from Current Year Budget
#21 REDEVELOPMENT - REDWOOD RD							
REDWOOD RD OPERATING REVENUE							
21-5071-31107	RDA INCREMENT - REDWOOD	1,385,111	1,464,600	1,464,600	1,525,000	1,525,000	60,400
21-5071-36100	INTEREST EARNINGS	265,190	100,000	150,000	150,000	150,000	50,000
Total REDWOOD RD OPERATING REVENUE:		<u>1,650,301</u>	<u>1,564,600</u>	<u>1,614,600</u>	<u>1,675,000</u>	<u>1,675,000</u>	<u>110,400</u>
REDWOOD NON OPERATING REVENUE							
21-5072-37990	FUND BALANCE - USE OF	0	3,491,700	1,500,000	0	0	-3,491,700
Total REDWOOD NON OPERATING REVENUE:		<u>0</u>	<u>3,491,700</u>	<u>1,500,000</u>	<u>0</u>	<u>0</u>	<u>-3,491,700</u>
REDWOOD OPERATING EXPENSE							
21-5074-42202	GROUNDS	0	50,000	0	50,000	50,000	0
21-5074-45604	SIGNAGE	0	327,540	0	243,250	243,250	-84,290
21-5074-45610	TREES	0	150,000	0	150,000	150,000	0
21-5074-47010	DEVELOPER REIMBURSEMENT	44,980	225,000	50,000	225,000	225,000	0
Total REDWOOD OPERATING EXPENSE:		<u>44,980</u>	<u>752,540</u>	<u>50,000</u>	<u>668,250</u>	<u>668,250</u>	<u>-84,290</u>
REDWOOD NON OPERATING							
21-5078-47011	PRINCIPAL	295,000	305,000	305,000	315,000	315,000	10,000
21-5078-47012	INTEREST	78,750	69,900	69,900	60,750	60,750	-9,150
21-5078-47013	FEES	698	2,500	2,500	2,500	2,500	0
21-5078-49110	TRANSFER TO GEN FUND	69,256	73,200	73,200	76,200	76,200	3,000
21-5078-49127	TRANSFER TO HOUSING FUND	138,511	146,460	146,460	152,300	152,300	5,840
21-5078-49132	TRANSFER TO DEBT SERVICE	460,000	400,000	400,000	400,000	400,000	0
21-5078-51611	FOXBORO PARK PROJECT	46,358	3,306,700	1,500,000	0	0	-3,306,700
Total REDWOOD NON OPERATING:		<u>1,088,572</u>	<u>4,303,760</u>	<u>2,497,060</u>	<u>1,006,750</u>	<u>1,006,750</u>	<u>-3,297,010</u>
#21 REDEVELOPMENT - REDWOOD RD Revenue Total:		<u>1,650,301</u>	<u>5,056,300</u>	<u>3,114,600</u>	<u>1,675,000</u>	<u>1,675,000</u>	<u>-3,381,300</u>
#21 REDEVELOPMENT - REDWOOD RD Expenditure Total:		<u>1,133,552</u>	<u>5,056,300</u>	<u>2,547,060</u>	<u>1,675,000</u>	<u>1,675,000</u>	<u>-3,381,300</u>
Total #21 REDEVELOPMENT - REDWOOD RD:		<u>516,749</u>	<u>0</u>	<u>567,540</u>	<u>0</u>	<u>0</u>	<u>0</u>

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Final Budget	Increase/(Decr) from Current Year Budget
#22 REDEVELOPMENT - HWY 89							
HWY 89 OPERATING REVENUE							
22-5071-31108	RDA INCREMENT-HWY 89	578,762	565,580	565,580	590,000	590,000	24,420
22-5071-36100	INTEREST EARNINGS	7,518	1,000	5,000	1,000	1,000	0
Total HWY 89 OPERATING REVENUE:		586,280	566,580	570,580	591,000	591,000	24,420
HWY 89 NON OPERATING REVENUE							
22-5072-37990	FUND BALANCE - USE OF	0	52,450	0	0	0	-52,450
Total HWY 89 NON OPERATING REVENUE:		0	52,450	0	0	0	-52,450
HWY 89 OPERATING EXPENSE							
22-5074-45604	SIGNAGE	0	110,000	0	0	0	-110,000
22-5074-47010	DEVELOPER REIMBURSEMENT	434,072	424,190	424,190	442,000	162,000	-262,190
Total HWY 89 OPERATING EXPENSE:		434,072	534,190	424,190	442,000	162,000	-372,190
HWY 89 NON OPERATING							
22-5078-49110	TRANSFER TO GEN FUND	28,938	28,280	28,280	29,500	29,500	1,220
22-5078-49127	TRANSFER TO HOUSING FUND	57,876	56,560	56,560	59,000	59,000	2,440
22-5078-49990	FUND BALANCE - CONTRIBUTION TO	0	0	0	0	340,500	340,500
Total HWY 89 NON OPERATING:		86,814	84,840	84,840	88,500	429,000	344,160
#22 REDEVELOPMENT - HWY 89 Revenue Total:		586,280	619,030	570,580	591,000	591,000	-28,030
#22 REDEVELOPMENT - HWY 89 Expenditure Total:		520,886	619,030	509,030	530,500	591,000	-28,030
Total #22 REDEVELOPMENT - HWY 89:		65,394	0	61,550	60,500	0	0

Reduced to reflect project area Cap met.

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Final Budget	Increase/(Decr) from Current Year Budget
#25 REDEVELOPMENT AGENCY FUND							
RDA OPERATING REVENUE							
25-5071-36100	INTEREST EARNINGS	40,006	20,000	40,000	25,000	25,000	5,000
Total RDA OPERATING REVENUE:		40,006	20,000	40,000	25,000	25,000	5,000
RDA NON OPERATING							
25-5078-42000	GENERAL & CONTRACTED SERVICES	500	0	0	0	19,000	19,000
25-5078-49990	FUND BALANCE - CONTRIBUTION TO	0	20,000	40,000	0	6,000	-14,000
Total RDA NON OPERATING:		500	20,000	40,000	0	25,000	5,000
#25 REDEVELOPMENT AGENCY FUND Revenue Total:		40,006	20,000	40,000	25,000	25,000	5,000
#25 REDEVELOPMENT AGENCY FUND Expenditure Total:		500	20,000	40,000	0	25,000	5,000
Total #25 REDEVELOPMENT AGENCY FUND:		39,506	0	0	25,000	0	0

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Final Budget	Increase/(Decr) from Current Year Budget
#27 HOUSING							
HOUSING OPERATING REVENUE							
27-5021-36101	INTEREST EARNINGS RESTRICTED	38,832	18,000	26,000	25,000	25,000	7,000
Total HOUSING OPERATING REVENUE:		38,832	18,000	26,000	25,000	25,000	7,000
HOUSING NON OPERATING REVENUE							
27-5023-37125	TRANSFERS FROM RDA	196,387	203,020	203,020	211,300	211,300	8,280
Total HOUSING NON OPERATING REVENUE:		196,387	203,020	203,020	211,300	211,300	8,280
HOUSING NON OPERATING							
27-5026-49990	FUND BALANCE - CONTRIBUTION TO	0	221,020	229,020	0	236,300	15,280
Total HOUSING NON OPERATING:		0	221,020	229,020	0	236,300	15,280
#27 HOUSING Revenue Total:		235,219	221,020	229,020	236,300	236,300	15,280
#27 HOUSING Expenditure Total:		0	221,020	229,020	0	236,300	15,280
Total #27 HOUSING:		235,219	0	0	236,300	0	0

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Final Budget	Increase/(Decr) from Current Year Budget
#28 LOCAL BUILDING AUTHORITY							
LBA OPERATING REVENUE							
28-2803-34600	RENTS AND LEASES OTHER	98,781	0	321	0	0	0
28-2803-36100	INTEREST EARNINGS	11,740	5,000	7,000	5,000	5,000	0
28-2803-37141	TRANSFERS FROM PARK CAPITAL	90,000	100,000	100,000	100,000	100,000	0
28-2803-37990	FUND BALANCE - USE OF	0	20,660	0	0	18,835	-1,825
Total LBA OPERATING REVENUE:		200,521	125,660	107,321	105,000	123,835	-1,825
LBA OPERATING EXPENSE							
28-5075-42100	PROF & TECHNICAL SERVICES	26,391	0	0	0	0	0
28-5075-42300	INSURANCE - RISK MANAGEMENT	1,699	1,700	1,730	0	0	-1,700
28-5075-43000	UTILITIES - RENTAL PROPERTIES	7,537	850	2,500	0	0	-850
Total LBA OPERATING EXPENSE:		35,627	2,550	4,230	0	0	-2,550
LBA NON - OPERATING EXPENSE							
28-5076-47011	PRINCIPAL	105,000	108,000	108,000	113,000	113,000	5,000
28-5076-47012	INTEREST	15,097	12,610	12,610	9,085	9,085	-3,525
28-5076-47013	FEES	1,750	2,500	1,750	1,750	1,750	-750
Total LBA NON - OPERATING EXPENSE:		121,847	123,110	122,360	123,835	123,835	725
#28 LOCAL BUILDING AUTHORITY Revenue Total:		200,521	125,660	107,321	105,000	123,835	-1,825
#28 LOCAL BUILDING AUTHORITY Expenditure Total:		157,475	125,660	126,590	123,835	123,835	-1,825
Total #28 LOCAL BUILDING AUTHORITY:		43,046	0	-19,269	-18,835	0	0

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Final Budget	Increase/(Decr) from Current Year Budget
#32 DEBT SERVICE FUND (RAP TX)							
DEBT SERVICE TAX REVENUE							
32-5321-31309	RECREATION, ARTS, & PARKS TAX	616,372	695,000	650,000	650,000	650,000	-45,000
Total DEBT SERVICE TAX REVENUE:		616,372	695,000	650,000	650,000	650,000	-45,000
DEBT SERVICE NON OPERATING REV							
32-5322-36100	INTEREST EARNINGS	969,675	305,360	600,000	500,000	500,000	194,640
32-5322-37125	TRANSFERS FROM RDA FUND	460,000	400,000	400,000	400,000	400,000	0
32-5322-37990	FUND BALANCE - USE OF	0	17,300,000	17,048,600	0	0	-17,300,000
Total DEBT SERVICE NON OPERATING REV:		1,429,675	18,005,360	18,048,600	900,000	900,000	-17,105,360
DEBT SERVICE NON OPERATING EXP							
32-5328-47011	PRINCIPAL	633,000	653,000	653,000	668,000	668,000	15,000
32-5328-47012	INTEREST	759,507	742,360	742,360	724,230	724,230	-18,130
32-5328-47013	FEES	3,100	5,000	3,240	3,100	3,100	-1,900
32-5328-49141	TRANSFERS TO PARK CAPITAL	1,003,759	17,300,000	17,300,000	0	0	-17,300,000
32-5328-49990	FUND BALANCE - CONTRIBUTION TO	0	0	0	0	154,670	154,670
Total DEBT SERVICE NON OPERATING EXP:		2,399,365	18,700,360	18,698,600	1,395,330	1,550,000	-17,150,360
#32 DEBT SERVICE FUND (RAP TX) Revenue Total:		2,046,047	18,700,360	18,698,600	1,550,000	1,550,000	-17,150,360
#32 DEBT SERVICE FUND (RAP TX) Expenditure Total:		2,399,365	18,700,360	18,698,600	1,395,330	1,550,000	-17,150,360
Total #32 DEBT SERVICE FUND (RAP TX):		-353,318	0	0	154,670	0	0

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Final Budget	Increase/(Decr) from Current Year Budget
#40 CAPITAL IMPROVEMENT FUND							
CAPITAL FUND NON OPERATING REV							
40-3042-36100	INTEREST EARNINGS	452,222	225,000	300,000	250,000	250,000	25,000
40-3042-37143	TRANSFERS FROM PUBLIC SAFETY	11,025	109,000	109,000	0	0	-109,000
40-3042-37990	FUND BALANCE - USE OF	0	2,221,500	0	0	485,000	-1,736,500
Total CAPITAL FUND NON OPERATING REV:		<u>463,247</u>	<u>2,555,500</u>	<u>409,000</u>	<u>250,000</u>	<u>735,000</u>	<u>-1,820,500</u>
CAPITAL FUND PROJECTS							
40-3046-57979	NEW CITY HALL - FURN/FIX/REMOD	0	100,000	100,000	30,000	30,000	-70,000
40-3046-57992	PW BUILDING IMPROVEMENTS	0	0	0	130,000	0	0
Total CAPITAL FUND PROJECTS:		<u>0</u>	<u>100,000</u>	<u>100,000</u>	<u>160,000</u>	<u>30,000</u>	<u>-70,000</u>
CAPITAL FUND NON OPERATING EXP							
40-3048-49141	TRANSFER TO PARKS	275,928	1,750,500	1,750,500	0	0	-1,750,500
40-3048-49144	TRANSFERS TO ROAD CAPITAL	0	705,000	705,000	705,000	705,000	0
Total CAPITAL FUND NON OPERATING EXP:		<u>275,928</u>	<u>2,455,500</u>	<u>2,455,500</u>	<u>705,000</u>	<u>705,000</u>	<u>-1,750,500</u>
#40 CAPITAL IMPROVEMENT FUND Revenue Total:		<u>463,247</u>	<u>2,555,500</u>	<u>409,000</u>	<u>250,000</u>	<u>735,000</u>	<u>-1,820,500</u>
#40 CAPITAL IMPROVEMENT FUND Expenditure Total:		<u>275,928</u>	<u>2,555,500</u>	<u>2,555,500</u>	<u>865,000</u>	<u>735,000</u>	<u>-1,820,500</u>
Total #40 CAPITAL IMPROVEMENT FUND:		<u>187,319</u>	<u>0</u>	<u>-2,146,500</u>	<u>-615,000</u>	<u>0</u>	<u>0</u>

Need to discuss continued ability to make this transfer during strategic planning session.

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Final Budget	Increase/(Decr) from Current Year Budget
#41 PARK DEVELOPMENT FEES FUND							
PARKS CAPITAL REVENUE							
41-5301-33201	OPERATING GRANTS - STATE	26,745	1,021,225	549,020	0	0	-1,021,225
41-5301-34701	IMPACT PARK	22,000	551,000	62,000	180,000	180,000	-371,000
41-5301-36100	INTEREST EARNINGS	47,778	46,000	46,000	46,000	46,000	0
41-5301-36101	INTEREST EARNINGS RESTRICTED	-1,031	1,500	0	1,500	1,500	0
41-5301-36700	CONTRIBUTIONS	0	123,250	123,250	0	0	-123,250
Total PARKS CAPITAL REVENUE:		95,492	1,742,975	780,270	227,500	227,500	-1,515,475
PARKS CAPITAL REV NONOPERATING							
41-5302-37110	TRANSFER FROM GENERAL FUND	0	1,500,000	1,500,000	0	0	-1,500,000
41-5302-37132	TRANSFER FROM DEBT SERVICE-RAP	1,003,759	17,300,000	17,300,000	0	0	-17,300,000
41-5302-37140	TRANSFERS FROM CAPITAL PROJECT	275,928	1,750,500	1,750,500	0	0	-1,750,500
41-5302-37990	FUND BALANCE - USE OF	0	614,925	0	0	167,500	-447,425
Total PARKS CAPITAL REV NONOPERATING:		1,279,687	21,165,425	20,550,500	0	167,500	-20,997,925
PARKS CAP EXP NON OPERATING							
41-5318-49128	TRANSFERS TO LBA	90,000	100,000	100,000	100,000	100,000	0
Total PARKS CAP EXP NON OPERATING:		90,000	100,000	100,000	100,000	100,000	0
PARKS CAPITAL TRAILS							
41-5336-52317	TOWN CTR I-15 TRAIL	4,889	622,110	0	0	0	-622,110
41-5336-52422	REDWOOD RD TRAIL CONNECTIONS	0	283,300	283,300	0	0	-283,300
41-5336-52423	CENTER ST SOUTH SIDEWALK	0	576,000	576,000	0	0	-576,000
41-5336-57978	TRAILS DEVELOPMENT	0	0	0	0	45,000	45,000
41-5336-57980	FOXBORO PARK TRAIL	117,798	0	0	0	0	0
41-5336-57990	LEGACY PARK TRAIL	158,130	250,500	0	0	0	-250,500
Total PARKS CAPITAL TRAILS:		280,817	1,731,910	859,300	0	45,000	-1,686,910
PARKS CAPITAL PARK AREAS							
41-5356-51619	HATCH PARK	918,086	20,000,000	20,000,000	0	0	-20,000,000
41-5356-51620	EAGLEWOOD COVE DETENTION BASIN	48,000	52,000	0	0	0	-52,000
41-5356-51800	ANNUAL REPAIR & REPLACE -TBD	131,571	650,000	200,000	250,000	250,000	-400,000
41-5356-52229	DOG PARK	7,219	239,280	239,280	0	0	-239,280
41-5356-52330	CONCRETE BOAT RAMP	36,539	135,210	177,000	0	0	-135,210
Total PARKS CAPITAL PARK AREAS:		1,141,415	21,076,490	20,616,280	250,000	250,000	-20,826,490
#41 PARK DEVELOPMENT FEES FUND Revenue Total:		1,375,179	22,908,400	21,330,770	227,500	395,000	-22,513,400
#41 PARK DEVELOPMENT FEES FUND Expenditure Total:		1,512,232	22,908,400	21,575,580	350,000	395,000	-22,513,400
Total #41 PARK DEVELOPMENT FEES FUND:		-137,053	0	-244,810	-122,500	0	0

Updated for
Trails and
Active
Transportation
Committee
requests

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Final Budget	Increase/(Decr) from Current Year Budget
#43 POLICE FACILITIES FUND							
PUBLIC SAFETY NON OPERATING RE							
43-2002-34701	IMPACT POLICE	3,502	106,500	11,000	3,350	3,350	-103,150
43-2002-36100	INTEREST EARNINGS	0	2,500	0	0	0	-2,500
43-2002-36101	INTEREST EARNINGS RESTRICTED	7,797	2,500	4,000	1,000	1,000	-1,500
Total PUBLIC SAFETY NON OPERATING RE:		<u>11,299</u>	<u>111,500</u>	<u>15,000</u>	<u>4,350</u>	<u>4,350</u>	<u>-107,150</u>
PUBLIC SAFETY NON OPERATING EX							
43-2008-49140	TRANSFERS TO CAPITAL PROJECT	11,025	109,000	109,000	0	0	-109,000
43-2008-49990	FUND BALANCE - CONTRIBUTION TO	0	2,500	0	0	4,350	1,850
Total PUBLIC SAFETY NON OPERATING EX:		<u>11,025</u>	<u>111,500</u>	<u>109,000</u>	<u>0</u>	<u>4,350</u>	<u>-107,150</u>
#43 POLICE FACILITIES FUND Revenue Total:		<u>11,299</u>	<u>111,500</u>	<u>15,000</u>	<u>4,350</u>	<u>4,350</u>	<u>-107,150</u>
#43 POLICE FACILITIES FUND Expenditure Total:		<u>11,025</u>	<u>111,500</u>	<u>109,000</u>	<u>0</u>	<u>4,350</u>	<u>-107,150</u>
Total #43 POLICE FACILITIES FUND:		<u>274</u>	<u>0</u>	<u>-94,000</u>	<u>4,350</u>	<u>0</u>	<u>0</u>

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Final Budget	Increase/(Decr) from Current Year Budget
#44 ROADWAY DEVELOPMENT FUND							
ROAD CAPITAL NON OPERATING REV							
44-3502-33201	CAPITAL GRANTS - STATE	69,292	2,813,900	36,560	3,536,700	3,536,700	722,800
44-3502-33203	TRANSPORTATION FUEL TAX	618,216	702,000	702,000	750,000	750,000	48,000
44-3502-33205	STATE C ROAD	930,137	940,000	960,000	1,040,000	1,040,000	100,000
44-3502-33301	CAPITAL GRANTS - LOCAL GVRNMT	0	265,000	265,000	750,000	750,000	485,000
44-3502-34050	REIMBURSEMENTS	41,486	0	52,000	0	0	0
44-3502-34701	IMPACT ROAD	28,279	429,590	50,000	375,000	375,000	-54,590
44-3502-36100	INTEREST EARNINGS	220,429	108,000	125,000	108,000	108,000	0
44-3502-36101	INTEREST EARNINGS RESTRICTED	197,202	98,000	125,000	98,000	98,000	0
44-3502-37110	TRANSFERS FROM GENERAL FUND	705,000	0	0	0	0	0
44-3502-37140	TRANSFERS FROM CAPITAL PROJECT	0	705,000	705,000	705,000	705,000	0
44-3502-37990	FUND BALANCE - USE OF	0	5,262,100	0	0	2,464,500	-2,797,600
Total ROAD CAPITAL NON OPERATING REV:		2,810,042	11,323,590	3,020,560	7,362,700	9,827,200	-1,496,390
ROAD CAPITAL OPERATING EXPENSE							
44-3504-49110	TRANSFERS TO GENERAL FUND	194,832	195,580	195,580	297,200	297,200	101,620
Total ROAD CAPITAL OPERATING EXPENSE:		194,832	195,580	195,580	297,200	297,200	101,620
ROAD REPAIR AND REPLACEMENT							
44-3505-51301	ANNUAL SEAL COAT C ROAD	436,948	700,000	700,000	720,000	720,000	20,000
44-3505-51901	MAIN ST (I-15 TO 1000 N)	20,809	367,920	367,920	6,590,000	6,590,000	6,222,080
44-3505-52114	75 E,125 E & 175 E RECONSTRUCT	108,327	0	0	0	0	0
44-3505-52115	LACEY WAY (MARIA, GARY,NANCY)	323,961	0	9,750	0	0	0
44-3505-52116	EAGLEWOOD DR(ORCH- EAGLERIDGE)	413,294	0	0	0	0	0
44-3505-52124	RECONSTRUCT US 89 TO CTR	75,220	0	0	0	0	0
44-3505-52144	400 WEST STR RECONSTRUCTION	1,210	0	0	0	0	0
44-3505-52245	475 N & CLOVERDALE	239,897	0	0	0	0	0
44-3505-52253	MTNVIEW/SKYVIEW/WILDFLOWER/SEG	228,671	0	0	0	0	0
44-3505-52302	PRKWY DR/CANYON LN/EGLPASS/RID	243,579	50,780	50,780	0	0	-50,780
44-3505-52303	SIDER DR/175 N/550 E/575 E	316,621	11,710	11,710	0	0	-11,710
44-3505-52315	400 WEST - CTR TO 500 N	23,683	1,525,100	1,580,000	0	0	-1,525,100
44-3505-52322	WDCRST, TNGL, SUNFLWR RD	22,779	0	16,000	0	0	0
44-3505-52323	4000 SOUTH	5,291	100,000	100,000	0	0	-100,000
44-3505-52325	DORTHEA & BERNICE RECONSTR	33,021	226,980	230,000	0	0	-226,980
44-3505-52347	ELM AVE RECONSTRUCTION	3,129	0	0	0	0	0
44-3505-52424	MAIN ST WIDEN (PACIFIC-1000 N)	0	275,000	275,000	0	250,000	-25,000
44-3505-52425	CYNTHIA WAY	0	285,000	285,000	0	0	-285,000
44-3505-52529	GARY WAY WATERLINE REPLACE	0	0	0	65,000	65,000	65,000
44-3505-52530	OAKWOOD AND OAKVIEW COURT	0	0	0	550,000	550,000	550,000
44-3505-52531	CUTLER,DURHAM,STONEHENGE,LONG	0	0	0	580,000	580,000	580,000
44-3505-52532	SCENIC HILLS OVERLAY	0	0	0	300,000	300,000	300,000
44-3505-52533	WOOD HILL & SCENIC HILL CIRCLE	0	0	0	400,000	400,000	400,000
Total ROAD REPAIR AND REPLACEMENT:		2,496,439	3,542,490	3,626,160	9,205,000	9,455,000	5,912,510
ROAD CAPITAL PROJECTS							
44-3506-51727	1100 NO RR CROSS WIDEN (60-80)	32,104	289,850	289,850	0	0	-289,850
44-3506-51803	1100 NORTH BRIDGE	35,613	4,430,820	0	0	0	-4,430,820
44-3506-51822	TREE PLANTING CTR ST PH 1	0	75,000	0	75,000	75,000	0
44-3506-52005	REDWOOD RD SIDEWALK- WEST CON	41,436	72,890	72,890	0	0	-72,890
44-3506-52324	SIGNAL 400 W & 1100 N	22,711	646,380	646,380	0	0	-646,380
44-3506-52407	ELK HOLLOW RD REBUILD	0	430,580	430,580	0	0	-430,580
44-3506-52415	150 N WATERLINE REPLACEMENT	0	110,000	110,000	0	0	-110,000

Updated to
add Pacific
to Overland
portion to
FY 2026

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Final Budget	Increase/(Decr) from Current Year Budget
44-3506-52416	850 N, 900 N, & MADSEN LN	0	250,000	250,000	0	0	-250,000
44-3506-52418	COVENTRY,FREEDOM DR,FREEDOM CI	0	250,000	250,000	0	0	-250,000
44-3506-52420	WINDSOR DR,WINDSOR CT,ASCOT DR	0	200,000	200,000	0	0	-200,000
44-3506-52421	NANCY WAY	0	155,000	155,000	0	0	-155,000
44-3506-52504	CENTER ST SIDEWALK ORCHARD-350	0	675,000	675,000	0	0	-675,000
Total ROAD CAPITAL PROJECTS:		131,863	7,585,520	3,079,700	75,000	75,000	-7,510,520
#44 ROADWAY DEVELOPMENT FUND Revenue Total:		2,810,042	11,323,590	3,020,560	7,362,700	9,827,200	-1,496,390
#44 ROADWAY DEVELOPMENT FUND Expenditure Total:		2,823,133	11,323,590	6,901,440	9,577,200	9,827,200	-1,496,390
Total #44 ROADWAY DEVELOPMENT FUND:		-13,091	0	-3,880,880	-2,214,500	0	0

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Final Budget	Increase/(Decr) from Current Year Budget
WATER FUND							
IRRIGATION CHARGES FOR SERVICE							
51-3121-34405	METERED PRODUCTS	458,872	400,000	465,000	535,000	535,000	135,000
51-3121-34407	METERED PRODUCTS - CITY METERS	31,546	30,000	32,000	32,000	32,000	2,000
51-3121-36000	MISCELLANEOUS	7,511	0	0	0	0	0
Total IRRIGATION CHARGES FOR SERVICE:		497,929	430,000	497,000	567,000	567,000	137,000
IRRIGATION OPERATING EXPENSE							
51-3124-40120	DEPRECIATION	103,276	0	0	0	0	0
51-3124-40570	COST OF SALES	180,768	185,000	185,000	185,000	185,000	0
51-3124-41101	WAGE REGULAR EMPLOYEES	118,215	121,800	121,800	160,000	160,000	38,200
51-3124-41103	OVERTIME	10,696	8,000	8,000	8,000	8,000	0
51-3124-41105	PENSION EXPENSE	2,391	0	0	0	0	0
51-3124-41200	EMPLOYEE BENEFITS	80,469	73,100	73,100	116,000	116,000	42,900
51-3124-42100	PROF & TECHNICAL SERVICES	3,641	10,000	4,000	10,000	10,000	0
51-3124-42110	BANK CHARGES	4,599	7,500	5,000	7,500	7,500	0
51-3124-43300	ELECTRICITY	661	5,000	800	5,000	5,000	0
51-3124-43400	TELECOMMUNICATION	1,228	1,500	1,500	1,500	1,500	0
51-3124-45100	OFFICE SUPPLIES	2,541	3,000	2,500	3,000	3,000	0
51-3124-45200	OPERATING SUPPLIES	17	3,000	1,000	3,000	3,000	0
51-3124-45211	INDIRECT COST ALLOCATION	17,200	25,600	25,600	25,300	25,300	-300
51-3124-45600	REPAIR AND MAINTENANCE	600	7,000	500	7,000	7,000	0
51-3124-45603	MACH & EQUIP - METER REPLACE	14,043	90,000	90,000	90,000	90,000	0
Total IRRIGATION OPERATING EXPENSE:		540,344	540,500	518,800	621,300	621,300	80,800
WATER CHARGES FOR SERVICE							
51-3901-34405	METERED PRODUCTS	4,349,126	4,350,000	4,400,000	5,070,000	5,070,000	720,000
51-3901-34407	METERED PRODUCTS - CITY METERS	201,127	230,000	230,000	248,400	248,400	18,400
51-3901-36000	MISCELLANEOUS	16,486	15,000	15,000	15,000	15,000	0
Total WATER CHARGES FOR SERVICE:		4,566,739	4,595,000	4,645,000	5,333,400	5,333,400	738,400
WATER NON OPERATING REVENUE							
51-3902-33101	CAPITAL GRANTS - FEDERAL 86.56	0	1,463,985	1,463,985	0	0	-1,463,985
51-3902-34701	IMPACT WATER	114,738	765,000	200,000	0	0	-765,000
51-3902-36000	MISCELLANEOUS	115,386	14,000	5,000	14,000	14,000	0
51-3902-36100	INTEREST EARNINGS	103,868	43,750	110,000	70,000	70,000	26,250
51-3902-36101	INTEREST EARNINGS RESTRICTED	37,209	24,000	21,000	24,000	24,000	0
51-3902-37300	GAIN ON DISPOSAL OF CAP ASSET	0	10,000	10,000	22,400	9,400	-600
51-3902-37990	FUND BALANCE - USE OF	0	2,520,737	0	0	0	-2,520,737
Total WATER NON OPERATING REVENUE:		371,202	4,841,472	1,809,985	130,400	117,400	-4,724,072
WATER OPERATING EXPENSE							
51-3904-40120	DEPRECIATION	979,347	0	0	0	0	0
51-3904-40570	COST OF SALES	780,760	881,920	885,000	910,000	910,000	28,080
51-3904-41101	WAGE REGULAR EMPLOYEES	711,925	757,500	757,500	725,000	725,000	-32,500
51-3904-41102	TEMPORARY EMPLOYEES	0	25,000	25,000	25,000	25,000	0
51-3904-41103	OVERTIME	44,168	35,000	35,000	40,000	40,000	5,000
51-3904-41105	PENSION EXPENSE	-39,970	0	0	0	0	0
51-3904-41200	EMPLOYEE BENEFITS	456,741	405,000	405,000	420,000	420,000	15,000
51-3904-41201	EMPLOYEE ALLOWANCES	6,231	6,000	6,000	6,000	6,000	0
51-3904-41202	EMPLOYEE ALLOWANCES - UNIFORM	11,443	9,000	9,000	9,000	9,000	0
51-3904-42100	PROF & TECHNICAL SERVICES	102,494	155,222	155,000	120,000	120,000	-35,222

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Final Budget	Increase/(Decr) from Current Year Budget
51-3904-42110	BANK CHARGES	57,484	65,000	60,000	60,000	60,000	-5,000
51-3904-42120	RENTAL OF EQUIPMENT & VEHICLES	27,768	30,000	30,000	30,000	30,000	0
51-3904-42202	GROUNDS CARE	63,823	80,000	40,000	80,000	80,000	0
51-3904-42300	INSURANCE - RISK MANAGEMENT	42,307	50,000	58,000	50,000	50,000	0
51-3904-42900	TRAVEL, EDUCATION AND TRAINING	15,639	14,000	14,000	16,000	16,000	2,000
51-3904-43200	NATURAL GAS	5,149	5,000	5,000	5,500	5,500	500
51-3904-43300	ELECTRICITY	424,602	390,000	430,000	500,000	500,000	110,000
51-3904-43400	TELECOMMUNICATION	19,367	15,000	20,000	16,000	16,000	1,000
51-3904-45000	SUPPLIES AND MATERIALS	-63,126	120,000	120,000	120,000	120,000	0
51-3904-45023	CHEMICALS AND TESTING	95,544	80,000	80,000	70,000	70,000	-10,000
51-3904-45100	OFFICE SUPPLIES	33,742	35,000	35,000	35,000	35,000	0
51-3904-45200	OPERATING SUPPLIES/TOOLS	18,057	25,000	20,000	25,000	25,000	0
51-3904-45211	INDIRECT COST ALLOCATION	421,700	473,900	473,900	525,210	525,210	51,310
51-3904-45400	BOOKS, PUBLICATIONS AND SUBSCR	7,167	6,500	10,900	10,000	10,000	3,500
51-3904-45603	MACH & EQUIP - METERS REPLACE	-32,058	250,000	250,000	250,000	250,000	0
51-3904-49011	FLEET FUEL CHARGES	14,705	20,000	15,000	20,000	20,000	0
51-3904-49012	FLEET REPAIR & MAINTENANCE	23,000	12,600	12,600	23,700	23,500	10,900
51-3904-49013	FLEET PARTS AND SUPPLIES	13,911	25,000	25,000	25,000	25,000	0

Estimated savings from fluoride discontinuation

Total WATER OPERATING EXPENSE: 4,241,918 3,971,642 3,976,900 4,116,410 4,116,210 144,568

WATER OPS REPAIR & REPLACE PRJ

51-3905-42100	PROF & TECHNICAL SERVICES	10,369	13,000	13,000	13,000	13,000	0
51-3905-51722	EQUALIZATION 350 E AND MORTON	1,681	0	0	0	0	0
51-3905-51815	5200 PUMP BLSDG #1 RETROFIT	0	80,000	80,000	0	0	-80,000
51-3905-51816	PRV VAULT & VALVE REPLACEMENT	411,169	278,290	278,290	0	0	-278,290
51-3905-52114	75 E 125 E & 175 E REPLACEMENT	2,602	134,900	134,900	0	0	-134,900
51-3905-52115	LACEY WAY WL REPLACEMENT	220	90,110	110,000	0	0	-90,110
51-3905-52118	PRV VAULT & VALVE REPLACE FY22	45,314	0	0	0	0	0
51-3905-52124	MAIN ST WATERLINE US 89 TO CTR	34,817	0	0	0	0	0
51-3905-52245	475 N & CLOVERDALE	157,309	0	0	0	0	0
51-3905-52253	MTNVIEW/SKYVIEW/WILDFLOWER/SEG	426,667	0	5,500	0	0	0
51-3905-52315	400 W (500 N to 1100 N)	0	250,000	250,000	0	0	-250,000
51-3905-52438	GARY WAY EMERG REPAIRS	48,838	135,000	135,000	0	0	-135,000
51-3905-56105	CNTR ST WATERLINE UPPERCROSS	0	157,110	157,110	0	0	-157,110
51-3905-56110	MAJOR REPAIRS MISC	28,561	50,000	50,000	50,000	50,000	0
51-3905-56112	WATER DAMAGE - ROAD REPAIR	3,711	45,000	45,000	45,000	45,000	0

Total WATER OPS REPAIR & REPLACE PRJ: 1,171,258 1,233,410 1,258,800 108,000 108,000 -1,125,410

WATER CAPITAL PROJECTS

51-3906-52138	BIG WEST OIL FLOW CTR, VALVE, MT	97,983	0	0	0	0	0
51-3906-52213	EWGC HOLE 7 & 11, LAKE ENLRGMN	3,449	196,550	196,550	0	0	-196,550
51-3906-52242	WATER SYSTEM GENERATORS	1,490	1,632,490	1,632,490	0	0	-1,632,490
51-3906-52322	WDCRST, TNGL, SUNFLWR WL	3,250	0	0	0	0	0
51-3906-52407	ELK HOLLOW WATERLINE	0	735,000	735,000	0	0	-735,000
51-3906-52415	150 N WATERLINE REPLACEMENT	37,535	130,000	130,000	0	0	-130,000
51-3906-52416	850 N, 900 N, & MADSEN LN	0	375,000	375,000	0	0	-375,000
51-3906-52418	COVENTRY, FREEDOM DR, FREEDOM CI	0	580,000	580,000	0	0	-580,000

Total WATER CAPITAL PROJECTS: 143,706 3,649,040 3,649,040 0 0 -3,649,040

WATER NON OPERATING EXPENSE

51-3908-45603	MACH & EQUIP-METERS NEW	87,200	50,000	50,000	50,000	50,000	0
51-3908-47011	PRINCIPAL	180,910	184,380	184,380	0	0	-184,380
51-3908-47012	INTEREST	29,321	28,000	28,000	0	0	-28,000

Moved to Fund 52

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Final Budget	Increase/(Decr) from Current Year Budget	Variable message board and hydraulic broom. FY 2026 proposed Capital Contribution.
51-3908-47013	FEES	0	2,500	2,500	0	0	-2,500	
51-3908-48500	MACHINERY & EQUIPMENT CAPITAL	289,542	145,000	144,635	173,000	173,000	28,000	
51-3908-48502	VEHICLES	0	62,000	69,375	140,000	70,000	8,000	
51-3908-49152	TRANSFERS TO PI	0	0	0	771,610	771,610	771,610	
51-3908-49990	FUND BALANCE - CONTRIBUTION TO	0	0	0	0	107,680	107,680	
51-3908-50000	CLOSE DEBT	-180,910	0	0	0	0	0	
Total WATER NON OPERATING EXPENSE:		406,063	471,880	478,890	1,134,610	1,172,290	700,410	
WATER FUND Revenue Total:		5,435,870	9,866,472	6,951,985	6,030,800	6,017,800	-3,848,672	
WATER FUND Expenditure Total:		6,503,288	9,866,472	9,882,430	5,980,320	6,017,800	-3,848,672	
Total WATER FUND:		-1,067,418	0	-2,930,445	50,480	0	0	

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Final Budget	Increase/(Decr) from Current Year Budget
#52 WATER CAPITAL FUND							
WATER CAPITAL REV NON OPERATIN							
52-3122-34701	IMPACT PRESSURIZED IRRIGATION	0	0	0	300,000	300,000	300,000
52-3122-37151	TRANSFERS FROM WATER	0	0	0	771,610	771,610	771,610
Total WATER CAPITAL REV NON OPERATIN:		0	0	0	1,071,610	1,071,610	1,071,610
WATER CAP EXP OPERATING							
52-3124-42100	PROF & TECHNICAL SERVICES	0	0	0	100,000	100,000	100,000
Total WATER CAP EXP OPERATING:		0	0	0	100,000	100,000	100,000
WATER CAPITAL PROJECTS							
52-3126-51816	PRV VAULT & VALVE REPLACEMENT	0	0	0	250,000	250,000	250,000
52-3126-52424	PACIFIC & OVERLAND WATERLINE	0	0	0	350,000	350,000	350,000
52-3126-52529	GARY WAY WATERLINE REPLACE	0	0	0	160,000	160,000	160,000
Total WATER CAPITAL PROJECTS:		0	0	0	760,000	760,000	760,000
WATER CAP EXP NON OPERATING							
52-3128-47011	PRINCIPAL	0	0	0	183,510	183,510	183,510
52-3128-47012	INTEREST	0	0	0	25,600	25,600	25,600
52-3128-47013	FEES	0	0	0	2,500	2,500	2,500
Total WATER CAP EXP NON OPERATING:		0	0	0	211,610	211,610	211,610
#52 WATER CAPITAL FUND Revenue Total:		0	0	0	1,071,610	1,071,610	1,071,610
#52 WATER CAPITAL FUND Expenditure Total:		0	0	0	1,071,610	1,071,610	1,071,610
Total #52 WATER CAPITAL FUND:		0	0	0	0	0	0

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Final Budget	Increase/(Decr) from Current Year Budget
#53 STORM WATER UTILITY FUND							
STORM CHARGES FOR SERVICES							
53-3111-34200	FEES	1,139,604	1,275,000	1,275,000	1,380,000	1,380,000	105,000
Total STORM CHARGES FOR SERVICES:		1,139,604	1,275,000	1,275,000	1,380,000	1,380,000	105,000
STORM NON OPERATING REVENUE							
53-3112-34701	IMPACT STORM WATER	28,909	200,000	80,000	200,000	200,000	0
53-3112-36100	INTEREST EARNINGS	53,451	24,750	51,000	28,000	28,000	3,250
53-3112-36101	INTEREST EARNINGS RESTRICTED	11,055	5,000	8,000	5,000	5,000	0
53-3112-37200	PROCEEDS FROM BORROWING	372,360	0	0	0	0	0
53-3112-37300	GAIN ON DISPOSAL OF CAP ASSET	0	70,000	72,000	0	0	-70,000
53-3112-37990	FUND BALANCE - USE OF	0	1,172,835	0	0	0	-1,172,835
Total STORM NON OPERATING REVENUE:		465,775	1,472,585	211,000	233,000	233,000	-1,239,585
STORM OPERATING EXPENSE							
53-3114-40120	DEPRECIATION	258,605	0	0	0	0	0
53-3114-41101	WAGE REGULAR EMPLOYEES	259,079	279,000	279,000	375,000	375,000	96,000
53-3114-41103	OVERTIME	6,410	10,000	10,000	10,000	10,000	0
53-3114-41105	PENSION EXPENSE	4,094	0	0	0	0	0
53-3114-41200	EMPLOYEE BENEFITS	141,543	131,000	131,000	225,000	225,000	94,000
53-3114-41201	EMPLOYEE ALLOWANCES	1,600	2,500	2,500	2,500	2,500	0
53-3114-41205	TUITION REIMBURSEMENT	0	2,000	2,000	0	0	-2,000
53-3114-42100	PROF & TECHNICAL SERVICES	18,793	25,000	25,000	25,000	25,000	0
53-3114-42110	BANK CHARGES	16,095	11,000	12,350	11,000	11,000	0
53-3114-42120	RENTAL OF EQUIPMENT & VEHICLES	0	4,000	1,500	4,000	4,000	0
53-3114-42160	CLEANING AND CAMERA INSPECTION	143,541	150,000	150,000	150,000	150,000	0
53-3114-42300	INSURANCE - RISK MANAGEMENT	1,644	2,000	2,200	2,000	2,000	0
53-3114-42900	TRAVEL, EDUCATION AND TRAINING	2,046	4,000	4,000	5,000	5,000	1,000
53-3114-43400	TELECOMMUNICATION	2,868	3,500	2,900	3,500	3,500	0
53-3114-45000	SUPPLIES AND MATERIALS	3,154	10,000	5,000	10,000	10,000	0
53-3114-45100	OFFICE SUPPLIES	8,935	7,500	7,500	7,500	7,500	0
53-3114-45200	OPERATING SUPPLIES	1,438	1,000	500	1,000	1,000	0
53-3114-45211	INDIRECT COST ALLOCATION	75,200	82,250	82,250	87,960	87,960	5,710
53-3114-45400	BOOKS, PUBLICATIONS & SUBSCRIP	7,581	19,500	12,000	12,000	12,000	-7,500
53-3114-45600	REPAIR AND MAINTENANCE	49,505	50,000	30,000	50,000	50,000	0
53-3114-45603	MACHINERY AND EQUIPMENT	1,100	5,000	5,000	5,000	5,000	0
53-3114-49011	FLEET FUEL CHARGES	9,538	15,000	5,000	15,000	15,000	0
53-3114-49012	FLEET REPAIR & MAINTENANCE	14,700	7,600	7,600	17,900	17,800	10,200
53-3114-49013	FLEET PARTS AND SUPPLIES	17,038	15,000	10,000	15,000	15,000	0
Total STORM OPERATING EXPENSE:		1,044,507	836,850	787,300	1,034,360	1,034,260	197,410
STORM CAPITAL PROJECTS							
53-3116-45600	REPAIR AND MAINTENANCE	21,234	40,000	25,726	40,000	40,000	0
53-3116-48502	VEHICLES	0	372,360	372,360	0	0	-372,360
53-3116-52022	DRAINAGE PROJECT @ HOLE #14	3,656	0	0	0	0	0
53-3116-52028	NEW WASH BAY PUBLIC WORKS	-332	0	0	0	0	0
53-3116-52119	CONSTITUTION WAY CANYON IMP 1	0	600,000	600,000	0	0	-600,000
53-3116-52213	EWGC HOLE 7 & 11, LAKE ENLRGMN	8,237	565,000	565,000	0	0	-565,000
53-3116-52253	MTNVIEW/SKYVIEW/WILDFLOWER/SEG	30,000	0	0	0	0	0
53-3116-52418	COVENTRY,FREEDOM DR,FREEDOM CI	0	300,000	300,000	0	0	-300,000
53-3116-52534	EAGLEWOOD STORM DRAIN REPAIRS	0	0	0	250,000	250,000	250,000

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Final Budget	Increase/(Decr) from Current Year Budget
Total STORM CAPITAL PROJECTS:		62,794	1,877,360	1,863,086	290,000	290,000	-1,587,360
STORM NON OPERATING EXPENSE							
53-3118-47010	PRINCIPAL-DEVELOPER REIMBURSE	51,073	0	0	0	0	0
53-3118-47011	PRINCIPAL	28,090	31,047	28,627	28,500	28,500	-2,547
53-3118-47012	INTEREST	4,553	2,328	4,346	3,980	3,980	1,652
53-3118-47013	FEES	0	0	750	750	750	750
53-3118-49990	FUND BALANCE - CONTRIBUTION TO	0	0	0	0	255,510	255,510
53-3118-50000	CLOSE DEBT	293,197	0	0	0	0	0
53-3118-50001	CLOSE ASSET	-38,237	0	0	0	0	0
Total STORM NON OPERATING EXPENSE:		338,676	33,375	33,723	33,230	288,740	255,365
#53 STORM WATER UTILITY FUND Revenue Total:		1,605,379	2,747,585	1,486,000	1,613,000	1,613,000	-1,134,585
#53 STORM WATER UTILITY FUND Expenditure Total:		1,445,977	2,747,585	2,684,109	1,357,590	1,613,000	-1,134,585
Total #53 STORM WATER UTILITY FUND:		159,402	0	-1,198,109	255,410	0	0

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Final Budget	Increase/(Decr) from Current Year Budget
#54 SOLID WASTE UTILITY FUND							
SOLID WASTE CHARGES FOR SERV							
54-3101-34403	SERVICES - SANITATION	1,362,197	1,377,000	1,377,000	1,377,000	1,377,000	0
54-3101-34404	SERVICES - RECYCLING	357,638	363,000	363,000	363,000	363,000	0
Total SOLID WASTE CHARGES FOR SERV:		1,719,835	1,740,000	1,740,000	1,740,000	1,740,000	0
SOLID WASTE NON OPERATING REV							
54-3102-36100	INTEREST EARNINGS	20,979	8,000	25,000	20,000	20,000	12,000
54-3102-37990	FUND BALANCE - USE OF	0	0	0	0	18,790	18,790
Total SOLID WASTE NON OPERATING REV:		20,979	8,000	25,000	20,000	38,790	30,790
SOLID WASTE OPERATING EXPENSE							
54-3104-41101	WAGE REGULAR EMPLOYEES	49,758	55,600	54,600	32,300	32,300	-23,300
54-3104-41102	TEMPORARY EMPLOYEES	0	2,500	2,500	2,500	2,500	0
54-3104-41103	OVERTIME	2,034	2,500	2,500	2,500	2,500	0
54-3104-41105	PENSION EXPENSE	7,905	0	0	0	0	0
54-3104-41200	EMPLOYEE BENEFITS	25,819	32,000	32,000	27,000	27,000	-5,000
54-3104-42000	GENERAL & CONTRACTED SERVICES	1,098,347	1,270,000	1,290,000	1,290,000	1,328,000	58,000
54-3104-42100	PROF & TECHNICAL SERVICES	3,876	4,000	4,000	4,000	4,000	0
54-3104-42110	BANK CHARGES	22,993	23,000	23,000	23,000	23,000	0
54-3104-43400	TELECOMMUNICATION	33	0	0	0	0	0
54-3104-45100	OFFICE SUPPLIES	8,335	7,000	7,000	7,000	7,000	0
54-3104-45200	OPERATING - SEASONAL, BULKY	32,802	32,000	25,000	20,000	20,000	-12,000
54-3104-45211	INDIRECT COST ALLOCATION	25,400	30,700	30,700	34,990	34,990	4,290
54-3104-48500	MACHINERY & EQUIPMENT CAPITAL	27,214	40,000	40,000	40,000	40,000	0
Total SOLID WASTE OPERATING EXPENSE:		1,304,515	1,499,300	1,511,300	1,483,290	1,521,290	21,990
RECYCLING OPERATION EXPENSE							
54-3204-40120	DEPRECIATION	1,471	0	0	0	0	0
54-3204-42000	GENERAL & CONTRACTED SERVICES	215,042	221,200	221,200	230,000	230,000	8,800
54-3204-45100	OFFICE SUPPLIES	2,295	2,500	2,500	2,500	2,500	0
54-3204-48500	MACHINERY & EQUIPMENT CAPITAL	15,208	25,000	25,000	25,000	25,000	0
Total RECYCLING OPERATION EXPENSE:		234,016	248,700	248,700	257,500	257,500	8,800
#54 SOLID WASTE UTILITY FUND Revenue Total:		1,740,814	1,748,000	1,765,000	1,760,000	1,778,790	30,790
#54 SOLID WASTE UTILITY FUND Expenditure Total:		1,538,531	1,748,000	1,760,000	1,740,790	1,778,790	30,790
Total #54 SOLID WASTE UTILITY FUND:		202,283	0	5,000	19,210	0	0

Increase to include year-round extra-Saturday pick-up.

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Final Budget	Increase/(Decr) from Current Year Budget
#55 GOLF COURSE FUND							
GOLF COURSE REVENUE							
55-5500-34200	FEES GREEN	1,293,443	1,200,000	1,300,000	1,250,000	1,250,000	50,000
55-5500-34201	FEES DRIVING RANGE	154,590	190,000	190,000	200,000	200,000	10,000
55-5500-34203	PUNCH PASSES	31,647	25,000	34,000	50,000	50,000	25,000
Total GOLF COURSE REVENUE:		1,479,680	1,415,000	1,524,000	1,500,000	1,500,000	85,000
GOLF COURSE RENTAL							
55-5501-34205	FEES - EVENTS	10,470	0	0	0	0	0
55-5501-34402	CONCESSIONS - CATERING	322,793	300,000	300,000	350,000	350,000	50,000
55-5501-34406	PRO SHOP SALES	395,447	400,000	400,000	425,000	425,000	25,000
55-5501-34407	LESSONS	1,480	0	0	0	0	0
55-5501-34408	CONCESSIONS - PRO SHOP	16,191	2,000	6,500	2,000	2,000	0
55-5501-34409	CONCESSIONS - GRILL	288,060	275,000	290,000	300,000	300,000	25,000
55-5501-34600	RENTS AND LEASES EQUIPMENT	22,548	20,000	20,000	20,000	20,000	0
55-5501-34601	RENTS - SIMULATORS	24,723	35,000	35,000	40,000	40,000	5,000
55-5501-34602	RENTS AND LEASES CARTS	621,515	650,000	650,000	650,000	650,000	0
55-5501-34603	RENTS AND LEASES BANQUET	221,266	200,000	200,000	175,000	175,000	-25,000
55-5501-34604	RENTS & LEASES CLUBHOUSE COMME	14,700	20,000	20,000	20,000	20,000	0
55-5501-34605	RENTS & LEASES MOBILE TOWERS	60,882	40,000	40,000	60,000	60,000	20,000
55-5501-34607	RENTS & LEASES WINTER SLEDDING	0	30,000	15,000	30,000	30,000	0
55-5501-36000	MISCELLANEOUS	8,496	135,000	10,000	0	0	-135,000
Total GOLF COURSE RENTAL:		2,008,571	2,107,000	1,986,500	2,072,000	2,072,000	-35,000
GOLF COURSE NON OPERATING							
55-5502-36100	INTEREST EARNINGS	5,241	5,000	8,500	5,000	5,000	0
55-5502-36101	INTEREST EARNINGS RESTRICTED	-109,648	-31,570	-82,000	-31,570	-31,570	0
55-5502-37200	PROCEEDS FROM BORROWING	276,952	200,000	0	0	0	-200,000
55-5502-37990	FUND BALANCE - USE OF	0	278,670	0	0	10,870	-267,800
Total GOLF COURSE NON OPERATING:		172,546	452,100	-73,500	-26,570	-15,700	-467,800
GOLF COURSE CLUBHOUSE OPERATIN							
55-5584-40120	DEPRECIATION	258,024	0	0	0	0	0
55-5584-40570	COST OF SALES	205,660	250,000	270,000	275,000	275,000	25,000
55-5584-41101	WAGE REGULAR EMPLOYEES	311,145	320,000	320,000	393,500	393,500	73,500
55-5584-41102	TEMPORARY EMPLOYEES	168,515	135,000	135,000	150,000	150,000	15,000
55-5584-41103	OVERTIME	270	1,000	1,000	1,000	1,000	0
55-5584-41105	PENSION EXPENSE	23,177	0	0	0	0	0
55-5584-41200	EMPLOYEE BENEFITS	190,454	172,000	172,000	206,050	206,050	34,050
55-5584-41201	EMPLOYEE ALLOWANCES	13,162	11,960	11,960	11,960	11,960	0
55-5584-42000	GENERAL & CONTRACTED SERVICES	48,743	77,000	77,000	50,000	50,000	-27,000
55-5584-42110	BANK CHARGES	91,668	65,000	65,000	100,000	100,000	35,000
55-5584-42202	GROUNDS CARE	40,627	20,000	20,000	20,000	20,000	0
55-5584-42300	INSURANCE - RISK MANAGEMENT	28,132	28,000	28,000	28,000	28,000	0
55-5584-42400	ADVERTISING AND PUBLIC NOTICES	42,521	50,000	50,000	75,000	75,000	25,000
55-5584-42900	TRAVEL, EDUCATION AND TRAINING	3,954	2,000	2,000	2,000	2,000	0
55-5584-43100	WATER AND SEWERAGE	3,832	4,000	8,500	5,000	5,000	1,000
55-5584-43200	NATURAL GAS	8,415	6,000	6,000	8,000	8,000	2,000
55-5584-43300	ELECTRICITY	15,488	11,000	30,000	20,000	20,000	9,000
55-5584-43400	TELECOMMUNICATION	7,820	6,500	6,500	6,500	6,500	0
55-5584-45100	OFFICE SUPPLIES	3,225	15,000	15,000	20,000	20,000	5,000
55-5584-45200	OPERATING SUPPLIES	43,111	40,000	47,000	40,000	40,000	0
55-5584-45211	INDIRECT COST ALLOCATION	90,900	99,800	99,800	107,140	107,140	7,340

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Final Budget	Increase/(Decr) from Current Year Budget
55-5584-45400	BOOKS, PUBLICATIONS AND SUBSCR	0	1,000	1,000	1,000	1,000	0
55-5584-45603	MACHINERY AND EQUIPMENT	26,682	0	0	0	0	0
55-5584-49011	FLEET FUEL CHARGES	14,636	20,000	20,000	20,000	20,000	0
55-5584-49012	FLEET REPAIR & MAINTENANCE	4,087	8,000	8,000	8,000	8,000	0
Total GOLF COURSE CLUBHOUSE OPERATIN:		1,644,248	1,343,260	1,393,760	1,548,150	1,548,150	204,890
GOLF COURSE GREENS OPERATING							
55-5585-41101	WAGE REGULAR EMPLOYEES	263,510	265,200	265,200	281,000	281,000	15,800
55-5585-41102	TEMPORARY EMPLOYEES	103,255	100,000	100,000	100,000	100,000	0
55-5585-41103	OVERTIME	386	500	500	500	500	0
55-5585-41200	EMPLOYEE BENEFITS	181,932	170,000	170,000	190,000	190,000	20,000
55-5585-41201	EMPLOYEE ALLOWANCES	0	1,000	1,000	1,000	1,000	0
55-5585-42000	GENERAL & CONTRACTED SERVICES	2,305	5,000	5,000	5,000	5,000	0
55-5585-42120	RENTAL OF EQUIPMENT & VEHICLES	707	1,000	1,000	1,000	1,000	0
55-5585-42900	TRAVEL, EDUCATION AND TRAINING	1,351	1,000	1,000	1,000	1,000	0
55-5585-43100	WATER AND SEWERAGE	136,551	120,000	175,000	200,000	200,000	80,000
55-5585-43200	NATURAL GAS	2,688	2,500	2,500	2,500	2,500	0
55-5585-43300	ELECTRICITY	21,015	20,000	20,000	20,000	20,000	0
55-5585-43400	TELECOMMUNICATION	3,107	2,500	2,500	2,500	2,500	0
55-5585-45020	FERTILIZER	0	40,000	40,000	50,000	50,000	10,000
55-5585-45022	TOOLS	0	5,000	5,000	5,000	5,000	0
55-5585-45023	CHEMICALS	0	10,000	3,000	15,000	15,000	5,000
55-5585-45024	COURSE SUPPLIES	0	7,500	5,000	7,500	7,500	0
55-5585-45026	PUMP SUPPLIES	0	5,000	15,000	15,000	15,000	10,000
55-5585-45028	POND SUPPLIES	0	5,000	5,000	5,000	5,000	0
55-5585-45030	IRRIGATION SUPPLIES	0	20,000	20,000	25,000	25,000	5,000
55-5585-45032	SAND AND TOPDRESSING	0	20,000	20,000	25,000	25,000	5,000
55-5585-45034	GRASS AND SEED	0	10,000	10,000	15,000	15,000	5,000
55-5585-45100	OFFICE SUPPLIES	16	0	500	0	0	0
55-5585-45200	OPERATING SUPPLIES	108,761	0	4,000	0	0	0
55-5585-45400	BOOKS, PUBLICATIONS & SUBSCRIP	1,295	1,000	1,000	1,000	1,000	0
55-5585-45602	BUILDINGS	0	3,000	3,000	3,000	3,000	0
55-5585-45603	MACHINERY AND EQUIPMENT	6,673	0	0	0	0	0
55-5585-45606	CART PATH REPAIR	0	2,500	2,500	2,500	2,500	0
55-5585-45608	GROUNDS RENNOVATION	0	5,000	5,000	5,000	5,000	0
55-5585-45610	TREES	0	10,000	10,000	10,000	10,000	0
55-5585-49011	FLEET FUEL CHARGES	22,585	20,000	20,000	20,000	20,000	0
55-5585-49012	FLEET REPAIR & MAINTENANCE	212	0	0	0	0	0
55-5585-49013	FLEET PARTS AND SUPPLIES	21,863	10,000	25,000	25,000	25,000	15,000
Total GOLF COURSE GREENS OPERATING:		878,213	862,700	937,700	1,033,500	1,033,500	170,800
GOLF COURSE CAFE OPERATING							
55-5586-40570	COST OF SALES	208,632	175,000	175,000	200,000	200,000	25,000
55-5586-41101	WAGE REGULAR EMPLOYEES	153,736	121,000	170,000	125,000	125,000	4,000
55-5586-41102	TEMPORARY EMPLOYEES	84,829	50,000	70,000	70,000	70,000	20,000
55-5586-41103	OVERTIME	565	500	500	500	500	0
55-5586-41200	EMPLOYEE BENEFITS	69,999	66,000	95,000	75,000	75,000	9,000
55-5586-42400	ADVERTISING AND PUBLIC NOTICES	39	10,000	1,000	0	0	-10,000
55-5586-43400	TELECOMMUNICATION	935	1,000	1,000	0	0	-1,000
55-5586-45200	OPERATING SUPPLIES	48,768	25,000	25,000	25,000	25,000	0
Total GOLF COURSE CAFE OPERATING:		567,503	448,500	537,500	495,500	495,500	47,000
GOLF COURSE EV CNTR OPERATING							

80,000 Growth related to water usage and reallocation of garbage pick up.

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Final Budget	Increase/(Decr) from Current Year Budget
55-5587-41101	WAGE REGULAR EMPLOYEES	1,403	0	0	0	0	0
55-5587-41102	TEMPORARY EMPLOYEES	22,434	30,000	30,000	35,000	35,000	5,000
55-5587-41200	EMPLOYEE BENEFITS	2,764	2,840	2,840	3,000	3,000	160
55-5587-44240	ADVERTISING AND PUBLIC NOTICES	1,837	4,000	4,000	0	0	-4,000
55-5587-45205	EVENTS CNTR OPERATING SUPPLIES	27,086	15,000	15,000	15,000	15,000	0
Total GOLF COURSE EV CNTR OPERATING:		55,524	51,840	51,840	53,000	53,000	1,160
GOLF COURSE NON OPERATING							
55-5588-47011	PRINCIPAL	100,000	105,000	105,000	105,000	105,000	0
55-5588-47012	INTEREST	90,401	90,600	90,600	87,400	87,400	-3,200
55-5588-47013	FEES	1,353	0	0	750	750	750
55-5588-47016	LEASE PAYMENT	0	65,000	64,000	65,000	65,000	0
55-5588-48200	BUILDINGS - CLUB HOUSE	162,132	32,500	450,000	0	0	-32,500
55-5588-48202	BUILDINGS - TURF CENTER	18,946	0	0	0	0	0
55-5588-48400	CONSTRUCTION - GROUNDS IMPROVE	17,003	507,000	0	0	0	-507,000
55-5588-48500	MACHINERY & EQUIPMENT CAPITAL	162,308	467,700	473,660	110,000	168,000	-299,700
55-5588-50000	CLOSE DEBT	176,952	0	0	0	0	0
55-5588-50001	CLOSE ASSET	-357,264	0	0	0	0	0
Total GOLF COURSE NON OPERATING:		371,830	1,267,800	1,183,260	368,150	426,150	-841,650
#55 GOLF COURSE FUND Revenue Total:		3,660,797	3,974,100	3,437,000	3,545,430	3,556,300	-417,800
#55 GOLF COURSE FUND Expenditure Total:		3,517,318	3,974,100	4,104,060	3,498,300	3,556,300	-417,800
Total #55 GOLF COURSE FUND:		143,479	0	-667,060	47,130	0	0

Account Number	Account Title	2023-24 Prior Year Actual	2024-25 Current Year Budget	2024-25 Current Year Estimated	2025-26 Department Requested	2025-26 Final Budget	Increase/(Decr) from Current Year Budget
#61 FLEET FUND							
FLEET MANAGEMENT OPERATING REV							
61-1151-34900	INTERDEPARTMENTAL CHARGES	338,280	174,900	174,900	379,000	375,000	200,100
61-1151-34904	ANNUAL CAPITAL CHARGES	475,212	513,070	513,070	474,700	391,480	-121,590
Total FLEET MANAGEMENT OPERATING REV:		813,492	687,970	687,970	853,700	766,480	78,510
FLEET MANAGEMENT NON OPERATING							
61-1152-36100	INTEREST EARNINGS	49,132	24,000	28,000	24,000	24,000	0
61-1152-37200	PROCEEDS FROM BORROWING	0	375,000	0	0	0	-375,000
61-1152-37300	GAIN ON DISPOSAL OF CAPITAL AS	40,091	24,000	24,000	15,000	15,000	-9,000
61-1152-37400	INSURANCE RECOVERY	0	0	17,170	0	0	0
61-1152-37990	FUND BALANCE - USE OF	0	143,530	0	0	0	-143,530
Total FLEET MANAGEMENT NON OPERATING:		89,223	566,530	69,170	39,000	39,000	-527,530
FLEET MANAGEMENT OPERATING							
61-1154-40120	DEPRECIATION	403,773	0	0	0	0	0
61-1154-41101	WAGE REGULAR EMPLOYEES	177,637	181,000	181,000	195,000	195,000	14,000
61-1154-41103	OVERTIME	1,735	2,000	2,000	2,000	2,000	0
61-1154-41105	PENSION EXPENSE	2,524	0	0	0	0	0
61-1154-41200	EMPLOYEE BENEFITS	123,649	117,000	117,000	130,000	130,000	13,000
61-1154-41202	EMPLOYEE ALLOWANCES - UNIFORM	2,070	2,000	2,000	2,500	2,500	500
61-1154-42900	TRAVEL, EDUCATION AND TRAINING	3,246	4,000	4,000	4,000	4,000	0
61-1154-43400	TELECOMMUNICATION	1,656	1,500	1,500	1,500	1,500	0
61-1154-45000	SUPPLIES AND MATERIALS	22,107	25,000	25,000	25,000	25,000	0
61-1154-45200	OPERATING SUPPLIES	769	0	0	0	0	0
61-1154-45603	MACHINERY AND EQUIPMENT	10,759	60,000	60,000	15,000	15,000	-45,000
Total FLEET MANAGEMENT OPERATING:		749,924	392,500	392,500	375,000	375,000	-17,500
FLEET MANAGEMENT NON OPERATING							
61-1158-47012	INTEREST	386	0	0	0	0	0
61-1158-47016	LEASE PAYMENT	23,200	65,000	0	65,000	65,000	0
61-1158-48502	VEHICLES	451,841	797,000	445,000	228,000	171,000	-626,000
61-1158-49990	FUND BALANCE - CONTRIBUTION TO	0	0	0	0	194,480	194,480
61-1158-50000	CLOSE DEBT	23,200	0	0	0	0	0
61-1158-50001	CLOSE ASSET	451,841	0	0	0	0	0
Total FLEET MANAGEMENT NON OPERATING:		950,469	862,000	445,000	293,000	430,480	-431,520
#61 FLEET FUND Revenue Total:		902,715	1,254,500	757,140	892,700	805,480	-449,020
#61 FLEET FUND Expenditure Total:		1,700,393	1,254,500	837,500	668,000	805,480	-449,020
Total #61 FLEET FUND:		-797,678	0	-80,360	224,700	0	0



CITY OF NORTH SALT LAKE FINANCE DEPARTMENT

10 East Center Street
North Salt Lake, Utah 84054
(801) 335-8700
(801) 335-8719 Fax

Brian J. Horrocks
Mayor

Heidi Voordeckers
Finance Director

MEMORANDUM

TO: Honorable Mayor and City Council

FROM: Heidi Voordeckers, Finance Director

DATE: June 17, 2025

SUBJECT: Utility Fee Amendments for Fiscal Year 2026 (FY 2026)

RECOMMENDATION

Staff recommends approval of the attached amendments, as described below.

BACKGROUND

Proposed changes effective July 1, 2025:

Sections 6.1 Culinary Water – 6.4 Culinary Water- Multi-Dwelling Unit Development. In 2022, the City contracted an outside firm to evaluate culinary, secondary, and storm water user fees in relation to the City's long-term infrastructure needs for these utilities. The amendments to the Comprehensive Fee Schedule for FY 2026 reflect the rates proposed in the study, incorporating an 8% increase in monthly base rates and an 8% increase in monthly usage for both culinary and secondary water customers. There is an exception for the 1 ½" meter base rate, which is not scheduled to increase until FY 2027. Both residential and commercial customers will be impacted by the increase.

Section 6.5 Storm Water-Rates. As with the culinary and secondary water rates, the above-mentioned study also set forth a series of annual storm utility rate increases. The amount recommended for FY 2026 is a monthly increase from \$9.00/ERU to \$10.00/ERU, or 11.11%.

Section 6.7 Sanitation-Rates. No change.

Section 6.8 Late Fees. Utility staff have noticed a significant increase in the volume of accounts that have become delinquent during the winter months, when water shut-offs are suspended for the season. Delinquencies are difficult to collect each Spring, and even more so when they are tied to garbage and storm services only (as in the annexation area). Other cities in Davis County charge a late fee ranging from 5-10%, or a flat penalty (e.g., \$5.00, \$10.00, or \$20.00). The attached fee schedule amendment contemplates adding a late fee of 10% for utility account balances that are older than 60 days, which is similar to the penalty charged by Centerville City.



NORTH SALT LAKE PUBLIC WORKS

10 East Center Street
North Salt Lake, Utah 84054
801-335-8700
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Brian J. Horrocks
Mayor
Jonathan Rueckert
Public Works Director

TO: Honorable Mayor and City Council
FROM: Jonathan Rueckert, Public Works Director
DATE: June 17, 2025
SUBJECT: Resolution 2025-27R Adopting Amendments to Storm Water Fine/Fees

STAFF RECOMMENDATION

Staff recommends that the City Council adopt the proposed fines and fees to align with current Utah State Code.

BACKGROUND

At the June 3, 2025 City Council meeting, updates were made to the Construction Storm Water Ordinance to bring it into compliance with State code. The proposed amendments to the Comprehensive Fee Schedule reflect the enforcement-related components of these changes, specifically addressing SWPPP (Storm Water Pollution Prevention Plan) violations. These revisions also standardize the enforcement escalation process in accordance with the fines established in the current Utah State Code.

The updated fines apply exclusively to new construction sites larger than one acre. Additionally, a separate fine has been introduced for each instance of illicit discharge into the City's storm water system. This new fine pertains to discharges from sources not covered under the State's construction storm water permit.

Another revision involves clarification of the conditions under which SWPPP Bonds may be refunded. Recent changes to State law prohibit municipal authorities from halting construction activity unless there is clear and documented evidence of an immediate threat to water quality, as outlined in Utah Code § 19-5-107(7)(f).

POSSIBLE MOTION

I move that the City Council approve Resolution 2025-27R, amending the City's Comprehensive Fee Schedule as proposed.

RESOLUTION NO. 2025-27R

A RESOLUTION AMENDING THE CITY’S COMPREHENSIVE FEE SCHEDULE RELATED TO UTILITY RATES, LATE FEES, AND STORM WATER MANAGEMENT FINES/FEES

WHEREAS, the City of North Salt Lake has adopted a Comprehensive Fee Schedule establishing certain fees; and

WHEREAS, the City Council has the authority to set or amend fees by Resolution; and

WHEREAS, it is the responsibility of users of City services to pay for requested services; and,

WHEREAS, impact upon City services should be mitigated by those sources and users causing the impact.

NOW THEREFORE, BE IT HEREBY RESOLVED by the City Council of the City of North Salt Lake, Utah as follows:

Section 1. **AMENDED FEES APPROVED.** The fees attached to this resolution shown as Exhibit A are hereby approved.

Section 2. **EFFECTIVE DATE.** This resolution shall take effect on July 1, 2025.

APPROVED AND ADOPTED by the City of North Salt Lake, Utah, on this 17th day of June, 2025.

CITY OF NORTH SALT LAKE

By:

BRIAN J. HORROCKS

Mayor

ATTEST:

WENDY PAGE
City Recorder

City Council Vote as Recorded:

Council Member Watts Baskin _____
Council Member Clayton _____
Council Member Jackson _____
Council Member Knowlton _____
Council Member Van Langeveld _____

EXHIBIT A



COMPREHENSIVE FEE SCHEDULE

NOTE: Fee Amounts to be paid are those in effect at the time payment is required

Effective Date ~~May 20~~July 1, 2025

3.2 Improvement Bonds	
Dedicated Public Improvements	100% City Engineer's Estimate
Public Improvements Guarantee	10% City Engineer's Estimate One (1) year warranty, after final inspection

3.3 Infrastructure Inspections	
Subdivision Improvement Inspection	1% City Engineer's Estimate Infrastructure Improvements
Site Plan Improvements (Commercial & Multi-Family)	\$500.00/Site

3.4 Storm Water Violation Illicit Discharge and Construction Runoff Fees	
<i>*The following fees apply for new construction/remodels and disturbed land of 1 acre or more in size.*</i>	
SWPPP Review	\$50.00
SWPPP Inspection (per year)	\$150.00 Single Family Lot \$400.00 Commercial/Multi-Family Site
SWPPP Violation Bond (refundable)*	\$500.00 Single Family Lot \$1,500.00 Commercial
SWPPP Violations*:	\$100.00/event (minimum) or actual costs incurred for clean-up SWPPP Violation fees will be charged in accordance with current Utah Code (UCA) §19-5-108.3(7)(c)(ii)(A-F), subject to change without notice.
Illicit Discharge into City's storm water system**	\$300 per occurrence
<p>*SWPPP violations will be charged against refundable bond. If retained balance falls below \$200 for single family lots or \$500 for commercial and multi-family site plans. All construction activities must cease until additional funds are deposited. Any remaining balance shall be refunded upon conclusion of construction when all BMPs have been removed from site.</p> <p>**Applies to any illicit discharge from a source other than a construction site covered by a State storm water permit into the City's storm water system.</p>	

Section 6: User Fees/Rates

6.1 Culinary Water							
Residential – No Secondary							
Customer Classes		Base Charges	Rates & Tiers				
Rate Description	Customer Type	Base Rate	0-8,000 Gallons	8,001-30,000 Gallons	30,001-60,000 Gallons	60,001-100,000 Gallons	100,001+ Gallons
3/4" Below 350 E	Residential	\$ 23.76 <u>25.66</u>	\$ 1.53 <u>1.65</u>	\$ 1.91 <u>2.07</u>	\$ 2.52 <u>2.72</u>	\$ 3.83 <u>4.13</u>	\$ 4.90 <u>5.29</u>
3/4" Above 350 E	Residential	\$ 23.76 <u>25.66</u>	\$ 1.83 <u>1.98</u>	\$ 2.30 <u>2.48</u>	\$ 3.02 <u>3.26</u>	\$ 4.59 <u>4.96</u>	\$ 5.87 <u>6.34</u>
1" Above 350 E	Residential	\$ 35.64 <u>38.49</u>	\$ 1.83 <u>1.98</u>	\$ 2.30 <u>2.48</u>	\$ 3.02 <u>3.26</u>	\$ 4.59 <u>4.96</u>	\$ 5.87 <u>6.34</u>
HOA/PUD Outdoor Only	Residential Common Areas	\$ 30.77 <u>35.64</u>	#Homes x 4,000/#outdoor meters in HOA	Same Tier Structures Related Residential Properties			

6.2 Culinary & Secondary Water						
Residential – With Secondary						
Culinary Water Indoor Only Rates		Base Charges	Rates/Tiers			
Rate Description	Customer Type	Base Rate	0-8,000 Gallons	8,001-12,000 Gallons	12,001-20,000 Gallons	20,001+ Gallons
3/4" Foxboro	Residential	\$ 23.76 <u>25.66</u>	\$ 1.53 <u>1.65</u>	\$ 1.91 <u>2.07</u>	\$ 2.52 <u>2.72</u>	\$ 4.90 <u>5.29</u>
3/4" Below 350 East	Residential	\$ 23.76 <u>25.66</u>	\$ 1.53 <u>1.65</u>	\$ 1.91 <u>2.07</u>	\$ 2.52 <u>2.72</u>	\$ 4.90 <u>5.29</u>
3/4" Above 350 East	Residential	\$ 23.76 <u>25.66</u>	\$ 1.83 <u>1.98</u>	\$ 2.30 <u>2.48</u>	\$ 3.02 <u>3.26</u>	\$ 5.87 <u>6.34</u>

Secondary Water Outdoor Only Rates		Base Charges	Rates/Tiers			
Rate Description	Customer Type	Base Rate	0-22,000 Gallons	22,001-52,000 Gallons	52,001-92,000 Gallons	92,001+ Gallons
Irrigation Below 350 E	Residential	\$ 5.94 <u>6.42</u>	\$ 1.72 <u>1.86</u>	\$ 2.27 <u>2.45</u>	\$ 3.45 <u>3.72</u>	\$ 4.41 <u>4.76</u>
Separate Outdoor Above 350 E	Residential	\$ 5.94 <u>6.42</u>	\$ 2.07 <u>2.23</u>	\$ 2.72 <u>2.94</u>	\$ 4.13 <u>4.46</u>	\$ 5.29 <u>5.71</u>
Pressurized Irrigation Above 350 E	Residential	\$ 5.94 <u>6.42</u>	\$ 2.07 <u>2.23</u>	\$ 2.72 <u>2.94</u>	\$ 4.13 <u>4.46</u>	\$ 5.29 <u>5.71</u>

6.3 Culinary & Secondary Water

Commercial

Rate Description	Customer Type	Base Rate	0-8000	8,001-30,000	30,001-60,000	60,001-100,000	100,001+
3/4" Meter	Commercial	\$ 23.76 <u>25.66</u>	\$ 2.43 <u>2.62</u>				
1" Meter	Commercial	\$ 35.64 <u>38.49</u>	\$ 2.43 <u>2.62</u>				
1 1/2" Meter	Commercial	\$ 67.00	2.43 <u>2.62</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>
2" Meter	Commercial	\$ 99.00 <u>102.64</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>
3" Meter	Commercial	\$ 236.68 <u>272.18</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>
4" Meter	Commercial	\$ 304.87 <u>350.59</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>
6" Meter	Commercial	\$ 741.31 <u>800.62</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>
8" Meter	Commercial	\$ 1,420.85 <u>1,534.52</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>
10" Meter	Commercial	\$ 2,095.63 <u>2,263.28</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>
OUTSIDE ONLY – Classify as other commercial – by meter by size		Variable – depending on meter size	2.43 <u>2.62</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>
HOMES UNDER CONSTRUCTION		Variable – depending on meter size	2.43 <u>2.62</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>	2.43 <u>2.62</u>

6.4 Culinary Water - Multi-Dwelling Unit Development

Customer Class		Rates/Tiers					
Rate Description	Customer Type	Base Rate	0-8,000 Gallons	8,001-30,000 Gallons	30,001-60,000 Gallons	60,001-100,000 Gallons	100,001+ Gallons
Multi-Unit (fee per unit)	Residential	\$ 12.00 <u>12.96</u>	\$ 2.43 <u>2.62</u>				

*City water meter rates will be the same as Commercial rates

*Exceptions to Water Rates**:* The Board of Equalization for Rates shall have the authority to reduce the individual water user rates up to 50% when deemed necessary and reasonable, on a case-by-case basis. Examples of rate exceptions include, but are not limited to, prolonged absence or illness, temporary indigence, and/or other cases where service is not generally used daily on the premises, and/or where water used is not generally greater than 10,000 gallons per month.

6.5 Storm Water - Rates

Storm Water Rate Per ESU

\$ ~~9.00~~ 10.00

ESU=Equivalent Surface Unit; 3,900 sq. ft. of impervious area

6.6 Miscellaneous Water Related

Temporary Connection Contact Utility Billing Dept. for Application	\$35.00/Month (not pro-rated for partial month)	Water connection for use during construction or until permanent meter is set. Temporary connections may only be made by Public Works Dept.
Hydrant Meter Deposit	\$2,000	(refundable)
<p>Waste of water: <i>Anyone using water in violation of Ordinance 01-04R shall, upon first violation per calendar year, be warned in writing by the Public Works Director or his designee against further illegal use, and upon second violation per calendar year, shall be assessed a water user fee of \$100.00. Penalty amount will increase by \$50.00 with each repeat violation per calendar year. Such fee shall become part of the water bill of that person or of the property whereon such use occurred.</i></p>		
Fire Sprinkler Connection Annual Charge billed monthly at rate of \$1.50 per inch, per month	4"	\$200.00
	6"	\$300.00
	8"	\$400.00
Irrigation Meter Service Annual Connection Fee	No Charge	
Turn on fee (non-payment, during business hours)	\$50.00	
Turn on fee (non-payment, after business hours)	\$150.00	
Water Meter Tampering Fee	\$250.00	

6.7 Sanitation-Rates

Recycling Collection (One Container, Bi-Weekly)	\$6.65/month
Garbage Collection First Container	\$16.87/month
Garbage Collection Additional Container(s)	\$16.87/month
Garbage Collection Reduced rate if absent from home a minimum of 2 months, container must be picked up by City or secured.	\$2.25/month

6.8 Late Fees (Utility Accounts)

Monthly percentage assessed on delinquent utility account balances over 60 days past due	10%
Delinquent accounts may also be subject to service disruptions, turn on fees, and collections charges.	



CITY OF NORTH SALT LAKE FINANCE DEPARTMENT

10 East Center Street
North Salt Lake, Utah 84054
(801) 335-8700
(801) 335-8719 Fax

Brian J. Horrocks
Mayor

Heidi Voordeckers
Finance Director

MEMORANDUM

TO: Honorable Mayor and City Council

FROM: Heidi Voordeckers, Finance Director

DATE: June 17, 2025

SUBJECT: Presentation of Annual Fraud Risk Assessment

BACKGROUND

The Utah State Auditor's Office implemented the Fraud Risk Assessment in December 2020 as a tool for governmental entities to assess their level of risk for fraud, waste, and abuse in their organizations. Each year, in accordance with the Fraud Risk Assessment Implementation Guide, the Finance Director completes a Fraud Risk Assessment for review by the City Manager, presentation to the City Council, and finally submission to the Utah State Auditor's Office.

SUMMARY

Attached to this memorandum is the annual risk assessment prepared for financial activities conducted in Fiscal Year 2024-2025. During this period, the City maintained a Fraud Risk Level of "Very Low", with a total score of 365 out of 395. This score falls into the lowest (best) possible risk classification, which the City has maintained since 2020.

The finance team meets regularly to assess internal processes and discuss the effectiveness of the mitigating controls established to protect the City and its employees from risk of fraud. This includes measures to limit the opportunity to engage in fraudulent activity, such as dual controls and routine review of financial transactions.

The City could further strengthen its Fraud Risk Assessment score by adopting/implementing and training staff on the following written policies and functions:

- IT and Computer Security Policy (5 points)
- Cash Receipting and Deposit Policy (5 points)
- Formalize an Internal Audit Function (20 points)

ACTION

There is no action required of the Council related to the presentation of the annual Fraud Risk Assessment.

Attachments:

- 1) FY 2025 Fraud Risk Assessment

Fraud Risk Assessment

Continued

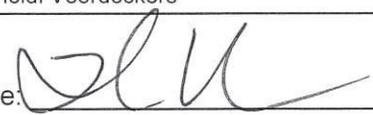
*Total Points Earned: 365/395 *Risk Level: Very Low Low Moderate High Very High
 > 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	<input checked="" type="checkbox"/>	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	<input checked="" type="checkbox"/>	5
b. Procurement?	<input checked="" type="checkbox"/>	5
c. Ethical behavior?	<input checked="" type="checkbox"/>	5
d. Reporting fraud and abuse?	<input checked="" type="checkbox"/>	5
e. Travel?	<input checked="" type="checkbox"/>	5
f. Credit/Purchasing cards (where applicable)?	<input checked="" type="checkbox"/>	5
g. Personal use of entity assets?	<input checked="" type="checkbox"/>	5
h. IT and computer security?	<input type="checkbox"/>	5
i. Cash receipting and deposits?	<input type="checkbox"/>	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	<input checked="" type="checkbox"/>	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	<input checked="" type="checkbox"/>	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	<input checked="" type="checkbox"/>	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	<input checked="" type="checkbox"/>	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	<input checked="" type="checkbox"/>	20
7. Does the entity have or promote a fraud hotline?	<input checked="" type="checkbox"/>	20
8. Does the entity have a formal internal audit function?	<input type="checkbox"/>	20
9. Does the entity have a formal audit committee?	<input checked="" type="checkbox"/>	20

*Entity Name: City of North Salt Lake

*Completed for Fiscal Year Ending: June 30, 2025 *Completion Date: May 28, 2025

*CAO Name: Ken Leetham *CFO Name: Heidi Voordeckers

*CAO Signature:  *CFO Signature: 

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A". <small>Utility account adjustments are prepared by the Utility Billing Clerk, reviewed by the City Treasurer, and Approved by the Finance Director.</small>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. Are all the people who have access to blank checks different from those who are authorized signers? <small>Checks require dual signatures, and a log of check inventory is kept by the Treasurer and reviewed by the Finance Director.</small>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements? <small>Both the Finance Director (reconciler) and Treasurer have independent access to online bank statements.</small>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

* MC = Mitigating Control



CITY OF NORTH SALT LAKE COMMUNITY & ECONOMIC DEVELOPMENT

10 East Center Street, North Salt Lake, Utah 84054
(801) 335-8700
(801) 335-8719 Fax

MEMORANDUM

TO: Honorable Mayor and City Council
FROM: Craig Black, Chief of Police
Sherrie Pace, Community Development Director
DATE: June 17, 2025
SUBJECT: Consideration of Ordinance 2025-12, an ordinance amending Title 7, Chapter 7 relating to unsanctioned camping

RECOMMENDATION

City staff recommend the City Council adopt Ordinance 2025-12, amending Title 7, Chapter 7 related to unsanctioned camping with the following findings:

1. The amendments are necessary to comply with Utah State Code 35A-16-403 which requires municipalities to adopt and enforce an ordinance related to unsanctioned camping;
2. The amendment is in the public interest to address issues that may arise from unsanctioned camping; and
3. Changed or changing conditions make the proposed amendments reasonably necessary.

REVIEW

The legislature approved HB505 during the 2025 session which requires municipalities to enforce an ordinance which prohibits unsanctioned camping on public property in Utah State Code 35A-16-403. The proposed amendment updates the existing prohibition of camping in parks to include all public property and defines activities which constitute unsanctioned camping. It also provides that a violation of this section is a class C misdemeanor in accordance with Utah State Code 76-6-201.

POSSIBLE MOTION

I move that the City Council approve Ordinance 2025-12, an ordinance amending Title 7, Chapter 7 related to unsanctioned camping with the following findings:

1. The amendments are necessary to comply with Utah State Code 35A-16-403 which requires municipalities to adopt and enforce an ordinance related to unsanctioned camping;
2. The amendment is in the public interest to address issues that may arise from unsanctioned camping; and
3. Changed or changing conditions make the proposed amendments reasonably necessary.

Attachments

- 1) Ordinance 2025-12
- 2) Exhibit A - Amended Text (redline)

ORDINANCE NO. 2025-12

**AN ORDINANCE AMENDING CITY CODE TITLE 7,
CHAPTER 7, PERTAINING TO UNSANCTIONED
CAMPING ON PUBLIC GROUNDS**

WHEREAS, the City of North Salt Lake is an incorporated city in Davis County, Utah;
and

WHEREAS, the City Council has determined that certain amendments to the City Code related to unsanctioned camping should be made in compliance with Utah State Code 35A-16-403 which requires municipalities to enforce an ordinance which prohibits camping; and

WHEREAS, the City Council has determined that certain amendments to the City Code are necessary to define unsanctioned camping in accordance with Utah State Code 76-6-208; and

WHEREAS, the City Council finds that it is in the public interest that the Code be amended at this time to address unsanctioned camping; and

WHEREAS, the City Council finds further that changed or changing conditions make the proposed amendment reasonably necessary to regulate unsanctioned camping within the City.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of North Salt Lake, Utah, as follows:

SECTION 1. Code Amendment. Title 7 – Public Ways and Property, Chapter 7 – Parks is hereby amended as attached in Exhibit A.

SECTION 2. Severability. If any provision of this ordinance is declared invalid by a court of competent jurisdiction, the remainder shall not be affected thereby.

SECTION 3. Effective Date. This ordinance is hereby adopted and shall take effect immediately upon posting as required in Utah Code 10-3-711.

APPROVED AND ADOPTED by the City Council of the City of North Salt Lake, Utah, this 17th day of June, 2025.

CITY OF NORTH SALT LAKE

BRIAN J. HORROCKS
Mayor

ATTEST:

WENDY PAGE
City Recorder

City Council Vote as Recorded:

Council Member Watts Baskin _____
Council Member Clayton _____
Council Member Jackson _____
Council Member Knowlton _____
Council Member Van Langeveld _____

Certificate of Posting Ordinance:

I, the duly appointed recorder for the City of North Salt Lake, hereby certify that the foregoing Ordinance No. 2025-12 was passed by the governing body on the date shown above, and that copies were posted as required by Utah Code 10-3-711.

Recorded this _____ day of _____, 2025.

Wendy Page, City Recorder

[Seal]

7-7-2: UNSANCTIONED CAMPING ON PUBLIC GROUNDS, STREETS, PARKS, PLAYGROUNDS, OR PLAZAS:

- A. It is unlawful for any~~No~~ person shall to engage in "camping", as defined in subsection B of this section, camp, lodge or pitch a tent, fly, lean to, tarpaulin or any other type of camping equipment in on any park "public grounds", as defined in subsection C of this section, upon any portion of a street, in any park or playground, unless expressly authorized by the City for such activities or except in cases of local emergency as declared by the mayor for the staging of emergency response teams, including authorized personnel or community evacuation shelters. It shall be~~is~~ unlawful for any unauthorized person using or benefiting from the use of any of the foregoing items of shelters or camping equipment to fail to remove the same from any such park for more than five (5) minutes after being requested to do so by any police officer or citizen. A violation of this subsection is a class C misdemeanor. (Ord. 94-4, 4-19-1994)
- B. For the purpose of this section "camping" means:
1. Erecting or occupying structures, including tents, temporary structures, recreation vehicles, travel trailers, or motor vehicles, for camping or other living accommodation activities, including sleeping, for any period of time;
 2. Using camping-related items, including cots, beds, sleeping bags, or hammocks, for sleeping or other living accommodation activities; or
 3. Cooking using a camp fire, propane stove, or other heat-producing portable cooking equipment.
- C. For the purposes of this section, the term "public grounds" means any real property owned in whole or in part by the United States Of America and its agencies, or the state of Utah or any of its political subdivisions, including the City of North Salt Lake Corporation, upon which no camping has been authorized by the owner.



CITY OF NORTH SALT LAKE

10 East Center Street
North Salt Lake, Utah 84054
(801) 335-8700
(801) 335-8719 Fax

Brian J. Horrocks
Mayor

Ken Leetham
City Manager

MEMORANDUM

TO: Honorable Mayor and City Council

FROM: Ken Leetham, City Manager

DATE: June 17, 2025

SUBJECT: Consideration of amendments to the professional services agreement for public defense attorney services between the City of North Salt Lake, West Bountiful City and Murphy and Murphy Law, LLC.

RECOMMENDATION

I recommend that the City Council approve the proposed amendments to the professional services agreement for public defense attorney services between the City of North Salt Lake, West Bountiful City, and Murphy and Murphy Law, LLC.

BACKGROUND

You may recall that on April 1, 2025, the City Council approved Resolution 2025-17R which approved an agreement for public defense attorney services. This is a three party agreement between the City of North Salt Lake, West Bountiful City, and Murphy and Murphy Law, LLC. After City of North Salt Lake approval on April 1, West Bountiful City requested that certain amendments be made to the agreement. The attached agreement shows the proposed changes and has been reviewed and accepted by Murphy and Murphy Law, LLC.

The proposed changes provide additional clarity and improved provisions which will give both cities a greater ability to fully implement the terms of service. City staff is in agreement with the proposed amendments and recommends approval of the amended agreement.

PROPOSED MOTION

I move that the City Council approve the proposed amendments to the professional services agreement for public defense attorney services between the City of North Salt Lake, West Bountiful City, and Murphy and Murphy Law, LLC.

Professional Services Agreement for Public Defense Attorney Services

This Professional Services Agreement (“Agreement”) is made between the City of North Salt Lake and West Bountiful City (“Cities”), and, Murphy & Murphy Law, LLC (“Contractor” or “Murphy & Murphy”). Murphy & Murphy is a law firm which may consist of attorneys including but not limited to Michael D. Murphy, Daniel F. Murphy, and Timothy E. Murphy. The Cities and Contractor (together “Parties”) are located and do business at the below addresses, which shall be valid for any notice required under this Agreement:

Murphy & Murphy Law, LLC Michael D. Murphy; Daniel Murphy; Timothy Murphy 13 N. Main St. Kaysville, UT 84037 801-547-9274 michael@mdmurphy.com daniel@mdmurphy.com timothy@mdmurphy.com	City of North Salt Lake North Salt Lake City Office 10 E. Center St. North Salt Lake, UT 84054 801-335-8700 West Bountiful City West Bountiful City Office 550 North 800 West Utah 84087 801-292-4486
--	--

The Parties agree as follows:

1. TERM. The term of this Agreement shall be for a period of ~~approximately~~ five years commencing on March 1, 2025, and terminating on ~~March 1~~February 28, 2030 (“Term”). ~~Upon successful performance~~At the option of each City, this Agreement may be extended for an additional five year term to ~~February 28, March 1~~ 2035, and may be extended for additional periods of time upon the mutual written agreement of the Parties. It is the intent of the Parties to create and ensure, if possible, continuity for future public defense services for the Cities.
2. SERVICES. The Contractor shall perform the services described below (the “Services”) in a manner consistent with the accepted professional practices for other similar services within the Second Judicial District in effect at the time those ~~s~~Services are performed. The Contractor warrants that he each of its attorneys who provides the Services has the requisite training, skill, and experience necessary to provide the Services and is appropriately accredited and licensed by all applicable agencies and governmental entities. Contractor shall provide legal representation and counsel to any person who is

appointed an Attorney ~~as counsel~~ by the North Salt Lake Justice Court or Second District Court.

3. TERMINATION.

a. Termination for Just Cause. Prior to the expiration of the Term, this Agreement may be terminated with just cause by the Cities or the Contractor. Just cause shall be defined to mean the failure of either party to perform its obligations as described in this Agreement, including any violation of the Rules of Professional Conduct by any employee or agent of the Contractor, when such failure has not been corrected to the reasonable satisfaction of the Cities or Contractor, respectively, in a timely manner after notice of breach has been provided to the other party. Notwithstanding the foregoing, Jjust cause shall include, and the Cities may terminate this Agreement immediately, if, ~~as required by this contract,~~ the Contractor, employee, or designee fails to adequately represent defendants, willfully disregards the defendant's interests, or fails to maintain required insurance policies, or breaches confidentiality under this Agreement.

a.b. Termination without Cause. Any Party may terminate this Agreement at any time upon ninety (90) days' written notice to the other Parties.

b.c. Effect of Termination or Expiration. In the event of termination or upon ~~completion~~ expiration of the Agreement, the Contractor shall continue to represent those clients who have already been assigned to the Contractor, including especially those cases currently set for trial; provided, however, that, after termination or completion of the Agreement, in the event of a conflict or significant dispute, pursuant to Court rules and the Rules of Professional Conduct, the Contractor may withdraw from a particular case by notice of intent and motion to withdraw and by order of the Court; provided further, however, that the Contractor shall have no further obligation for any representation of indigent defendants beyond three months from the date of termination, except for cases set for trial where the Court does not allow withdrawal or as otherwise ordered by the Court. In matters that are post sentencing, however, Contractor shall have no further obligation beyond six weeks after termination or ~~completion~~ expiration of the Agreement.

4. COMPENSATION. The Cities agrees to pay Contractor the following amounts:

Basis for Amount	Amount
Pre-adjudicative non-evidentiary hearings	\$110 per appearance
Evidentiary hearings	\$110 per hour
Post-adjudicative proceedings such as Order to Show Causes (contract does not include appeals)	\$50 per appearance

- a. The above rates will each increase modestly for the next couple years as follows, after which the parties will revisit the rate:
 - i. March. 1, 2025 to Feb. 28, 2026- \$110 per appearance and evidentiary hearings;
 - ii. March. 1, 2026 to Feb. 28, 2027- \$130 per appearance and evidentiary hearings;
 - iii. March. 1, 2027, to Feb. 29, 2028- \$150 per appearance and evidentiary hearings.;

 - b. Method of Payment. On a monthly basis, the Contractor shall submit an invoice to the Cities. The invoice shall include the name of each case assigned during that reporting period and an itemization of fees for each case.
5. CONTRACTOR INDEMNIFICATION. The Contractor agrees to release, indemnify, defend, and hold the Cities, ~~its~~their elected officials, officers, employees, agents, representatives, insurers, Contractors, and volunteers harmless from any and all claims, demands, actions, suits, causes of action, arbitrations, mediations, proceedings, judgments, awards, injuries, damages, liabilities, taxes, losses, fines, fees, penalties expenses, Contractor's fees, attorney fees, witness fees, costs, and/or litigation expenses to or by any and all persons or entities, including, without limitation, their respective agents, licensees, or representatives.;
 6. SURVIVAL. The provisions of Section 5 regarding indemnification shall survive the expiration or termination of this Agreement with respect to any event occurring prior to such expiration or termination.
 7. INSURANCE. The Contractor agrees to carry adequate malpractice insurance for incidents which may arise from or in connection with the performance of the Sservices or work by the Contractor, their agents, representatives, employees or subcontractors for the duration of the Agreement and thereafter with respect to any event occurring prior to such expiration or termination.
 8. CONFIDENTIALITY. All information regarding the Cities obtained by Contractor in performance of this Agreement shall be considered confidential. Breach of confidentiality by the Contractor will be grounds for immediate termination.
 9. INDEPENDENT CONTRACTOR. The Parties intend that the Contractor shall be an independent contractor and that the Contractor has the ability to control and direct the performance and details of its work, the Cities being interested only in the competent representation of indigent defendants and results obtained under this Agreement. The Cities shall be neither liable nor obligated to pay Contractor sick leave, vacation pay or any other benefit of employment, nor to pay any social security or other tax which may arise as an incident of employment. Contractor shall take all necessary precautions and shall be responsible for the safety of its employees, agents, and subcontractors in the performance of the contract work and shall utilize all protection necessary for that purpose. All work shall be done at Contractor's own risk, and Contractor shall be

responsible for any loss of or damage to materials, tools, or other articles used or held for use in connection with the work. The Contractor shall pay all income and other taxes due. Industrial or any other insurance that is purchased for the benefit of the Cities, regardless of whether such may provide a secondary or incidental benefit to the Contractor, shall not be deemed to convert this Agreement to an employment contract. Even though Contractor is an independent contractor, the work must meet the approval of the Cities and shall be subject to the Cities's general right of inspection to secure satisfactory completion.

10. CONFLICT OF INTEREST. It is recognized that Contractor may or will be performing professional services during the Term for other parties; provided, however, that such performance of other services shall not conflict with or interfere with Contractor's ability to perform the Services. Contractor agrees to resolve any such conflicts of interest in favor of the Cities. Contractor confirms that Contractor does not have a business interest or a close family relationship with any Cities-City officer or employee who was, is, or will be involved in the Contractor's selection, negotiation, drafting, signing, administration, or evaluating the Contractor's performance.

11. GENERAL PROVISIONS.

- a. Interpretation and Modification. This Agreement contains all of the agreements of the Parties with respect to any matter covered or mentioned in this Agreement and no prior statements or agreements, whether oral or written, shall be effective for any purpose. Should any language in any other communication outside this Agreement conflict with any language contained in this Agreement, the terms of this Agreement shall prevail. The respective captions of the Sections of this Agreement are inserted for convenience of reference only and shall not be deemed to modify or otherwise affect any of the provisions of this Agreement. Any provision of this Agreement that is declared invalid, inoperative, null and void, or illegal shall in no way affect or invalidate any other provision hereof and such other provisions shall remain in full force and effect. No provision of this Agreement, including this provision, may be amended, waived, or modified except by written agreement signed by duly authorized representatives of the Parties. The Parties have participated and had an equal opportunity to participate in the drafting of this Agreement. No ambiguity shall be construed against any Party upon a claim that that Party drafted the ambiguous language.
- b. Assignment and Beneficiaries. Neither the Contractor nor the Cities shall have the right to transfer or assign, in whole or in part, any or all of its obligations and rights hereunder without the prior written consent of the other Party. If the non-assigning Party gives its consent to any assignment, the terms of this Agreement shall continue in full force and effect and no further assignment shall be made without additional written consent. Subject to the foregoing, the rights and obligations of the Parties shall inure to the benefit of and be binding upon their respective successors in interest, heirs and assigns. This Agreement is made and entered into for the sole protection and benefit of the Parties hereto. No other

person or entity shall have any right of action or interest in this Agreement based on any provision set forth herein.

- c. Enforcement. Time is of the essence of this Agreement and each and all of its provisions in which performance is a factor. Adherence to completion dates set forth in the description of the Services is essential to the Contractor's performance of this Agreement. Any notices required to be given by the Parties shall be delivered at the addresses set forth at the beginning of this Agreement, unless a Party gives notice under this Agreement of a change of address. Any notices may be delivered personally to the addressee of the notice or may be deposited in the United States mail, postage prepaid, to the address set forth above. Any notice so posted in the United States mail shall be deemed received three (3) days after the date of mailing. Any remedies provided for under the terms of this Agreement are not intended to be exclusive but shall be cumulative with all other remedies available to the Cities at law, in equity or by statute. The failure of the Cities to insist upon strict performance of any of the covenants and agreements contained in this Agreement, or to exercise any option conferred by this Agreement in one or more instances shall not be construed to be a waiver or relinquishment of those covenants, agreements or options, and the same shall be and remain in full force and effect. Failure or delay of the Cities to declare any breach or default immediately upon occurrence shall not waive such breach or default. Failure of the Cities to declare one breach or default does not act as a waiver of the Cities' right to declare another breach or default. This Agreement shall be made in, governed by, and interpreted in accordance with the laws of the State of Utah. If the Parties are unable to settle any dispute, difference or claim arising from this Agreement, the exclusive means of resolving that dispute, difference, or claim, shall be by filing suit under the venue, rules and jurisdiction of the Second Judicial District, Davis County, Utah, unless the Parties agree in writing to an alternative process. If either Party brings any claim or lawsuit arising from this Agreement, each Party shall pay all its legal costs and Contractor's fees and expenses incurred in defending or bringing such claim or lawsuit, including all appeals, in addition to any other recovery or award provided by law; provided, however, nothing in this paragraph shall be construed to limit the Cities' right to indemnification under Section 5 of this Agreement.

IN WITNESS whereof the parties hereto have signed this agreement on this ____ day of ____, 2025.

City of North Salt Lake

Murphy & Murphy Law, LLC

By: _____

By: _____

Its: _____

West Bountiful City

By: _____

Its: _____

1 CITY OF NORTH SALT LAKE
2 CITY COUNCIL MEETING-WORK SESSION
3 CITY HALL-10 EAST CENTER STREET, NORTH SALT LAKE
4 JUNE 3, 2025

5
6 **DRAFT**
7

8 Mayor Horrocks welcomed those present at 6:07 p.m.
9

10 PRESENT: Mayor Brian Horrocks
11 Councilmember Tammy Clayton
12 Councilmember Suzette Jackson
13 Councilmember Ted Knowlton
14 Councilmember Alisa Van Langeveld
15

16 EXCUSED: Councilmember Lisa Watts Baskin
17

18 STAFF PRESENT: Ken Leetham, City Manager; David Frandsen, Assistant City Manager; Jon
19 Rueckert, Public Works Director; Sherrie Pace, Community Development Director; Craig Black,
20 Police Chief; Karyn Baxter, City Engineer; Todd Godfrey, City Attorney; Wendy Page, City
21 Recorder; Jason Boulton, Streets/Storm Supervisor; Jana Baggett, Office Manager; Terry Fritz,
22 Deputy Chief; Mitch Gwilliam, Deputy Chief; Raelene Felkner, Records Clerk; Brittney Ball;
23 Records Clerk; Cade Veigel, Sergeant; Jocelyn Oniones, Evidence Tech; Chris Marquez, Scott
24 Bradley, Megan Kenney, Destin Kunz, Jorge Camona-Amates, Tyson Bishop, and Jessica
25 Lancaster, Police Officers.
26

27 Heidi Voordeckers, Finance Director, was not present at the meeting.
28

29 OTHERS PRESENT: Dee Lalliss, Ashley Garner, Barry Bryson, residents; Bill Nielsen, Janette
30 Nielsen, Michelle Olsen, Gary Olsen, Jake Olsen, Matt Coffman, Sue Coffman, Nick Taylor,
31 Nikki Taylor, Michael Kenney, Cami Kenney, Kourtney Kenney, Christy Seamons.
32

33 1. SWEARING IN AND RETIREMENT RECOGNITION OF NORTH SALT LAKE
34 POLICE OFFICERS
35

36 Chief Black acknowledged the beginning for several officers, Destin Kunz, Jorge Camona-
37 Amates, Tyson Bishop, Jessica Lancaster, and Megan Kenney and the end of one officer's career,
38 Terry Fritz. He noted that Destin Kunz had been with the department for a year and was
39 previously with the Salt Lake County Sherriff's office. He said Jorge Camona-Amates had been
40 with the department for close to a year and was previously with the Salt Lake School District.

41 He shared that Tyson Bishop and Jessica Lancaster graduated in April from the Salt Lake
42 Community College police academy. He continued that Megan Kenney was previously a deputy
43 in Placer County, California.

44
45 Chief Black spoke on the referral of Megan Kenney by Buzz Nelson former Chief of West Valley
46 Police whom he had previously worked with. He then introduced Officer Scott Bradley, the
47 resource officer at Spectrum Academy, and his therapy dog, Myla. He continued that Myla was
48 donated to the Department and would be utilized at Spectrum Academy after she passed therapy
49 dog training. He said the training was being paid for through grants and fundraising.

50
51 Destin Kunz reported that he previously worked for the Salt Lake County Sherriff's Office in the
52 correctional facility for four years. He spoke on his love for the community and plans to stay in
53 the City.

54
55 Jorge Camona-Amates spoke on his time with the Salt Lake City School District, particularly
56 Horizonte School, and his work with the youth and adult education programs. He thanked the
57 City for this opportunity.

58
59 Tyson Bishop mentioned his recent graduation from Salt Lake Community College and
60 expressed his appreciation in working for the City.

61
62 Jessica Lancaster shared that she also recently graduated from Salt Lake Community College and
63 was eager to advance her career within the City.

64
65 Megan Kenney spoke on her excitement in working for the City and upholding the reputation of
66 Buzz Nelson.

67
68 Mayor Horrocks performed the swearing in of Officers Destin Kunz, Jorge Camona-Amates,
69 Tyson Bishop, Jessica Lancaster, and Megan Kenney.

70
71 Chief Black spoke on officer safety, support, pride in doing the right thing, and as guardians of
72 the community. He then said this was the last week of service for Deputy Chief Terry Fritz
73 before he retired. He spoke on the insight, advocacy, and presence of Deputy Chief Fritz. He
74 shared his 20 year professional history of working with Deputy Chief Fritz on the Metro Gang
75 Unit in the 1990s and through his time with the City.

76
77 Chief Black presented Deputy Chief Fritz with his badges and his service gun and thanked him
78 for his 30 plus years of service to the State. He also thanked Deputy Chief Fritz's wife Bonnie
79 for her support.

80 Deputy Chief Fritz spoke on his 38 years of service as a police officer and said it was an honor to
81 work for the City with low crime and adequate staffing. He said these benefits allowed for the
82 ability to discuss strategies in making a difference in the community and high level conversations
83 with his peers.

84
85 Chief Black spoke on the valuable asset of the Police Department and thanked the community
86 for their support. He reiterated the commitment of the Department to do their best.

87
88 Councilmember Knowlton commented on the honor it was to meet the new officers and their role
89 in being part of the success of the Police Department.

90
91 Mayor Horrocks reflected on his profound sense of pride in the officers that he had every day. He
92 spoke on the honor and gratitude for these officers and their families.

93
94 2. ANNUAL REPORT OF THE HEALTH AND WELLNESS COMMITTEE BY MASON
95 BENNETT, CHAIR

96
97 Mayor Horrock reported that this item would be tabled as Mason Bennett was unable to attend.

98
99 3. ACTIVE TRANSPORTATION TOUR REPORT BY TED KNOWLTON AND
100 SHERRIE PACE

101
102 Councilmember Knowlton reported on lessons learned and reflections on visiting Hoboken and
103 Jersey City in New Jersey. He spoke on their commitment to reduce traffic (car, bike, pedestrian)
104 fatalities and the creation of a safe environment. He explained that the focus would be on what
105 was done physically as well as the process to creating this outcome.

106
107 Sherrie Pace reviewed the tour which included riding a bicycle in New Jersey with individuals
108 from Wasatch Front Regional Council (WFRC), UDOT, Davis County, Farr West, Salt Lake City,
109 West Valley, Midvale, Cottonwood Heights, South Jordan, Draper, Lehi, Parametrix, and Bike
110 Utah. She noted that this group met with the mayor and staff of Hoboken to discuss the ideas
111 they had implemented related to traffic safety. She shared the points of Vision Zero which was
112 New Jersey's active transportation plan to eliminate deaths and injuries by 2030. She said this
113 plan included:

- 114
115 • Street Diets- redesign the most important corridor first
116 • EV Charging-look for private partnerships
117 • Daylighting Intersections-prevent parking too close to intersections with permanent
118 solutions

- 119 • Surfacing-use durable thermal plastic surface treatments
- 120 • Opportunities-capitalize on opportunities like storm water resiliency projects

121
122 Sherrie Pace shared the statistics for Hoboken with a population of 60,000 in one square mile, a
123 median income of \$155,768 and a per capita income of \$100,246. She noted that homeownership
124 was 34.1% and said the population included 19.1% foreign born residents. She said the turning
125 point per Mayor Bhalla was the death of an elderly woman in an auto/pedestrian accident in
126 2017.

127
128 Ms. Pace shared the timeline of events related to Vision Zero:

- 129
- 130 • 2017-last traffic death
- 131 • 2019-executive order of Hoboken’s intention to eliminate all traffic deaths and serious
- 132 injuries by 2030
- 133 • 2021-adoption of Vision Zero Action Plan (20 mph speed limit, upgraded fleet with
- 134 safety detection, infrastructure updates at 25 high crash intersections)
- 135 • 2025-redesign of high crash corridor, building protected bicycle infrastructure on key
- 136 streets

137
138 She shared a photograph of a separated bike path near the waterfront with the path separated by
139 landscaping from the vehicles and pedestrians. She spoke on the concept of street diets which
140 included bike lanes, on street parking, and intersections. She noted better intersections were
141 achieved through reduced crossing distances (concrete bulb-outs), signal light upgrades (seven
142 second head start). She continued with descriptions and photographs of other methods including
143 flexible delineators, one way streets, paint treatments, designated bus stops, separate bike lanes
144 from parking, parking enforcement, signage (including notices of where pedestrians had died).

145
146 Sherrie Pace then focused on the concept related to EV charging in daylighted corners to
147 encourage this use. She also spoke on bike charging stations, the use of daylighted corners, and
148 bike valets through a partnership with Lyft. She shared the concept of daylighting which was
149 achieved through paint (including areas around an intersection), flexible delineators, curbing,
150 planters, and bike lanes.

151
152 Councilmember Knowlton commented that these were methods which could be implemented
153 fairly inexpensively. He said Hoboken tested and tried several methods just to see what would
154 work.

155

156 Councilmember Van Langeveld asked how these methods affected on street parking. Sherrie
157 Pace replied that residents adapted quickly and that the loss of parking spaces was minimal as
158 generally cars could not park near corners prior to daylighting.

159
160 Sherrie Pace continued that through the implementation of daylighting and the other concepts
161 that they were not afraid to evaluate and adjust with the reminder that traffic and residents would
162 adapt. She reviewed the next concept of surfacing and Hoboken's use of thermal plastic. She said
163 this surface had lasted the longest and was the most durable. She noted that other surfacing
164 methods included material variations and/or color changes to signal pedestrian and bicycle
165 crossing. Ms. Pace said the next concept was opportunities including resiliency improvements,
166 street rebuilding, development, temporary improvements, partnerships. She shared public
167 projects including a park under a viaduct and a large park on top of storm retention (2 million
168 gallons of stormwater).

169
170 Sherrie Pace spoke on redevelopment and testing related to ADA, bike lanes, bus stops, and
171 temporary outdoor dining. She reviewed other opportunities including partnerships with bike and
172 scooter rentals and storage.

173
174 Councilmember Knowlton said the improvements in Hoboken were beloved by all residents
175 including bicyclists and drivers. He reviewed lessons learned including:

- 176
- 177 • Never underestimating the value of a clear goal to rally around
 - 178 • Involvement of many in advancing the goal to create citywide interest
 - 179 • Don't worry about starting small and don't wait for grand outcome
 - 180 • Small changes are seen by residents as dramatic enhancement to quality of life
 - 181 • Small changes don't have to be expensive (paint and flexible delineators)
 - 182 • Small changes gain momentum and spread

183
184 Councilmember Van Langeveld asked for an update on the bike lanes that would be installed in
185 the City. She spoke on reviewing this project and adding paint and striping in multiple areas.
186 Sherrie Pace replied that the City received a grant for this pilot program which would be
187 implemented soon.

188
189 Mayor Horrocks mentioned the Salt Lake City bike share program and scooter rentals.
190 Councilmember Knowlton replied that the scooter rentals had inhibited the growth of the bike
191 program. He said that overall, these options provided a positive association with Salt Lake City
192 and continued embracing of the program.

193

194 Councilmember Clayton asked about health benefits related to this type of program.
195 Councilmember Knowlton commented that this data could be obtained and said people who
196 biked were healthier as long as it was safe.

197

198 4. ADJOURN

199

200 Mayor Horrocks adjourned the meeting at 7:12 p.m. to begin the regular session.

201 CITY OF NORTH SALT LAKE
202 CITY COUNCIL MEETING-REGULAR SESSION
203 CITY HALL-10 EAST CENTER STREET, NORTH SALT LAKE
204 JUNE 3, 2025

205
206 **DRAFT**
207

208 Mayor Horrocks welcomed those present at 7:25 p.m. Alisa Van Langeveld offered a thought and
209 led those present in the Pledge of Allegiance.

210
211 PRESENT: Mayor Brian Horrocks
212 Councilmember Tammy Clayton
213 Councilmember Suzette Jackson
214 Councilmember Ted Knowlton
215 Councilmember Alisa Van Langeveld
216

217 EXCUSED: Councilmember Lisa Watts Baskin
218

219 STAFF PRESENT: Ken Leetham, City Manager; David Frandsen, Assistant City Manager; Heidi
220 Voordeckers, Finance Director; Jon Rueckert, Public Works Director; Sherrie Pace, Community
221 Development Director; Craig Black, Police Chief; Karyn Baxter, City Engineer; Todd Godfrey,
222 City Attorney; Wendy Page, City Recorder; Jason Boulton, Streets/Storm Supervisor.
223

224 OTHERS PRESENT: Dee Lalliss, Ashley Garner, Barry Bryson, Christy (Christine) Seamons,
225 residents.
226

227 1. CITIZEN COMMENT
228

229 Barry Bryson, resident, commented on the efficiency of the EV charging stations at City Hall. He
230 asked about storm drain charges on his bill as well as who was responsible for maintenance of
231 storm drains installed in his development (private property). Karyn Baxter responded that the
232 storm water utility fee was charged citywide to all property owners. She also said the impact of
233 water discharged into the system per business or HOA was lower for infrastructure that had
234 storm drain controls. She noted maintenance of the storm drain facility on private property was
235 the property owner's responsibility and the monthly storm water utility fee was for the purpose
236 of maintaining large storm drain infrastructure.
237

238 Barry Bryson then mentioned road projects and adding Odell Lane onto the schedule for a slurry
239 seal.

240 Dee Lalliss, resident, commented on the increased amount of squirrels in his neighborhood and
241 the damage they had caused to his solar panels. He suggested sharing information in the City's
242 newsletter and website on the damage that squirrels and other pests could cause.

243

244 2. CONSIDERATION OF COUNCILMEMBER CLAYTON'S APPOINTMENT TO THE
245 HEALTH AND WELLNESS COMMITTEE

246

247 Councilmember Clayton introduced Christine Seamons as her appointment to the Health and
248 Wellness Committee.

249

250 Christine Seamons shared her experience with local schools, health and safety, and her desire to
251 serve the community. She spoke on her degrees in psychology and a doctorate in medical
252 naturopathy.

253

254 **Councilmember Van Langeveld moved that the City Council approve the appointment of**
255 **Christine Seamons to the City's Health and Wellness Committee with a term ending on**
256 **January 1, 2029. Councilmember Clayton seconded the motion. The motion was approved**
257 **by Councilmembers Clayton, Jackson, Knowlton, and Van Langeveld. Councilmember**
258 **Baskin was excused.**

259

260 3. PUBLIC HEARING PRIOR TO ADOPTING THE FISCAL YEAR 2025-2026
261 BUDGET

262

263 Heidi Voordeckers provided a summary on the 2025-2026 budget of \$41,590,205. She mentioned
264 a spend down of \$1.9 million related to capital infrastructure (streets), \$11 million in capital
265 projects (parks, water, streets, storm).

266

267 She noted other priorities for the budget including:

268

- 269 • 2.4% COLA for all City employees
- 270 • COLA for elected officials
- 271 • One new public safety position (Davis Metro Narcotics support)
- 272 • Two new part-time admin positions (Golf Marketing Specialist and Admin Civic Events
273 Coordinator)
- 274 • Modest growth in tax revenues
 - 275 ○ Property tax 2.5%
 - 276 ○ Sales tax 0%
- 277 • Water and Storm Water Fee Increases to support the CIP
 - 278 ○ Water - 8% increase in base rate and tiers

- 279 ○ Storm Water – 11.11% increase in ESU
- 280 • Capital Improvements
- 281 ○ Parks and Trails \$295,000
- 282 ○ Streets \$9,827,200
- 283 ○ Water - \$760,000
- 284 ○ Storm - \$290,000
- 285 • Use of tax increment for beautification projects
- 286 • Expanded community events and programs

287
288 Councilmember Van Langeveld questioned if the Council had any concerns or if they were in
289 favor of the Davis Metro Narcotics position. Councilmember Jackson commented that she was in
290 favor of the position and that the City was already contributing toward this service. She felt that
291 this would provide more favorable results for the City and that police and safety were a good
292 investment.

293
294 **At 7:49 p.m. Mayor Horrocks opened the public hearing.**

295
296 Barry Bryson, resident, questioned why the COLA was 2.4% rather than the 2.5% that most
297 governmental agencies received. Ken Leetham commented that the 2.4% was based on Western
298 Region CPI data which the City used every year to determine the appropriate COLA for its
299 employees. He noted that this would be adopted during the June 17th City Council meeting.

300
301 **At 7:50 p.m. Mayor Horrocks closed the public hearing.**

302
303 4. PUBLIC HEARING AND CONSIDERATION OF ORDINANCE 2025-08: AN
304 ORDINANCE ADOPTING THE MUNICIPAL EXECUTIVE OFFICER
305 COMPENSATION INCREASES FOR FISCAL YEAR 2025-2026

306
307 Heidi Voordeckers reported on Senate Bill 91 amendments to Section 10-3-818 of the Utah
308 Municipal code which went into effect on May 1, 2024. She said this code amendment required
309 the City to hold a public hearing in advance of authorizing compensation increases for a City’s
310 Executive Officers. She noted that “Executive Officers” included City Manager, Assistant City
311 Manager, Chief of Police, Assistant Chief of Police, and the head of a City department or
312 division. She shared that the proposed fiscal year 2025-2026 COLA increase of 2.4% and a 2%
313 merit would apply to those “Executive Municipal Officers”.

314
315 **At 7:51 p.m. Mayor Horrocks opened the public hearing.**

316

317 Barry Bryson, resident, questioned if this was for executive salaries or all City employee salary.
318 Ken Leetham explained that the City had a merit based compensation program which included
319 2% adjustments based on performance as well as a 2.4% COLA increase. He also stated these
320 adjustments applied to all full-time employees and not just to executive municipal officers.

321

322 **At 7:53 p.m. Mayor Horrocks closed the public hearing.**

323

324 **Councilmember Van Langeveld moved that the City Council approve Ordinance 2025-08**
325 **pertaining to Executive Municipal Officer compensation increases for Fiscal Year 2025-**
326 **2026. Councilmember Jackson seconded the motion. The motion was approved by**
327 **Councilmembers Clayton, Jackson, Knowlton, and Van Langeveld. Councilmember Baskin**
328 **was excused.**

329

330 5. PUBLIC HEARING AND CONSIDERATION OF ORDINANCE 2025-09: AN
331 ORDINANCE APPROVING AN INCREASE IN MAYOR AND CITY COUNCIL
332 COMPENSATION

333

334 Ken Leetham reported that this was part of the discussion during the annual budget meeting to
335 adjust pay rates for elected officials in a manner consistent with the annual COLA proposed for
336 City staff.

337

338 Councilmember Van Langeveld commented that the City staff would receive a merit and COLA
339 increase which should apply to the City Council as well.

340

341 Councilmembers Knowlton and Clayton were in favor of a COLA and merit increase for the City
342 Council in alignment with the percentage received by City staff. Councilmember Clayton noted
343 that the hourly rate worked out to be very low.

344

345 Councilmember Jackson spoke on the length of the Council meetings, meeting preparation, and
346 committee meetings and participation. She noted that future Councilmembers should also be
347 taken into consideration.

348

349 Councilmember Knowlton said the rate should be reviewed every year. Councilmember Van
350 Langeveld was in agreement that it should be reviewed during the annual budget meeting. She
351 mentioned that some citizens were not able to volunteer the number of hours required to serve on
352 the Council which should be taken into consideration.

353

354 **At 8:05 p.m. Mayor Horrocks opened the public hearing.**

355

356 There were no comments.

357

358 **Mayor Horrocks closed the public hearing at 8:06 p.m.**

359

360 **Councilmember Jackson moved that the City Council approve Ordinance 2025-09 setting**
361 **monthly compensation for the elected Mayor of the City of North Salt Lake at \$2,304 per**
362 **month and setting the monthly compensation for each of the five (5) elected members of**
363 **City Council of the City of North Salt Lake at \$1,194.67 per month with the amendment as**
364 **stated of an additional 2% increase. Councilmember Clayton seconded the motion. The**
365 **motion was approved by Councilmembers Clayton, Jackson, Knowlton, and Van**
366 **Langeveld. Councilmember Baskin was excused.**

367

368 6. PUBLIC HEARING AND CONSIDERATION OF RESOLUTION 2025-24R: A
369 RESOLUTION ADOPTING AMENDMENTS TO THE 2024-2025 FISCAL YEAR
370 BUDGETS

371

372 Heidi Voordeckers reported on the amendments to the fiscal year 2024-2025 budget and noted
373 that this included golf course changes. She stated that the requested budget changes included
374 increases to revenues, operating expenditures, wages/benefits and capital expenditures as
375 detailed:

376

377 Revenue Adjustments (plus \$1,416,985)

- 378 • Increase in Court Fee collections: \$125,000
- 379 • Increase for Police Over-time Reimbursement: \$32,760
- 380 • Increase in interest earnings on Hatch Park construction funds balance: \$490,000
- 381 • Increase in transfer of Tax Increment from Redwood Road RDA for shortfall in Impact
382 Fee collection: \$340,000
- 383 • Increase in Golf Course Clubhouse and Grill Revenues: \$430,000
- 384 • Reduction in RDA admin transfer: (\$775)

385

386 Adjustments to Operating Expenditures and Wages (less \$581,610)

- 387 • Increase in golf cost of sales – Pro Shop and Grill: \$115,000
- 388 • Increase in golf wages/benefits: \$300,500
- 389 • Increase in golf maintenance and debt service fee: \$81,000
- 390 • One-time fluoride remediation expense: \$21,050
- 391 • Increase in police wages: \$32,760 (reimbursed overtime)
- 392 • Increase in court wages: \$11,000
- 393 • Increase in fleet wages: \$20,300

- 394 • Public Works reallocation from Streets to Storm: Net \$0

395

396 Changes to Capital Expenditures (less \$380,225)

- 397 • Increase for Concrete Boat Ramp: \$41,650
- 398 • Increase in 400 W, Center to 500 N: \$54,400 (street preservation)
- 399 • Increase in 850N/950N/Madsen for contract bid (originally budgeted as in-house project):
400 \$172,500
- 401 • Increased project costs for Lacey Way and Mountainview/Skyview/Wildflower: \$28,300
- 402 • Increase in Water Vehicle Purchase: \$7,375
- 403 • Golf course pond restoration at hole 8: \$76,000

404

405 Councilmember Van Langeveld asked about the increase in fees/overtime for police in the
406 General Fund. Heidi Voordeckers replied that the City covered security for Big West Oil which
407 they reimbursed.

408

409 Councilmember Van Langeveld also questioned if the \$15,000 RDA/Admin fee for winter
410 sledding meant the City was covering that amount. Heidi Voordeckers replied that the original
411 estimate was \$30,000 as a portion of revenues but the actual revenue received was lower.

412

413 Councilmember Van Langeveld spoke on the boat ramp and what this cost was attributed to. Ken
414 Leetham explained that there had never been a concrete ramp at Porter's Landing boat ramp and
415 this cost was to finalize that project.

416

417 Karyn Baxter clarified that the cost increase also included a project to expand trail improvements
418 in this park.

419

420 **At 8:15 p.m. Mayor Horrocks opened the public hearing.**

421

422 Barry Bryson asked about fluoride remediation cost. Heidi Voordeckers affirmed this was a one
423 time cost.

424

425 **At 8:16 p.m. Mayor Horrocks closed the public hearing.**

426

427 **Councilmember Clayton moved the City Council approve Resolution 2025-24R: A**
428 **Resolution approving and adopting amendments to the fiscal year 2024~2025 General**
429 **Fund, Debt Service/Rap Tax Fund, Park Development Fund, Road Development Fund,**
430 **Water Fund, Storm Water Fund, Golf Fund, and Fleet Fund Budgets. Councilmember**

431 **Jackson seconded the motion. The motion was approved by Councilmembers Clayton,**
432 **Jackson, Knowlton, and Van Langeveld.** Councilmember Baskin was excused.

433
434 Mayor Horrocks shared some statistics per a report from Tyler Abegglen, Golf Course Manager,
435 comparing May 2024 driving range revenues of \$22,962 to May 2025 revenues of \$56,533.

436
437 7. CONSIDERATION OF ORDINANCE 2025-10: AN ORDINANCE AMENDING CITY
438 CODE TITLE 4, CHAPTER 4, REGARDING NOISE REGULATIONS

439
440 Sherrie Pace reported that these amendments were due to outdated noise control regulations as
441 well as a request from UDOT related to upcoming I-15 reconstruction. She reviewed Sections 1,
442 2, and 3 which established the purpose of standards, applicability, and defined terms. She said
443 Section 4 established the standards for measuring sound, specifically the instruments used and
444 the conditions under which sound should be measured. She continued that Section 5 outlined
445 prohibited noise and consisted of existing noise ordinance language. Ms. Pace shared that
446 Section 6 provided a table of various land uses or activities and the permissible sound levels
447 during various times of day. She noted that Section 7 provided standards for specific noise
448 restrictions between the hours of 10 p.m. and 7 a.m. and included noise regulations related to
449 automobiles, motorcycles, trucks, parking lot/road sweepers, public assembly, trash compactors,
450 and fireworks.

451
452 Sherrie Pace highlighted Section 8 that established the standards for exceptions to the noise
453 ordinance for emergency equipment or vehicles, noise permitted on a temporary basis, domestic
454 power tools during day time hours, athletic activities at schools or parks, and lawful fireworks
455 and also includes lawful mining activities during daytime hours, city celebrations, and snow
456 removal. She reviewed Section 9 which provided standards for special permits and includes
457 conditions of approval such as length of permit, hours of operation, and notice to residents within
458 800 feet of the activity at least 48 hours in advance. She concluded with Sections 10 and 11
459 which provided for enforcement either by civil (code enforcement) or criminal (police) actions
460 and provided for emergency enforcement.

461
462 Ms. Pace spoke on certified sound meters, exceptions (fireworks permitted per State code, free
463 speech, railroad), and special permits (City Manager would be responsible to issue).

464
465 Mayor Horrocks mentioned difficulty with moving vehicles. Chief Black commented that there
466 was language in the Code to address those that were unreasonably loud (modifications) that
467 caused increased noise and enforcement.

468

469 Councilmember Van Langeveld asked about the firework exemption. She also questioned the
470 free speech exemption. Sherrie Pace clarified that State code allowed for three days before July
471 4th and 24th and three days after. She explained that free speech was content related and allowed
472 for the right to express free speech but not to be loud.

473
474 Councilmember Clayton questioned approval for fireworks outside of July holidays. Sherrie Pace
475 said at City sponsored events those would be exempt per the noise ordinance and approval for
476 fireworks would be done through permitting with the fire marshal.

477
478 Councilmember Jackson thanked staff for their continual review and updating of City Code.

479
480 **Councilmember Jackson moved that the City Council approve Ordinance 2025-10: an**
481 **ordinance amending Title 4, Chapter 4 regarding noise control with the following findings:**

- 482
483 **1) The proposed amendments are necessary for the protection of the health, safety,**
484 **welfare, peace, quiet, and quality of life for the citizens of North Salt Lake;**
485 **2) The proposed amendments will reduce, control and prevent excessive noises which**
486 **are physically harmful or detrimental to individuals and the community in the**
487 **enjoyment of life, property, and conduct of business; and**
488 **3) The proposed amendments will establish measurable standards for the evaluation of**
489 **possible sources of noise which are unnecessary or excessive.**

490
491 **Councilmember Van Langeveld seconded the motion. The motion was approved by**
492 **Councilmembers Clayton, Jackson, Knowlton, and Van Langeveld.** Councilmember Baskin
493 was excused.

494
495 **8. CONSIDERATION OF ORDINANCE 2025-11: AN ORDINANCE AMENDING CITY**
496 **CODE TITLE 8, CHAPTER 5, RELATED TO STORM WATER MANAGEMENT**

497
498 Jason Boulton reported that the State Legislature recently passed HB-507 and SB-220 S2 to
499 modify State code 19-5-105, 19-5-108.3, 19-5-11, and 19-5-115. He noted that this legislation
500 standardized enforcement escalation, created a fine schedule for construction storm water
501 violations, and required storm water authorities to accept electronic compliance inspections
502 performed by the site operator. He said the City ordinance changes removed the requirements for
503 a City issued storm water permit on construction sites and aligned storm water pollution
504 prevention plan (SWPPP) approval with adopted State Code.

505
506 Councilmember Jackson confirmed that these amendments were to bring the City Code into
507 compliance with State Code. Jason Boulton replied affirmatively.

508

509 Ken Leetham suggested an amendment for Ordinance 2025-11 Exhibit A to section 8-5-17(C)(2)
510 from:

511

512 “2. May impose an administrative fine for each occurrence as follows:

513 a. \$500 per occurrence for working without an approved storm water permit;

514 b. \$300 per occurrence for tracking mud on road;

515 c. \$250 per occurrence for failure to clean up or report spills;

516 d. \$100 per occurrence for failure to conduct storm water inspections;

517 e. \$100 per occurrence for failure to maintain storm water records; and

518 f. \$500 per site, per occurrence, for failure to use general best management
519 practices, as determined by the city; and”

520

521 be amended to:

522

523 “2. May impose an administrative fine as set forth in Utah Code Section 19-5-
524 108.3(7)(c)(ii)(A-F), as amended, for each occurrence; and”

525

526 Jason Boulton noted that State Code did not allow for a city to be more stringent than what State
527 Code or the EPA allowed.

528

529 **Councilmember Knowlton moved that the City Council approve Ordinance 2025-11**
530 **amending City Code Title 8, Chapter 5, Storm Water Management to comply with Utah**
531 **State Code regulations.**

532

533 **Councilmember Knowlton amended his motion to allow for changes to the fee schedule**
534 **administratively to be in line with State guidance on fee schedules. Councilmember Van**
535 **Langeveld seconded the motion. The motion was approved by Councilmembers Clayton,**
536 **Jackson, Knowlton, and Van Langeveld. Councilmember Baskin was excused.**

537

538 9. APPROVAL OF CITY COUNCIL MINUTES OF MAY 20, 2025

539

540 The City Council minutes of May 20, 2025 were reviewed and approved.

541

542 **Councilmember Clayton moved the City Council approve the meeting minutes of May 20,**
543 **2025, as drafted. Councilmember Jackson seconded the motion. The motion was approved**
544 **by Councilmembers Clayton, Jackson, Knowlton, and Van Langeveld. Councilmember**
545 **Baskin was excused.**

546

547 10. ACTION ITEMS

548

549 The action items list was reviewed. Completed items were removed from the list.

550

551 11. COUNCIL REPORTS

552

553 Councilmember Knowlton reported that National Trails Day was on Saturday. Jon Rueckert
554 commented on a cleanup event at Wild Rose Trail on Saturday. He noted that a State crew would
555 help with grading on the trails in a few weeks.

556

557 Councilmember Knowlton spoke on potential recycling opportunities at City Hall. Ken Leetham
558 replied that a recycling container could be placed in the kitchen area.

559

560 Councilmember Van Langeveld mentioned the grant related to reviewing Safe Schools walking
561 routes and potential infrastructure. She mentioned One Kind Act a Day partnerships and a day of
562 service with Wasatch Peak in September. She reviewed the Unity in the Community Pride event
563 and said it was well attended with positive feedback. She thanked staff for their efforts in set-up,
564 vendors, and advertising. She noted that the next Unity in the Community event would be
565 Juneteenth on June 16th at Legacy Park.

566

567 Councilmember Clayton reported on the Civic Events Committee and approval for events
568 including a semiquincentennial. She suggested an event related to walking 250 miles in
569 conjunction with the Health and Wellness Committee. She asked who would be able to attend the
570 Bountiful City parade on July 26th.

571

572 Councilmembers Knowlton and Van Langeveld indicated they would not be able to attend.
573 Councilmember Jackson and Mayor Horrocks acknowledged they would be participating in the
574 parade.

575

576 12. CITY ATTORNEY'S REPORT

577

578 Todd Godfrey had nothing to report.

579

580 13. MAYOR'S REPORT

581

582 Mayor Horrocks commented that several cities had an annual truth in taxation hearing even if
583 there was no proposed tax increase. He noted there may be merit in this method. He shared that
584 he was invited to the Bountiful High School graduation but not the Woods Cross High
585 graduation. He expressed pride in the number of scholarships and Sterling Scholars that were

586 announced at the Bountiful High graduation. He provided an update on Wasatch Integrated
587 Waste and said CEO/Executive Director Nathan Rich was retiring. He suggested a potential
588 mural focused on City highlights.

589
590 Mayor Horrocks shared a video with municipal outdoor fitness equipment and programs that
591 could be incorporated into city parks. He said Heber City and Spanish Fork City had similar
592 programs.

593
594 Ken Leetham noted that staff had done some research on this program and spoke on potential
595 fundraising or sponsorships to cover the \$100,000 to \$150,000 cost.

596
597 Councilmember Van Langeveld suggested this as an agenda item for the Health and Wellness
598 Committee to discuss.

599

600 14. CITY MANAGER'S REPORT

601

602 Ken Leetham had nothing to report.

603

604 15. ADJOURN

605

606 Mayor Horrocks adjourned the meeting at 9:12 p.m.

607

608 *The foregoing was approved by the City Council of the City of North Salt Lake on Tuesday June*
609 *17, 2025 by unanimous vote of all members present.*

610

611

612

613 _____
Brian J. Horrocks, Mayor

_____ *Wendy Page, City Recorder*

Action Items for June 17, 2025

Item	Staff	Description	Staff Responses
<u>New</u>			
1	Wendy/Ken	(6-3-25 CM Van Langeveld) Request for staff to include an item on the next Health & Wellness Committee meeting to discuss the National Fitness Campaign and Partnership Programs Available.	<i>(6/10/25) This item was added to the next Health & Wellness meeting agenda for discussion on July 14th.</i>
<u>Current</u>			
2	Ken/David	(5-20-25 CM Knowlton) Explore options to property purchase for expanding the Public Works facilities.	
3	Sherrie	(5-20-25 CM Baskin) Research potential for creating a dog park at Springhill Park.	<i>(6/11/25) Ali is researching the restrictions on the property that was acquired from the FEMA grant, there is possibility for the lots that are on 350 East that are not part of the grant that could be utilized as a dog park.</i>
4	Ken/Todd	(5-6-25 CM Van Langeveld) Telecommunication – research on City’s ability to limit improvements to streets and parkstrips and to regulate aesthetics of certain equipment.	<i>(5/15/25) City legal counsel is reviewing the City’s ability to comply with this assignment.</i>
5	Sherrie	(5-6-25 Mayor Horrocks) Look into obtaining State funding for semiquincentennial events in 2026.	<i>(6/11/25) Ali has reached out to the grant administrator and will work with the event committee and coordinate the necessary declarations that the CC needs to make to qualify for the grants.</i>
6	Sherrie/Craig	(4-1-25 CM Van Langeveld) Free Speech Zone (social media & enforcement) and political signs allowed in public spaces.	<i>(6/11/25) Map has been created in conformance to the free speech zone for the Legacy Vendor Fair/Unity in Community Events per the ordinance.</i>
7	Sherrie	(4-1-25 CM Van Langeveld) Airbnb more research on commercial areas and possible code amendment.	<i>(6/11/25) Short term rental ordinance was updated, future development agreements will address not allowing short term rentals in space for commercial uses.</i>
8	Sherrie	(2-18-25 CC) Project to evaluate readdressing all County addresses to City addresses.	<i>(6/11/25) Staff has met to discuss the framework for the committee, the goals or recommendations to be considered, potential committee members, timeline and review 345 properties affected. Staff will draft assigned addresses for affected properties and provide timeline for Council.</i>
9	Ken/David	(1-7-25 CM Baskin) Strategic Planning Meeting for City Council (March or separate date from budget retreat).	<i>(6/11/25) This activity has been scheduled for the two City Council meetings in August.</i>
10	Ken/David	(6-18-24 CC) Eagleridge beautification project – staff to continue working on the beautification project including branding, less expensive plans, cohesive signage (all City).	<i>(1/2/25) Working to bring back alternatives to the City Council in early 2025. (3/4/25) Discuss what can be done with budgeted funds this year including alternatives, cost</i>

			<i>breakdowns, public/private partnerships, and phasing. (3/27/24) Staff is working on cost estimates for two options: informal "forested" plantings and formal tree-lined street option.</i>
11	Ken	(5-21-24 CM Knowlton) Prepare talking points for the 2600 South / 1100 North bridge challenges.	<i>(1/2/25) Ken is preparing talking points and will then update City website for public awareness.</i>
12	Jon/Sherrie	(5-7-24 CM Jackson) Possibility for an app that would provide the status of possible rail blockages. (8-6-24 CM Jackson) signage notifications for rail blockages. (3-4-25 CM Van Langeveld) Interested in a City app and to know costs. This app would help residents to stay informed, report issues, and access city services – similar to SLC, Syracuse or Sandy.	<i>(8/15/24) Staff is looking at several app possibilities. We will also be reaching out to UDOT to include permission to install electronic messaging technologies on US89 and other areas to alert for train delays. (8/26/24) Contacted DSR a software development company. This company has created a train detection algorithm that can run on existing CCTV hardware. Currently there isn't camera hardware installed at any of the major crossings (Center, Main St, 1100 N) DSR doesn't provide any hardware but can develop their algorithms to use/present the data such as alerts of blockages at crossings and estimated times till clear. This information can be used for internal use only or can be relayed to roadside VMS signs or other signals. This information can also be pushed to mobile apps that can provide optimal routes during blockages. Development of this product for use specific to NSL crossings may be \$100,000 - \$150,000 and include nominal annual maintenance fees in perpetuity of software use. Estimates for camera hardware installation at these crossings would be around \$50,000.</i>
13	Heidi/Ken	(3-6-24 Mayor Horrocks) Potential hardship policy for mandatory recycling. Review costs for waste & recycling services.	<i>(5/28/25) The Audit Committee reviewed a draft policy document on 3/18/25 and provided additional parameters for consideration. The Committee will review and updated draft of the policy at the June 17, 2025 Audit Committee meeting.</i>
14	Jon / Karyn	(2-6-24 CM Jackson) Staff to further investigate and reach out to Big West Oil related to soil conditions of park strip on the south side of Center Street adjacent to BWO property.	<i>(5/1/25) Soil sample results indicate soils are clean of any harmful chemicals; however, the parkstrip has been compacted such that material will have to be removed and replaced. Staff is working on a cost estimate to prepare the parkstrip for planting, establishment of water service and tree planting.</i>

15	Ken	(3-7-23) Staff to identify any items that would qualify for the Community Funding Projects that Congresswoman Maloy recommends.	<i>(5/16/24) Program details were not made available in advance and so we will be looking at projects for 2025. Possible projects include message and reader boards related to train crossing delays or other traffic safety improvements.</i>
16	Ken	(3-7-23) Staff to prepare a policy related to City Hall rental/use.	<i>(3/16/23) Staff is reviewing city hall use policies and will propose a written policy statement in a future Council meeting.</i>
17	Sherrie & PW/Parks Dept.		<i>(8/14/24) Ali has identified grant opportunities for water efficient landscape improvements at City Hall as a demonstration project for the residents similar to Weber Basin and the Jordan River Conservatory Districts.</i>
Future Agenda Item Discussion Requests			
18	Ken	(7-16-24 CM Knowlton) Discuss annexation of Chevron with Davis County. (4-1-25) City Council requested this be a discussion at upcoming strategic planning meeting with review of tax analysis data provided by Finance Director.	<i>(10/30/24) Ken and Mayor discussed this with County Commissioner and will continue discussions with Davis County. (2/26/25) Heidi completed a tax analysis of this proposal and submitted it to the City Council.</i>
19	Sherrie/Ken	(11-19-24 Mayor Horrocks) Future discussion related to expanding Tunnel Springs Park or the Springhill Landslide area for parks request per residents on Independence Way.	<i>(11/26/24) The General Plan will have a park and open space element and an analysis of park distribution and walkability should be included.</i>
20	Ken	(9-17-24 Mayor) Update related to 1100 North bridge.	
21	Ken / David	(4-2-24 CC) Staff will make future proposal on trees/sidewalk damage policies.	<i>(5/16/24) Funds have been proposed in the FY25 budget of \$100k for the purpose of sidewalk repair. An ordinance relating to trees and public rights-of-way needs to be put forward.</i>
22	Sherrie/Karyn	(5-21-2024 CM Knowlton) Completion of the Hwy 89 corridor agreement with UDOT with a goal to complete the agreement by September 1, 2024. (8-6-24 CM Knowlton) Provide update at next meeting and draft agreement soon. (9/17/24 CM Knowlton) Discussion desired related to status update. (1/21/25 CM Knowlton) Requested update soon.	<i>(3/27/25) Draft agreement was submitted to UDOT Region 1 Director and staff on February 27, 2025.</i>
23	Sherrie/Jon	Combined Action Items: (1-2-24) Work session related to Code amendments related to park strip landscape and street trees. Evaluate City owned park strips and properties for recommendation on conversion to water wise landscape & review compliance notifications and processes. (3-21-23) Look into increasing tree plantings on City owned land.	

24	David/Linda	(12-6-23) Signage for Veterans Memorial Plaza and Hatch Park (Bamberger marker) back to City Council for review at future meeting.	
25	Sherrie	(10/3/23) Future work session item to discuss parking (restrictions, shared parking, time of day, on street, etc.)	
26	Ken	(6-20-23) Potential City Council discussion on cyber security.	
Completed			



City of
NORTH SALT LAKE

CITY COUNCIL
Meeting

June 17, 2025
7:00 p.m.

CITIZEN COMMENT

RESOLUTION 2025-25R
Certified Tax Rate
FY2025-2026

Consideration
of Resolution
2025-25R,
Adopting the
FY 2026
Certified Tax
Rate

FY 2026 Certified Tax Rate

- .000855, \$3,016,022 in revenues
 - \$64,813 from new growth
 - Prior year rate = .000872, \$2,952,079

**Entities considering truth in taxation
impacting City residents:**

- Davis County School District
 - Hearing: Tentatively 8/19/25, 6:00pm

Proposed Motion

I move that the City Council approve Resolution 2025-25R: A Resolution setting the certified property tax rate for all properties located within the City boundaries for Fiscal Year 2025-2026.

RESOLUTION 2025-26R
BUDGET
FY 2025-2026

Consideration
of Resolution
2025-26R,
Adopting the
FY 2025-2026
Budget

FUND	BUDGETED REVENUE	BUDGETED EXPENSE	(USE OF/ CONTRIBUTION TO FUND BALANCE)
GENERAL FUND	\$ 14,582,150	\$ 14,828,530	\$ (246,380)
HOUSING FUND	236,300	-	236,300
LOCAL BUILDING AUTH FUND	105,000	123,835	(18,835)
RAP TAX DEBT SERVICE FUND	1,550,000	1,395,330	154,670
CAPITAL PROJECTS FUND	250,000	735,000	(485,000)
PARKS CAPITAL PROJECT FUND	227,500	395,000	(167,500)
POLICE FACILITIES CAPITAL FUND	4,350	-	4,350
ROADWAY CAPITAL PROJ FUND	7,362,700	9,827,200	(2,464,500)
WATER OPERATING FUND	6,017,800	5,910,120	107,680
WATER CAPITAL FUND	1,071,610	1,071,610	-
STORM WATER FUND	1,613,000	1,357,490	255,510
SOLID WASTE FUND	1,760,000	1,778,790	(18,790)
GOLF FUND	3,545,430	3,556,300	(10,870)
FLEET INTERNAL SERVICE FUND	805,480	611,000	194,480
TOTAL ALL FUNDS	\$ 39,131,320	\$ 41,590,205	\$ (2,448,805)

Proposed Motion

I move that the City Council approve Resolution 2025-26R: A Resolution Adopting the Fiscal Year 2025-2026 General Fund, Special Revenues Fund, Debt Service Fund, Capital Projects Funds, Enterprise Fund, and Internal Service Fund Budgets.

RESOLUTION 2025-27R
Comprehensive Fee Schedule

Consideration of Resolution 2025-27R, Amending the Comprehensive Fee Schedule

Utilities

- Water – 8%, Variable based on meter size and usage
- Storm – 11.11%, From \$9/ERU month to \$10/ERU month
- Solid Waste – No Change

Utility Late Fee - NEW

- 10% on utility balances over 60 days delinquent

SWPPP Violation Fees

- Aligns with Utah Code 19-5-108.3(7)(c)(ii)(A-F)

Illicit Discharge into City's Storm Water System-NEW

- \$300 per occurrence (not covered by State permits)

Updates Provisions Related to Refundable SWPPP Bonds

Proposed Motion

I move that the City Council approve Resolution 2025-27R: A Resolution Amending the City's Comprehensive Fee Schedule Related to Utility Rates, Late Fees, and Storm Water Management Fines/Fees.

PRESENTATION

Annual Fraud Risk Assessment

Presentation of Annual Fraud Risk Assessment

- **Self-reporting, required to be presented annually to:**
 - Legislative Body
 - State Auditor's Office
 - City's contracted External Auditor
 - Utah Local Government Trust, Risk Management
- **Scored same as FY 2024: 365 out of 395**
 - Considered "very low" risk category
- **Score could be improved by:**
 - Policy Implementation
 - IT and Computer (5 points)
 - Cash Receipting and Deposits (5 points)
 - Formalizing an internal audit functions (20 points)

ORDINANCE 2025-12

Title 7, Chapter 7, Unsanctioned
Camping on Public Grounds

Proposed Motion

I move that the City Council approve Ordinance 2025-12, an ordinance amending Title 7, Chapter 7 related to unsanctioned camping with the following findings:

1. The amendments are necessary to comply with Utah State Code 35A-16-403 which requires municipalities to adopt and enforce an ordinance related to unsanctioned camping;
2. The amendment is in the public interest to address issues that may arise from unsanctioned camping; and
3. Changed or changing conditions make the proposed amendments reasonably necessary.

PROPOSED CONTRACT
AMENDMENTS

Murphy and Murphy Law, LLC for
Public Defender Services

Proposed Motion

I move the City Council approve the proposed amendments to the professional services agreement for public defense attorney services between the City of North Salt Lake, West Bountiful City, and Murphy and Murphy Law, LLC.

APPROVAL OF MINUTES

June 3, 2025

ACTION ITEMS

COUNCIL REPORTS

CITY ATTORNEY REPORT

MAYOR'S REPORT

CITY MANAGER REPORT



CLOSED SESSION

(if applicable)

ADJOURN