CLEARFIELD CITY ORDINANCE 2026-11

AN ORDINANCE APPROVING AND ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2027, BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027, AND APPROPRIATING FUNDS FOR THE PURPOSES SET FORTH THEREIN

WHEREAS, the Clearfield City Council is the governing body responsible for adopting the City's annual budget pursuant to Utah Code Title 10, Chapter 6, Municipal Fiscal Procedures Act; and

WHEREAS, on June 23, 2026, the City Council adopted an interim budget for Fiscal Year 2027, effective July 1, 2026, as required by Utah Code § 59-2-924; and

WHEREAS, the Fiscal Year 2027 Final Budget has been prepared in accordance with Utah law and has been available for public inspection as required by Utah Code § 10-6-113; and

WHEREAS, the proposed Fiscal Year 2027 budget contemplates a property tax rate of 0.001253, which exceeds the certified tax rate established by Davis County and therefore requires compliance with the Truth in Taxation provisions of Utah Code § 59-2-919; and

WHEREAS, notice of the proposed property tax increase and public hearing was provided in accordance with Utah Code § 59-2-919, including publication through the Utah Public Notice website and all other required statutory notice provisions; and

WHEREAS, on August 4, 2026, the City Council conducted a duly noticed Truth in Taxation public hearing received comment regarding the proposed property tax increase and Fiscal Year 2027 budget, and considered all testimony before taking final action; and

WHEREAS, the City Council finds that adoption of the Fiscal Year 2027 Budget and the proposed tax rate is necessary to provide for the continued operation of municipal services, capital improvements, public safety, infrastructure maintenance, and other lawful municipal purposes; and

WHEREAS, the City Council further finds that adoption of the Fiscal year 2027 budget is in the best interest of the residents of Clearfield City and complies with applicable provisions of Utah law; and

NOW, THEREFORE, be it ordained by the City Council of Clearfield, Utah, as follows:

1. The City has adopted the tax rate of 0.001253 through Resolution 2026R-20.
2. The Final Fiscal Year 2027 budget attached as Exhibit A is hereby adopted as the official operating and capital budget of Clearfield City for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

3. Upon adoption of this Ordinance, the Final Fiscal Year 2027 budget shall supersede the Interim Budget adopted on June 23, 2026, and shall remain in effect unless amended in accordance with Utah law.

4. The City Manager, Chief Financial Officer, and other appropriate City officials are authorized and directed to administer expenditures, revenues, transfers, and appropriations in accordance with the adopted Fiscal Year 2027 budget and applicable of Utah law.

5. This Ordinance shall take effect immediately upon its adoption and posting in three public places.

CLEARFIELD CITY CORPORATION

Mark R. Shepherd, Mayor

ATTEST:

Nancy R. Dean

Nancy R. Dean, City Recorder

VOTE OF THE COUNCIL

AYE: Councilmembers King, Ratchford, Thompson, and Wurth

NAY: Councilmember Peterson

Fiscal Year 2027 Budget

July 1, 2026 – June 30, 2027

City Manager's Message

To the Honorable Mayor, Members of the City Council, and Residents of Clearfield City:

I am pleased to present the Fiscal Year 2027 Budget for Clearfield City, a comprehensive financial plan that reflects our commitment to fiscal responsibility, transparency, and delivering exceptional municipal services. This budget aligns with our vision to make Clearfield a vibrant and thriving community—a place where people want to be. It allocates resources to provide quality municipal services, enhance the City's image, livability, and economy, and maintain a highly motivated and well-trained workforce.

The FY27 budget addresses key priorities while navigating economic challenges. Sales Tax and Energy Tax, our primary revenue sources, are experiencing slower growth, resulting in a modest budget increase of $350,000 compared to FY26. Community Development and redevelopment activity has also slowed, with a few significant projects on hold due to the current economy. Therefore, to maintain current service levels, the property tax rate will rise by approximately $233,106.

To meet the Council's priorities and our community's evolving needs, the FY27 budget funds needed staffing additions: one Assistant Aquatic & Fitness Center Manager and two new Public Works employees dedicated to sewer and storm pipe cleaning. The Assistant position is more than offset by reductions to other staffing and operations within the center, while the new Public Works positions are offset by eliminating the need for contracted pipe cleaning services. Additional savings were achieved through a reduction in the dispatch contract with Layton and by transitioning emergency planning responsibilities to the North Davis Fire District.

Recognizing the competitive labor market and continued low unemployment rates, and to maintain a highly motivated and well-trained workforce, the budget includes a market/merit wage adjustment while maintaining no increase in the City's contribution toward employee health insurance premiums. These investments are important to attracting and retaining skilled, motivated employees committed to serving our community.

The FY27 budget also invests in essential capital projects that enhance infrastructure and quality of life, including:

- Street surface treatments ($580,000)
- Street reconstruction ($799,000)
- Facility improvements ($460,000)
- Water, sewer, and stormwater projects ($3.4 million)
- An all-abilities playground at Fisher Park

To maintain a minimum General Fund reserve equivalent to 60 days of operating expenses, approximately $1.8 million in projects were deferred or eliminated. One-time costs are primarily funded through reserves, preserving fiscal stability.

I extend my gratitude to our Finance Division for its work in preparing this budget and to the Department Heads and their staff for their ongoing commitment to providing exceptional service in a fiscally responsible manner as we work to create places where people want to be.

Respectfully,

JJ Allen
City Manager

Major Changes FY 2027 Budget compared to FY 2026

- $598k budget increase to Sales Tax collections
- $240k decrease to Energy Tax
- $236k increase to Property Tax (restricted)
- $2.55 per month rate increase Jan ‘27 Water, Sewer, & Storm
- $0.85 per month rate increase Jul ‘26 Green Waste

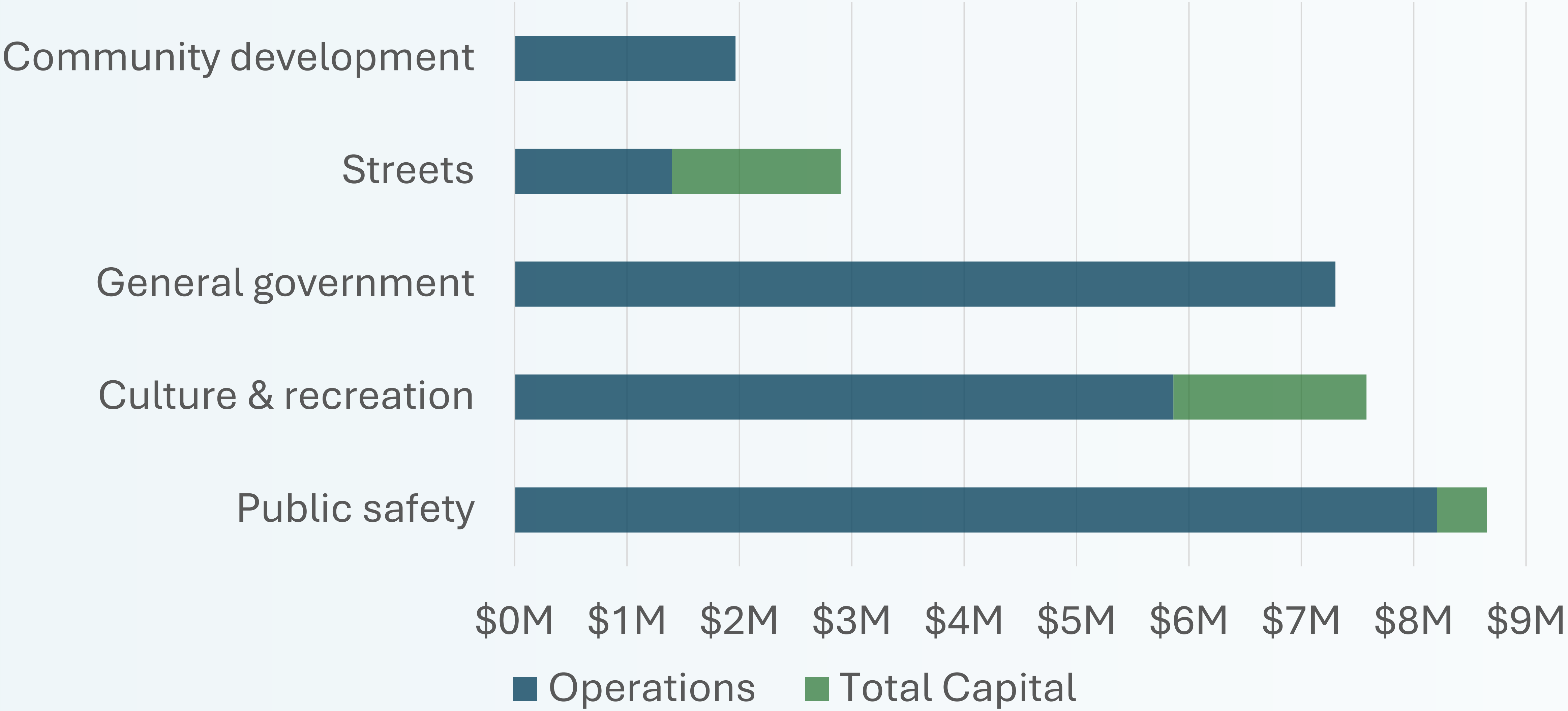
Notable Changes FY 2027 Budget compared to FY26

- 1 new Assistant Aquatic & Fitness Center Manager
- Aquatic & Fitness Center reductions to other staffing & operations
- 2 new Public Works dedicated to sewer and storm pipe cleaning
  - Offset by eliminating the need for contracted pipe cleaning services
- Reduction in the dispatch contract with Layton
- Emergency planning responsibilities to the North Davis Fire District

Major Projects FY 2027 Budget

- Water, sewer, storm, solid waste projects—$17M total (**$3.4M** new)
- Street projects –$5.1M total (**$800k** new)
  - Dedicated sources of money, prior year set asides, & intergovernmental sources
- Street surface treatment—$2.1M total (**$580k** new)
- Facility projects – $645k total (**$460k** new)
- Park projects—$1.3M total (**$210k** new)
  - Bicentennial Park Renovation – Jazz basketball court
- Deferred or eliminated $1.8M of capital requests

Where does the General Fund money go?



Budget Summary – Governmental Funds

	Revenues & Transfers In	Operating Expenditures & Transfers Out	Capital Expenditures	Total Expenditures	Change in Available Cash
General Fund	$27,138,715	$ 26,546,362	$ 2,789,641	$29,336,003	$(2,197,288)
CDRA	2,034,066	2,827,589	-	2,827,589	(793,523)
Capital Projects	4,647,638		8,766,056	8,766,056	(4,118,418)
Total Governmental	**$33,820,419**	**$29,373,951**	**$11,555,697**	**$40,929,648**	**$(7,109,229)**

Budget Summary – Enterprise/Utility Funds

	Revenues & Transfers In	Operating Expenditures & Transfers Out	Capital Expenditures	Total Expenditures	Change in Available Cash
Water	7,026,763	5,164,043	8,260,008	13,424,051	(6,397,288)
Sewer	6,729,000	5,740,004	2,896,911	8,636,915	(1,907,915)
Storm Water	2,155,820	1,243,722	6,206,705	7,450,427	(5,294,607)
Garbage & Recycle	2,587,000	2,034,964	100,000	2,134,964	452,036
Total Enterprise	**$18,498,583**	**$14,182,733**	**$17,463,624**	**$31,646,357**	**$(13,147,774)**

Measures of Security and Sustainability

Security

-Available General Fund cash, by the end of FY27, is 63 days of operating expenses, which exceeds the target of 2 months

-Available General Fund cash, by the end of FY27, 18% of revenues

Sustainability

-The General Fund's ongoing revenue marginally exceeds its operating expense

General Fund Budget Summary

Measure of Security

		FY27
Sources		
Revenues & Transfers In	$	26,632,653
Use of Restricted	$	506,062
Total Sources	**$**	**27,138,715**
Expenditures		
Personnel	$	17,043,567
Materials & Services	$	6,755,243
Debt	$	1,675,202
Total Operating & Debt	$	25,474,012
One-time Operations Expense	$	163,300
Pass Through	$	33,536
Capital	$	3,665,155
Total One-time Expenses	$	3,861,991
Total Expenditures	**$**	**29,336,003**
Use of Available Reserves	**$**	**(2,197,288)**
Est Beg Unrestricted Balance	$	6,615,925
End Unrestricted Fund Balance	$	4,418,637
Unrestrctd % of Revenues		17.7%

GFOA Recommendation - maintain unrestricted fund balance of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.

Two Month Operating Exp	$4,245,669
Amount Above Two Mnth Oper	$172,968
Days Cash	63

FY 2027 Revenue Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
General Fund | 10					
Taxes					
311001 Real Property Tax	2,910,632	3,412,198	3,604,195	3,560,166	(44,029)
311002 Motor Vehicle Fees	151,079	165,014	152,000	152,000	-
311003 Property Tax Restricted	-	-	-	233,106	233,106
312001 Business Personal Property Tax	11,348	132,764	50,000	80,000	30,000
313001 General Sales & Use Taxes	7,263,282	7,460,820	7,460,000	8,058,000	598,000
313002 Energy Use Tax	3,203,352	2,986,239	3,340,000	3,100,000	(240,000)
313003 PARAT Tax	422,917	431,791	435,000	470,000	35,000
314002 CaTV Franchise Taxes	113,597	98,993	145,000	96,000	(49,000)
314003 Utility Franchise Taxes	606,183	740,836	710,000	785,000	75,000
314004 Muni Telecom License Tax	126,236	128,990	129,000	131,000	2,000
315001 Transient Room Tax	15,773	15,702	17,000	17,000	-
Taxes Total	**14,824,401**	**15,573,347**	**16,042,195**	**16,682,272**	**640,077**
Licenses & Permits					
321001 Business Licenses	234,972	349,550	336,500	321,000	(15,500)
322002 Other Permits & Fees	1,650	58,520	40,000	40,000	-
322101 Building Permits	627,544	350,230	500,000	400,000	(100,000)
322401 Cemetery & Burial Permits	21,441	24,754	22,000	22,000	-
Licenses & Permits Total	**885,607**	**783,054**	**898,500**	**783,000**	**(115,500)**
Intergovernmental					
331001 Federal Grants	-	7,771	226,600	226,600	-
331006 CDBG Grant Revenue	183,452	344,903	219,000	276,577	57,577
334001 State Grants	243,848	220,212	317,100	152,900	(164,200)
335001 Class C Roads	1,317,678	1,535,191	1,500,000	1,575,000	75,000
335002 Liquor Fund Allotment	42,346	46,860	46,000	46,000	-
335003 County Transportation	676,955	694,176	700,000	739,000	39,000
Intergovernmental Total	**2,464,280**	**2,849,112**	**3,008,700**	**3,016,077**	**7,377**
Charges for Services					
341001 Zoning & Subdivision	39,509	43,930	40,000	40,000	-
341002 Plan Check Fee	125,473	100,325	130,000	130,000	-
342001 Public Safety Services	37,855	128,995	112,000	42,000	(70,000)
342002 Davis SD Police Protectio	98,200	116,923	116,800	116,800	-
342003 Dui/Seatbelt (Overtime Re	21,686	29,256	28,000	28,000	-
342007 Metro Narcotics Ovt	3,361	15,162	14,000	14,000	-
343002 MIDA	16,222	29,864	16,000	19,200	3,200
347001 Aquatic & Fitness Center	1,483,935	1,443,901	1,510,000	1,618,950	108,950
347003 Recreation & Arts	198,928	193,212	193,500	330,000	136,500
347004 Arts	118,171	96,073	130,000	-	(130,000)
348001 Cemetery Plots	16,420	23,950	11,000	11,000	-
Charges for Services Total	**2,159,760**	**2,221,590**	**2,301,300**	**2,349,950**	**48,650**
Fines & Forfeitures					
351001 Fines/Forfeitures	376,624	430,067	450,000	390,000	(60,000)
351003 Code Enforcement Fines	43,150	71,500	40,000	40,000	-

FY 2027 Revenue Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
353001 Fees/Contempt	172,911	177,466	210,000	155,000	(55,000)
353002 Court Security Fees	9,831	11,576	15,000	13,000	(2,000)
Fines & Forfeitures Total	**602,515**	**690,609**	**715,000**	**598,000**	**(117,000)**
Miscellaneous					
361001 Interest Earnings	790,453	313,181	130,000	130,000	-
361005 Unrealized Gains & Losses	237,068	(522,176)	-	-	-
362001 Community Service Rentals	77,824	62,990	50,000	50,000	-
362002 Rent/Lease Revenues	17,502	20,653	17,220	17,220	-
369001 Misc Revenues	166,383	227,309	50,800	50,800	-
369003 Donation Revenue	-	41,528	72,412	-	(72,412)
369004 Return Check Fees	5,870	5,171	750	5,400	4,650
Miscellaneous Total	**1,295,100**	**148,656**	**321,182**	**253,420**	**(67,762)**
Charges for Services | Utilities					
371007 Commercial Fire Protect	128,323	129,194	130,800	132,000	1,200
Charges for Services | Utilities Total	**128,323**	**129,194**	**130,800**	**132,000**	**1,200**
Debt					
381002 Trnf CDRA Sales Tax Bond	769,836	971,184	1,419,497	1,174,812	(244,685)
381003 Trnf EF Sales Tax Bond	156,560	156,956	157,930	157,800	(130)
381005 Trnf from EF	144,567	162,245	165,000	170,000	5,000
382001 Trnf from CDRA	199,591	164,922	134,335	157,000	22,665
382002 EF Indirect Cost Alloc	1,158,322	1,158,322	1,158,322	1,158,322	-
Debt Total	**2,428,876**	**2,613,628**	**3,035,084**	**2,817,934**	**(217,150)**
General Fund | 10 Total	**24,788,863**	**25,009,190**	**26,452,761**	**26,632,653**	**179,892**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
General Fund | 10					
104111 Mayor & Council					
Personnel					
611101 Full-Time Employees	79,626	105,991	109,980	111,025	1,045
613101 FICA	5,163	6,904	7,868	8,043	175
613201 Utah Retirement Systems	12,243	18,326	18,290	15,652	(2,638)
613301 Health Insurance	74,539	70,237	71,934	56,791	(15,143)
613302 Dental Insurance	3,739	3,648	3,627	3,100	(527)
613304 Vision Insurance	865	792	786	502	(284)
613401 Worker's Compensation	640	789	1,210	1,508	298
614101 Clothing Allow - FT	37	1,806	960	960	-
Personnel Total	**176,852**	**208,493**	**214,655**	**197,581**	**(17,074)**
Materials & Supplies					
621201 Membership Dues	24,631	25,031	26,170	26,660	490
621301 Training & Registration	7,845	11,615	12,770	10,120	(2,650)
623101 In-State Travel	3,718	630	670	670	-
623501 Out-of-State Travel	26,299	25,042	21,847	23,840	1,993
631003 Insurance Fees	2,985	2,332	2,680	4,161	1,481
631006 Contracted Services	44,000	48,000	48,000	48,000	-
645002 Donation Expenditures	-	-	4,050	4,050	-
663001 Contingency	-	158	5,000	5,000	-
664001 Council Expense	125,003	104,530	151,651	158,651	7,000
664002 Youth Commission	7,143	4,481	10,000	6,000	(4,000)
Materials & Supplies Total	**241,624**	**221,819**	**282,838**	**287,152**	**4,314**
104111 Mayor & Council Total	**418,476**	**430,312**	**497,493**	**484,733**	**(12,760)**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104111 Mayor & Council	**621201 Membership Dues**	10	Kiwanis Membership	1	400	400
		30	ULCT Membership	1	21,860	21,860
		40	NLC Membership	1	3,850	3,850
		60	Assoc of Defense Communities - Active Base Community Membership	1	450	450
		70	Misc	1	100	100
	621201 Membership Dues Total					26,660
	621301 Training & Registration	20	ULCT Fall Conf - Mayor and Council	6	500	3,000
		30	ULCT Spring Conf- Mayor	1	425	425
		40	NLC conferences - City Summit (6) and Mayor to NLC CCC	7	800	5,600
		80	Misc Other Training	1	500	500
		90	Youth Commissioners and chaperones to NLC Congressional City Conference. Every 2 years (Moved to 664002 as lump sum with travel)			0
		100	ADC mtg (National Summit or Installation Innovation Forum)	1	595	595
	621301 Training & Registration Total					10,120
	623101 In-State Travel	10	Lodging - ULCT Spring Conf St. George - Mayor - 2 nights	2	175	350
		20	Per diem - ULCT (St. George); Mayor, 1 full day and 2 half days	3	59	177
		30	Mileage - ULCT (St. George) - 1 person	1	143	143
	623101 In-State Travel Total					670
	623501 Out-of-State Travel	10	Lodging: NLC City Summit (fall) - 4 nights, 6 people NLC CCC (spring) - 4 nights, 1 person NLC FAIR & Small Cities Committees - 3 nights, 1 person ADC mtg (NS or IIF) - 3 nights, 1 person	34	375	12,750
		50	Per diem: NLC City Summit - 5 days, 6 people NLC CCC - 5 days, 1 person NLC FAIR & Small Cities Committees - 4 days, 1 person ADC mtg (NS or IIF) - 4 days, 1 person	43	80	3,440
		90	Airfare: NLC City Summit - 6 to Nashville NLC CCC - 1 to DC NLC FAIR & Small Cities Committees - 1 person ADC mtg (NS or IIF) - 1 person	9	750	6,750
		110	Misc (luggage, taxi, etc.) 6 to NLC City Summit 1 to NLC CCC 1 to NLC FAIR & Small Cities Committees 1 to ADC mtg (NS or IIF)	9	100	900
		120	Youth Commission Adviser and Chaperone to NLC CCC. Every 2 years Moved to 664002 as lump sum with registration			0
	623501 Out-of-State Travel Total					23,840
	631006 Contracted Services	10	Lobbyist services	12	4,000	48,000
	631006 Contracted Services Total					48,000
	645002 Donation Expenditures	10	Council Donations	1	2,500	2,500
		20	Project Illumination	1	500	500
		30	Donation to Davis Education Foundation - Aquatic Center Rental $500 and Family Pass is $550	1	1,050	1,050
	645002 Donation Expenditures Total					4,050
	663001 Contingency	10	Council Contingency	1	5,000	5,000
	663001 Contingency Total					5,000
	664001 Council Expense	20	Commissioners - Holidays	1	100	100
		30	Employees - Holidays FT - $100 PT - $50	1	27,500	27,500
		40	Employee events: $3,500 for turkey bowl $14,000 for employee appreciation event	1	17,500	17,500
		60	CHS Scholarship	1	1,000	1,000
		70	Davis Education Foundation	1	1,500	1,500
		80	Annual Budget Prep Kickoff	1	4,000	4,000
		90	Mid-year Budget Meeting	1	3,500	3,500
		100	Davis County Youth Charities Fundraiser	1	850	850

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104111 Mayor & Council	**664001 Council Expense**	120	Flowers and Funerals	1	400	400
		130	High School Graduation - Syracuse and Clearfield	2	500	1,000
		140	Plaques, Awards, Etc	1	500	500
		150	Public Meeting Expense	1	3,500	3,500
		160	HAFB Sponsorships	1	1,500	1,500
		170	HAFB Family Foundation Gala - 2 tables - EVENT NO LONGER HELD.			0
		180	CHS Student Government Lunches	2	300	600
		190	Hope Center Christmas Event	1	750	750
		200	Elementary Schools Lunch with the Mayor Program - included in Recreation's budget	1	1	1
		210	HAFB Award Banquets	1	250	250
		220	Annual Appreciation Dinner with city commissions	1	2,000	2,000
		230	Council On the Spots	1	500	500
		240	Sponsorship - Warriors Over the Wasatch Air and Space Show	1	5,000	5,000
		250	Council Farewell Dinner (even fiscal years only) - $1,500	0	#DIV/0!	0
		260	Chamber Top of Utah Military Affairs Patron Program Sponsorship	1	1,000	1,000
		270	Council initiatives / placemaking projects $20k - Christmas decor $10k - Murals $10k - Jet statues (new money) $45k - Jet statues (sponsorships from round 1) Communications intern in PT Budget	1	85,000	85,000
		290	American Legion Easter Candy	1	700	700
	664001 Council Expense Total					158,651
	664002 Youth Commission	10	Youth Commission events and programs	1	1,000	1,000
		20	NLC attendance - matching funding for Youth Commission and Advisers; $5k only in even fiscal years	1	-	0
		30	Youth Commission Adviser	2	2,000	4,000
		40	Local Officials Day for Youth	1	1,000	1,000
	664002 Youth Commission Total					6,000
104111 Mayor & Council Total						**282,991**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104121 Justice Court					
Personnel					
611101 Full-Time Employees	275,557	301,841	321,309	333,673	12,364
611201 Overtime	434	372	300	300	-
613101 FICA	20,639	22,421	24,083	24,704	621
613201 Utah Retirement Systems	84,620	51,475	51,592	56,194	4,602
613301 Health Insurance	37,149	48,964	55,908	66,201	10,293
613302 Dental Insurance	1,977	3,219	3,586	3,530	(56)
613304 Vision Insurance	609	683	726	502	(224)
613401 Worker's Compensation	534	1,022	1,414	1,749	335
613601 LTD ADD Life	2,174	2,326	2,200	2,285	85
614101 Clothing Allow - FT	145	205	225	225	-
Personnel Total	**423,839**	**432,527**	**461,343**	**489,363**	**28,020**
Materials & Supplies					
621101 Publications & Subscriptions	141	150	900	900	-
621201 Membership Dues	720	(239)	345	345	-
621301 Training & Registration	425	56	635	635	-
623101 In-State Travel	1,187	1,421	4,278	2,278	(2,000)
624001 Office Supplies	2,958	1,787	3,000	3,000	-
631003 Insurance Fees	2,415	1,883	2,157	3,681	1,524
631004 Bank & Merchant Fees	6,339	5,990	7,500	6,500	(1,000)
631006 Contracted Services	14,152	20,904	24,000	24,000	-
645001 Special Department Allow	414	485	500	600	100
661001 Miscellaneous Supplies	431	-	500	500	-
662001 Miscellaneous Services	11,872	13,563	14,915	15,665	750
Materials & Supplies Total	**41,054**	**46,001**	**58,730**	**58,104**	**(626)**
104121 Justice Court Total	**464,893**	**478,528**	**520,073**	**547,467**	**27,394**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104121 Justice Court	**621101 Publications & Subscriptions**	10	Code books	1	750	750
		20	Misc	1	150	150
	621101 Publications & Subscriptions Total					900
	621201 Membership Dues	10	Davis County Bar	1	60	60
		20	Justice Court Judges' Association	1	35	35
		30	Utah State Bar - Shared	1	250	250
	621201 Membership Dues Total					345
	621301 Training & Registration	10	BCI TAC Registration	1	100	100
		20	Sept. Judges' Conference-Shared	1	40	40
		30	Spring Court Clerk Conference	2	200	400
		50	Annual Judicial Conference-Shared	1	95	95
	621301 Training & Registration Total					635
	623101 In-State Travel	10	Annual judicial conference (4 x $125) - shared	2	125	250
		20	Sept judges' conference (4 x $150) - shared	1	300	300
		30	Spring court clerk conference (4 x $125)	4	125	500
		40	BCI TAC Conferene (3 X $125)	3	125	375
		50	Meals- Annual Judicial Conf (3 x $59, 2 x $44.25)- Shared	5	59	295
		60	Meals- Court Administrator Lunches	1	100	100
		70	Meals- BCI TAC Conference (1@$59, 2@38.25)	3	59	177
		80	Meals- Sept Judges Conf. (2 x $51, 2x$38.25)- Shared	1	90	90
		90	Meals- Spring Court Clerk Conference (2x$59, 4x $44)	6	260	1,560
		110	Transportation- Court Administrator Luncheons	1	80	80
		120	Transportation- BCI TAC Conf.	1	149	149
		130	Transportation- Spring Court Clerk Conf (2@$136)	1	272	272
		140	Transportation- Sept. Judicial Conference- shared	1	65	65
		150	Transportation- Annual Judicial Conf (St. George)- shared	1	65	65
		160	adjust down until discontinue Education Committee	1	(2,000)	-2,000
	623101 In-State Travel Total					2,278
	624001 Office Supplies	10	Paper, forms, etc	1	3,000	3,000
	624001 Office Supplies Total					3,000
	631006 Contracted Services	10	Bailiff Service	1	16,000	16,000
		20	Transport Service	1	3,000	3,000
		30	Warrant Service - Constables would like to discuss increasing fees	1	5,000	5,000
	631006 Contracted Services Total					24,000
	645001 Special Department Allow	10	Working lunches and meetings	1	600	600
	645001 Special Department Allow Total					600
	661001 Miscellaneous Supplies	10	Misc	1	500	500
	661001 Miscellaneous Supplies Total					500
	662001 Miscellaneous Services	10	Interpreter fees- added use of language line to handle day to day phone calls	1	11,000	11,000
		20	Juror Costs	1	1,765	1,765
		30	Witness fees	1	600	600
		40	Judge Pro Tempore fees	1	2,000	2,000
		50	State mail services- juror questionnaires etc	2	150	300
	662001 Miscellaneous Services Total					15,665
104121 Justice Court Total						**47,923**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104131 City Manager					
Personnel					
611101 Full-Time Employees	332,692	353,076	376,257	397,554	21,297
611501 Part-Time	2,415	-	-	-	-
613101 FICA	25,142	26,279	27,229	28,575	1,346
613201 Utah Retirement Systems	58,728	57,923	59,214	68,806	9,592
613301 Health Insurance	45,112	44,894	48,052	48,291	239
613302 Dental Insurance	2,238	2,331	2,418	2,670	252
613304 Vision Insurance	526	503	524	342	(182)
613401 Worker's Compensation	221	2,016	2,519	2,916	397
613601 LTD ADD Life	1,604	2,197	1,601	2,206	605
614101 Clothing Allow - FT	-	-	150	150	-
614201 Car Allowance	10,260	10,031	10,200	10,200	-
Personnel Total	**478,937**	**499,250**	**528,164**	**561,710**	**33,546**
Materials & Supplies					
621201 Membership Dues	2,824	3,026	2,800	2,900	100
621301 Training & Registration	4,880	4,279	4,320	3,970	(350)
623101 In-State Travel	2,068	3,290	2,387	1,913	(474)
623501 Out-of-State Travel	6,739	7,839	9,070	8,283	(787)
624001 Office Supplies	757	-	850	850	-
631003 Insurance Fees	2,482	1,896	2,168	3,165	997
631006 Contracted Services	-	-	2,000	2,000	-
645001 Special Department Allow	6,409	11,474	10,400	10,400	-
663001 Contingency	-	1,871	5,000	5,000	-
Materials & Supplies Total	**26,158**	**33,675**	**38,995**	**38,481**	**(514)**
104131 City Manager Total	**505,095**	**532,925**	**567,159**	**600,191**	**33,032**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104131 City Manager	**621201 Membership Dues**	10	ICMA - CM and ACM	2	1,200	2,400
		30	UCMA - CM and ACM	2	250	500
	621201 Membership Dues Total					2,900
	621301 Training & Registration	10	ICMA annual conference - Long Beach	2	850	1,700
		20	UCMA fall conference	2	100	200
		30	UCMA spring conference - St. George	2	185	370
		40	ULCT fall convention	2	450	900
		50	ULCT spring conference - St. George (CUT)	1	-	0
		60	NLC	1	800	800
	621301 Training & Registration Total					3,970
	623101 In-State Travel	10	Lodging - UCMA spring conference	6	200	1,200
		20	Lodging - ULCT spring conference - 2 nights, 1 person (CUT)	2	-	0
		30	Per diem - UCMA	2	238	476
		40	Per diem - ULCT - 2 days, 1 person (CUT)	2	-	0
		50	Mileage - UCMA - 2 people	2	118	237
	623101 In-State Travel Total					1,913
	623501 Out-of-State Travel	10	Lodging - ICMA (Long Beach); 5 nights, 2 people	10	400	4,000
		20	Per diem - ICMA (Long Beach); 6 days, 2 people	2	473	946
		30	Flights - ICMA (Long Beach); 2 people	2	400	800
		40	Misc - ICMA (Long Beach); luggage, taxi, etc.; 2 people	2	100	200
		50	Lodging - NLC City Summit	4	300	1,200
		60	Per Diem - NLC City Summit	1	387	387
		70	Flight - NLC City Summit	1	650	650
		80	Misc - luggage, taxi, etc.; NLC	1	100	100
	623501 Out-of-State Travel Total					8,283
	624001 Office Supplies	10	Publications, Misc Supplies, Printing folded into here	1	850	850
	624001 Office Supplies Total					850
	631006 Contracted Services	10	Surveys, management studies, etc.	1	2,000	2,000
	631006 Contracted Services Total					2,000
	645001 Special Department Allow	10	Business lunches	1	1,500	1,500
		20	Quarterly all-employee meetings; alternate breakfast and lunch	4	500	2,000
		30	Monthly birthday lunches	12	250	3,000
		40	Flowers and Funerals	1	400	400
		50	Other employee activities and special occasions (admin professionals day, boss' day, etc.)	1	1,500	1,500
		60	Department head retreats	1	2,000	2,000
	645001 Special Department Allow Total					10,400
	663001 Contingency	10		1	5,000	5,000
	663001 Contingency Total					5,000
104131 City Manager Total						**35,316**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104132 City Recorder					
Personnel					
611101 Full-Time Employees	151,564	164,828	178,722	186,996	8,274
611201 Overtime	984	562	510	700	190
613101 FICA	10,646	11,584	13,364	13,996	632
613201 Utah Retirement Systems	27,415	27,997	28,627	31,244	2,617
613301 Health Insurance	39,178	40,809	41,808	42,016	208
613302 Dental Insurance	1,858	2,018	2,007	2,192	185
613304 Vision Insurance	410	409	409	296	(113)
613401 Worker's Compensation	558	527	909	164	(745)
613601 LTD ADD Life	1,186	1,251	1,186	1,243	57
614101 Clothing Allow - FT	-	-	150	150	-
Personnel Total	**233,800**	**249,985**	**267,692**	**278,997**	**11,305**
Materials & Supplies					
621101 Publications & Subscriptions	940	1,727	1,075	-	(1,075)
621201 Membership Dues	915	991	1,120	1,035	(85)
621301 Training & Registration	2,382	1,712	3,130	3,490	360
622101 Public Outreach & Notices	-	1,191	2,500	1,500	(1,000)
623101 In-State Travel	3,132	3,290	3,012	1,206	(1,806)
623501 Out-of-State Travel	1,072	-	-	2,420	2,420
624001 Office Supplies	2,439	2,304	2,500	2,500	-
631003 Insurance Fees	1,546	1,212	1,388	2,118	730
631006 Contracted Services	29,412	31,105	42,625	44,715	2,090
645001 Special Department Allow	73	142	300	300	-
662001 Miscellaneous Services	-	-	350	350	-
Materials & Supplies Total	**41,911**	**43,672**	**58,000**	**59,634**	**1,634**
104132 City Recorder Total	**275,711**	**293,657**	**325,692**	**338,631**	**12,939**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104132 City Recorder	**621101 Publications & Subscriptions**	10		1	-	0
	621101 Publications & Subscriptions Total					0
	621201 Membership Dues	20	NAGARA Annual Membership - recorder and deputy	1	225	225
		30	Costco Annual Dues	1	150	150
		40	DMWRA Regional Dues - recorder and deputy	1	50	50
		50	IIMC Annual Dues Recorder - $235 Deputy - $135	1	370	370
		60	Sams Club Annual Dues	1	60	60
		70	UMCA Annual Dues Recorder - $125 Deputy - $55	1	180	180
		80	CMC Certification - Deputy	1	-	0
	621201 Membership Dues Total					1,035
	621301 Training & Registration	10	IIMC - Fort Worth Texas 05/09-05/12	1	750	750
		20	DMWRA Regional Monthly Training - recorder and deputy	1	350	350
		30	ULCT Annual Conference SLC 1 day Recorder and Deputy	2	350	700
		40	UMCA Fall Conference - recorder and deputy Ogden	2	250	500
		50	UMCA/IIMC Institute and Academy Cedar City (Spring) Deputy $395 Recorder $395	1	790	790
		60	Additional Training Opportunities	1	400	400
	621301 Training & Registration Total					3,490
	622101 Public Outreach & Notices	10	Truth in Taxation Notices	1	1,500	1,500
	622101 Public Outreach & Notices Total					1,500
	623101 In-State Travel	10	Lodging - UMCA Fall Conference Ogden recorder and deputy 3	2	-	0
		40	Per Diem- UMCA Fall Conference Ogden - recorder and deputy 2 half days, 2 whole days	2	-	0
		60	Per Diem- UMCA/IIMC Academy Cedar City (Spring) - recorder & deputy 3 days $51; 2 half days, 2 whole days	2	153	306
		70	Lodging UMCA/IIMC Institute Cedar City - recorder and deputy 3 nights each $150	2	450	900
	623101 In-State Travel Total					1,206
	623501 Out-of-State Travel	10	Lodging - IIMC Annual Conference Fort Worth 7 nights - recorder $210	7	210	1,470
		20	Per Diem- IIMC Conference 5 days $80 and 2 days at $60	1	520	520
		30	Airfare-IIMC Annual Conference $350	1	350	350
		40	Shuttle or Uber from and to airport	1	80	80
	623501 Out-of-State Travel Total					2,420
	624001 Office Supplies	10	Misc Office Supplies	1	2,500	2,500
	624001 Office Supplies Total					2,500
	631006 Contracted Services	10	American Legal Code Book Updates	1	5,000	5,000
		20	American Legal Internet Hosting Fee	1	550	550
		30	Agenda meeting management software - Granicus annual fee	1	32,385	32,385
		40	Records Destruction	1	1,500	1,500
		50	Records Management System	1	4,500	4,500
		60	Codification Update or Redo - delay to FY27 $12k for update at least $35k for Redo			0
		70	Trello - Agenda prep & planning	1	600	600
		80	Canva	12	15	180
	631006 Contracted Services Total					44,715
	645001 Special Department Allow	10	Business lunches	1	300	300
	645001 Special Department Allow Total					300
	662001 Miscellaneous Services	10	Misc Recording Fees	1	350	350
	662001 Miscellaneous Services Total					350
104132 City Recorder Total						**57,516**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104133 Legal					
Personnel					
611101 Full-Time Employees	370,181	414,613	434,501	462,258	27,757
611501 Part-Time	23,285	20,644	-	-	-
613101 FICA	29,685	32,477	31,904	33,901	1,997
613201 Utah Retirement Systems	65,821	69,947	69,152	78,640	9,488
613301 Health Insurance	66,709	70,019	72,070	66,177	(5,893)
613302 Dental Insurance	3,822	4,180	4,111	4,127	16
613304 Vision Insurance	886	901	891	544	(347)
613401 Worker's Compensation	1,229	1,096	1,562	1,943	381
613601 LTD ADD Life	2,853	3,134	2,841	3,044	203
614101 Clothing Allow - FT	364	244	300	300	-
614201 Car Allowance	4,828	4,815	4,800	4,800	-
Personnel Total	**569,663**	**622,069**	**622,132**	**655,734**	**33,602**
Materials & Supplies					
621101 Publications & Subscriptions	2,393	2,419	1,500	618	(882)
621201 Membership Dues	2,794	2,453	3,135	3,235	100
621301 Training & Registration	1,404	1,334	2,595	1,620	(975)
623101 In-State Travel	2,285	2,199	5,326	4,068	(1,258)
623501 Out-of-State Travel	-	-	6,140	2,810	(3,330)
624001 Office Supplies	1,175	2,141	3,104	2,000	(1,104)
631003 Insurance Fees	3,367	2,799	3,206	4,447	1,241
631006 Contracted Services	110	610	1,000	1,000	-
631009 Outside Legal Counsel	7,325	450	15,000	15,000	-
645001 Special Department Allow	50,467	51,759	43,500	44,500	1,000
661001 Miscellaneous Supplies	937	336	500	500	-
Materials & Supplies Total	**72,257**	**66,499**	**85,006**	**79,798**	**(5,208)**
104133 Legal Total	**641,919**	**688,568**	**707,138**	**735,532**	**28,394**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104133 Legal	**621101 Publications & Subscriptions**	20	eProsecutor Software	3	206	618
	621101 Publications & Subscriptions Total					618
	621201 Membership Dues	10	Federal Bar - CA and DCA	2	30	60
		20	IMLA- International Municipal Lawyers Association	1	625	625
		30	UMAA- Utah Municipal Attorneys Association	2	150	300
		50	Utah State Bar	2	650	1,300
		60	SWAP Dues	1	850	850
		70	National Advocate Credential Program (NACP)	1	100	100
	621201 Membership Dues Total					3,235
	621301 Training & Registration	10	BCI-TAC- Legal Technician is the position required to maintain this certification.	1	125	125
		20	IMLA - Registration	1	675	675
		30	UPAA-Utah Prosecutorial Assistants Association (Estimated mid June)	1	125	125
		40	UPC - Fall or Spring - Local	2	125	250
		50	UMPA-Utah Municipal/Misdemeanor Prosecutors Association	1	125	125
		60	DV-Annual Crime Victims Conference (2 @ $160)	2	160	320
	621301 Training & Registration Total					1,620
	623101 In-State Travel	10	Lodging-BCI-TAC (3 Nights @ $150)	3	150	450
		20	Lodging-UPAA Spring (2 nights @ $150) St. George	2	150	300
		30	Lodging-UMAA (3 nights @ $150) X 2	6	150	900
		40	Lodging-UPC - UMPA (2 nights @ 150)	2	-	0
		50	Lodgings-Annual Crime Victims Conference Training (2 @ 110) x 2	4	110	440
		80	Meals-BCI-TAC (3 @ $68)	3	68	204
		90	Meals-UPAA-Spring (3 @ $68)	3	68	204
		100	Meals-UMAA (3 @ $68) X 2	6	68	408
		110	Meals-UPC - UMPA (2 @ $68)	2	-	0
		120	Meals-Annual Crime Victims Conference Training (4 @ 68) x 2	8	68	544
		150	Mileage-Transportation - BCI-TAC	1	140	140
		160	Mileage-UPAA	1	140	140
		170	Mileage-UMAA - CA and ACA	2	140	280
		180	Mileage- UPC - UMPA	1	-	0
		190	Mileage-Annual Crime Victims Conference (144 miles @ .205) x 4	4	15	58
	623101 In-State Travel Total					4,068
	623501 Out-of-State Travel	10	Lodging-IMLA (5 nights)	5	350	1,750
		40	Meals-IMLA 5 @ $74	5	92	460
		70	Transportation-IMLA- Flight	1	600	600
		100	Transportation-IMLA-Ground Transportation	2	-	0
	623501 Out-of-State Travel Total					2,810
	624001 Office Supplies	90	General Office Supplies	1	2,000	2,000
	624001 Office Supplies Total					2,000
	631006 Contracted Services	10	Constable Subpoena Services	1	1,000	1,000
	631006 Contracted Services Total					1,000
	631009 Outside Legal Counsel	10		1	15,000	15,000
	631009 Outside Legal Counsel Total					15,000
	645001 Special Department Allow	10	Working lunches, etc	1	500	500
		20	VOCA Grant Funded-Victim Emergency Funds	1	1,000	1,000
		50	VOCA Grant Funded Housing - Rental Assistance	1	43,000	43,000
	645001 Special Department Allow Total					44,500
	661001 Miscellaneous Supplies	10	Language Line	1	500	500
	661001 Miscellaneous Supplies Total					500
104133 Legal Total						**75,351**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104141 Human Resources					
Personnel					
611101 Full-Time Employees	142,801	176,509	184,879	187,561	2,682
611501 Part-Time	13,056	15,310	29,841	31,536	1,695
613101 FICA	11,147	13,846	16,042	16,210	168
613201 Utah Retirement Systems	24,753	29,792	29,095	31,227	2,132
613301 Health Insurance	37,683	45,752	48,025	24,254	(23,771)
613302 Dental Insurance	1,911	2,331	2,418	1,335	(1,083)
613304 Vision Insurance	109	241	262	-	(262)
613401 Worker's Compensation	99	101	189	193	4
613501 Unemployment	16,739	8,849	15,000	10,000	(5,000)
613601 LTD ADD Life	1,039	1,284	1,213	1,166	(46)
614101 Clothing Allow - FT	183	163	225	225	-
Personnel Total	**249,521**	**294,178**	**327,189**	**303,707**	**(23,481)**
Materials & Supplies					
621101 Publications & Subscriptions	27,496	29,211	31,545	24,344	(7,201)
621201 Membership Dues	2,125	2,057	2,185	2,193	8
621301 Training & Registration	3,472	5,005	9,861	5,260	(4,601)
621401 Educational Reimbursement	4,313	6,859	10,000	10,000	-
622301 Job Advertisements	2,536	2,124	3,500	3,000	(500)
623101 In-State Travel	224	518	800	602	(198)
623501 Out-of-State Travel	-	3,494	-	-	-
624001 Office Supplies	413	809	500	750	250
624004 Materials & Supplies	4,972	4,516	20,900	12,170	(8,730)
624005 Printing	547	1,114	600	-	(600)
624006 Postage / Mailing	22	41	100	-	(100)
631003 Insurance Fees	2,557	2,055	2,357	3,162	805
631006 Contracted Services	35,649	34,689	35,200	44,125	8,925
645001 Special Department Allow	6,917	1,713	15,300	12,500	(2,800)
645003 Employee Incentive Awards	17,300	5,499	31,000	31,604	604
662001 Miscellaneous Services	7,731	7,728	7,925	-	(7,925)
Materials & Supplies Total	**116,274**	**107,430**	**171,773**	**149,710**	**(22,063)**
104141 Human Resources Total	**365,795**	**401,609**	**498,962**	**453,417**	**(45,545)**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104141 Human Resources	**621101 Publications & Subscriptions**	10	CITY- HR Library	1	500	500
		40	CITY Audible books $17 x 12 months	1	204	204
		50	CITY-TechNet Access	1	800	800
		70	CITY-Policy (Lexipol)	1	8,840	8,840
		80	CITY-GovJobs.com/NeoGov-Perform portion cut (migrated) Insight $8,200 + onboard $5,120 + 5%.	1	14,000	14,000
	621101 Publications & Subscriptions Total					24,344
	621201 Membership Dues	10	HR-Public Sector Human Resources Association (PSHRA-HR)	2	200	400
		20	HR-Society for Human Resource Management (SHRM) and Northern Utah Human Resource Association (NUHRA) combined membership. NURHA is the Utah chapter of SHRM.	2	449	898
		40	HR-City Membership- Public Sector Human Resource Association PSHRA-HR.	1	425	425
		50	CITY-City Home Builders Association (HBA) Membership for WCF insurance discount.	1	470	470
	621201 Membership Dues Total					2,193
	621301 Training & Registration	10	HR-Local Work Elevated Conference (WECon) Provo: September 21-22, 2026	2	580	1,160
		30	CITY-Internal Supervisor/Staff Trainings	1	4,000	4,000
		90	HR-Employment Law Seminar	2	50	100
	621301 Training & Registration Total					5,260
	621401 Educational Reimbursement	10	CITY-Education Reimbursement Program	1	10,000	10,000
	621401 Educational Reimbursement Total					10,000
	622301 Job Advertisements	10	CITY-Paid Job Posting	1	500	500
		20	CITY-Job Fairs & Employee Branding	1	2,500	2,500
	622301 Job Advertisements Total					3,000
	623101 In-State Travel	30	HR-Mileage-Local Work Elevated Conference (WECon) Provo: September 21-22, 2026 71.3miles/142miles or 284miles x 2=568miles 284miles = $59 568 x .205 = $118	2	59	118
		40	HR-Mileage-Employment Law Seminar SLC Grand America 32 miles/64 miles x 2 = 128miles 64 x .205 = $14	2	14	28
		50	HR-Meals-Local Work Elevated Conference Provo: $74 per day, 2 day training x 2 148 x 2 = $296	2	148	296
		60	HR-Meals-Employment Law Seminar $80 x 2 = $60	2	80	160
	623101 In-State Travel Total					602
	623501 Out-of-State Travel	10				0
	623501 Out-of-State Travel Total					0
	624001 Office Supplies	10	HR-Office Supplies	1	500	500
		20	CITY-Proof of Mailing/Pre-paid envelope	1	250	250
	624001 Office Supplies Total					750
	624004 Materials & Supplies	10	CITY-Soda Machine	1	10,670	10,670
		30	CITY-Collaborative Work Space Supplies	1	1,500	1,500
	624004 Materials & Supplies Total					12,170
	631006 Contracted Services	10	CITY-Medical Testing-Blueline	1	7,000	7,000
		20	CITY-New Hire Testing	1	6,000	6,000
		40	PD-Public Safety Mental Wellness Program	1	22,000	22,000
		50	PW-DOT Random Drug & Alcohol Testing	1	1,200	1,200
		60	CITY-Shred Box	1	6,725	6,725
		70	CITY-Cintas Medical Box	1	1,200	1,200
	631006 Contracted Services Total					44,125
	645001 Special Department Allow	10	CITY-Employee Retirement Celebration	1	2,000	2,000
		20	CITY-Safety Committee	1	2,000	2,000
		30	CITY-Years of Service Awards	1	4,000	4,000
		40	HR-Working Lunches	1	500	500
		50	CITY-Employee Celebrations	1	2,000	2,000
		60	CITY-Wellness Committee	1	2,000	2,000
	645001 Special Department Allow Total					12,500
	645003 Employee Incentive Awards	10	CITY-Department Incentives	450	33	14,850
		30	CITY-"On-the-Spot"	1	4,000	4,000
		60	CITY-Incentive Awards. Comes out of FT.	1	12,000	12,000

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104141 Human Resources	**645003 Employee Incentive Awards**	70	CITY- Clearfield Cash	2	377	754
	645003 Employee Incentive Awards Total					31,604
104141 Human Resources Total						**146,548**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104142 Information Technologies					
Personnel					
611101 Full-Time Employees	237,483	259,365	275,306	290,938	15,632
613101 FICA	17,739	18,820	20,670	21,539	869
613201 Utah Retirement Systems	43,993	45,226	45,672	45,389	(283)
613301 Health Insurance	23,379	51,516	56,334	56,956	622
613302 Dental Insurance	1,171	2,832	3,002	3,100	98
613304 Vision Insurance	268	483	524	342	(182)
613401 Worker's Compensation	2,167	2,018	3,355	4,191	836
613601 LTD ADD Life	1,792	1,900	1,791	1,906	115
614101 Clothing Allow - FT	219	199	225	225	-
Personnel Total	**328,210**	**382,359**	**406,879**	**424,586**	**17,707**
Materials & Supplies					
621301 Training & Registration	16,809	11,999	14,685	8,341	(6,344)
623501 Out-of-State Travel	7,795	5,518	-	-	-
624001 Office Supplies	773	616	1,000	1,000	-
624204 Annual Maint. & Support	311,408	295,661	308,851	328,486	19,635
625001 Equip. Maint. & Supplies	15,396	19,326	12,400	23,800	11,400
625002 Equipment Purchases	350,078	69,466	168,600	164,180	(4,420)
625204 Fleet Lease	1,392	1,434	1,629	1,528	(101)
628002 Landlines	36,740	37,842	27,780	27,780	-
631003 Insurance Fees	33,734	28,465	32,964	35,166	2,202
631006 Contracted Services	30,352	3,075	61,000	7,000	(54,000)
645001 Special Department Allow	91	626	1,000	750	(250)
Materials & Supplies Total	**804,568**	**474,028**	**629,909**	**598,031**	**(31,878)**
Capital					
674001 Machinery & Equipment	56,815	83,761	-	-	-
Capital Total	**56,815**	**83,761**	**-**	**-**	**-**
104142 Information Technologies Total	**1,189,593**	**940,148**	**1,036,788**	**1,022,617**	**(14,171)**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104142 Information Techr	**621301 Training & Registration**	10	Pluralsight - IT Training	3	580	1,740
		30	Reduced to PACE days only no conference was $8,250 - PACE-Planned Annual Continuing Education program for Tyler Software	1	5,700	5,700
		40	MS-ISAC governmental security	1	1	1
		50	Saintcon - Security Training	3	300	900
	621301 Training & Registration Total					8,341
	623501 Out-of-State Travel	10	cut $1,200 Lodging - MS-ISAC			0
		20	cut FY26 $350 Meals - MS-ISAC Conference			0
		30	cut $600 FY26Transport- MS-ISAC			0
		40	cut $100 Transport- Uber and Luggage			0
		50	Cut FY26 $8k - Tyler's Annual user conference			0
	623501 Out-of-State Travel Total					0
	624001 Office Supplies	10	Miscellaneous office supplies	1	1,000	1,000
	624001 Office Supplies Total					1,000
	624204 Annual Maint. & Support	10	BlueBeam Revu software	1	4,200	4,200
		50	Screen Connect - Remote connect Software - IT	1	5,000	5,000
		60	Veeam licensing for on-prem vms and Office 365 Backup	1	10,000	10,000
		100	VMWare Annual Support - Virtual Server environment - IT	1	7,000	7,000
		120	IWORQ - Streets, Facilities	1	5,000	5,000
		170	ESRI Maintenance - GIS	1	8,000	8,000
		180	GOTO VOIP Service Annual Maintenance and Support	1	25,000	25,000
		190	Undocumented System Maint - MISC	1	2,500	2,500
		250	Adobe Creative Cloud licensing - 34 Acrobat $288/per, 6 Creative Cloud All Apps $1,326/per, 1 InDesign $534/per	1	18,300	18,300
		280	Office 365	1	54,000	54,000
		350	Wasabi Cloud Storage for Office 365 and Data backup	1	2,200	2,200
		360	Netmotion VPN Licensing -	1	22,200	22,200
		370	Sophos Endpoint protection for computers and server; Sophos Switch support & services	1	14,000	14,000
		400	Tyler - FY27 increase to go to cloud. Offset with TCP & Neogov migration	1	49,000	49,000
		410	PDQ license - Software deployment and Inventory Management	1	1,700	1,700
		420	Keeper license for 4 users - Password Management	1	600	600
		440	Verkada - licensing for cameras, door controllers, and alarm	1	36,000	36,000
		450	Adlumin MDR Support - CyberSecurity - Annual Support	1	50,000	50,000
		460	Windows Server OS licensing	36	72	2,601
		470	Laserfiche Support	1	4,100	4,100
		480	Sophos Switch Support and services(15 48port@$3300, 6 24port@$750)	1	4,050	4,050
		490	MDM Solution for all city cell phones ($40 per device per year)	75	40	3,000
		500	SSL certifications	1	35	35
	624204 Annual Maint. & Support Total					328,486
	625001 Equip. Maint. & Supplies	10	Maintenance for all copiers and printers	24	950	22,800
		20	Misc Printer/Copier Supplies	1	1,000	1,000
	625001 Equip. Maint. & Supplies Total					23,800
	625002 Equipment Purchases	120	Misc Hardware (Replacement parts, Power supplies, Keyboard, Mouse or Monitor Replacement, etc)	1	10,000	10,000
		260	Network Infrastructure - Storage and Cable	1	70,000	70,000
		270	2021 - 26 Desktop/6 Laptop replacements/64 monitors	32	2,240	71,680
		280	rugged laptops and accessories for Police	5	2,500	12,500
	625002 Equipment Purchases Total					164,180
	628002 Landlines	10	CenturyLink - Main - Backup Internet	1	7,200	7,200
		20	CenturyLink - Analog Lines	1	19,000	19,000
		30	CenturyLink - Police Internet Crimes DSL	1	780	780
		40	CenturyLink - Pool Emergency Line	1	600	600
		50	CenturyLink - Outbound Long Distance	1	200	200
	628002 Landlines Total					27,780
	631006 Contracted Services	20	Unforseen Prof. Services	1	5,000	5,000
		60	SQL report support SSRS for Tyler	1	2,000	2,000
	631006 Contracted Services Total					7,000
	645001 Special Department Allow	10	Working Lunches & Call out meals	1	750	750
	645001 Special Department Allow Total					750
104142 Information Technologies Total						**561,337**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104143 Finance					
Personnel					
611101 Full-Time Employees	405,918	429,964	454,152	477,581	23,429
611201 Overtime	55	83	150	150	-
613101 FICA	30,025	31,546	34,297	35,676	1,379
613201 Utah Retirement Systems	71,902	72,378	72,006	81,269	9,263
613301 Health Insurance	50,387	53,095	54,345	60,834	6,489
613302 Dental Insurance	3,129	3,344	3,345	3,502	157
613304 Vision Insurance	685	675	674	529	(145)
613401 Worker's Compensation	266	239	397	417	20
613601 LTD ADD Life	3,528	3,761	3,582	3,624	42
614101 Clothing Allow - FT	386	338	375	450	75
Personnel Total	**566,281**	**595,424**	**623,323**	**664,032**	**40,709**
Materials & Supplies					
621101 Publications & Subscriptions	-	-	300	300	-
621201 Membership Dues	475	400	725	925	200
621301 Training & Registration	1,824	1,336	2,440	2,320	(120)
623101 In-State Travel	2,318	2,629	3,212	3,376	164
623501 Out-of-State Travel	2,468	2,034	2,160	2,160	-
624001 Office Supplies	1,658	1,875	1,450	1,450	-
624004 Materials & Supplies	2,337	2,570	2,000	2,000	-
631001 Auditor Fees	46,786	30,000	35,000	32,000	(3,000)
631003 Insurance Fees	3,789	2,946	3,379	5,182	1,803
631004 Bank & Merchant Fees	5,784	17,345	15,000	17,000	2,000
631006 Contracted Services	1,300	30	4,000	4,000	-
645001 Special Department Allow	2,209	1,265	2,001	500	(1,501)
Materials & Supplies Total	**70,946**	**62,430**	**71,667**	**71,213**	**(454)**
104143 Finance Total	**637,228**	**657,854**	**694,990**	**735,245**	**40,255**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104143 Finance	**621101 Publications & Subscriptions**	10	GAAP Update, GAAFR, GFOA Material	1	300	300
	621101 Publications & Subscriptions Total					300
	621201 Membership Dues	10	GFOA- FD	1	500	500
		20	UGFOA	2	25	50
		30	Utah Treasurers Conference	2	75	150
		40	Utah Chapter Payroll Association	1	90	90
		50	Certification Renewal	1	135	135
	621201 Membership Dues Total					925
	621301 Training & Registration	10	GFOA Regional Training	1	750	750
		20	UGFOA- St. George	2	250	500
		30	Utah Treasurers Conference	2	200	400
		40	Online Training	1	400	400
		50	Certification Tests - Certified Government Finance Officer. Cut to 2 instead of 4.	2	135	270
	621301 Training & Registration Total					2,320
	623101 In-State Travel	10	Lodging UGFOA- Spring Conference 2 people 3 nights	6	150	900
		20	Lodging Utah Treasurers Conference (3 x $135) x 2 person	6	150	900
		30	Meals UGFOA Spring Conference (3 x $68) x 2 people	6	68	408
		40	Meals Utah Treasurers Conference (3 x $68) x2	6	68	408
		50	Transportation-UGFOA Spring Conference x 2 people	2	139	278
		60	Transportation-Utah Treasurers Conference x 1	2	139	278
		70	Bank Deposits	12	17	204
	623101 In-State Travel Total					3,376
	623501 Out-of-State Travel	10	GFOA Regional (4 nights x $250)	4	250	1,000
		20	Meals-GFOA Regional $92	5	92	460
		30	Transportation-GFOA Regional	1	500	500
		40	Misc-GFOA Regional	2	100	200
	623501 Out-of-State Travel Total					2,160
	624001 Office Supplies	10	Office Supplies	1	950	950
		20	Training & Meeting Tools	1	500	500
	624001 Office Supplies Total					1,450
	624004 Materials & Supplies	10	Envelopes, misc. supplies	1	500	500
		20	1099's & W-2 Forms	1	500	500
		30	Check stock reorder	1	1,000	1,000
	624004 Materials & Supplies Total					2,000
	631001 Auditor Fees	10	FY26 Audit & ACFR	1	32,000	32,000
	631001 Auditor Fees Total					32,000
	631004 Bank & Merchant Fees	10	Bank Fees - sweep account earnings in investment revenue. If low interest earnings, we do a credit of fees so expense is lower.	1	17,000	17,000
	631004 Bank & Merchant Fees Total					17,000
	631006 Contracted Services	10	Continuing Disclosure - rating agencies	1	1,000	1,000
		20	Arbitrage Compliance-new bonds not sure on price	1	1,000	1,000
		30	Grant Writing	1	2,000	2,000
	631006 Contracted Services Total					4,000
	645001 Special Department Allow	10	ACFR award & misc awards. Cut FY27 $600	1	-	0
		20	GFOA Budget Award	1	-	0
		30	Cut FY27	1	-	0
		40	Working Lunches & Meetings	1	500	500
	645001 Special Department Allow Total					500
104143 Finance Total						**66,031**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104144 Customer Service					
Personnel					
611101 Full-Time Employees	155,160	162,115	180,685	187,860	7,175
611501 Part-Time	18,883	18,399	24,495	25,742	1,247
613101 FICA	12,504	13,179	15,172	16,077	905
613201 Utah Retirement Systems	27,709	28,320	29,709	30,054	345
613301 Health Insurance	50,222	39,077	63,978	33,004	(30,974)
613302 Dental Insurance	2,814	2,373	3,255	2,570	(685)
613304 Vision Insurance	381	263	500	244	(256)
613401 Worker's Compensation	276	185	210	241	31
613601 LTD ADD Life	2,128	2,470	2,267	2,203	(64)
614101 Clothing Allow - FT	300	311	270	270	-
614102 Clothing Allow - PT	196	41	190	190	-
Personnel Total	**270,572**	**266,731**	**320,731**	**298,455**	**(22,276)**
Materials & Supplies					
621101 Publications & Subscriptions	111	39	100	100	-
621201 Membership Dues	-	-	150	150	-
621301 Training & Registration	187	230	500	500	-
624001 Office Supplies	4,943	4,286	6,300	5,500	(800)
624005 Printing	638	-	1,350	1,200	(150)
631003 Insurance Fees	2,518	1,981	2,278	3,445	1,167
631004 Bank & Merchant Fees	10,242	17,469	19,200	23,700	4,500
631006 Contracted Services	5,240	20,772	21,700	21,700	-
645001 Special Department Allow	4,854	2,345	2,700	2,700	-
Materials & Supplies Total	**28,734**	**47,122**	**54,278**	**58,995**	**4,717**
104144 Customer Service Total	**299,305**	**313,853**	**375,009**	**357,450**	**(17,559)**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104144 Customer Service	**621101 Publications & Subscriptions**	10	Publications and Subscriptions (Reduced to $100. for FY 26)	1	100	100
	621101 Publications & Subscriptions Total					100
	621201 Membership Dues	10	Business License = 2 @ $40 UBLA Permit Technician = 2 @ $25	1	150	150
	621201 Membership Dues Total					150
	621301 Training & Registration	10	Building Permit Tech Conference Registration 2 @ $150 (Location Unknown)	2	150	300
		20	UBLA Conference Registration 1 @ $200 Only exp to send one in FY26	1	200	200
	621301 Training & Registration Total					500
	624001 Office Supplies	10	Office Supplies Building Permit, Code Enforcement, Licensing/Permitting, Utilities, Cemetery, Customer Service	1	4,000	4,000
		40	Planning Office Supplies Public Notices Signs - design, materials, manufacturing and inventory. ($1,300) Zoning Maps / FBC copies for PC and public ($300)	1	1,500	1,500
	624001 Office Supplies Total					5,500
	624005 Printing	10	Printed Envelopes (windowed and non window for CD and Code related items) 2025 cost for case was $341.00. Raising the budget to $800 for FY27.	1	800	800
		20	Department Business Cards Planning $75 Inspections/Code $250 CSC $75	1	400	400
	624005 Printing Total					1,200
	631004 Bank & Merchant Fees	10	Credit card fees	12	1,975	23,700
	631004 Bank & Merchant Fees Total					23,700
	631006 Contracted Services	10	$21,700 Civic Review	1	21,700	21,700
	631006 Contracted Services Total					21,700
	645001 Special Department Allow	20	Dept. staff meetings 4 @ $100 (400) Department retreat 1 @ $300 (300) Team building and training 3 @ $350 (1050) Admin Pro. recognition 1 @ $300 (300) Department birthday celebrations 2 @ $75 (150)	1	2,200	2,200
		40	Spring/Fall Employee Event $500	1	500	500
	645001 Special Department Allow Total					2,700
104144 Customer Service Total						**55,550**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104151 Interdepartmental Service					
Materials & Supplies					
624006 Postage / Mailing	16,415	16,141	18,175	13,500	(4,675)
624206 Wireless Communications	69,570	83,709	68,332	125,632	57,300
625201 Tires/Brakes	-	-	800	250	(550)
625202 Fuel/Oil	-	146	2,500	1,250	(1,250)
625203 Fleet Repair	-	56	500	500	-
625204 Fleet Lease	-	-	4,888	6,113	1,224
627001 Electric	286,923	319,347	285,000	330,000	45,000
627002 Natural Gas	177,883	103,928	180,000	160,000	(20,000)
627003 City Utilities	144,567	162,245	145,000	165,000	20,000
631003 Insurance Fees	37,404	32,821	38,025	29,122	(8,903)
631006 Contracted Services	62,991	53,025	50,000	50,000	-
663001 Contingency	-	-	20,000	20,000	-
Materials & Supplies Total	**795,753**	**771,419**	**813,220**	**901,367**	**88,146**
Capital					
674003 Vehicle Replacement	-	71,442	-	-	-
Capital Total	**-**	**71,442**	**-**	**-**	**-**
Debt					
681001 Debt Service-Principal	196,478	202,488	208,637	214,930	6,293
681002 Debt Service-Interest	24,951	21,033	16,993	12,850	(4,143)
Debt Total	**221,429**	**223,521**	**225,630**	**227,780**	**2,150**
104151 Interdepartmental Service Total	**1,017,182**	**1,066,382**	**1,038,850**	**1,129,147**	**90,296**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104151 Interdepartmenta	**624006 Postage / Mailing**	10	split 67% 33% with 505011 $20,100 total	1	13,500	13,500
	624006 Postage / Mailing Total					13,500
	624206 Wireless Communications	10	Firstnet Voice lines($48,000), FirstNet Data ($28,800), Verizon SCADA($2500)	1	79,300	79,300
		20	Utopia Service	12	1,111	13,332
		30	32 Officers to have City-issued cell phones	32	600	19,200
		40	23 Field Employee cell phones	23	600	13,800
	624206 Wireless Communications Total					125,632
	625201 Tires/Brakes	10	AUTO_M Motor Pool	1	250	250
	625201 Tires/Brakes Total					250
	625202 Fuel/Oil	10	Auto_M Motor-Pool	1	1,250	1,250
	625202 Fuel/Oil Total					1,250
	625203 Fleet Repair	10	Auto_M Motor-Pool	1	500	500
	625203 Fleet Repair Total					500
	627001 Electric	10	Match FY26 projection minus $5k	1	330,000	330,000
	627001 Electric Total					330,000
	627002 Natural Gas	10	Cost of Natural Gas—Use rates have almost doubled in two years, increasing from $5.62 per DTH in April ’21 to $10.92 per DTH in April ’23. $11.12 per DTH Dec '23. In the City, the cost of natural gas is divided among several locations. In 2022, the CAFC paid 51% of the total, City Hall 26%, MOC 17%, and the Arts Center 5%. Dominion Energy charges different rates depending on location, but the difference is not significant. From 2021 to 2022, CAFC rates increased by 26%, and from 2022 to 2023, they increased by 55%. The total cost for CAFC has increased by less than the rate increase, indicating that consumption is lower than in previous years. City Hall’s total cost has increased much more than the rate increase, indicating higher consumption. MOC’s total cost has been far above previous years since December of 2022. As mentioned in the latest financial update natural gas is higher than expected and we will need to adjust the FY24 budget up about $50k. The total nat gas FY21 actual was $94k for the year and FY23 is projected to be $170k.	1	160,000	160,000
	627002 Natural Gas Total					160,000
	627003 City Utilities	10	non cash expense to recognize city water cost	1	165,000	165,000
	627003 City Utilities Total					165,000
	631006 Contracted Services	10	Public Defender	1	50,000	50,000
	631006 Contracted Services Total					50,000
	663001 Contingency	10		1	20,000	20,000
	663001 Contingency Total					20,000
	681001 Debt Service-Principal	10	Tax Exempt Lease - Aug & Feb Payments, last payment '29	1	214,930	214,930
	681001 Debt Service-Principal Total					214,930
	681002 Debt Service-Interest	10	Tax exempt lease Aug & Feb Payments, last payment in '29	1	12,850	12,850
	681002 Debt Service-Interest Total					12,850
104151 Interdepartmental Service Total						**1,093,912**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104161 Facilities Maintenance					
Personnel					
611101 Full-Time Employees	209,000	235,164	259,086	282,068	22,982
611201 Overtime	5,024	11,899	18,200	18,200	-
613101 FICA	15,654	18,096	19,133	21,086	1,953
613201 Utah Retirement Systems	33,910	34,902	34,729	37,594	2,865
613301 Health Insurance	44,700	62,984	89,833	42,159	(47,674)
613302 Dental Insurance	2,467	2,773	3,627	2,192	(1,435)
613304 Vision Insurance	202	556	818	421	(397)
613401 Worker's Compensation	1,947	1,892	3,136	4,030	894
613601 LTD ADD Life	1,658	1,928	1,895	2,022	127
614101 Clothing Allow - FT	1,401	828	2,400	1,600	(800)
Personnel Total	**315,964**	**371,022**	**432,857**	**411,372**	**(21,485)**
Materials & Supplies					
621301 Training & Registration	1,101	230	1,000	1,000	-
623101 In-State Travel	-	-	1,054	1,051	(3)
623501 Out-of-State Travel	709	1,150	-	-	-
624107 Uniforms & PPE	-	649	2,625	2,100	(525)
625001 Equip. Maint. & Supplies	3,362	2,410	4,600	-	(4,600)
625002 Equipment Purchases	9,658	7,093	9,050	4,500	(4,550)
625003 Equipment Rental	1,503	1,543	3,000	3,000	-
625201 Tires/Brakes	-	-	500	250	(250)
625202 Fuel/Oil	1,874	4,593	5,750	7,500	1,750
625203 Fleet Repair	-	178	500	500	-
625204 Fleet Lease	5,323	5,483	8,244	7,641	(604)
625501 Equipment Repairs	-	-	500	-	(500)
626001 Building Maintenance	61,136	57,710	66,100	72,100	6,000
631003 Insurance Fees	5,156	5,051	5,808	6,835	1,027
631006 Contracted Services	411,220	354,627	365,100	368,650	3,550
631007 Agency Permits	-	1,853	1,800	1,800	-
645001 Special Department Allow	(42)	-	-	400	400
663001 Contingency	-	-	10,000	10,000	-
Materials & Supplies Total	**501,000**	**442,568**	**485,631**	**487,327**	**1,695**
Capital					
673001 Capital Project	138,009	44,120	-	-	-
674003 Vehicle Replacement	92,209	-	-	-	-
Capital Total	**230,218**	**44,120**	**-**	**-**	**-**
104161 Facilities Maintenance Total	**1,047,181**	**857,711**	**918,488**	**898,699**	**(19,789)**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104161 Facilities Mainten	**611201 Overtime**	10		1	18,200	18,200
	611201 Overtime Total					18,200
	621301 Training & Registration	10	FY27 NRPA Conference (Philadelphia)			0
		20	Building electrical training and updates	1	150	150
		30	AFO/CPO Certification	1	400	400
		40	URPA Conference (St. George)	1	450	450
	621301 Training & Registration Total					1,000
	623101 In-State Travel	10	URPA Conference (St. George): Hotel	4	150	600
		20	URPA Conference (St. George): Meals	1	306	306
		30	URPA Conference (St. George): Mileage	1	145	145
	623101 In-State Travel Total					1,051
	623501 Out-of-State Travel	10	NRPA Conference Lodging (Philadelphia)			0
		20	Meals-NRPA Conference (Philadelphia)			0
		30	Transport-NRPA Conference (Philadelphia)			0
		40	MISC-NRPA Conference (Orlando)			0
	623501 Out-of-State Travel Total					0
	624107 Uniforms & PPE	10	Steel-Toe, Rubber Boots, Overalls, Safety Glasses, Gloves, Respirators, etc. (1 Fac. manager, 3 FT)	4	525	2,100
	624107 Uniforms & PPE Total					2,100
	625002 Equipment Purchases	10	Hand tool/Power tool replacements	1	2,000	2,000
		40	Tables and chair replacements	1	2,500	2,500
	625002 Equipment Purchases Total					4,500
	625003 Equipment Rental	10	Equipment rentals	1	3,000	3,000
	625003 Equipment Rental Total					3,000
	625201 Tires/Brakes	10	AUTO_F Facilities	1	250	250
	625201 Tires/Brakes Total					250
	625202 Fuel/Oil	10	Fuel for building generators	1	1,250	1,250
		20	AUTO_F Facilities	1	6,250	6,250
	625202 Fuel/Oil Total					7,500
	625203 Fleet Repair	20	AUTO_F Facilities	1	500	500
	625203 Fleet Repair Total					500
	626001 Building Maintenance	10	Janitorial, restroom supplies, ice melt and trash bags	1	37,000	37,000
		20	Flag replacement (U.S., State, City)	1	1,800	1,800
		30	Blackout shades	1	3,500	3,500
		40	Batteries (Security systems, key card systems)	4	600	2,400
		50	Paint and sundries	1	1,500	1,500
		60	Building and exterior lighting	1	8,800	8,800
		70	Office furniture supplies	1	3,500	3,500
		80	VFD drives for pumps and motors	1	3,500	3,500
		90	Wayfinding & Display	1	5,000	5,000
		100	Replace filters at City Hall, CCAC, MOC and out buildings	1	4,600	4,600
		110	General equipment repairs and maintenance	1	500	500
	626001 Building Maintenance Total					72,100
	631006 Contracted Services	10	Elevator services and inspections (6)	6	5,000	30,000
		20	Service and repair of HVAC fire dampers in COB	1	4,700	4,700
		30	Fire alarm panel annual certification	6	500	3,000
		40	Fire safety inspections (All City Buildings)	6	1,250	7,500
		50	Carpet cleaning (2 times/year) cut from 3 times in FY26	1	8,000	8,000
		60	Window cleaning (City Hall, CAFC, MOC) Reduced Frequency cut $8,500	1	16,000	16,000
		70	Air Fresheners (All Buildings)	1	9,000	9,000
		80	Alarms (City Hall, CAFC, MOC, Steed and Fisher)	1	3,000	3,000
		90	Janitorial services	1	200,000	200,000
		110	Cut GF Scenarios $14k -Buildings holiday decorations	0	#DIV/0!	0
		120	Security system service and repairs	6	200	1,200
		130	HVAC PM (5 Buildings) will add one more in FY28	5	7,500	37,500
		140	Generators load test and inspections	4	2,000	8,000
		150	Pest control services	1	7,200	7,200
		160	Area rug change out services Cut $4,350 in FY26 GF Scenarios	1	850	850
		170	Plant services Cut FY26 Budget GF Scenarios $6k			0
		190	PM for UPS system at City Hall. Does not include 24/7 emergency service and parts and labor .	1	5,000	5,000

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104161 Facilities Maintena	631006 Contracted Services	200	Elevator Services (not covered in contract)	1	4,500	4,500
		210	Gates and Overhead Doors PM	1	8,200	8,200
		220	Fire alarm/Security system (Service and Repairs)	6	2,500	15,000
		230	PTIS2 Delay ($15k) MOC - Panel Schedules			0
		240	PTIS restrict $25k until Final Budget Aug 4			0
	631006 Contracted Services Total					368,650
	631007 Agency Permits	10	Elevator inspections and permits (COB, CCAC)	4	275	1,100
		20	Boiler inspections and permits (COB, CAFC)	2	350	700
	631007 Agency Permits Total					1,800
	645001 Special Department Allow	10		1	400	400
	645001 Special Department Allow Total					400
	663001 Contingency	10	Contingency (8500 UPS Maintenance)	1	10,000	10,000
	663001 Contingency Total					10,000
	673001 Capital Project	20	Office Furniture - about 1/3 of City Hall cut GF scenarios			0
	673001 Capital Project Total					0
104161 Facilities Maintenance Total						491,051

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104172 Elections					
Materials & Supplies					
622101 Public Outreach & Notices	-	296	500	500	-
624004 Materials & Supplies	5,788	9,864	4,500	100	(4,400)
631006 Contracted Services	16,612	-	38,000	-	(38,000)
Materials & Supplies Total	**22,400**	**10,160**	**43,000**	**600**	**(42,400)**
104172 Elections Total	**22,400**	**10,160**	**43,000**	**600**	**(42,400)**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104172 Elections	**622101 Public Outreach & Notices**	10	Misc Public Notices - election announcement and list of candidates	1	500	500
	622101 Public Outreach & Notices Total					500
	624004 Materials & Supplies	10	Candidate Orientation and Open House	1	100	100
		20	Primary Election Judge Meals			0
		30	General Election Judge Meals			0
		40	Oath of Office Celebration Dinner		-	0
		50	PARAT Tax Election Voter Information Pamphlet			0
	624004 Materials & Supplies Total					100
	631006 Contracted Services	10	Primary and General Municipal Election	2	-	0
	631006 Contracted Services Total					0
104172 Elections Total						**600**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104211 Police Admin					
Personnel					
611101 Full-Time Employees	573,787	695,418	796,770	848,025	51,255
611201 Overtime	210	89	500	500	-
613101 FICA	42,384	48,429	59,834	63,674	3,840
613201 Utah Retirement Systems	164,155	180,375	218,171	242,905	24,734
613301 Health Insurance	88,518	118,772	144,840	147,337	2,497
613302 Dental Insurance	4,588	6,232	7,427	7,962	535
613304 Vision Insurance	915	1,296	1,296	889	(407)
613401 Worker's Compensation	3,758	4,099	7,116	8,935	1,819
613601 LTD ADD Life	3,183	3,390	3,246	3,976	731
614101 Clothing Allow - FT	1,227	1,195	1,600	1,900	300
Personnel Total	**882,723**	**1,059,295**	**1,240,800**	**1,326,103**	**85,304**
Materials & Supplies					
621101 Publications & Subscriptions	835	590	900	900	-
621201 Membership Dues	1,182	1,724	1,910	2,310	400
621301 Training & Registration	3,615	3,935	3,290	5,075	1,785
623101 In-State Travel	3,669	3,108	4,740	5,980	1,241
623501 Out-of-State Travel	6,366	9,247	5,982	6,160	178
624001 Office Supplies	1,789	671	2,050	2,050	-
624107 Uniforms & PPE	2,150	2,461	3,500	3,200	(300)
625001 Equip. Maint. & Supplies	114	548	1,500	1,500	-
631003 Insurance Fees	5,357	6,732	7,719	12,557	4,838
631004 Bank & Merchant Fees	-	1,492	-	2,000	2,000
631006 Contracted Services	9,573	546,609	572,000	414,000	(158,000)
645001 Special Department Allow	7,241	5,071	8,550	9,050	500
661001 Miscellaneous Supplies	3,890	3,431	5,860	5,860	-
663001 Contingency	-	75	2,500	2,500	-
Materials & Supplies Total	**45,781**	**585,694**	**620,501**	**473,142**	**(147,359)**
104211 Police Admin Total	**928,504**	**1,644,989**	**1,861,300**	**1,799,245**	**(62,055)**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104211 Police Admin	**611201 Overtime**	10	Admin Assistant & Records	1	500	500
	611201 Overtime Total					500
	621101 Publications & Subscriptions	10	Misc. Professional Books	1	150	150
		20	PD Library Books, Code Books, Training Related	1	200	200
		30	Power DMS Subscrition (reimbursement)	1	550	550
	621101 Publications & Subscriptions Total					900
	621201 Membership Dues	10	Davis County Law Enforcement Administrators Assoc. (DCLEAA)	1	250	250
		20	International Chiefs of Police Association (IACP) Membership: Chief, Asst. Chief, and Lieutenants	4	220	880
		30	Utah Chiefs of Police Association (UCOPA)	1	850	850
		40	Utah Law Enforcement Administrative Assistant Association	1	150	150
		50	FBI National Academy (FBINA)- Utah Chapter Membership	1	180	180
	621201 Membership Dues Total					2,310
	621301 Training & Registration	10	Utah Sheriff's Association Conference: Chief and Lieutenant	2	255	510
		20	Utah Chiefs of Police Association (UCOPA) Fall Conference: Chief and Asst. Chief & Lieutenant	3	100	300
		50	Misc. Training / Required POST Certification	4	150	600
		60	IACP Conference - Orlando, Florida	2	500	1,000
		70	$1,800 - FBI Command College (includes hotel and training registration)	1	1,800	1,800
		80	Utah Chief's Annual Conference - Chief, Assistant Chief and Lieutenant	3	230	690
		90	FBINA Training Registration	1	175	175
	621301 Training & Registration Total					5,075
	623101 In-State Travel	20	Lodging Utah Chiefs of Police Conference - St. George (3 @ $150 per night @ 4 nights)	3	600	1,800
		40	Utah Sheriff's Association Conference Meals & Incidentals (GSA rates)	2	238	476
		50	Utah Chiefs of Police Association Conference Meals & Incidentals (GSA rates)	3	306	918
		70	Meals for POST required training	20	22	440
		90	Lodging Utah Sheriff's Association Conference 3 nights @ $150	2	450	900
		100	Lodging - Utah Communications Authority (UCA) Yearly Conference - Hotel 2 nights	2	150	300
		110	UCA Conference Meals & Incidentals	1	170	170
		120	FBINA Utah Conference (lodging)	3	225	675
		130	FBINA Utah Chapter Conference (per diem)	1	301	301
	623101 In-State Travel Total					5,980
	623501 Out-of-State Travel	10	Lodging International Association of Chiefs of Police Conference - Chief and Assistant Chief	2	1,750	3,500
		30	International Chiefs of Police Association Conference Meals & Incidentals (GSA rates)	2	374	748
		50	FBI Command College Meals & Incidentals (M&IE GSA)	1	442	442
		60	International Chiefs of Police Association Travel - Conference Orlando, Florida	2	500	1,000
		80	International Chiefs of Police Association Conference - airport parking $12.50 per day @ 6 days	2	75	150
		90	International Chiefs of Police Association Conference travel allowance for baggage	2	60	120
		100	International Chiefs of Police Association Conference ground transportation 2 @ $100 ($50 to hotel $50 to airport)	2	100	200
	623501 Out-of-State Travel Total					6,160
	624001 Office Supplies	10	Office supplies for police administration	1	750	750
		20	ID badge supplies	1	300	300
		30	Records Division Office Supplies	1	1,000	1,000
	624001 Office Supplies Total					2,050
	624107 Uniforms & PPE	10	Uniforms (Chief, Asst. Chief, Lt)	4	800	3,200
	624107 Uniforms & PPE Total					3,200
	625001 Equip. Maint. & Supplies	20	Misc. repairs (radios, tasers, cameras, etc.) Misc. radio accessory equipment and replacement/	1	1,500	1,500
	625001 Equip. Maint. & Supplies Total					1,500
	631004 Bank & Merchant Fees	10	Records requests credit card fees	1	2,000	2,000
	631004 Bank & Merchant Fees Total					2,000

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104211 Police Admin	**631006 Contracted Services**	50	North Davis Communities That Care (NDCTC) Partnership (BEER TAX GRANT FUNDS)	1	10,000	10,000
		60	Layton Dispatch Services	1	394,000	394,000
		70	North Davis Metro SWAT	1	10,000	10,000
	631006 Contracted Services Total					414,000
	645001 Special Department Allow	10	Lunch for hosting DCLEAA	1	450	450
		20	Law Enforcement Appreciation Week (dinner for law enforcement officers and support staff). This is held during National Law Enforcement Memorial Week.	1	3,500	3,500
		30	Sympathy acknowledgements for employees	1	250	250
		40	Birthday and special occasion cards for employees	1	200	200
		50	Hosting Utah Chiefs of Police Association Regional Meeting	1	450	450
		60	Special occasion lunches (department)	1	1,000	1,000
		70	Crossing Guard Recognition	1	400	400
		80	Peer Support Team	1	1,000	1,000
		90	Police Administration Retreats - bi-annual retreats with management	1	800	800
		100	City wide department lunch	1	500	500
		110	Dispatch Appreciation Week	1	500	500
	645001 Special Department Allow Total					9,050
	661001 Miscellaneous Supplies	10	Uniform patches and badge replacement for administration	1	750	750
		20	Department awards	1	1,000	1,000
		30	Break room supplies	1	300	300
		40	Award frames	1	500	500
		50	Shredder bags	1	200	200
		60	Administration training supplies (ammunition, sim rounds, targets, etc.)	1	1,000	1,000
		70	Radio batteries	3	120	360
		100	Department Group Picture	1	500	500
		110	Department Picture Display (department photos @ entrance of PD)	1	500	500
		120	Department Service Stars, Hash Marks & Award Pins	1	750	750
	661001 Miscellaneous Supplies Total					5,860
	663001 Contingency	10	Misc unfortunate events (tow bills, etc.)	1	2,500	2,500
	663001 Contingency Total					2,500
104211 Police Admin Total						**461,085**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104212 Patrol & Investigations					
Personnel					
611101 Full-Time Employees	2,445,861	2,702,386	2,989,749	3,174,309	184,560
611201 Overtime	139,818	140,705	179,112	185,192	6,080
611202 Overtime - Grant	38,599	65,570	99,000	99,000	-
611501 Part-Time	99,940	102,076	107,727	109,882	2,155
613101 FICA	204,389	223,779	231,961	246,188	14,227
613201 Utah Retirement Systems	702,142	802,828	925,382	938,006	12,624
613301 Health Insurance	476,081	540,739	607,882	605,286	(2,596)
613302 Dental Insurance	27,174	28,448	32,102	32,708	606
613304 Vision Insurance	5,085	4,996	6,103	4,354	(1,749)
613401 Worker's Compensation	24,412	23,627	36,965	46,307	9,342
613601 LTD ADD Life	23,674	25,610	19,737	26,212	6,475
614101 Clothing Allow - FT	7,235	6,158	14,175	14,175	-
Personnel Total	**4,194,412**	**4,666,923**	**5,249,895**	**5,481,619**	**231,724**
Materials & Supplies					
621101 Publications & Subscriptions	11,467	12,025	1,000	-	(1,000)
621201 Membership Dues	367	323	590	590	-
621301 Training & Registration	26,979	23,977	38,550	50,300	11,750
623101 In-State Travel	3,747	4,269	12,046	7,967	(4,079)
623501 Out-of-State Travel	40	2,044	12,935	12,935	-
624001 Office Supplies	1,861	1,758	3,600	3,600	-
624107 Uniforms & PPE	30,852	29,306	35,100	35,100	-
624204 Annual Maint. & Support	82,212	169,590	266,140	271,193	5,053
625001 Equip. Maint. & Supplies	1,775	1,375	9,100	9,100	-
625002 Equipment Purchases	219,384	174,937	107,702	74,662	(33,040)
625201 Tires/Brakes	8,561	5,916	10,000	6,000	(4,000)
625202 Fuel/Oil	92,601	90,789	100,000	100,000	-
625203 Fleet Repair	32,702	20,153	25,000	25,000	-
625204 Fleet Lease	70,341	72,455	82,681	84,405	1,723
631003 Insurance Fees	129,852	146,222	169,277	134,023	(35,254)
645001 Special Department Allow	7,815	11,166	13,650	13,650	-
661001 Miscellaneous Supplies	44,666	45,341	61,700	53,775	(7,925)
662001 Miscellaneous Services	1,620	644	6,400	8,900	2,500
663001 Contingency	140	-	31,200	31,000	(200)
Materials & Supplies Total	**766,984**	**812,289**	**986,672**	**922,200**	**(64,472)**
Capital					
674001 Machinery & Equipment	-	7,633	-	-	-
674003 Vehicle Replacement	627,879	34,702	441,495	445,217	3,722
Capital Total	**627,879**	**42,336**	**441,495**	**445,217**	**3,722**
104212 Patrol & Investigations Total	**5,589,275**	**5,521,548**	**6,678,062**	**6,849,035**	**170,973**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104212 Patrol & Investiga	**611201 Overtime**	10	4th of July	1	15,900	15,900
		20	Bike & Park Patrol	1	6,000	6,000
		30	Grave Patrol Night Differential	1	21,900	21,900
		40	SWAT Call Out	1	7,500	7,500
		50	Off-Duty Court Pay	1	5,300	5,300
		60	Early Call Out	1	7,200	7,200
		70	Detective Call Out	1	7,800	7,800
		80	Training OVR	1	8,800	8,800
		90	OVR Pay (held over for reports)	1	18,350	18,350
		100	On-call Status (detectives)	1	9,600	9,600
		110	Community Policing Events	1	5,600	5,600
		120	Employee Holiday Pay	1	48,600	48,600
		130	Crime Reduction Unit (CRU)	1	7,500	7,500
		140	General OVR	1	12,642	12,642
		150	Special Holiday Patrol Coverage	1	2,500	2,500
	611201 Overtime Total					185,192
	611202 Overtime - Grant	10	Davis Metro Narcotics Reimbursement	1	14,000	14,000
		30	Seat Belt Enforcement- Reimbursement through the state	1	8,000	8,000
		40	DUI/Alcohol Enforcement- Reimbursement	1	20,000	20,000
		50	BEER TAX - alcohol patrols (parks,trails & DUI Enforcement)	1	15,000	15,000
		60	Internet Crimes Against Children (ICAC) Grant- for OVT	1	4,000	4,000
		70	EASY/Alcohol Compliance- Grant Funded	1	3,500	3,500
		80	Police Contracted Services- (reimbursed)	1	12,000	12,000
		90	FBI Task Force (reimbursed OVT expenses)	1	10,000	10,000
		100	Crosswalk / Traffic Enforcement (State reimbursement)	1	5,000	5,000
		110	US Marshals VFAST	1	7,500	7,500
	611202 Overtime - Grant Total					99,000
	621201 Membership Dues	10	Rocky Mountain Investigators Assoc. (RMIN)	1	200	200
		20	State pawnshop database	1	115	115
		30	Property Evidence Assoc.	1	75	75
		40	National School Resource Officer Membership	2	100	200
	621201 Membership Dues Total					590
	621301 Training & Registration	10	State-required in-service training	34	500	17,000
		20	Specialized Detective Training	2	1,400	2,800
		30	Firearms Instructor Training	2	1,500	3,000
		50	VAWA Training (Grant)	1	1,000	1,000
		60	ICAC Training (Grant)	1	4,500	4,500
		70	WSU Law Enforcement Academy	2	3,150	6,300
		80	Public Order Unit Re-Cert Training	3	500	1,500
		90	Defensive Tactics Instructor Training	2	1,000	2,000
		100	Bureau of Criminal Identification (BCI) TAC Training	2	100	200
		110	Accident reconstruction training	1	10,000	10,000
		120	Specialized Drone Operator Training	1	1,500	1,500
		130	Sergeant Leadership Books	1	500	500
	621301 Training & Registration Total					50,300
	623101 In-State Travel	10	Extraditions and Training ($150 per night)	19	150	2,850
		20	Meals for in-state training (conferences and extraditions)	17	68	1,156
		30	Lunches for out of county training (patrol division)	100	21	2,050
		40	POST Cadet meal ticket @ SLCC	2	500	1,000
		50	Emergency Vehicle Operations (EVO) meal reimbursement (officer attending EVO @ Camp Williams	2	204	408
		60	Motors School meal reimbursement (14 days)	14	68	952
		70	Mileage- Reimburse for employee vehicle use	1	375	375
		80	MISC- Offender extraditions	1	500	500
		110	VAWA (Grant)- Travel (specific training has not been released)	1	1,000	1,000
		120	Bureau of Criminal Identification (BCI) TAC Conference Lodging - 4 nights ($150 per night)	2	600	1,200
		130	Bureau of Criminal Identification (BCI) TAC Conference Meals & Incidentals	2	238	476
		140	adjust down	1	(4,000)	-4,000
	623101 In-State Travel Total					7,967
	623501 Out-of-State Travel	10	Lodging- Extradition lodging (4 officers for 2 nights @ $150)	8	150	1,200
		20	Lodging- Investigations (3 detectives, 2 nights @ $150)	6	150	900
		30	Meals- Avg $67 per day (3 days 3 LEO)	9	75	675
		40	Meals-FEMA (Grant) EMERTECH Training in New Mexico	40	59	2,360
		50	Lodging-FEMA (Grant) EMERTECH Training in New Mexico	40	150	6,000

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104212 Patrol & Investiga	**623501 Out-of-State Travel**	60	Transport- (Grant) Car Rentals avg $600 (3 rentals)	3	600	1,800
	623501 Out-of-State Travel Total					12,935
	624001 Office Supplies	20	Copy paper	1	1,000	1,000
		30	Thermal paper for in-car printers	1	1,800	1,800
		40	Office Supplies for Patrol, Investigations, and ASD.	1	800	800
	624001 Office Supplies Total					3,600
	624107 Uniforms & PPE	10	34 officers	34	900	30,600
		20	Accounting for turn over	3	900	2,700
		30	POST Cadet uniforms	2	900	1,800
	624107 Uniforms & PPE Total					35,100
	624204 Annual Maint. & Support	10	Lexipol annual maintenance	1	31,800	31,800
		20	Tracwire FTO Software Renewal	1	-	0
		30	i-Spy Law Enforcement	1	1,500	1,500
		40	Motorola WatchGuard Subscription	1	96,000	96,000
		50	Motorola DAPSS (Layton City) includes the legacy server	1	10,000	10,000
		70	UDE Server	1	-	0
		80	NextRequest (Civic Plus)	1	11,100	11,100
		90	Vigilant (Motorola) LPR - fixed cameras on poles	1	27,000	27,000
		100	Covert Track Subscription	1	400	400
		120	Sierra Wireless - In-car GPS	29	81	2,349
		130	Easy Street Draw Annual Maint.	30	55	1,644
		140	Police Professional Standards Software	1	-	0
		150	Motorola Flex Modules (Clearfield specific modules)	1	38,000	38,000
		160	Taser Subscription	1	36,100	36,100
		170	Vigilant (Motorola) ALPRs in patrol vehicles (M500)	1	-	0
		180	CLEAR (Thomson Reuters) Investigation Database Monthly Subscription	1	6,800	6,800
		200	ICAC Computer Software Maintenance (ICAC GRANT FUNDED) - previously 621101	1	2,000	2,000
		220	Drone Maintenance & Subscription	1	2,500	2,500
		230	Verizon Connection for fixed LPRs	1	4,000	4,000
	624204 Annual Maint. & Support Total					271,193
	625001 Equip. Maint. & Supplies	10	Misc equipment repairs (radio repairs)	1	2,000	2,000
		20	Re-calibration / sound level meter	1	600	600
		30	Radar & Lidar re-calibration (court required)	1	3,500	3,500
		40	ICAC (Grant)- Supplies	1	3,000	3,000
	625001 Equip. Maint. & Supplies Total					9,100
	625002 Equipment Purchases	20	Portable radio accessories (replacement)	1	2,500	2,500
		30	BVP (Grant)- Replacement Vests	6	1,450	8,700
		100	PTIS2 Delay ($5,200) Electronic speed sign	0	#DIV/0!	0
		110	Beer Tax (Grant)- 1 lidar/radars	2	3,500	7,000
		170	PPE - Fentanyl protection replacements on hand.	10	45	450
		180	ADF (Grant)- Body Camera/In-Car Camera's	1	10,000	10,000
		220	Fire Extinguishers for police fleet	1	400	400
		230	ICAC (Grant)- equipment purchases, all reimbursed through a grant	1	3,000	3,000
		280	Public Order Unit (POU) Equipment	1	1,500	1,500
		300	Handgun Replacement	2	1,400	2,800
		350	Patrol Division Traffic Cones	1	2,000	2,000
		420	Motorola Handheld Radio Replacements	2	4,042	8,084
		430	Digital Tablets for Investigators	4	900	3,600
		440	Stop Sticks (tire deflating devices)	1	3,500	3,500
		450	SWAT Officer Rifle Replacement	3	4,000	12,000
		460	Rifle safe for unmarked police vehicles	4	525	2,100
		470	Accident Reconstruction Equipment (replacing FARO Scanner)	1	7,000	7,000
		480	Biometric fingerprint hardware	28	1	28
		490	PTIS restrict $10k until Final Budget Aug 4			0
	625002 Equipment Purchases Total					74,662
	625201 Tires/Brakes	10	AUTO_P Police	1	6,000	6,000
	625201 Tires/Brakes Total					6,000
	625202 Fuel/Oil	10	AUTO_P Police	1	100,000	100,000
	625202 Fuel/Oil Total					100,000
	625203 Fleet Repair	10	AUTO_P Police	1	25,000	25,000
	625203 Fleet Repair Total					25,000
	645001 Special Department Allow	10	Community Policing Supplies	1	2,500	2,500
		20	Refreshments for monthly detective meetings (county)	1	300	300

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104212 Patrol & Investiga	**645001 Special Department Allow**	30	Visitor meals and emergency call out food	1	250	250
		40	Night Out Against Crime (Fall community outreach)	1	1,500	1,500
		50	Two community outreach events	2	600	1,200
		60	Participation in Davis County Citizen's Police Academy	1	900	900
		70	Physical fitness incentive	40	150	6,000
		80	Officer recognition lunches	1	1,000	1,000
	645001 Special Department Allow Total					13,650
	661001 Miscellaneous Supplies	10	Community Policing Supplies	1	1,000	1,000
		40	Batteries for radios, recording devices, etc.	1	1,800	1,800
		50	School crossing guard supplies (vests ,cones, signs, etc.)	1	1,500	1,500
		60	Uniform patches	1	2,500	2,500
		90	Evidence collection & testing	1	2,500	2,500
		110	Image supplies: flash drives, digital image storage	1	700	700
		130	Restraints, handuffs, leg irons, body chains	10	100	1,000
		140	Replacement flashlights	5	110	550
		150	Reflective traffic vests	25	25	625
		160	Training equipment and supplies	1	1,300	1,300
		170	Binocular replacement	3	100	300
		180	Barricade tape	1	750	750
		190	Badge Replacements	10	110	1,100
		200	Evidence room supplies	1	2,500	2,500
		220	First aid kit supplies (patrol vehicles)	1	3,000	3,000
		240	Fire extinguisher refills or replace	10	20	200
		250	Officer PPE supplies - restock PERK Kits, air filters for masks, other PPE supplies	1	1,000	1,000
		270	NARCAN replacement	5	120	600
		290	Breakroom Supplies (Patrol and Investigation breakroom)	1	700	700
		300	VAWA (Grant)- Supplies	1	650	650
		310	Firearms Supplies (Ammunition, targets, cleaning supplies, misc. range equipment)	1	29,500	29,500
	661001 Miscellaneous Supplies Total					53,775
	662001 Miscellaneous Services	10	Crime scene clean up (blood, vomit, urine)	1	600	600
		20	Firearms training range fees (indoor range)	1	1,000	1,000
		40	Investigative services phone company subpoenas and court preparation	1	1,000	1,000
		50	Confidential informant fees	1	300	300
		60	Evidence disposal (Wasatch Integrated Waste)	1	500	500
		70	Victim Services	1	5,000	5,000
		80	Biohazard Disposal	1	500	500
	662001 Miscellaneous Services Total					8,900
	663001 Contingency	10	Costs incurred during unforseeable events	1	2,000	2,000
		70	SAFG (State Asset Forfeiture Grant)	1	10,000	10,000
		80	Jason Reid Memorial Grant	1	10,000	10,000
		90	Utah J.A.G. Grant (awards in fall of each year)	1	9,000	9,000
	663001 Contingency Total					31,000
	674001 Machinery & Equipment	10	PTIS2 Delay PD FY27 - WCCTV Trailer $44,000 purchase price $3,000 - extended warranty that covers all vandalism & damage			0
	674001 Machinery & Equipment Total					0
	674003 Vehicle Replacement	10	PD - replace 4 Ford Explorers with Marked Utility Patrol Vehicle. 2021P, 2022P, 2023P, 212P Vehicle $48,355 Upfit $23,491 Total $71,846	4	71,846	287,384
		20	PD - Replace 3 Unmarked Patrol vehicles with an Enterprise Utility Vehicle. 2024P, 2125P, 2126P Vehicle $46,611 Upfit $6,000 Total $ 52,611	3	52,611	157,833
	674003 Vehicle Replacement Total					445,217
104212 Patrol & Investigations Total						**1,433,181**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104213 Emergency Services					
Personnel					
611101 Full-Time Employees	15,374	77,814	83,103	-	(83,103)
613101 FICA	1,153	5,841	6,281	-	(6,281)
613201 Utah Retirement Systems	2,829	13,721	13,687	-	(13,687)
613301 Health Insurance	1,630	8,957	8,602	-	(8,602)
613302 Dental Insurance	115	577	584	-	(584)
613401 Worker's Compensation	139	604	1,006	-	(1,006)
613601 LTD ADD Life	47	591	453	-	(453)
614101 Clothing Allow - FT	-	-	75	-	(75)
Personnel Total	**21,286**	**108,105**	**113,791**	**-**	**(113,791)**
Materials & Supplies					
621101 Publications & Subscriptions	-	-	900	-	(900)
621201 Membership Dues	199	199	450	-	(450)
621301 Training & Registration	-	475	800	-	(800)
623101 In-State Travel	-	528	870	-	(870)
624001 Office Supplies	252	351	500	-	(500)
624004 Materials & Supplies	-	75	1,000	5,000	4,000
624005 Printing	-	81	1,050	-	(1,050)
624204 Annual Maint. & Support	-	8,463	7,600	-	(7,600)
625001 Equip. Maint. & Supplies	-	292	1,000	-	(1,000)
625002 Equipment Purchases	-	213	750	-	(750)
631003 Insurance Fees	288	553	634	23	(611)
645001 Special Department Allow	-	196	400	-	(400)
661001 Miscellaneous Supplies	61	91	2,800	-	(2,800)
Materials & Supplies Total	**801**	**11,517**	**18,754**	**5,023**	**(13,731)**
104213 Emergency Services Total	**22,086**	**119,622**	**132,545**	**5,023**	**(127,522)**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104213 Emergency Servic	**624004 Materials & Supplies**	10	Various Needs (AED, 72 hr kits, Medical kits)	1	5,000	5,000
	624004 Materials & Supplies Total					5,000
104213 Emergency Services Total						**5,000**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104411 Public Works Admin					
Personnel					
611101 Full-Time Employees	99,051	104,632	111,787	117,630	5,843
611201 Overtime	368	146	500	500	-
611501 Part-Time	-	2,660	10,375	10,536	161
613101 FICA	7,425	7,858	9,145	9,477	332
613201 Utah Retirement Systems	18,134	17,968	18,041	19,204	1,163
613301 Health Insurance	17,182	23,190	23,247	23,871	624
613302 Dental Insurance	875	1,197	1,178	1,408	230
613304 Vision Insurance	135	130	122	144	22
613401 Worker's Compensation	909	852	1,369	1,646	277
613601 LTD ADD Life	3,035	3,480	3,265	3,426	161
614101 Clothing Allow - FT	524	201	300	300	-
614201 Car Allowance	966	963	960	960	-
Personnel Total	**148,604**	**163,276**	**180,289**	**189,102**	**8,813**
Materials & Supplies					
621201 Membership Dues	844	899	900	950	50
621301 Training & Registration	455	1,045	1,015	1,589	574
623101 In-State Travel	352	494	645	645	-
624001 Office Supplies	906	1,196	1,500	1,500	-
624004 Materials & Supplies	605	270	400	400	-
624107 Uniforms & PPE	695	405	1,575	1,575	-
625201 Tires/Brakes	-	790	500	250	(250)
625202 Fuel/Oil	6,009	3,387	5,500	2,000	(3,500)
625203 Fleet Repair	579	56	500	500	-
625204 Fleet Lease	8,354	8,604	4,888	4,585	(304)
631003 Insurance Fees	2,490	3,133	3,623	3,892	269
631006 Contracted Services	1,658	119	2,500	2,500	-
645001 Special Department Allow	2,595	2,244	2,000	2,000	-
Materials & Supplies Total	**25,539**	**22,643**	**25,546**	**22,386**	**(3,161)**
104411 Public Works Admin Total	**174,143**	**185,919**	**205,835**	**211,488**	**5,653**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104411 Public Works Adm	**621201 Membership Dues**	10	APWA Membership Dues	1	950	950
	621201 Membership Dues Total					950
	621301 Training & Registration	30	Misc. Training	1	750	750
		40	UCEA Conference (1 Employee)	1	265	265
		70	Professional Engineer License Renewal - renew every odd year in March. $74.00. Next renewal 2027	1	74	74
		80	Standards and Specifications Manuals	1	500	500
	621301 Training & Registration Total					1,589
	623101 In-State Travel	20	UCEA Engineer's Conf. Hotel (1 Employee 2 Nights)	2	150	300
		30	UCEA Engineers Conf. Per Diem (1 Employee)	3	65	195
		40	UCEA Engineer's Conference Vehicle Travel	1	150	150
	623101 In-State Travel Total					645
	624001 Office Supplies	10	Office Supplies	1	1,500	1,500
	624001 Office Supplies Total					1,500
	624004 Materials & Supplies	10		1	400	400
	624004 Materials & Supplies Total					400
	624107 Uniforms & PPE	10	Steel Toe & Rubber Boots, Glasses, Vests, Overalls, Gloves (Director, Deputy Director & Staff Engineer)	3	525	1,575
	624107 Uniforms & PPE Total					1,575
	625201 Tires/Brakes	10	AUTO_D PW Admin	1	250	250
	625201 Tires/Brakes Total					250
	625202 Fuel/Oil	10	AUTO_D PW Admin	1	2,000	2,000
	625202 Fuel/Oil Total					2,000
	625203 Fleet Repair	10	AUTO_D PW Admin	1	500	500
	625203 Fleet Repair Total					500
	631006 Contracted Services	10	Engineering Services	1	2,500	2,500
	631006 Contracted Services Total					2,500
	645001 Special Department Allow	10	Unanticipated Items	1	500	500
		20	Working lunches and meetings	1	1,000	1,000
		30	Host employee BBQ	1	500	500
	645001 Special Department Allow Total					2,000
104411 Public Works Admin Total						**13,909**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104413 Streets					
Personnel					
611101 Full-Time Employees	112,665	199,193	204,922	232,117	27,195
611201 Overtime	5,631	7,024	4,800	7,500	2,700
613101 FICA	8,766	15,086	15,293	17,269	1,976
613201 Utah Retirement Systems	21,456	35,298	33,212	37,846	4,634
613301 Health Insurance	22,397	40,511	42,998	43,469	471
613302 Dental Insurance	1,178	1,652	2,292	2,298	6
613304 Vision Insurance	242	338	479	318	(161)
613401 Worker's Compensation	1,288	1,217	2,913	3,481	568
614101 Clothing Allow - FT	775	726	940	720	(220)
Personnel Total	**174,399**	**301,043**	**307,849**	**345,018**	**37,169**
Materials & Supplies					
621301 Training & Registration	2,712	4,166	9,130	5,530	(3,600)
624001 Office Supplies	148	237	450	450	-
624004 Materials & Supplies	117,130	108,175	147,610	155,935	8,325
624107 Uniforms & PPE	454	482	1,050	1,050	-
625201 Tires/Brakes	2,823	156	3,000	1,000	(2,000)
625202 Fuel/Oil	6,427	6,300	7,500	8,500	1,000
625203 Fleet Repair	5,424	4,532	7,500	7,500	-
625204 Fleet Lease	18,535	19,092	22,601	21,145	(1,455)
626001 Building Maintenance	579	549	2,100	2,100	-
631003 Insurance Fees	35,634	33,766	39,114	38,753	(361)
631006 Contracted Services	181,926	204,355	489,900	595,478	105,578
645001 Special Department Allow	173	362	2,000	2,250	250
661001 Miscellaneous Supplies	1,842	1,875	2,500	2,500	-
662001 Miscellaneous Services	5,479	-	2,000	2,000	-
Materials & Supplies Total	**379,288**	**384,047**	**736,455**	**844,191**	**107,737**
Capital					
674001 Machinery & Equipment	96,461	7,000	8,000	18,250	10,250
674003 Vehicle Replacement	135,822	102,862	265,000	103,624	(161,376)
Capital Total	**232,283**	**109,862**	**273,000**	**121,874**	**(151,126)**
104413 Streets Total	**785,970**	**794,953**	**1,317,304**	**1,311,083**	**(6,220)**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104413 Streets	**621301 Training & Registration**	10	Bluestakes Training and Update (2 Employees)	2	100	200
		20	CEU Day Trainings	1	200	200
		30	Safety Training: CPR, Flagging, and Traffic Control (3 Employees)	3	150	450
		40	Snow Removal Conference - 3 Employees	3	60	180
		60	UAPA Asphalt Conference-- 4 Employees	4	350	1,400
		70	CDL - Entry-Level Driver Training -2 employees	2	1,800	3,600
		80	LTAP Road Scholar Series (Required Classes - $350, Electives - $300) 3 Employees	3	650	1,950
		90	FAA Drone License Part 107 Exam - $175 per person, 2 employees. (renews every two years for free)	2	175	350
		100	CPII Exam and Application, 3 employees	3	400	1,200
		110	adjust down	1	(4,000)	-4,000
	621301 Training & Registration Total					5,530
	624001 Office Supplies	10	Office Supplies	1	450	450
	624001 Office Supplies Total					450
	624004 Materials & Supplies	10	Concrete Additives	1	1,000	1,000
		20	Concrete to Replace ADA Ramps, Sidewalk, Curb, and Gutter	1	20,000	20,000
		30	Ice Slicer Road Salt - 880 Tons	880	67	58,960
		40	New and Replacement Street Signs	1	14,000	14,000
		50	Paint for Streets and Parking Lots	1	7,000	7,000
		60	QPR Asphalt Pot Hole Repair Material - 70 Tons	70	190	13,300
		70	Sand, Gravel, and Roadbase Material	1	10,000	10,000
		80	Seasonal Light Supplies	1	2,000	2,000
		90	Snow Plow Blades	14	1,800	25,200
		100	Red Paint for Street Lights Bluestakes	1	350	350
		110	Tools for new OPS building (toolbox, hose reels, wall mount tool racking, work bench, vise, etc)	1	1,500	1,500
		120	12 FT cutting edge for 242 South	1	2,125	2,125
		130	Graffiti Removal Supplies	1	500	500
	624004 Materials & Supplies Total					155,935
	624107 Uniforms & PPE	10	Steel Toe and Rubber Boots, Glasses, Vests, Overalls, Gloves, Respirators, etc. (2 employees)	2	525	1,050
	624107 Uniforms & PPE Total					1,050
	625201 Tires/Brakes	10	AUTO_R Streets	1	1,000	1,000
	625201 Tires/Brakes Total					1,000
	625202 Fuel/Oil	10	AUTO_R Streets	1	8,500	8,500
	625202 Fuel/Oil Total					8,500
	625203 Fleet Repair	10	AUTO_R Streets	1	7,500	7,500
	625203 Fleet Repair Total					7,500
	626001 Building Maintenance	30	Alarm Monitoring-1/4 Portion of $2,000 (SW/W/ST/STRM)	1	500	500
		40	Preventative Maintenance for motorized security gate and 26 doors on new building. Gate, monthly PM doors, bi-annual Fleet, water, sewer, storm, street, total 8k annual cost	1	1,600	1,600
	626001 Building Maintenance Total					2,100
	631006 Contracted Services	10	City Roadway Striping - cut $25k FY26 Budget scenarios	1	146,000	146,000
		20	Concrete and Asphalt Replacement	1	10,000	10,000
		30	Concrete Cutting	1	2,000	2,000
		40	Seasonal Lighting Repair	1	2,000	2,000
		50	Street Light Maintenance	1	30,000	30,000
		60	Traffic Control	1	2,500	2,500
		70	Traffic Signal Repairs	1	8,000	8,000
		80	Sidewalk Program - Trip Hazard Removal ADA Ramp - LTAP Survey follow-up CDBG CDBG $178k Sidewalk Program & $20k Pool lifts = $198k	1	178,328	178,328
		90	Modeling & Standard Updates W, SW, STRM, ST; $20k Total	1	5,000	5,000
		100	Trip Hazard Removal (grinding sidewalks)	1	20,000	20,000
		110	Transportation Utility Fee Study - $8k financial, $17k engineering	1	25,000	25,000
		120	Engineering Assistance	1	5,000	5,000
		130	StreetScan/Streetlogix Annual Support	1	9,400	9,400

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104413 Streets	**631006 Contracted Services**	150	GIS Jones & Associates 1/4 of $25k ST/W/SW/STRM	1	6,250	6,250
		160	PTIS restrict $60k until Final Budget Aug 4			0
		170	Roll FY26 City Street Striping	1	146,000	146,000
	631006 Contracted Services Total					595,478
	645001 Special Department Allow	10	Unforeseen events	1	2,000	2,000
		20	Food for safety trainings	1	250	250
	645001 Special Department Allow Total					2,250
	661001 Miscellaneous Supplies	10	Hand Tools (Shovels, Brooms, Concrete Tools)	1	2,500	2,500
	661001 Miscellaneous Supplies Total					2,500
	662001 Miscellaneous Services	30	Equipment rentals	1	2,000	2,000
	662001 Miscellaneous Services Total					2,000
	674001 Machinery & Equipment	10	Floor Scrubber for OPS bays ST/W/SW/STRM	1	3,750	3,750
		20	Heavy-duty truck mobile column lifts Total Cost =$58k, split between ST/W/SW/STRM	1	14,500	14,500
	674001 Machinery & Equipment Total					18,250
	674003 Vehicle Replacement	10	Streets - Replace 161R Ford F550. Replace with equivalent with dump bed/plow.	1	103,624	103,624
	674003 Vehicle Replacement Total					103,624
104413 Streets Total						**906,167**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104511 Community Services Admin					
Personnel					
611101 Full-Time Employees	314,715	337,856	366,745	385,814	19,069
611201 Overtime	1,276	229	500	500	-
611501 Part-Time	22,725	28,078	35,827	37,861	2,034
613101 FICA	25,158	26,858	30,413	31,771	1,358
613201 Utah Retirement Systems	57,270	58,354	59,452	62,471	3,019
613301 Health Insurance	45,050	47,005	48,100	48,385	285
613302 Dental Insurance	3,307	3,648	3,627	4,005	378
613304 Vision Insurance	778	787	786	513	(273)
613401 Worker's Compensation	3,123	2,825	4,931	5,337	406
613601 LTD ADD Life	2,250	2,387	2,250	2,363	112
614101 Clothing Allow - FT	73	384	450	450	-
614102 Clothing Allow - PT	128	117	150	150	-
614201 Car Allowance	4,828	4,815	4,800	4,800	-
Personnel Total	**480,680**	**513,344**	**558,031**	**584,420**	**26,388**
Materials & Supplies					
621101 Publications & Subscriptions	1,604	37,404	42,300	41,300	(1,000)
621201 Membership Dues	1,475	1,495	1,630	1,630	-
621301 Training & Registration	4,642	1,610	3,900	3,900	-
623101 In-State Travel	1,481	1,298	2,872	2,863	(9)
623501 Out-of-State Travel	4,009	4,682	4,970	5,020	50
624001 Office Supplies	1,953	1,875	2,000	2,000	-
624005 Printing	746	451	500	500	-
631003 Insurance Fees	2,844	2,361	2,702	3,912	1,210
631006 Contracted Services	41,806	63,390	36,625	36,625	-
645001 Special Department Allow	7,502	7,376	9,400	9,400	-
661001 Miscellaneous Supplies	1,371	1,581	3,350	3,050	(300)
Materials & Supplies Total	**69,433**	**123,523**	**110,249**	**110,200**	**(49)**
104511 Community Services Admin Total	**550,113**	**636,867**	**668,280**	**694,620**	**26,339**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104511 Community Servic	**611201 Overtime**	10	Overtime for Administrative Assistant and Marketing Coordinator	1	500	500
	611201 Overtime Total					500
	621101 Publications & Subscriptions	10	Misc. publications	1	100	100
		20	Marketing for department	1	41,200	41,200
	621101 Publications & Subscriptions Total					41,300
	621201 Membership Dues	10	NRPA Agency Membership	1	1,000	1,000
		20	URPA Agency Membership	1	630	630
	621201 Membership Dues Total					1,630
	621301 Training & Registration	10	URPA Conference (St. George) 3 @ $450	3	450	1,350
		20	Day Trainings	2	150	300
		30	NRPA National Conference (Philadelphia)	2	650	1,300
		40	Director's Retreat	2	325	650
		50	Leadership Summit	4	75	300
	621301 Training & Registration Total					3,900
	623101 In-State Travel	10	Hotel URPA Conference (St. George) 3 @ 4 days	12	150	1,800
		20	Mileage URPA Conference (St. George)	1	145	145
		30	URPA Conference meals - 3 @ 4 days at $306	3	306	918
	623101 In-State Travel Total					2,863
	623501 Out-of-State Travel	10	NRPA Conference (Philadelphia) 2 @ 4 nights each OR ABC Conference (Orlando) 2 @ 4 nights each	8	350	2,800
		20	Meals-NRPA Conference (Philadelphia) 2 @ 5 days each OR Meals-ABC Conference (Orlando) 2@ 5 Days	2	360	720
		30	Transport-NRPA Conference (Philadelphia) 2 @ $525 each OR ABC Conference (San Diego)	2	550	1,100
		40	MISC- NRPA Conference (Philadelphia) 2 @ $200 each OR ABC Conference (Orlando)	2	200	400
	623501 Out-of-State Travel Total					5,020
	624001 Office Supplies	10	Office Supplies	1	2,000	2,000
	624001 Office Supplies Total					2,000
	624005 Printing	10	Misc. printing	1	500	500
	624005 Printing Total					500
	631006 Contracted Services	10	Capital project planning and engineering	1	25,000	25,000
		30	Niche Academy Training Software	1	525	525
		40	Sportsman Software Annual Fee	1	8,600	8,600
		60	When2Work Software Annual Fee	1	2,000	2,000
		70	Spatial Generations Software Annual Fee	1	500	500
	631006 Contracted Services Total					36,625
	645001 Special Department Allow	10	Staff meetings	1	2,000	2,000
		20	Parks and Rec. Commission stipends	9	600	5,400
		30	Tree Lighting Ceremony - Santa, treats, and event supplies	1	1,500	1,500
		40	Host employee BBQ (spring or fall)	1	500	500
	645001 Special Department Allow Total					9,400
	661001 Miscellaneous Supplies	10	Commission dinner	1	800	800
		20	NURPA luncheon	1	750	750
		30	Misc. supplies	1	1,000	1,000
		50	Commission supplies	1	500	500
	661001 Miscellaneous Supplies Total					3,050
104511 Community Services Admin Total						**106,788**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104514 4th of July					
Materials & Supplies					
622101 Public Outreach & Notices	3,248	338	8,000	8,000	-
625003 Equipment Rental	11,441	10,412	27,500	27,500	-
631003 Insurance Fees	3,389	2,863	3,312	3,325	13
631006 Contracted Services	82,751	67,784	70,350	82,350	12,000
645001 Special Department Allow	14,821	30,367	23,500	36,500	13,000
645002 Donation Expenditures	2,241	-	4,500	4,500	-
662001 Miscellaneous Services	429	2,042	1,500	1,500	-
Materials & Supplies Total	**118,319**	**113,805**	**138,662**	**163,675**	**25,013**
104514 4th of July Total	**118,319**	**113,805**	**138,662**	**163,675**	**25,013**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104514 4th of July	**622101 Public Outreach & Notices**	10	Marketing	1	8,000	8,000
	622101 Public Outreach & Notices Total					8,000
	625003 Equipment Rental	20	Generators & spiders	4	250	1,000
		50	Shade tents	4	1,500	6,000
		60	Port-a-potties/Hand wash stations	1	6,500	6,500
		90	Stage Rental	1	17,000	17,000
		100	Movie Rental	1	500	500
		110	Movie Screen	1	2,500	2,500
		120	Ice freezer and ice	1	1,200	1,200
		130	adjust down	1	(7,200)	-7,200
	625003 Equipment Rental Total					27,500
	631006 Contracted Services	10	Fireworks	1	42,000	42,000
		20	Entertainment	1	11,500	11,500
		30	Mass gathering permit	1	250	250
		50	Parade coordinator	1	2,000	2,000
		60	DJ's for the parade and park	2	1,500	3,000
		70	Videography	1	3,000	3,000
		100	Park Activities	1	3,000	3,000
		120	Float Coordinator	1	2,000	2,000
		130	Ambulance and fire services for park festival event.	6	600	3,600
		140	Fireworks extra Use no more than $25k from the $100k LHM money for the America 250 celebration o $5k extra for fireworks o $5k extra for floats o $7k extra for entertainment o $8k extra for dinner / decor • Restrict the other $75k for some future yet-to-be-identified project(s)	1	5,000	5,000
		150	Entertainment Extra Fireworks extra Use no more than $25k from the $100k LHM money for the America 250 celebration o $5k extra for fireworks o $5k extra for floats o $7k extra for entertainment o $8k extra for dinner / decor • Restrict the other $75k for some future yet-to-be-identified project(s)	1	7,000	7,000
	631006 Contracted Services Total					82,350
	645001 Special Department Allow	20	Paint the Bridge supplies	1	2,500	2,500
		30	Bands for the parade	1	1,500	1,500
		40	Parade candy	1	3,000	3,000
		120	VIP dinner & green room	1	3,250	3,250
		130	Freedom Run	1	7,000	7,000
		140	Volunteer shirts and hats	1	5,000	5,000
		150	Other Parade Floats	1	1,000	1,000
		160	Youth Commission's Float	1	1,000	1,000
		170	Council's Float	1	1,500	1,500
		180	Parks Float	1	1,000	1,000
		190	adjust down	1	(3,250)	-3,250
		200	Floats Extra America 250 Fireworks extra Use no more than $25k from the $100k LHM money for the America 250 celebration o $5k extra for fireworks o $5k extra for floats o $7k extra for entertainment o $8k extra for dinner / decor • Restrict the other $75k for some future yet-to-be-identified project(s)	1	5,000	5,000

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104514 4th of July	**645001 Special Department Allow**	210	Dinner / decor extra Fireworks extra Use no more than $25k from the $100k LHM money for the America 250 celebration o $5k extra for fireworks o $5k extra for floats o $7k extra for entertainment o $8k extra for dinner / decor • Restrict the other $75k for some future yet-to-be-identified project(s)	1	8,000	8,000
	645001 Special Department Allow Total					36,500
	645002 Donation Expenditures	10	Sponsorship Deliverables	1	4,500	4,500
	645002 Donation Expenditures Total					4,500
	662001 Miscellaneous Services	10	Barricades for 4th of July	1	1,500	1,500
	662001 Miscellaneous Services Total					1,500
104514 4th of July Total						**160,350**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104521 Parks & Open Space					
Personnel					
611101 Full-Time Employees	218,941	247,117	268,340	376,598	108,258
611201 Overtime	13,327	20,673	12,500	14,780	2,280
611501 Part-Time	211,376	223,257	253,329	439,996	186,667
613101 FICA	33,639	43,665	39,344	61,480	22,136
613201 Utah Retirement Systems	40,826	42,708	43,451	62,368	18,917
613301 Health Insurance	32,339	40,400	66,756	118,091	51,335
613302 Dental Insurance	2,041	2,517	3,729	6,904	3,175
613304 Vision Insurance	389	461	736	854	118
613401 Worker's Compensation	4,043	4,716	6,331	11,739	5,408
613601 LTD ADD Life	2,771	2,343	2,809	2,530	(279)
614101 Clothing Allow - FT	449	959	2,400	2,700	300
614102 Clothing Allow - PT	821	1,413	2,400	3,800	1,400
Personnel Total	**560,962**	**630,229**	**702,125**	**1,101,840**	**399,715**
Materials & Supplies					
621201 Membership Dues	600	740	1,210	1,210	-
621301 Training & Registration	8,112	11,290	8,970	12,450	3,480
623101 In-State Travel	2,087	-	2,142	2,457	315
623501 Out-of-State Travel	1,862	416	-	-	-
624001 Office Supplies	522	710	850	850	-
624004 Materials & Supplies	1,072	2,561	4,500	200	(4,300)
624107 Uniforms & PPE	3,810	5,865	4,880	8,175	3,295
625001 Equip. Maint. & Supplies	6,053	6,865	11,500	3,000	(8,500)
625002 Equipment Purchases	4,165	4,734	9,000	14,550	5,550
625003 Equipment Rental	207	1,967	3,000	4,000	1,000
625201 Tires/Brakes	2,491	2,287	4,500	4,700	200
625202 Fuel/Oil	24,025	24,271	28,000	37,000	9,000
625203 Fleet Repair	32,444	39,695	29,000	36,000	7,000
625204 Fleet Lease	33,453	34,458	24,444	57,700	33,256
625501 Equipment Repairs	267	-	500	700	200
626001 Building Maintenance	4,550	8,555	6,950	7,450	500
626002 Grounds Maintenance	199,410	174,072	164,700	203,745	39,045
631003 Insurance Fees	12,663	13,111	15,149	29,928	14,779
631006 Contracted Services	41,004	63,422	30,750	30,750	-
645001 Special Department Allow	749	854	850	1,250	400
661001 Miscellaneous Supplies	4,993	3,645	4,300	4,550	250
662001 Miscellaneous Services	16,672	16,962	16,875	24,711	7,836
663001 Contingency	-	-	-	2,500	2,500
Materials & Supplies Total	**401,210**	**416,481**	**372,070**	**487,876**	**115,806**
Capital					
674001 Machinery & Equipment	66,298	129,286	82,500	92,500	10,000
674003 Vehicle Replacement	105,761	244,612	61,237	205,923	144,686
Capital Total	**172,059**	**373,898**	**143,737**	**298,423**	**154,686**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Debt					
681003 Equipment Lease	-	-	-	6,500	6,500
Debt Total	**-**	**-**	**-**	**6,500**	**6,500**
104521 Parks & Open Space Total	**1,134,231**	**1,420,608**	**1,217,932**	**1,894,639**	**676,708**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104521 Parks & Open Space	**611201 Overtime**	10	Overtime	1	14,780	14,780
	611201 Overtime Total					14,780
	621201 Membership Dues	10	Arborist Society ISA Arborist	1	720	720
		20	Water user dues	1	35	35
		30	ISA chapter dues	1	100	100
		40	UNLA Membership	1	225	225
		50	Sports Turf Managers Association	1	130	130
	621201 Membership Dues Total					1,210
	621301 Training & Registration	20	NRPA conference - Philadelphia	0	#DIV/0!	0
		30	URPA conference - St. George (2)	2	450	900
		40	Arborist cert., TRAQ tree hazard cert. recert.	2	565	1,130
		50	CPSI certifications	2	600	1,200
		60	Arborist convention	1	200	200
		80	In-State Trainings (7 staff)	7	225	1,575
		100	Backflow Certification - Recertification every 3 years	4	1,500	6,000
		110	Pesticide license exam	1	75	75
		120	Green's conference	1	370	370
		130	Individual trainings	1	1,000	1,000
	621301 Training & Registration Total					12,450
	623101 In-State Travel	10	Lodging - URPA conference - (St. George) 2 people for 4 nights @ $150/night	8	150	1,200
		20	Per Diem-URPA Conference - (St. George) 2 people- 2 half and 3 full	2	306	612
		30	Per Diem-Greens conference 4 people	18	15	270
		40	Transport-URPA Conference - (St. George)	1	150	150
		50	Per Diem-Green's conference	5	45	225
	623101 In-State Travel Total					2,457
	623501 Out-of-State Travel	10	Hotel - NRPA Conference - Philadelphia)	0	#DIV/0!	0
		20	Per Diem - NRPA conference - (Philadelphia)	0	#DIV/0!	0
		30	Transport-NRPA conference - (Philadelphia)	0	#DIV/0!	0
		40	MISC-NRPA conference - (Philadelphia)	0	#DIV/0!	0
	623501 Out-of-State Travel Total					0
	624001 Office Supplies	10	Office Supplies	1	850	850
	624001 Office Supplies Total					850
	624004 Materials & Supplies	20	Shop supplies	1	200	200
	624004 Materials & Supplies Total					200
	624107 Uniforms & PPE	100	Seasonal PPE	1	3,500	3,500
		110	Park Manager: Safety Glasses, earplugs, & sunscreen, Stee; toed boots, work gloves	1	325	325
		120	Field Maintenance - Rubber Boots, Safety glasses, ear plugs & Sunscreen, steel toed boots & work gloves.	1	2,300	2,300
		130	FT Safety Glasses, Ear plugs, & Sunscreen, Steel toed boots, & work gloves	4	325	1,300
		140	Steel-Toe, Rubber Boots, Overalls, Safety Glasses, Gloves, Respirators, etc.	5	150	750
	624107 Uniforms & PPE Total					8,175
	625001 Equip. Maint. & Supplies	10	Park equipment maintenance - playgrounds, benches, tables	1	1,500	1,500
		20	Field maintenance equipment - bases, pitching mounds, Repair Soccer Goals	1	1,500	1,500
	625001 Equip. Maint. & Supplies Total					3,000
	625002 Equipment Purchases	10	Weed whip line and edger blades	1	1,500	1,500
		20	2 cycle oil mix	1	1,300	1,300
		30	Hand tool replacement and upgrades	1	2,500	2,500
		40	Arborist saws, chains and hand tools	1	200	200
		50	Rakes and shovels	1	450	450
		60	Weed whips, edgers and blowers	1	7,500	7,500
		70	Field maintenance hand tool replacement	1	100	100
		80	Field maintenance rakes, shovels and hand sprayers	1	500	500
		90	Field maintenance blowers and edgers	1	500	500
	625002 Equipment Purchases Total					14,550
	625003 Equipment Rental	10	Misc. Equipment rentals	1	4,000	4,000
	625003 Equipment Rental Total					4,000
	625201 Tires/Brakes	10	AUTO_B Parks	1	3,475	3,475
		20	AUTO_O Open Space	1	1,000	1,000

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104521 Parks & Open Space	**625201 Tires/Brakes**	30	AUTO_C Cemetry	1	225	225
	625201 Tires/Brakes Total					4,700
	625202 Fuel/Oil	10	AUTO_B Parks	1	26,000	26,000
		20	AUTO_O Open Space	1	11,000	11,000
	625202 Fuel/Oil Total					37,000
	625203 Fleet Repair	10	AUTO_B Parks	1	28,500	28,500
		20	AUTO_O Open Space	1	6,500	6,500
		30	Auto_C Cemetery	1	1,000	1,000
	625203 Fleet Repair Total					36,000
	625204 Fleet Lease	10		1	57,700	57,700
	625204 Fleet Lease Total					57,700
	625501 Equipment Repairs	10	Equipment repairs	1	500	500
		20	Field maintenance equipment repairs	1	200	200
	625501 Equipment Repairs Total					700
	626001 Building Maintenance	10	Paint and plumbing supplies	1	6,500	6,500
		20	Swamp cooler pad and pump replacement	1	450	450
		30	Light bulbs and photocell replacements	1	500	500
	626001 Building Maintenance Total					7,450
	626002 Grounds Maintenance	10	Soft fall for playgrounds	1	4,500	4,500
		20	Top dressing material & Top Soil	1	7,500	7,500
		30	Fertilizer	1	43,200	43,200
		40	Soil testing	1	2,000	2,000
		50	Grass seed and wild flower mix	1	9,800	9,800
		60	Caution tape	1	300	300
		70	Parks & Grounds maintenance	1	17,500	17,500
		80	Goose bait	1	500	500
		90	Compost, rock, decorative bark	1	4,200	4,200
		110	Sprinkler and valve replacements	1	3,525	3,525
		120	2-4D herbicides	1	13,000	13,000
		130	Penetrant	1	950	950
		140	Roundup	1	3,600	3,600
		150	Pre-emergent	1	6,100	6,100
		160	Cleaning supplies, graffiti remover, etc.	1	4,000	4,000
		170	Annual flowers	1	3,500	3,500
		180	Tree replacement	1	10,500	10,500
		190	Tree fertilizer and insecticide	1	5,500	5,500
		200	Lamps for sports field lighting	1	3,000	3,000
		210	Concrete repair	1	7,000	7,000
		220	Fence repairs	1	5,000	5,000
		230	Dormant oils	1	350	350
		250	Sign repair & replacement	1	3,650	3,650
		270	Field maintenance field marking paint	1	5,000	5,000
		280	Field maintenance grass seed and sod	1	4,500	4,500
		290	Field maintenance ball field maintenance	1	2,000	2,000
		300	Field maintenance Turface/infield mix and volleyball sand	1	7,500	7,500
		310	Field maintenance bases and basketball court supplies	1	3,000	3,000
		320	Cascade Wetting Agent	1	10,000	10,000
		330	Backflow Devices & Repair Parts	1	2,300	2,300
		340	Trash and doggie bags	1	4,000	4,000
		350	Irrigation parts	1	750	750
		360	Asphalt repairs	1	2,000	2,000
		370	Marker block	1	400	400
		380	Headstone vases	1	320	320
		390	Headstone repair	1	2,500	2,500
		400	Dormant oils	1	50	50
		410	Flowers for graves	1	250	250
		420	PTIS restrict $50k until Final Budget Aug 4	0	#DIV/0!	0
	626002 Grounds Maintenance Total					203,745
	631006 Contracted Services	30	Large tree maintenance and service	1	15,000	15,000
		40	Irrigation Controller communication fee	1	9,750	9,750
		50	Freeport Center storage rental	12	500	6,000
		60	Lawn Butler - Funds are budgeted in personnel as 1 FTE			0
	631006 Contracted Services Total					30,750
	645001 Special Department Allow	10	Team building/Staff retention	1	1,250	1,250
	645001 Special Department Allow Total					1,250

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104521 Parks & Open Space	**661001 Miscellaneous Supplies**	10	First Aid Supplies Portion (W, SW, STRM, Fleet, Parks)	1	1,100	1,100
		30	Fish for Mabey Pond $3,200			0
		40	Fish for Steed Pond $2,050			0
		50	Arbor Day supplies	1	1,000	1,000
		60	Take Pride in Clearfield supplies	1	500	500
		70	Yard of the Week awards	1	550	550
		80	Yard of the Year Awards	1	350	350
		100	Holiday Lighting contest awards	1	400	400
		110	Halloween Decorating Contest Awards	1	400	400
		120	Flags and hardware	1	250	250
	661001 Miscellaneous Supplies Total					4,550
	662001 Miscellaneous Services	10	Davis/Weber water shares	1	7,250	7,250
		20	Kayscreek water shares	1	8,000	8,000
		30	Davis/Weber Canal water shares	1	1,000	1,000
		40	Clearfield Irrigation Shares	1	625	625
		50	Layton water bill 700 S interchange	12	653	7,836
	662001 Miscellaneous Services Total					24,711
	674001 Machinery & Equipment	10	Parks Zero Turn 72" Mower replacement	1	17,500	17,500
		20	PTIS2 Delay ($20k) UTV Irrigation/Recreation Cart (new)	0	#DIV/0!	0
		50	Remote Controlled Slope mower (new) PTIS restrict $75k until Final Budget Aug 4	1	75,000	75,000
		60	PTIS2 Delay ($5,300) Flatbed Trailer	0	#DIV/0!	0
	674001 Machinery & Equipment Total					92,500
	674003 Vehicle Replacement	30	Parks - Replace 184B Ford F350 with a utility bed. Enterprise replacement with F250 Vehicle $56,719.01 Upfit $3,000 Total $59,719	1	59,719	59,719
		40	Open Space - Replace 191O Ford F250 with an Enterprise vehicle. Vehicle $56,719 Upfit $3,000 Total $59,719	1	59,719	59,719
		50	Parks - Replace 081B Ford F550 with equivalent, with dump bed. Upfit $3k	1	86,485	86,485
	674003 Vehicle Replacement Total					205,923
	681003 Equipment Lease	10	PTIS2 Cut ($65k) Autonomous Mowers Yearly Lease			0
		20	Tractor Yearly Lease	1	6,500	6,500
	681003 Equipment Lease Total					6,500
104521 Parks Total						**775,151**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104561 Recreation & Arts					
Personnel					
611101 Full-Time Employees	183,772	210,807	223,715	311,360	87,645
611201 Overtime	1,371	1,474	3,500	2,500	(1,000)
611501 Part-Time	95,311	114,184	117,447	226,776	109,329
613101 FICA	20,790	24,130	25,664	40,673	15,009
613201 Utah Retirement Systems	34,329	37,409	37,015	48,389	11,374
613301 Health Insurance	47,005	49,713	59,590	66,208	6,618
613302 Dental Insurance	2,358	2,595	2,805	3,527	722
613304 Vision Insurance	247	505	556	296	(260)
613401 Worker's Compensation	2,493	2,554	4,151	7,734	3,583
613601 LTD ADD Life	2,057	2,205	2,183	2,169	(14)
614101 Clothing Allow - FT	197	217	300	300	-
614102 Clothing Allow - PT	3,443	3,497	3,500	3,500	-
Personnel Total	**393,372**	**449,290**	**480,426**	**713,432**	**233,006**
Materials & Supplies					
621201 Membership Dues	110	55	120	120	-
621301 Training & Registration	4,430	2,938	3,020	3,020	-
623101 In-State Travel	2,741	1,890	2,872	2,863	(9)
623501 Out-of-State Travel	2,027	2,878	-	-	-
624001 Office Supplies	-	-	-	1,500	1,500
624002 Concession Stand	3,655	266	-	2,000	2,000
624004 Materials & Supplies	42,015	39,857	60,578	76,811	16,233
624005 Printing	1,168	74	-	-	-
625002 Equipment Purchases	-	12,023	560	7,060	6,500
625201 Tires/Brakes	-	303	500	250	(250)
625202 Fuel/Oil	2,901	1,650	3,000	3,000	-
625203 Fleet Repair	1,896	1,658	1,500	500	(1,000)
625204 Fleet Lease	5,043	5,195	7,663	7,214	(449)
631003 Insurance Fees	3,908	3,827	4,401	12,981	8,580
631004 Bank & Merchant Fees	4,697	5,949	6,000	11,040	5,040
631006 Contracted Services	100	9,463	14,340	72,605	58,265
631007 Agency Permits	415	-	572	697	125
645001 Special Department Allow	-	(140)	400	500	100
645002 Donation Expenditures	-	48	5,000	2,000	(3,000)
662001 Miscellaneous Services	7,786	10,353	15,002	8,801	(6,201)
662004 Program Officials	46,605	53,341	72,861	80,428	7,567
Materials & Supplies Total	**129,498**	**151,628**	**198,389**	**293,390**	**95,001**
104561 Recreation Total	**522,870**	**600,918**	**678,815**	**1,006,822**	**328,007**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104561 Recreation & Arts	**621201 Membership Dues**	10	REC_001 Administration - Sam's Club Membershps (2)	2	60	120
	621201 Membership Dues Total					120
	621301 Training & Registration	20	REC_01 Admin - URPA Conference (St. George)	3	450	1,350
		30	REC_01 Administration - Staff Training	1	800	800
		40	REC_01 Administration - Certifications & CEUs, URPA Leadership Academy	1	870	870
		50	REC_01 - Administration - NRPA Conference Registration (Philadelphia) $745			0
	621301 Training & Registration Total					3,020
	623101 In-State Travel	10	REC_01 Administration - Hotel URPA Conference (St. George) 4 nights @ $150 for 3 staff	12	150	1,800
		20	REC_01 Administration - Mileage URPA Conference (St. George)	1	145	145
		30	REC_01 - Per Diem for URPA Conference (St. George) 3 people 2 travel 3 full	3	306	918
	623101 In-State Travel Total					2,863
	623501 Out-of-State Travel	10	REC_01 Administration - Hotel NRPA Conference (Philadelphia)			0
		20	REC_01 Administration - Meals NRPA Conference (Philadelphia)			0
		30	REC_01 Administration - Transportation NRPA Conference(Philadelphia) or Athletic Business (ABC) in Orlando			0
		40	REC_01 Administration - Misc. NRPA Conference (Philadelphia)			0
	623501 Out-of-State Travel Total					0
	624001 Office Supplies	10	REC_01 Administration - Office Supplies	1	1,500	1,500
	624001 Office Supplies Total					1,500
	624002 Concession Stand	10	REC_26 Community Theater (Summer) - Supplies	1	600	600
		20	REC_33 Community Theater (Fall) - Supplies	1	600	600
		30	REC_40 Mini Theater - Supplies	1	200	200
		40	REC_41 Community Theater (Winter) - Suppiles	1	600	600
	624002 Concession Stand Total					2,000
	624004 Materials & Supplies	10	REC_01 Administration - First Aid	1	2,000	2,000
		20	REC_01 Administration - Equipment & Supplies	1	1,000	1,000
		30	REC_01 Administration - AV Repairs CCAC	1	500	500
		40	REC_02 Special Events - Easter Egg Hunt	1	3,000	3,000
		50	REC_02 Special Events - Tree Lighting Ceremony	1	1,000	1,000
		60	REC_02 Special Events - Pumpkin Float	1	2,000	2,000
		70	REC-02 Special Events - Storytelling Festival	1	220	220
		80	REC_03 Start Smart - Program Supplies	1	950	950
		90	REC_04 Dance Camp & Classes - Program Supplies	1	200	200
		100	REC_05 Lunch with the Mayor - Program Supplies	1	2,500	2,500
		110	REC_06 Community Band - Program Supplies	1	2,022	2,022
		120	REC_07 Community Choir - Program Supplies	1	500	500
		130	REC_08 Children's Choir - Program Supplies	1	400	400
		140	REC-11 Kids Crafts - Program Supplies	1	500	500
		150	REC_12 Painting Classes - Program Supplies	1	800	800
		160	REC_13 Pickleball Tournaments - Program Supplies	1	5,500	5,500
		170	REC_14 Indoor Pickleball - Program Supplies	1	750	750
		180	REC_15 Outdoor Pickleball - Program Supplies	1	500	500
		190	REC_17 Musical Theater - Program Supplies	1	400	400
		200	REC_18 Vocal Performance - Program Supplies	1	100	100
		210	REC_19 Workshops - Program Supplies	1	100	100
		220	REC_20 Art Camps - Prgram Supplies	1	1,000	1,000
		230	REC_21 Performing Arts Camps - Program Supplies	1	200	200
		240	REC_22 Basketball Camp - Program Supplies	1	800	800
		250	REC_23 Volleyball Camp & Clinic - Program Supplies	1	585	585
		260	REC_25 Hockey - Program Supplies	1	1,000	1,000
		270	REC_26 Community Theater (Summer) - Program Supplies	1	3,000	3,000
		280	REC_27 Adult Basketball (Summer) - Program Supplies	1	750	750
		290	REC_28 Tiny Tot Soccer (Fall) - Program Supplies & Jerseys	1	1,750	1,750
		300	REC_29 Soccer K-2nd (Fall) - Program Supplies & Jerseys	1	2,500	2,500
		310	REC_30 Soccer 3-4 (Fall) - Program Supplies & Jerseys	1	2,500	2,500
		320	REC_31 All Sports Camp - Program Supplies	1	300	300
		330	REC_32 Flag Football K-2nd - Program Supplies & Jerseys	1	5,000	5,000
		340	REC_33 Community Theater (Fall) - Program Supplies	1	3,000	3,000
		350	REC_34 Adult Soccer (Fall) - Program Supplies	1	1,310	1,310
		360	REC_35 Adult Basketball (Fall) - Program Supplies	1	750	750
		370	REC_36 Adult Softball (Fall) - Program Supplies	1	2,500	2,500
		380	REC_37 Jr. Jazz K-2nd - Program Supplies	1	900	900

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104561 Recreation & Arts	**624004 Materials & Supplies**	390	REC_38 Jr. Jazz Girls	1	300	300
		400	REC_39 Jr. Jazz Boys - Program Supplies	1	464	464
		410	REC_40 Mini Theater - Program Supplies	1	500	500
		420	REC_41 Community Theater (Winter) - Program Supplies	1	3,000	3,000
		430	REC_42 Adult Basketball (winter) - Program Supplies	1	750	750
		440	REC_43 Tiny Tot Soccer (Spring) Program - Supplies & Jerseys	1	1,750	1,750
		450	REC_44 Soccer K-2nd (Spring) - Program Supplies & Jerseys	1	2,500	2,500
		460	REC_45 Soccer 3-4 (Spring)- Program Supplies & Jerseys	1	2,500	2,500
		470	REC_46 Soccer 5-6 (Spring) - Program Supplies & Jerseys	1	2,500	2,500
		480	REC_47 T-Ball & Machine Pitch - Program Supplies & Jerseys	1	3,700	3,700
		490	REC_48 Baseball 3-4 - Program Supplies & Jerseys	1	1,500	1,500
		500	REC_49 Adult Soccer (Spring) - Program Supplies	1	1,310	1,310
		510	REC_50 Adult Basketball (Spring) - Program Supplies	1	750	750
		520	REC_51 Adult Softball (Spring) - Program Supplies	1	2,500	2,500
	624004 Materials & Supplies Total					76,811
	625002 Equipment Purchases	10	REC_30 Soccer 3-4 (Fall) Soccer Goals	2	3,250	6,500
		20	REC_49 Adult Soccer (Spring) - Net Replacement	2	280	560
	625002 Equipment Purchases Total					7,060
	625201 Tires/Brakes	10	AUTO_N Recreation	1	250	250
	625201 Tires/Brakes Total					250
	625202 Fuel/Oil	10	AUTO_N Recreation	1	3,000	3,000
	625202 Fuel/Oil Total					3,000
	625203 Fleet Repair	10	AUTO_N Recreation	1	500	500
	625203 Fleet Repair Total					500
	631004 Bank & Merchant Fees	10	Credit card fees	12	920	11,040
	631004 Bank & Merchant Fees Total					11,040
	631006 Contracted Services	10	REC_02 Special Events - Storytelling Festival	1	200	200
		20	REC_06 Community Band - Band Director	1	1,000	1,000
		30	REC_07 - Community Choir - Choir Director	2	250	500
		40	REC_07 Community Choir - Choir Accompanist	2	250	500
		50	REC_08 Children's Choir - Choir Director	2	300	600
		60	REC_08 Children's Choir - Choir Accompanist	2	250	500
		70	REC_09 Snapology - Class Instructors	1	14,000	14,000
		80	REC_16 Homeschool Programs - Program Instrcutor	1	16,000	16,000
		90	REC_22 Basketball Camp - Program Instructor	1	585	585
		100	REC_23 Vollyeball Camp and Clinic - Program Instructor	1	4,750	4,750
		110	REC_24 - Tennis Lessons - Program Instructor	1	1,800	1,800
		120	REC_25 Hockey - Utah Mammoth Fees	1	2,500	2,500
		130	REC-26 Community Theater (Summer) - Director	1	800	800
		140	REC_26 Community Theater (Summer) - Assistant Director	1	700	700
		150	REC_26 Community Theater (Summer) - Production Assistants	3	300	900
		160	REC_26 Community Theater (Summer) - Scripts/Rights	1	3,000	3,000
		170	REC_33 Community Theater (Fall) - Director	1	800	800
		180	REC_33 Community Theater (Fall) - Assistant Director	1	700	700
		190	REC_33 Community Theater (Fall) - Production Assistants	4	300	1,200
		200	REC_33 Community Theater (Fall) - Scripts/Rights	1	3,800	3,800
		210	REC_37 Jr. Jazz K-2nd - Jazz Fees	1	3,520	3,520
		220	REC_38 Jr.Jazz Girls - Jazz Fees	1	2,420	2,420
		230	REC_39 Jr. Jazz Boys - Jazz Fees	1	5,830	5,830
		240	REC_40 Mini Theater - Scripts/Rights	1	300	300
		250	REC_41 Community Theater (Winter) - Director	1	800	800
		260	REC_41_Community Theater (Winter) Assistant Director	1	700	700
		270	REC_41 Community Theater (Winter) - Production Assistants	4	300	1,200
		280	REC_41 Community Theater (Winter) Scripts/Rights	1	3,000	3,000
	631006 Contracted Services Total					72,605
	631007 Agency Permits	10	REC_01 Administratin - Permit Fees	1	697	697
	631007 Agency Permits Total					697
	645001 Special Department Allow	10	REC_01 Administration - Staff Retention	1	500	500
	645001 Special Department Allow Total					500
	645002 Donation Expenditures	10	REC_26 Community Theater (Summer) - Volunteer Reimbursements, Fundraisers	1	500	500
		20	REC_33 Community Theater (Fall) - Volunteer Reimbursements, Fundraisers	1	500	500
		30	REC_40 Mini Theater - Volunteer Reimbursements, Fundraisers	1	500	500
		40	REC_41 Community Theater (Winter) - Volunteer Reimbursements, Fundraisers	1	500	500

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104561 Recreation & Arts	645002 Donation Expenditures Total					2,000
	662001 Miscellaneous Services	10	REC_01 Administration - Arbiter Software	1	3,500	3,500
		20	REC_26 Community Theater (Summer) - YouTube Premium	1	74	74
		30	REC_27 Adult Basketball (Summer) - Quick Scores	27	7	189
		40	REC_28 Tiny Tot Soccer - Quick Scores	60	7	420
		50	REC_29 Soccer K-2nd (Fall) - Quick Scores	60	7	420
		60	REC_30 Soccer 3-4 (Fall) - Quick Scores	12	7	84
		70	REC_32 Flag Football K-2nd - Quick Scores	32	7	224
		80	REC_33 Community Theater (Fall) - YouTube Premium	1	74	74
		90	REC_34 Adult Soccer (Fall) - Quick Scores	35	7	245
		100	REC_35 Adult Basketball (fall) - Quick Scores	27	7	189
		110	REC_26 Adult Softball (Fall) - Quick Scores	55	7	385
		120	REC_37 Jr. Jazz K-2nd - Quick Scores	22	7	154
		130	REC_38 Jr. Jazz Girls - Quick Scores	20	7	140
		140	REC_39 Jr. Jazz Boys - Quick Scores	45	7	315
		150	REC_40 Mini Theater - YouTube Premium	1	74	74
		160	REC_41 - Community Theater (Winter) - YouTube Premium	1	74	74
		170	REC_42 Adult Basketball (Winter) - Quick Scores	27	7	189
		180	REC_43 Tiny Tot Soccer (Spring) - Quick Scores	60	7	420
		190	REC_44 Soccer K-2nd (Spring) - Quick Scores	60	7	420
		200	REC_45 Soccer 3-4 (Spring) - Quick Scores	12	7	84
		210	REC_46 Soccer 5-6 (Spring) - Quick Scores	12	7	84
		220	REC_47 T-Ball & Machine Pitch - Quick Scores	24	7	168
		230	REC_48 Baseball 3-4 - Quick Scores	8	7	56
		240	REC_49 Adult Soccer (Spring) - Quick Scores	35	7	245
		250	REC_50 Adult Basketball (Spring) - Quick Scores	27	7	189
		260	REC_51 Adult Softball (Spring) - Quick Scores	55	7	385
	662001 Miscellaneous Services Total					8,801
	662004 Program Officials	10	REC_27 Adult Basketball (Summer) - Officials	1	9,537	9,537
		20	REC_27 Adult Basketball (Summer) - Game Assigning Fees	105	4	420
		30	REC_34 Adult Soccer (Fall) - Officials	1	4,600	4,600
		40	REC_34 Adult Soccer (Summer) - Game Assigning Fees	125	4	500
		50	REC_35 Adult Basketball (Fall) - Officials	1	9,537	9,537
		60	REC_35 Adult Basketball (Fall) - Game Assigning Fees	105	4	420
		70	REC_36 Adult Softball (Fall) - Officials	1	10,080	10,080
		80	REC_36 Adult Softball (Fall) - Game Assigning Fees	250	4	1,000
		90	REC_38 Jr. Jazz Girls - Officials	1	2,800	2,800
		100	REC_38 Jr. Jazz Girls - Game Assigning Fees	35	4	140
		110	REC_39 Jr. Jazz Boys - Officials	1	5,000	5,000
		120	REC_39 Jr. Jazz Boys - Game Assigning Fees	75	4	300
		130	REC_42 Adult Basketball (Winter) - Officials	1	9,537	9,537
		140	REC_42 Adult Basketball (Winter) - Game Assigning Fees	105	4	420
		150	REC_49 Adult Soccer (Spring) - Officials	1	4,600	4,600
		160	REC_49 Adult Soccer (Spring) - Game Assigning Fees	125	4	500
		170	REC_50 Adult Basketball (Spring) - Officials	1	9,537	9,537
		180	REC_50 Adult Basketball (Spring) - Game Assigning Fees	105	4	420
		190	REC_51 Adult Softball (Spring) - Officials	1	10,080	10,080
		200	REC_51 Adult Softball (Spring) - Game Assigning Fees	250	4	1,000
	662004 Program Officials Total					80,428
104561 Recreation Total						**273,195**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104565 Aquatics & Fitness Center					
Personnel					
611101 Full-Time Employees	325,471	377,593	500,588	497,643	(2,945)
611201 Overtime	6,868	6,653	6,000	6,000	-
611501 Part-Time	1,049,307	1,215,474	1,218,367	1,044,590	(173,777)
613101 FICA	105,426	121,430	123,174	117,003	(6,171)
613201 Utah Retirement Systems	59,658	65,195	64,482	80,641	16,159
613301 Health Insurance	77,667	87,151	89,282	113,891	24,609
613302 Dental Insurance	4,724	5,442	5,420	7,105	1,685
613304 Vision Insurance	836	888	887	764	(123)
613401 Worker's Compensation	11,715	11,912	18,870	18,953	83
613601 LTD ADD Life	2,734	2,928	2,246	2,866	620
614101 Clothing Allow - FT	156	184	300	300	-
614102 Clothing Allow - PT	10,946	10,106	15,920	12,155	(3,765)
Personnel Total	**1,655,509**	**1,904,956**	**2,045,536**	**1,901,911**	**(143,625)**
Materials & Supplies					
621101 Publications & Subscriptions	-	-	150	150	-
621201 Membership Dues	14,078	18,834	20,000	20,000	-
621301 Training & Registration	33,586	27,993	20,619	20,189	(430)
623101 In-State Travel	4,633	6,150	5,530	4,675	(855)
623501 Out-of-State Travel	8,765	5,235	2,680	-	(2,680)
624001 Office Supplies	8,615	7,784	10,005	9,555	(450)
624002 Concession Stand	36,124	35,902	32,360	26,000	(6,360)
624004 Materials & Supplies	53,811	45,344	43,310	42,113	(1,197)
624005 Printing	707	533	410	410	-
625001 Equip. Maint. & Supplies	29,355	18,442	43,395	-	(43,395)
625002 Equipment Purchases	4,576	478	11,170	20,070	8,900
625003 Equipment Rental	-	-	1,200	5,200	4,000
625501 Equipment Repairs	-	-	5,200	5,200	-
626001 Building Maintenance	81,111	86,466	61,440	101,385	39,945
631003 Insurance Fees	27,537	24,270	28,004	32,965	4,961
631004 Bank & Merchant Fees	42,477	52,461	48,000	50,000	2,000
631006 Contracted Services	24,170	21,180	48,404	38,804	(9,600)
631007 Agency Permits	2,600	2,951	2,180	2,270	90
645001 Special Department Allow	(234)	5,064	5,000	5,000	-
661001 Miscellaneous Supplies	53,409	70,000	18,432	17,032	(1,400)
662001 Miscellaneous Services	1,180	528	6,360	6,360	-
663001 Contingency	-	-	20,000	20,000	-
Materials & Supplies Total	**426,499**	**429,615**	**433,849**	**427,378**	**(6,471)**
Capital					
674001 Machinery & Equipment	16,756	27,248	30,000	10,000	(20,000)
Capital Total	**16,756**	**27,248**	**30,000**	**10,000**	**(20,000)**
104565 Aquatics Center Total	**2,098,764**	**2,361,819**	**2,509,384**	**2,339,289**	**(170,095)**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104565 Aquatics Center	**611201**	10	Overtime	1	6,000	6,000
	611201 Total					6,000
	611201 Overtime	10	Overtime	1	6,000	6,000
	611201 Overtime Total					6,000
	621101 Publications & Subscriptions	10	AQU_26 Child Care - Continuing education	6	25	150
	621101 Publications & Subscriptions Total					150
	621201 Membership Dues	10	AQU_02 Swim Team - Swim Registration. Offsetting revenues, or net income	1	21,000	21,000
		30	AQU_02 Swim Team - USA Swim Team Fee	1	350	350
		40	AQU_02 Swim Team - Background Checks	12	39	468
		50	AQU_02 Swim Team - USA Swim Memberships	12	90	1,080
		60	AQU_02 Swim Team - Team Unify	1	1,400	1,400
		70	adjust down	1	(4,298)	-4,298
	621201 Membership Dues Total					20,000
	621301 Training & Registration	10	AQU_01 ARC Training - Red Cross training	50	50	2,500
		20	AQU_04 Evening Lessons - Red Cross authorized provider fees	1	300	300
		30	AQU_05 Morning Lessons - Red Cross authorized provider fee	1	100	100
		40	AQU_06 Summer Lessons - WSI In-Services	12	100	1,200
		50	AQU_08 CityLessons - Red Cross authorized provider fees	1	100	100
		70	AQU_17 Admin - URPA Conference (St. George)	3	450	1,350
		80	AQU_17 Admin - Aquatic staff trainings	3	275	825
		90	AQU_17 Admin - Aquatic In-service trainings	12	100	1,200
		100	AQU_17 Admin - Athletic Business Conference (Orlando) or NRPA (Philadelphia)			0
		110	AQU_17 Admin - Management trainings	1	300	300
		120	AQU_17 Admin - Red Cross LGIT training	1	400	400
		130	AQU_17 Admin - Certified Pool Operator	1	350	350
		140	AQU_17 Admin - Red Cross updates	1	300	300
		160	AQU_17 Admin - AFFA cont. ed. (Fitness Supervisor)	1	300	300
		170	AQU_17 Admin - LG Games competition	2	150	300
		190	AQU_17 Admin - Summer staff training	1	2,000	2,000
		200	AQU_17 Admin - URPA Director's Retreat	1	500	500
		210	AQU_21 Group Fitness - Aerobics instructor trainings	16	150	2,400
		220	AQU_23 Water Fitness - Instructor trainings	12	150	1,800
		230	AQU_24 Silver Sneakers - Staff trainings	1	420	420
		240	AQU_25 Personal Training - Instructor training	2	125	250
		250	AQU_26 Child Care - Red Cross trainings	15	50	750
		260	AQU_28 Front Desk - Staff Trainings	12	30	360
		270	AQU_29 Concession Stand - Food Handler permits	10	25	250
		290	AQU_17 Admin - URPA Yearly Trainings	6	100	600
		310	AQU_2 - Swim Team - Coaches Training Safety Training $150, Foundations of coaching $210	1	360	360
		320	AQU_21 Group Fitness ARC Training	5	50	250
		330	AQU_23 Water Fitness ARC Training	5	50	250
		340	AQU_23 Water Fitness Staff Meetings	3	38	114
		360	AQU_28 Front Desk - MOD Staff Trainings	12	30	360
	621301 Training & Registration Total					20,189
	623101 In-State Travel	20	AQU_17 Admin - Hotel- URPA Conference 4 nights for 3 staff at $150/night (St. George)	12	150	1,800
		30	AQU_17 Admin - Per Diem-URPA Conference (St. George) 2 travel 3 full	3	306	918
		40	AQU_17 Admin - Mileage-URPA Mileage reimbursement (St. George)	1	145	145
		50	AQU_02 Swim Team - Hotel-State swim meet 2 staff at $150/night (St. George)	8	150	1,200
		60	AQU_02 Swim Team - Per Diem-State swim meet (2) 2 travel 3 full days	2	306	612
	623101 In-State Travel Total					4,675
	623501 Out-of-State Travel	10	AQU_17 Admin - Hotel - Athletic Business Conference or NRPA (Philadelphia) 2 @ 4 nights			0
		30	AQU_17 Admin - Per Diem-Athletic Business Conference or NRPA (Philadelphia) 2 @ 5 nights			0
		50	AQU_17 Admin - Transport-Athletic Business Conference or NRPA (Philadelphia)			0
		60	AQU_17 Admin - MISC-Athletic Business Conferenceor or NRPA (Philadelphia) 2 people			0

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104565 Aquatics Center	623501 Out-of-State Travel Total					0
	624001 Office Supplies	30	AQU_2 - Swim Team - Printer Ink	2	50	100
		40	AQU_06 Summer Swim Lessons - Laminating Supplies & Card Stock	1	800	800
		50	AQU_28 Office Supplies - Office Supplies	1	8,655	8,655
	624001 Office Supplies Total					9,555
	624002 Concession Stand	10	AQU_28 Front Desk - Pro Shop supplies	1	15,000	15,000
		20	AQU_29 Concessions - Concessions supplies	1	11,000	11,000
	624002 Concession Stand Total					26,000
	624004 Materials & Supplies	10	AQU_1 ARC Training- Red Cross class supplies AED & Trainer Supplies	1	1,850	1,850
		20	AQU_5 Morning Lessons - Supplies	1	150	150
		30	AQU_6 Summer Lessons -Supplies	1	1,175	1,175
		50	AQU_12 Boonanza - Supplies	1	5,000	5,000
		60	AQU_13 Egg Dive - Supplies	1	1,420	1,420
		70	AQU_14 Swim with Santa - Supplies	1	400	400
		80	AQU_15 Fitness Events - Supplies	1	300	300
		180	AQU_19 Youth Triathlon - Supplies	1	1,175	1,175
		190	AQU_20 Open Plunge - Lifeguard supplies	1	8,463	8,463
		200	AQU_21 Group Fitness	1	2,745	2,745
		220	AQU_23 Water Aerobics - Supplies	1	1,000	1,000
		230	AQU_24 Silver Sneakers - Supplies	1	750	750
		240	AQU_25 Personal Training - Supplies	1	100	100
		250	AQU_26 - Child Care - Supplies	1	4,600	4,600
		270	AQU_32 Birthday Parties - Party supplies	1	500	500
		290	AQU_2 - Swim Team - Supplies	1	11,975	11,975
		300	AQU_4 - Swim Lessons - Supplies	12	20	240
		330	AQU_1 ARC Training - Emergency Radios	3	90	270
	624004 Materials & Supplies Total					42,113
	624005 Printing	10	AQU_17 Admin - Misc Printing	1	200	200
		20	AQU_6 - Summer Swim Lessons - WSI materials	1	210	210
	624005 Printing Total					410
	625002 Equipment Purchases	50	AQU_17 Admin - Snow Removal, Blowers & Shovels	1	1,000	1,000
		60	AQU_17 Admin - Verkada Face Scan System	1	3,600	3,600
		70	AQU017 Admin - Stenner Pumps - Replacements	3	800	2,400
		80	AQU_17 Admin - Umbrellas	2	220	440
		90	AQU_17 Admin - Metal Storage Bins - Pool Deck	3	350	1,050
		100	AQU_17 Admin -Industrial Shop Vac	1	400	400
		110	AQU_17 Admin - Hot Water Loop Pump	1	1,000	1,000
		150	AQU_21 Group Fitness - Floor fans	6	30	180
		160	CAFC - Swim Meet Touch Pads & Cords (Swim Team Funds) $7,733 funded from assigned Swim Team.	1	10,000	10,000
	625002 Equipment Purchases Total					20,070
	625003 Equipment Rental	20	AQU_17 Admin - Lift rentals 2 weeks	2	2,600	5,200
	625003 Equipment Rental Total					5,200
	625501 Equipment Repairs	10	AQU_17 Equipment Repairs	2	2,600	5,200
	625501 Equipment Repairs Total					5,200
	626001 Building Maintenance	10	AQU_17 Admin - Cleaning supplies	1	3,675	3,675
		20	AQU_17 Admin -HVAC Control De-automation - Group Fitness Room	1	3,000	3,000
		30	AQU_17 Admin -Hoses, Squeegees, Brooms, & Accessories	1	2,415	2,415
		40	AQU_17 Admin - Fire System - Horn/Strobe Replacement	1	1,500	1,500
		50	AQU_17 Admin -Gym wipes to wipe down equipment	2	3,000	6,000
		60	AQU_17 Admin - Pool underwater lighting (lenses & rings)	10	300	3,000
		70	AQU_17 Admin - Spider Coupler Valves for Loop Pumps	1	600	600
		80	AQU_17 Admin -Shower Valve Rebuild Kits	10	150	1,500
		90	AQU_17 Admin - Flow Meter	2	700	1,400
		100	AQU_17 Admin - Boiler Chemical Maintenance & PM Service	1	1,600	1,600
		110	AQU_17 Admin - RTU Miscellaneous	1	1,800	1,800
		120	AQU_17 Admin -Myrtha Gutter & Zurn Trench Grates	20	60	1,200
		130	AQU_17 Admin- Front Desk Gloves & Masks	1	1,000	1,000
		140	AQU_17 Admin -Paint/supplies for Fitness Areas/Lkr Rms/Daycare	1	2,650	2,650
		150	AQU_17 Admin - Paper/Plastic/Soaps products	1	20,000	20,000
		170	AQU_17 Admin -Auto Flush sensors for Toilets	8	200	1,600
		180	AQU_17 Admin - P.M. CAFC Chillers & HVAC Equipment - in house	1	5,500	5,500
		190	AQU_17 ADMIN - Chlorine & Ph Probes	1	1,800	1,800

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104565 Aquatics Center	**626001 Building Maintenance**	200	AQU_017 ADMIN - Proximity Switches	3	200	600
		210	AQU_017 - ADMIN - HVAC Repairs	1	4,000	4,000
		220	AQU_017 - ADMIN - Compressor Belts	1	500	500
		230	AQU_017 ADMIN - Bathroom ADA Chairs	4	230	920
		240	AQU_017 ADMIN - Replace 1" Filters	1	5,500	5,500
		250	AQU_017 ADMIN - Ultraviolet System Annual Maintenance	1	6,700	6,700
		260	AQU_017 ADMIN - Roto Flow Sensor	1	300	300
		270	AQU-017 ADMIN - Concession Repairs	1	750	750
		280	AQU_017 ADMIN - Miscellaneous Aquatics Maintenance	1	3,275	3,275
		290	AQU_017 ADMIN - Stenner Pump Maintenance	1	1,000	1,000
		300	AQU_017 ADMIN - Yearly Closure Supplies	1	5,040	5,040
		310	AQU_017 ADMIN - Pool Curtain Repair	1	500	500
		320	AQU_017 ADMIN - Vacuum Pump Maintenance	1	1,000	1,000
		330	AQU_021 GROUP FINTESS - Parts & Labot, Equipment, Cardio & Weight Room	1	8,000	8,000
		340	AQU_21 GROUP FITNESS - Fitness Equipment Maintenance	1	3,060	3,060
	626001 Building Maintenance Total					101,385
	631004 Bank & Merchant Fees	10	AQU_17 - Credit Card Global $4k per month = $48k	1	50,000	50,000
	631004 Bank & Merchant Fees Total					50,000
	631006 Contracted Services	40	AQU_17 Admin - Mat Services	1	3,500	3,500
		70	AQU_17 Admin - Annual Roof Inspections (Sika, Sarnafil)	1	1,000	1,000
		80	AQU_21 Group Fitness - Aerobics floor resurfacing	1	1,000	1,000
		110	AQU_17 Fire Extinguisher & Safety	1	2,500	2,500
		120	AQU_17 Chlor King Lease (Chlorine Generation System)	1	30,804	30,804
	631006 Contracted Services Total					38,804
	631007 Agency Permits	10	AQU_17 Admin - Pool permits	1	2,270	2,270
	631007 Agency Permits Total					2,270
	645001 Special Department Allow	10	AQU_17- Staff Appreciation	1	5,000	5,000
	645001 Special Department Allow Total					5,000
	661001 Miscellaneous Supplies	10	AQU_17 Admin - Pool chemicals	1	6,000	6,000
		30	AQU_17 Admin - Water Test Supplies	1	3,150	3,150
		40	AQU_17 Admin - Seasonal Chemicals for outside	1	630	630
		50	AQU_17 Admin - CO2 Rental & Refill	12	210	2,520
		60	AQU_20 Open Plunge - First aid supplies	12	210	2,520
		70	AQU_20 Open Plunge - Gloves	1	1,000	1,000
		80	AQU_20 Open Plunge - Oxygen Rental	1	312	312
		90	AQU_20 Open Plunge - CPR Masks	60	15	900
	661001 Miscellaneous Supplies Total					17,032
	662001 Miscellaneous Services	10	AQU_21 Group Fitness - Dish Monthly Bill	12	250	3,000
		30	AQU_21 Group Fitness - Pandora Memberhsip	1	60	60
		40	AQU_21 Group Fitness - Stages Solo Bikes Subscription	2	450	900
		50	AQU_21 Group Fitness - Hydro Rower Subscription	2	700	1,400
		60	AQU_21 Group Fitness - FIT-X Subscription	1	1,000	1,000
	662001 Miscellaneous Services Total					6,360
	663001 Contingency	10	AQU_17 Admin - Contingency	1	20,000	20,000
	663001 Contingency Total					20,000
	674001 Machinery & Equipment	50	AQU_21 Group Fitness; New Cardio/WR Equipment. Bikes, recumnbent bikes, ellipticals.	1	10,000	10,000
	674001 Machinery & Equipment Total					10,000
104565 Aquatics Center Total						**416,413**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104570 PARAT					
Personnel					
611101 Full-Time Employees	-	-	37,722	46,764	9,042
613101 FICA	-	-	2,729	3,497	768
613201 Utah Retirement Systems	-	-	6,274	8,069	1,795
613301 Health Insurance	-	-	17,519	11,350	(6,169)
613302 Dental Insurance	-	-	882	628	(254)
613304 Vision Insurance	-	-	191	81	(110)
613401 Worker's Compensation	-	-	460	670	210
Personnel Total	**-**	**-**	**65,777**	**71,059**	**5,282**
Capital					
673001 Capital Project	100,780	729,496	455,003	880,003	425,000
Capital Total	**100,780**	**729,496**	**455,003**	**880,003**	**425,000**
104570 PARAT Total	**100,780**	**729,496**	**520,780**	**951,062**	**430,282**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104570 PARAT	**673001 Capital Project**	10	$490k projected amount available through end of FY26 + $460k projected FY27 - FY27 personnel exp $69k	1	880,000	880,000
		30	Canal Trail Connection $68,380 - PARAT. Also partially funded by WFRC Grant of $135,650. May require additional funding as construction costs have increased	1	1	1
		80	Dog Park Phase 2 $45,000	1	1	1
		90	Fish Cleaning Station Steed $45,000	1	1	1
	673001 Capital Project Total					880,003
104570 PARAT Total						880,003

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104611 CED Administration					
Personnel					
611101 Full-Time Employees	57,312	105,571	134,297	141,887	7,590
613101 FICA	4,290	7,941	10,103	10,682	579
613201 Utah Retirement Systems	10,191	17,819	21,108	24,527	3,419
613301 Health Insurance	8,631	19,562	24,026	24,146	120
613302 Dental Insurance	423	1,015	1,209	1,335	126
613304 Vision Insurance	99	136	147	125	(22)
613401 Worker's Compensation	520	647	1,746	124	(1,622)
614101 Clothing Allow - FT	-	-	75	75	-
614201 Car Allowance	1,814	4,015	4,800	4,800	-
Personnel Total	**83,279**	**156,705**	**197,511**	**207,701**	**10,190**
Materials & Supplies					
621201 Membership Dues	6,050	12,263	21,045	21,295	250
621301 Training & Registration	2,180	3,010	3,100	3,985	885
623101 In-State Travel	-	-	1,713	1,904	191
623501 Out-of-State Travel	3,113	4,145	6,910	7,664	754
631003 Insurance Fees	205	939	1,071	1,334	263
631004 Bank & Merchant Fees	1,700	3,400	1,700	1,800	100
631006 Contracted Services	6,300	7,145	80,500	130,500	50,000
645001 Special Department Allow	593	3,852	6,500	3,000	(3,500)
Materials & Supplies Total	**20,141**	**34,754**	**122,539**	**171,482**	**48,943**
Debt					
681001 Debt Service-Principal	77,000	77,000	78,000	78,000	-
681002 Debt Service-Interest	432,437	432,013	431,782	430,912	(870)
Debt Total	**509,437**	**509,013**	**509,782**	**508,912**	**(870)**
104611 CED Administration Total	**612,856**	**700,472**	**829,832**	**888,095**	**58,263**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104611 CED Administratio	621201 Membership Dues	10	Davis Chamber of Commerce	1	2,500	2,500
		20	ICSC 3@ $175	3	175	525
		30	Utah Redevelopment Association	1	300	300
		60	47G (Utah Aerospace & Defense Association)	1	7,500	7,500
		70	Utah Alliance for Economic Development (Silver Level Medal)	1	500	500
		80	ICMA Membership - Stacy	1	200	200
		90	EDCUtah Membership	1	9,520	9,520
		100	UCMA Membership Dues (Stacy)	1	250	250
	621201 Membership Dues Total					21,295
	621301 Training & Registration	10	(Spencer +2) ICSC RECON (Las Vegas) registration 3 @$850 (member rate)	3	850	2,550
		20	(Stacy) ICMA Conference - Long Beach, CA Need to double -check registration costs for FY27.	1	850	850
		30	(Spencer) Utah Alliance for Economic Development - Spring and Fall conference (One along the WF and one in Southern Utah)	2	150	300
		40	(Stacy) UCMA Spring Conference - St. George	1	185	185
		50	(Stacy) UCMA Fall Conference	1	100	100
	621301 Training & Registration Total					3,985
	623101 In-State Travel	10	(Spencer) Lodging - Utah Alliance for Economic Development 1 @ 3 nights	3	225	675
		20	(Spencer) Per Diem - Utah Alliance for Economic Development 1 @ 2 travel days and 2 full days (2 days @ 51 and 2 days @ 68)	1	238	238
		30	(Spencer) Travel/Misc - Utah Alliance for Economic Development	1	100	100
		40	(Stacy) Lodging - UCMA Spring Conference (Southern Utah) x1 (3 nights at $195)	1	585	585
		50	(Stacy) Per diem - Travel Days - 2 @ $51.00 Conference Meal Per Diem 3 @ $68	1	306	306
	623101 In-State Travel Total					1,904
	623501 Out-of-State Travel	10	(Spencer +2) Lodging - ICSC RECON (Las Vegas) - 2 nights, 3 people	6	400	2,400
		20	(Spencer) Per diem - ICSC RECON (Las Vegas); 3 people. $68 2 full days and $51 2 travel days	3	238	714
		30	(Spencer) Airfare - ICSC RECON (Las Vegas) - 3 people	3	300	900
		40	(Spencer) Misc - RECON - luggage, parking, taxi	3	100	300
		50	(Stacy) Lodging - ICMA @ $400/night Los Angeles/Long Beach, CA (Oct 2026)	5	400	2,000
		60	(Stacy) Per Diem- ICMA Conference Day x 5 x full meal per diem ($86) Travel Day x 1 meal per diem ($64.50)	1	500	500
		70	(Stacy) Airfare- ICMA National @ Long Beach, CA (Airfare or Equivalent) x 1	1	450	450
		80	(Stacy / Spencer +2) ICMA Conference / ICSC - luggage, parking, taxi	4	100	400
	623501 Out-of-State Travel Total					7,664
	631004 Bank & Merchant Fees	10	2021 Bond Paying Agent Fees	1	1,800	1,800
	631004 Bank & Merchant Fees Total					1,800
	631006 Contracted Services	10	Project area surveys, building assessments, appraisals, etc.	1	25,000	25,000
		20	CDRA Annual (November 1) report	1	7,500	7,500
		60	Town Square Master Plan - was $45k, added $50k from CDRA 8	1	95,000	95,000
		70	Economic Development Website (small portion for Economic Development specific items, design, etc.)	1	3,000	3,000
	631006 Contracted Services Total					130,500
	645001 Special Department Allow	10	Economic Development meetings, conferences, tours, site visits	1	1,000	1,000
		20	Local First / small business development and outreach	1	1,500	1,500
		30	Developer and Broker Networking - relationship building	1	500	500
	645001 Special Department Allow Total					3,000
	681001 Debt Service-Principal	10	2021 Sales Tax Bond $2M no cap i portion..I-15 bea	1	78,000	78,000
		20	2021 Sales Tax Bond Principal July 2027 (FY28 will be $478k)			0
	681001 Debt Service-Principal Total					78,000
	681002 Debt Service-Interest	10	2021 Sales Tax Bond $2M no cap i portion..I-15 beautification	1	32,100	32,100
		20	2021 Sales Tax Bond $19.7M cap i portion..does not effect cash. Clearfield Station. Principal starts July 2027.	1	398,812	398,812
	681002 Debt Service-Interest Total					430,912
104611 CED Administration Total						**679,060**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104612 Communications					
Personnel					
611101 Full-Time Employees	128,875	144,709	148,394	151,729	3,335
611501 Part-Time	-	3,746	20,750	21,929	1,179
613101 FICA	9,956	11,205	12,742	13,160	418
613201 Utah Retirement Systems	23,858	25,437	24,419	23,578	(841)
613301 Health Insurance	8,107	23,503	25,644	17,918	(7,726)
613302 Dental Insurance	739	1,357	1,382	857	(525)
613304 Vision Insurance	147	244	248	125	(123)
613401 Worker's Compensation	1,177	1,144	1,815	2,197	382
613601 LTD ADD Life	1,050	1,105	1,036	994	(41)
614101 Clothing Allow - FT	-	146	150	225	75
Personnel Total	**173,910**	**212,596**	**236,580**	**232,712**	**(3,867)**
Materials & Supplies					
621101 Publications & Subscriptions	8,572	8,357	11,977	10,135	(1,842)
621201 Membership Dues	389	46	450	450	-
621301 Training & Registration	1,404	1,530	1,790	1,820	30
622101 Public Outreach & Notices	17,099	16,824	34,500	16,500	(18,000)
623101 In-State Travel	190	305	290	2,402	2,112
623501 Out-of-State Travel	1,837	1,905	-	1,672	1,672
624001 Office Supplies	54	164	150	150	-
624004 Materials & Supplies	7,762	3,408	6,000	6,000	-
624005 Printing	6,422	7,578	7,000	7,000	-
624006 Postage / Mailing	7,257	1,056	7,300	7,300	-
625002 Equipment Purchases	-	29	4,500	500	(4,000)
631003 Insurance Fees	1,843	1,223	1,400	3,212	1,812
631006 Contracted Services	95,219	42,832	21,000	21,200	200
645001 Special Department Allow	13,180	14,072	20,000	20,000	-
Materials & Supplies Total	**161,229**	**99,330**	**116,357**	**98,341**	**(18,016)**
104612 Communications Total	**335,139**	**311,926**	**352,937**	**331,053**	**(21,883)**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104612 Communications	**621101 Publications & Subscriptions**	20	Stock Music Subscription	1	155	155
		30	Canva Subscription for 9 People	1	600	600
		50	Survey Platform	1	-	0
		60	Mail Chimp subscription	12	440	5,280
		80	Social Listening/Publishing Tool	1	4,100	4,100
	621101 Publications & Subscriptions Total					10,135
	621201 Membership Dues	10	Utah PRSA Membership	1	450	450
	621201 Membership Dues Total					450
	621301 Training & Registration	40	Utah PIO Conference Registration	2	300	600
		50	Word Press Training	2	125	250
		80	Adobe Premiere Pro Training Course	1	120	120
		90	FY-27 3CMA- Denver	1	850	850
	621301 Training & Registration Total					1,820
	622101 Public Outreach & Notices	10	Council Initiative Texting Service PTIS restrict $16,500k until Final Budget Aug 4	1	16,500	16,500
	622101 Public Outreach & Notices Total					16,500
	623101 In-State Travel	20	Meals- UAGC Monthly Meetings for 1 person	12	20	240
		30	Mileage for driving around town	1	50	50
		40	Utah PIO Association Conference Hotels	8	150	1,200
		50	Gas for driving to and from the Utah PIO conference	2	150	300
		60	Per diem for comms conference. 2 travel 3 full	2	306	612
	623101 In-State Travel Total					2,402
	623501 Out-of-State Travel	20	FY27 $900 Hotel	1	900	900
		30	FY27 $322 per diem for Denver	1	322	322
		40	FY27 $350 Flight	1	350	350
		50	FY27 $100 MISC- Ground Transportation/Baggage	1	100	100
	623501 Out-of-State Travel Total					1,672
	624001 Office Supplies	10	Business Cards and Misc	1	150	150
	624001 Office Supplies Total					150
	624004 Materials & Supplies	30	Swag	1	6,000	6,000
	624004 Materials & Supplies Total					6,000
	624005 Printing	30	Utility Bill Inserts	1	2,400	2,400
		50	Misc Printing	1	1,000	1,000
		60	Postcards	2	1,800	3,600
	624005 Printing Total					7,000
	624006 Postage / Mailing	10	Bi-Annual All City Mailers Postage (EDDM)	2	2,400	4,800
		20	Misc Mailer	1	1,000	1,000
		30	Mailing for Utility Bills	1	1,500	1,500
	624006 Postage / Mailing Total					7,300
	625002 Equipment Purchases	10	Communications Equipment	1	500	500
	625002 Equipment Purchases Total					500
	631006 Contracted Services	20	General Social Media Ad Buys	1	2,000	2,000
		70	Graphic Design Services	1	2,000	2,000
		80	Video Creation Services	1	2,000	2,000
		90	Website renewals	1	1,500	1,500
		110	Archive Social	1	7,700	7,700
		130	ADA Accessibility Software - ongoing	1	4,000	4,000
		140	Mobile friendly website. One time project	1	2,000	2,000
	631006 Contracted Services Total					21,200
	645001 Special Department Allow	30	Council Initiatives	1	15,000	15,000
		70	Community Building Activities	1	5,000	5,000
	645001 Special Department Allow Total					20,000
104612 Communications Total						**95,129**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104614 Code Enforcement					
Personnel					
611101 Full-Time Employees	100,818	105,693	110,927	117,158	6,231
613101 FICA	7,405	7,584	8,128	8,602	474
613201 Utah Retirement Systems	18,839	18,426	18,406	18,280	(126)
613301 Health Insurance	45,706	46,907	48,052	48,291	239
613302 Dental Insurance	1,921	2,432	2,418	2,670	252
613304 Vision Insurance	419	409	409	296	(113)
613401 Worker's Compensation	929	833	1,353	1,688	335
613601 LTD ADD Life	888	926	885	902	17
614101 Clothing Allow - FT	80	249	700	700	-
Personnel Total	**177,004**	**183,459**	**191,278**	**198,587**	**7,309**
Materials & Supplies					
621201 Membership Dues	150	150	150	150	-
621301 Training & Registration	640	640	840	840	-
623101 In-State Travel	1,697	1,338	1,732	1,710	(22)
625201 Tires/Brakes	401	-	500	250	(250)
625202 Fuel/Oil	-	2,007	2,500	2,000	(500)
625203 Fleet Repair	1,315	-	500	500	-
625204 Fleet Lease	2,784	2,868	3,259	3,056	(202)
631003 Insurance Fees	1,885	2,255	2,603	2,905	302
631006 Contracted Services	6,250	7,880	16,000	16,000	-
Materials & Supplies Total	**15,122**	**17,138**	**28,084**	**27,411**	**(672)**
Capital					
674003 Vehicle Replacement	96,238	-	-	-	-
Capital Total	**96,238**	**-**	**-**	**-**	**-**
104614 Code Enforcement Total	**288,363**	**200,598**	**219,362**	**225,998**	**6,637**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104614 Code Enforcement	**621201 Membership Dues**	10	UOCA (UTAH ORDINANCE COMPLIANCE ASSOCIATION) Membership Dues Membership is $75 per person	2	75	150
	621201 Membership Dues Total					150
	621301 Training & Registration	10	UOCA Registration for 2 people	2	320	640
		20	Other trainings (Along WFRC) - 2 @ $100	2	100	200
	621301 Training & Registration Total					840
	623101 In-State Travel	10	UOCA Training 2 for 3 nights at $175/night	6	175	1,050
		20	In State Meals - UOCA Conference 2 @ $68/night for 3 nights 2 @ 75% travel $51 (1/2 day for each travel day per officer) (Change to 2 @ $68/night for 3 nights 1 @ 75% travel $51 (1/2) day a travel day per officer)	2	255	510
		30	Transportation - UOCA Training Code officers will use work vehicles to and from the conference.	2	75	150
	623101 In-State Travel Total					1,710
	625201 Tires/Brakes	10	AUTO_K Code	1	250	250
	625201 Tires/Brakes Total					250
	625202 Fuel/Oil	10	AUTO_K Code	1	2,000	2,000
	625202 Fuel/Oil Total					2,000
	625203 Fleet Repair	10	AUTO_K Code	1	500	500
	625203 Fleet Repair Total					500
	631006 Contracted Services	10	Abatements	1	10,000	10,000
		20	Abatement costs eventually reimbursed from the sale or transf property. Default Release (Davis County Recorder's Office) $40 per default	1	6,000	6,000
	631006 Contracted Services Total					16,000
104614 Code Enforcement Total						21,450

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104632 CDBG					
Personnel					
611101 Full-Time Employees	30,255	32,002	35,404	34,297	(1,107)
613101 FICA	2,301	2,424	2,701	2,593	(108)
613201 Utah Retirement Systems	5,418	5,158	5,590	5,954	364
613301 Health Insurance	54	49	29	52	23
613302 Dental Insurance	662	662	725	735	10
613304 Vision Insurance	156	143	157	94	(63)
613401 Worker's Compensation	276	243	432	494	62
Personnel Total	**39,123**	**40,681**	**45,038**	**44,219**	**(819)**
Materials & Supplies					
622101 Public Outreach & Notices	-	-	1,000	1,000	-
631003 Insurance Fees	272	322	369	368	(1)
Materials & Supplies Total	**272**	**322**	**1,369**	**1,368**	**(1)**
Transfers					
693001 Pass Through	146,344	35,845	30,735	33,534	2,799
Transfers Total	**146,344**	**35,845**	**30,735**	**33,534**	**2,799**
104632 CDBG Total	**185,739**	**76,848**	**77,142**	**79,121**	**1,979**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104632 CDBG	**622101 Public Outreach & Notices**	10	CDBG Public Notices & Public Outreach	1	1,000	1,000
	622101 Public Outreach & Notices Total					1,000
	693001 Pass Through	10	Open Doors (Family Connection Center)	1	11,178	11,178
		20	Davis Community Learning Center	1	11,178	11,178
		30	Safe Harbor	1	11,178	11,178
		50	Accumulated CDBG balance $53k + proj $120k Not recognizing $173k here but in assigned capital projects.	0		0
	693001 Pass Through Total					33,534
104632 CDBG Total						**34,534**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104641 Planning					
Personnel					
611101 Full-Time Employees	234,918	145,720	72,890	72,486	(404)
611201 Overtime	457	-	-	2,000	2,000
613101 FICA	17,394	10,586	5,407	5,374	(33)
613201 Utah Retirement Systems	42,745	23,591	12,069	11,311	(758)
613301 Health Insurance	58,964	39,810	24,026	24,146	120
613302 Dental Insurance	2,933	2,068	1,209	1,335	126
613304 Vision Insurance	568	185	-	-	-
613401 Worker's Compensation	2,140	1,074	888	1,044	156
613601 LTD ADD Life	2,100	1,215	2,099	1,369	(730)
614101 Clothing Allow - FT	861	86	450	525	75
Personnel Total	**363,079**	**224,336**	**119,038**	**119,590**	**552**
Materials & Supplies					
621101 Publications & Subscriptions	637	-	150	245	95
621201 Membership Dues	1,465	844	1,186	609	(577)
621301 Training & Registration	5,311	1,713	5,970	4,900	(1,070)
623101 In-State Travel	1,447	961	1,040	554	(486)
623501 Out-of-State Travel	4,669	466	2,557	2,978	421
625201 Tires/Brakes	-	-	500	250	(250)
625202 Fuel/Oil	1,407	280	1,500	750	(750)
625203 Fleet Repair	-	-	500	500	-
625204 Fleet Lease	1,392	1,434	2,849	1,528	(1,321)
631003 Insurance Fees	3,582	2,716	3,132	2,597	(535)
631006 Contracted Services	29,065	17,082	44,380	32,025	(12,355)
645001 Special Department Allow	3,024	472	1,800	1,100	(700)
Materials & Supplies Total	**51,999**	**25,967**	**65,564**	**48,036**	**(17,528)**
104641 Planning Total	**415,078**	**250,302**	**184,602**	**167,626**	**(16,976)**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104641 Planning	621101 Publications & Subscriptions	10	Training Materials and Subscriptions - APA Passport Learning Library and Continuing Education Courses (1 @ $180)	1	180	180
		20	Zoning Practice monthly publication (1 @ $65)	1	65	65
	621101 Publications & Subscriptions Total					245
	621201 Membership Dues	10	National and local chapter AICP membership dues (1 @ $609)	1	609	609
	621201 Membership Dues Total					609
	621301 Training & Registration	10	Planning: APA Fall Conference (1 @ $325)	1	325	325
		20	Planning Commission: Utah APA Fall Conf. or ULCT Planners Day (10 @ $275)	10	275	2,750
		30	Planning: APA Spring Conference (1 @ $225)	1	225	225
		60	Planning: Misc (Local) Training and CM/CE Credit Opportunities	1	350	350
		70	Planning: APA National Conference Registration (April 2027) x 1 - Houston, TX.	1	900	900
		80	Utah Land Use Institute Fall Conference for 1 staff member. Transferred back from CED Admin.	1	350	350
	621301 Training & Registration Total					4,900
	623101 In-State Travel	10	Lodging- Planning: APAUT Spring Conference 1 @ 2 nights	2	175	350
		40	Per Diem - APAUT Spring Conference	1	204	204
		70	Travel- Reimburseable expenses for travel	0	#DIV/0!	0
	623101 In-State Travel Total					554
	623501 Out-of-State Travel	10	Lodging- APA National Houston, TX @ (1 x 5/nights @ $300/night)	5	300	1,500
		20	Per Diem- APA National Conference Houston Travel Days x 2 x meal per diem ($60) Conference Day x 4 x full meal per diem ($80)	1	440	440
		30	Travel- APA National @ Houston, TX (Airfare or Equivalent) x 1	1	938	938
		40	Other Travel- APA National @ Detroit, MI (Ground Transportation) x 1	1	100	100
	623501 Out-of-State Travel Total					2,978
	625201 Tires/Brakes	10	AUTO_X Planning	1	250	250
	625201 Tires/Brakes Total					250
	625202 Fuel/Oil	10	AUTO_X Planning	1	750	750
	625202 Fuel/Oil Total					750
	625203 Fleet Repair	10	AUTO_X Planning	1	500	500
	625203 Fleet Repair Total					500
	631006 Contracted Services	10	Ordinance updates and ongoing maintenance of FBC, Moderate Income Housing Plan, GIS and other legislative landmines.	1	20,000	20,000
		30	12 regular meetings, 2 special meetings, & 1 joint work session with Council Chair, $100/mtg. Vice-Chair, $85/mtg. 7 Commissioners, $75/mtg. 1 Youth Ambassador $75/meeting	1	11,775	11,775
		40	Subscription and costs associated with Davis County Rediweb	1	250	250
	631006 Contracted Services Total					32,025
	645001 Special Department Allow	20	Planning Commission contingency - annual gifts, additional training or support services	1	300	300
		30	PC Appreciation Dinner	1	800	800
	645001 Special Department Allow Total					1,100
104641 Planning Total						43,911

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104642 Inspections					
Personnel					
611101 Full-Time Employees	121,381	145,499	156,856	169,807	12,951
611501 Part-Time	19,791	21,047	20,595	-	(20,595)
613101 FICA	10,450	12,430	13,431	12,659	(772)
613201 Utah Retirement Systems	22,466	25,705	25,928	26,405	477
613301 Health Insurance	15,053	17,290	17,232	26,562	9,330
613302 Dental Insurance	1,036	1,155	1,168	860	(308)
613304 Vision Insurance	194	202	202	160	(42)
613401 Worker's Compensation	1,284	1,334	2,156	2,437	281
613601 LTD ADD Life	1,018	1,138	984	1,127	143
614101 Clothing Allow - FT	541	133	700	700	-
Personnel Total	**193,214**	**225,932**	**239,252**	**240,717**	**1,465**
Materials & Supplies					
621101 Publications & Subscriptions	613	1,057	500	525	25
621201 Membership Dues	319	212	430	430	-
621301 Training & Registration	3,890	1,835	2,350	2,350	-
623101 In-State Travel	2,020	-	2,050	1,023	(1,027)
623501 Out-of-State Travel	1,000	1,872	-	-	-
625201 Tires/Brakes	-	-	500	250	(250)
625202 Fuel/Oil	2,150	1,458	2,500	1,500	(1,000)
625203 Fleet Repair	60	-	500	500	-
625204 Fleet Lease	2,784	2,868	4,888	3,056	(1,832)
631003 Insurance Fees	2,279	2,466	2,844	3,098	254
631006 Contracted Services	8,667	68,156	45,000	20,000	(25,000)
Materials & Supplies Total	**23,784**	**79,924**	**61,562**	**32,732**	**(28,830)**
Capital					
674003 Vehicle Replacement	45,780	-	-	-	-
Capital Total	**45,780**	**-**	**-**	**-**	**-**
104642 Inspections Total	**262,778**	**305,856**	**300,814**	**273,449**	**(27,365)**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104642 Inspections	621101 Publications & Subscriptions	10	Commercial code book. cheaper than online	1	400	400
		20	Other materials and publications as necessary	1	125	125
		30	Building Official Test Prep books for Beth $700	0	#DIV/0!	0
	621101 Publications & Subscriptions Total					525
	621201 Membership Dues	10	Bldg. Insp. License Renewal Utah DOPL2 @ $65	2	65	130
		20	Membership for the Utah Chapter of the ICC 2@ $100	2	100	200
		40	Utah Association of Building Officials $100	1	100	100
	621201 Membership Dues Total					430
	621301 Training & Registration	10	ICC Conference Registration 2 @ $375 - St George	2	375	750
		20	State of Utah ICC Chapter Trainings 2 @ $400 ICC trainings online trainings - 2 @ $400 (assist with training and CUs for PT staff, as well as other necessary trainings for FT staff)	2	800	1,600
		40	ICC Building Official Tests 3 test @ $200 New Law Jan 26, hold off for the fiscal year.	0	#DIV/0!	0
		70	Certification exams contingency 2 @$300 New Law Jan 26 - hold off this FY	0	#DIV/0!	0
	621301 Training & Registration Total					2,350
	623101 In-State Travel	10	Lodging - Utah Chapter ICC Conference St. George 2 @ 4 nights @ $175per night (Change to 1 @ 4 nights @ $175 per night inspectors will take turns going to conference)	4	175	700
		20	Meals - Utah Chapter ICC Conference in St. George 2 @ $68 for 4 night and 2 @ $51 for 1/2 day travel (2 days) (Change to 1 @ $68 for 4 conference days and 1 @ $51 for 1/2 day travel inspectors will take turns going to conference)	1	323	323
	623101 In-State Travel Total					1,023
	623501 Out-of-State Travel	10	Both inspectors are fully certified now, eliminating the need for the money that was here.			0
		20	Both inspectors are fully certified now, eliminating the need for the money that was here.			0
		30	Both inspectors are fully certified now, eliminating the need for the money that was here.			0
	623501 Out-of-State Travel Total					0
	625201 Tires/Brakes	10	AUTO_I Inspection	1	250	250
	625201 Tires/Brakes Total					250
	625202 Fuel/Oil	10	Auto_I Inspections	1	1,500	1,500
	625202 Fuel/Oil Total					1,500
	625203 Fleet Repair	10	Auto_I Inspections	1	500	500
	625203 Fleet Repair Total					500
	631006 Contracted Services	10	3rd party plan reviews & final month of building official services - pass through 322105-Permit Fees	1	20,000	20,000
	631006 Contracted Services Total					20,000
104642 Inspections Total						26,578

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104711 Bonds					
Materials & Supplies					
631004 Bank & Merchant Fees	1,700	1,800	1,700	1,800	100
Materials & Supplies Total	**1,700**	**1,800**	**1,700**	**1,800**	**100**
Debt					
681001 Debt Service-Principal	810,000	832,000	858,000	878,000	20,000
681002 Debt Service-Interest	114,697	95,034	74,796	54,010	(20,786)
Debt Total	**924,697**	**927,034**	**932,796**	**932,010**	**(786)**
104711 Bonds Total	**926,397**	**928,834**	**934,496**	**933,810**	**(686)**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104711 Bonds	**631004 Bank & Merchant Fees**	10	Paying Agent Fees	1	1,800	1,800
	631004 Bank & Merchant Fees Total					1,800
	681001 Debt Service-Principal	10	Sales tax series 2016	1	878,000	878,000
	681001 Debt Service-Principal Total					878,000
	681002 Debt Service-Interest	10	Sales Tax series 2016 interest payment	1	54,010	54,010
	681002 Debt Service-Interest Total					54,010
104711 Bonds Total						**933,810**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
104810 Transfers to Other Funds					
Transfers					
691004 Trnf GF	4,651,269	2,355,503	2,226,217	1,909,638	(316,579)
Transfers Total	**4,651,269**	**2,355,503**	**2,226,217**	**1,909,638**	**(316,579)**
104810 Transfers to Other Funds Total	**4,651,269**	**2,355,503**	**2,226,217**	**1,909,638**	**(316,579)**
General Fund | 10 Total	**27,105,091**	**26,491,438**	**29,031,316**	**29,338,501**	**307,185**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
104810 Transfers to Other	**691004 Trnf GF**	70	CAFC Facilities Capital FY27-454161 1 Pool lighting $135k 2 Leisure wall laminate $125k 4 Hot Tub Re-Tile $65k 5 ADA pool lifts $17k CDBG 6 CAFC Fire Panel replace $10k 7 CAFC Fire Sprinkler replace $12,500 8 CAFC UV Leisure & Lap & Hot tub $140k prior year steed -$5k, CH fire damp -$50k, HVAC $21k. PTIS2 Delay 3 Boiler room piping $115k PTIS2 Delay 8 Replace trench drain covers $21k	1	470,500	470,500
		80	City Hall Facilities FY27 - 454161 PTIS2 Delay 3 Rooftop grounding cable $100k PTIS2 Delay 6 Replace bollards $50k PTIS2 Delay 7 Concrete sidewalks $125k	1	-	0
		90	Arts Center Facilities FY25 - 454161	0	#DIV/0!	0
		100	Parks Facilities FY27	1	-	0
		110	Street Facilities FY27 454161	1	-	0
		120	Street Projects FY27 454410 #262 1000 E $794k #277 1400 S $505,500 Revenue in 45 #262 & FY26 #266 3rd quarter sales tax ($500k) PTIS2 Cut #267 200 S $716k additional PTIS2 Cut #246 Barlow $413,500	1	799,500	799,500
		130	Park Projects FY27 - 454521 1 Barlow backflow $25k 1A Bicentennial backflow $35k 3 S Steed $60k 4 Island view electric box $25k 5 S Steed backstop $25k 6 Landscape $40k PTIS2 Delay 7 Barlow shed $75k ($150k)Canal Trail - Tx $150k for FY26 not needed because $363k 4th .25 & $135k WRFC	1	60,000	60,000
		170	Surface Treatment 454410	1	579,637	579,637
		180	Set Aside Future Project	1	1	1
	691004 Trnf GF Total					1,909,638
104810 Transfers to Other Funds Total						**1,909,638**

FY 2027 Revenue Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
CDRA | 20					
Taxes					
311103 ATK EDA	613,520	584,143	584,143	195,399	(388,744)
311106 RDA #6	242,859	252,546	138,080	147,239	9,159
311108 RDA #8	406,359	421,803	421,803	-	(421,803)
311109 RDA #9	665,629	658,786	354,442	420,821	66,379
311110 RDA #10	283,541	302,621	302,621	327,540	24,919
311111 Clfd Station CDA	258,087	255,677	255,677	276,606	20,929
311112 Lifetime CRA	386,849	407,450	406,887	466,461	59,574
Taxes Total	**2,856,844**	**2,883,026**	**2,463,653**	**1,834,066**	**(629,587)**
Miscellaneous					
361001 Interest Earnings	549,301	567,573	100,000	200,000	100,000
362002 Rent Revenues	-	16,217	-	-	-
Miscellaneous Total	**549,301**	**583,789**	**100,000**	**200,000**	**100,000**
CDRA | 20 Total	**3,406,145**	**3,466,815**	**2,563,653**	**2,034,066**	**(529,587)**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
CDRA| 20					
204611 CED Administration					
Materials & Supplies					
645004 Developer Increments	-	-	196,450	-	(196,450)
Materials & Supplies Total	**-**	**-**	**196,450**	**-**	**(196,450)**
Transfers					
691004 Trnf GF	-	-	-	398,812	398,812
Transfers Total	**-**	**-**	**-**	**398,812**	**398,812**
204611 CED Administration Total	**-**	**-**	**196,450**	**398,812**	**202,362**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
204611 CED Administratio	**691004 Trnf GF**	10	Transfer to GF for TOD debt service	1	398,812	398,812
	691004 Trnf GF Total					398,812
204611 CED Administration Total						**398,812**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
204615 RDA #9					
Materials & Supplies					
662001 Miscellaneous Services	-	-	350,000	350,000	-
Materials & Supplies Total	**-**	**-**	**350,000**	**350,000**	**-**
Transfers					
691001 Trnf Other Funds	-	675,000	-	-	-
691004 Trnf GF	244,836	263,800	163,800	30,000	(133,800)
Transfers Total	**244,836**	**938,800**	**163,800**	**30,000**	**(133,800)**
204615 RDA #9 Total	**244,836**	**938,800**	**513,800**	**380,000**	**(133,800)**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
204615 RDA 9	**662001 Miscellaneous Services**	10	Roll from FY26 - 700 S powerline/telecomm undergrounding	1	350,000	350,000
	662001 Miscellaneous Services Total					350,000
	691004 Trnf GF	10	Administration 104611	1	30,000	30,000
		20	Sales Tax Bond - CDRA 83.1% of $933,710	1	-	0
	691004 Trnf GF Total					30,000
204615 CED Administration Total						**380,000**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
204616 RDA #6					
Transfers					
691004 Trnf GF	132,580	277,365	379,766	5,000	(374,766)
Transfers Total	**132,580**	**277,365**	**379,766**	**5,000**	**(374,766)**
204616 RDA #6 Total	**132,580**	**277,365**	**379,766**	**5,000**	**(374,766)**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
204616 RDA #6	**691004 Trnf GF**	10	Sales Tax Bond - CDRA 83.1% of $933,710	1	-	0
		20	Administration 104611	1	5,000	5,000
	691004 Trnf GF Total					5,000
204616 RDA #6 Total						**5,000**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
204617 RDA #7					
Materials & Supplies					
645004 Developer Increments	73,218	-	-	-	-
Materials & Supplies Total	**73,218**	**-**	**-**	**-**	**-**
Transfers					
691004 Trnf GF	165,000	20,000	-	10,000	10,000
Transfers Total	**165,000**	**20,000**	**-**	**10,000**	**10,000**
204617 RDA #7 Total	**238,218**	**20,000**	**-**	**10,000**	**10,000**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
204617 RDA #7	**645004 Developer Increments**	10	City Centre Incentive			0
	645004 Developer Increments Total					0
	691004 Trnf GF	10	Administration 104611	1	10,000	10,000
	691004 Trnf GF Total					10,000
204617 RDA #7 Total						**10,000**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
204618 RDA #8					
Materials & Supplies					
645004 Developer Increments	50,052	-	-	-	-
Materials & Supplies Total	**50,052**	**-**	**-**	**-**	**-**
Transfers					
691004 Trnf GF	140,000	120,000	115,000	60,000	(55,000)
Transfers Total	**140,000**	**120,000**	**115,000**	**60,000**	**(55,000)**
204618 RDA #8 Total	**190,052**	**120,000**	**115,000**	**60,000**	**(55,000)**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
204618 RDA #8	**645004 Developer Increments**	10	Argentine Corner incentive - CUT FY23 Deadline passed			0
	645004 Developer Increments Total					0
	691004 Trnf GF	10	Administration 104611	1	10,000	10,000
		20	Sales Tax Bond - CDRA 83.1% of $933,710	1	-	0
		30	Town Center Plan	1	50,000	50,000
	691004 Trnf GF Total					60,000
204618 RDA #8 Total						**60,000**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
204619 RDA #10					
Transfers					
691004 Trnf GF	225,000	192,613	434,119	780,911	346,792
Transfers Total	**225,000**	**192,613**	**434,119**	**780,911**	**346,792**
204619 RDA #10 Total	**225,000**	**192,613**	**434,119**	**780,911**	**346,792**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
204619 RDA #10	**691004 Trnf GF**	10	Administration 104611	1	5,000	5,000
		20	Sales Tax Bond - CDRA 83.1% of $933,710	1	775,911	775,911
	691004 Trnf GF Total					780,911
204619 RDA #10 Total						**780,911**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
204623 ATK EDA					
Materials & Supplies					
645004 Developer Increments	-	527,413	1,988,493	799,451	(1,189,042)
Materials & Supplies Total	**-**	**527,413**	**1,988,493**	**799,451**	**(1,189,042)**
Transfers					
691004 Trnf GF	32,159	30,676	29,207	9,770	(19,437)
Transfers Total	**32,159**	**30,676**	**29,207**	**9,770**	**(19,437)**
204623 ATK EDA Total	**32,159**	**558,089**	**2,017,700**	**809,221**	**(1,208,479)**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
204623 ATK EDA	**645004 Developer Increments**	30	FY25 Incentive	1	478,997	478,997
		40	FY26 Incentive	1	160,227	160,227
		50	FY27 Incentive (estimate)	1	160,227	160,227
	645004 Developer Increments Total					799,451
	691004 Trnf GF	10	Admin 104611 - 5% of increment	1	9,770	9,770
	691004 Trnf GF Total					9,770
204623 ATK EDA Total						**809,221**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
204624 Clearfield Station CDA					
Transfers					
691004 Trnf GF	13,195	212,310	411,596	13,830	(397,766)
Transfers Total	**13,195**	**212,310**	**411,596**	**13,830**	**(397,766)**
204624 Clearfield Station CDA Total	**13,195**	**212,310**	**411,596**	**13,830**	**(397,766)**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
204624 Clearfield Station	**691004 Trnf GF**	10	Admin 104611	1	13,830	13,830
		20	2021 Sales Tax Bond - Clearfield Station FY27 amount to come from Fund 20 balance	1	-	0
	691004 Trnf GF Total					13,830
204624 Clearfield Station CDA Total						**13,830**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
204625 Lifetime CRA					
Materials & Supplies					
645004 Developer Increments	328,819	-	741,877	396,492	(345,385)
Materials & Supplies Total	**328,819**	**-**	**741,877**	**396,492**	**(345,385)**
Transfers					
691004 Trnf GF	16,657	19,342	20,344	23,323	2,979
Transfers Total	**16,657**	**19,342**	**20,344**	**23,323**	**2,979**
204625 Lifetime CRA Total	**345,476**	**19,342**	**762,221**	**419,815**	**(342,406)**
CDRA| 20 Total	**1,421,516**	**2,338,519**	**4,830,652**	**2,877,589**	**(1,953,063)**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
204625 Clearfield Station (	**645004 Developer Increments**	10	Lifetime Products incentive - 85% of increment collected annually	1	396,492	396,492
	645004 Developer Increments Total					396,492
	691004 Trnf GF	10	104611 - Admin transfer to GF	1	23,323	23,323
	691004 Trnf GF Total					23,323
204625 Clearfield Station CDA Total						**419,815**

FY 2027 Revenue Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Capital Projects | 40 & 45					
Licenses & Permits					
323004 Park Impact Fees	267,524	77,208	80,000	80,000	-
Licenses & Permits Total	**267,524**	**77,208**	**80,000**	**80,000**	**-**
Miscellaneous					
361001 Interest Earnings	152,123	150,421	20,000	20,000	-
Miscellaneous Total	**152,123**	**150,421**	**20,000**	**20,000**	**-**
Capital Projects | 40 & 45 Total	**419,647**	**227,629**	**100,000**	**100,000**	**-**

FY 2027 Revenue Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Capital Project | 40 & 45					
Intergovernmental					
334002 Grants Other	-	7,233,658	-	998,000	998,000
Intergovernmental Total	**-**	**7,233,658**	**-**	**998,000**	**998,000**
Miscellaneous					
361001 Interest Earnings	445,866	502,494	80,000	80,000	-
369001 Misc Revenues	108,488	-	48,000	-	(48,000)
Miscellaneous Total	**554,354**	**502,494**	**128,000**	**80,000**	**(48,000)**
Debt					
381004 Trnf from GF	4,464,843	2,226,217	2,226,217	1,909,638	(316,579)
382001 Trnf from CDRA	597,000	675,000	300,972	-	(300,972)
Debt Total	**5,061,843**	**2,901,217**	**2,527,189**	**1,909,638**	**(617,551)**
Capital Project | 40 & 45 Total	**5,616,197**	**10,637,369**	**2,655,189**	**2,987,638**	**332,449**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Capital Assets | 40 & 45					
404521 Capital Park Impact Fee					
Capital					
673001 Capital Park Impact Fee	-	-	1,200,000	1,660,000	460,000
Capital Total	**-**	**-**	**1,200,000**	**1,660,000**	**460,000**
404521 Capital Park Impact Fee Total	**-**	**-**	**1,200,000**	**1,660,000**	**460,000**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
404521 Capital Projects-Pa	**673001 Capital Project**	20	Parkland Acquisition - Impact fee	1	400,000	400,000
		30	All-abilities playground Fisher Park (impact fee)	1	#######	1,200,000
		40	Impact Fee Study	1	60,000	60,000
	673001 Capital Project Total					1,660,000
404521 Capital Projects-Parks Total						**1,660,000**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
454161 Capital Projects-Facilities					
Capital					
673001 Capital Project	1,751,061	3,233,045	1,865,675	639,500	(1,226,175)
Capital Total	**1,751,061**	**3,233,045**	**1,865,675**	**639,500**	**(1,226,175)**
454161 Capital Projects-Facilities Total	**1,751,061**	**3,233,045**	**1,865,675**	**639,500**	**(1,226,175)**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
454161 Capital Projects-Fa	**673001 Capital Project**	30	FY26 - City Hall: Bullet Resistant Dias Upgrade	1	35,000	35,000
		60	CAFC: Leisure Wall Laminate Replacement (Priority 2)	1	125,000	125,000
		90	CAFC Replace Lighting Over Pool - (Priority 1)	1	135,000	135,000
		100	CAFC: Hot Tub Re-tile and Light Replacement (Priority 4)	1	65,000	65,000
		110	PTIS2 Delay ($100k) City Hall Rooftop Grounding Cable Re-attachment (Priority 4)			0
		120	CAFC - Replace ADA Pool Lifts - (Priority 5) CDBG Funded	1	17,000	17,000
		130	PTIS2 Delay ($50k) City Hall - Replace Bollards by SE Sidewalks (Priority 6)			0
		140	PTIS2 Delay ($125k) City Hall - Concrete Sidewalks & Walkways (Priority 7)			0
		150	PTIS2 Delay ($21k) CAFC - Replace Trench Drain Covers (Priority 8)			0
		190	Cut City Hall: PD Renovation $3.2M			0
		200	City Hall - Dispatch Renovation			0
		220	Note: Future Projects			0
		340	FY 28 - Arts Center: Rooftop Condenser Units ($25,000)			0
		350	FY28 - Arts Center: Rooftop HVAC Units ($250,000)			0
		360	FY28 - MOC: Wash Bay Washing Unit ($20,000)			0
		370	FY28 - Fisher Tower: Replace Swamp Cooler with MHU ($35,000)			0
		390	FY28 - Fisher Tower: Restroom Renovation ($200,000)			0
		400	FY28 - CAFC: Sand Filter Sand Replacement ($150,000)			0
		410	FY28 - CAFC: Improve Ventilation ($150,000)			0
		420	FY28 - Arts Center: Generator ($100,000)			0
		430	Final Budget reallocate to new projects. FY26 Rollover projects: CH Fire Dampeners & Louvers - $50k	1	-	0
		440	#222 MOC balance to finish project	1	100,000	100,000
		450	PTIS2 Delay ($115k) CAFC - Replace Boiler Room piping - (Priority 3)			0
		460	UV replace for Leisure & Lap Pool Add UV to Hot Tub	1	140,000	140,000
		470	CAFC Fire Replacement	1	10,000	10,000
		480	CAFC Fire Sprinkler Replacement	1	12,500	12,500
	673001 Capital Project Total					639,500
454161 Capital Projects-Facilities Total						**639,500**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
454410 Capital Projects-Streets					
Capital					
673001 Capital Project	10,888,307	4,525,483	4,919,958	5,161,556	241,598
Capital Total	**10,888,307**	**4,525,483**	**4,919,958**	**5,161,556**	**241,598**
454410 Capital Projects-Streets Total	**10,888,307**	**4,525,483**	**4,919,958**	**5,161,556**	**241,598**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
454410 Capital P-Streets	**673001 Capital Project**	10	STRMAINT Surface Treatment Continuing Project Roll over $1,537,231 to FY27 + $579,637= $2,116,868	1	#######	2,116,868
		350	#213 2200 South, South Main to 150 W - pavement and sidewalk (ST-$398k, W-$415k, SW-$109k, STRM-$7k) Total $929k ROLL TO FY27	1	398,000	398,000
		370	#262 1000 E, State St to Antelope Dr ST $794k. W $475k, SW $253k, STRM $1,144k total $2,666,000 Scope of project increased from FY26	1	794,000	794,000
		430	#296 - 500 East, Center to 200 South, Lynnwood Drive, Sycamore & 100 North (merged projects 238, 259, and 261 from FY24) Total $4,829,252 -- ST $619k -- W $1,595m -- SW $1,460m -- STRM $1,155,252 ROLL BALANCE AVAILABLE TO FY27	1	418,688	418,688
		460	#266 - 300 North, 1000 W to Pacific St - ST $417.5k -- W $540k -- STRM $477k -- TOTAL $ 1,911,500 ROLL TO FY27	1	417,000	417,000
		470	 #239 - 750 East from Birch to 450 S COMBINING with Project# 264 - 350 S, Birch to 750 E Updating utilities & replacing roadway, maybe sidewalk. ST $330k, W $879.5k, SW $794.5k, STRM $430.5k Total $2,434,500 Roll to FY27	1	330,000	330,000
		480	PTIS2 Cut #267 - 200 South, Depot to 1000 East Mill & Fill with curb & gutter work. ST $716k STRM $52.5k Total $768.5k Cut State to 1000 E -$599k Roll to FY27	1	-	0
		490	#268 - Depot Street, 200 S to State W $249k STRM $49.5k ST $146.5k Total $445k Roll to FY27	1	146,500	146,500
		510	Pedestrian Bridge Design Roll to FY27	1	35,000	35,000
		520	PTIS2 Cut FY27 #246 - Barlow South Street, 600 North to 300 North (ST $413.5k W $448k STRM $297k) New 18" Storm, new water line (Impact fee 25.3%) Mill & fill. Total $1,158,500			0
		530	FY27 - #277 - 1400 S, University Blvd to Legend Hills (ST $505.5k W $371.5k (Impact fee 82.3%) STRM $11k) Total $888k	1	505,500	505,500
	673001 Capital Project Total					5,161,556
454410 Capital Projects-Streets Total						**5,161,556**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
454521 Capital Projects-Parks					
Capital					
673001 Capital Project	194,196	2,328,004	1,328,700	1,305,000	(23,700)
Capital Total	**194,196**	**2,328,004**	**1,328,700**	**1,305,000**	**(23,700)**
454521 Capital Projects-Parks Total	**194,196**	**2,328,004**	**1,328,700**	**1,305,000**	**(23,700)**
Capital Assets | 40 & 45 Total	**12,833,563**	**10,086,531**	**9,314,333**	**8,766,056**	**(548,277)**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
454521 Capital Proj-Parks	**673001 Capital Project**	410	FY26 Bicentennial Renovation CDRA $597,000	1	597,000	597,000
		420	Canal Trail - Connection from 200 South to 300 North $363k County 4th .25% + $135k from WFRC	1	498,000	498,000
		460	Barlow Raise & Replace Backflow Preventer (Priority 1) - $25k	1	25,000	25,000
		500	S. Steed & Fisher Shade Structures for dugouts (Priority 3)	1	60,000	60,000
		510	PTIS2 Delay ($75k) Barlow add Maintenance Shed (Priority 7)			0
		520	Replace & Raise Backflow Preventer - Bicentennial Park (Priority 1A)	1	35,000	35,000
		530	Replace & Move Electrical box - Island View - (Priority 4)	1	25,000	25,000
		540	S. Steed - Replace Backstop Material - (Priority 5)	1	25,000	25,000
		550	Landscape Open Space Areas - Priority 6	1	40,000	40,000
	673001 Capital Project Total					1,305,000
454521 Capital Projects-Parks Total						**1,305,000**

FY 2027 Revenue Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Utility Admin | 50					
Miscellaneous					
369006 Late Fees/Penalty	164,815	156,968	160,000	160,000	-
Miscellaneous Total	**164,815**	**156,968**	**160,000**	**160,000**	**-**
Charges for Services | Utilities					
371005 Water Service Fees	15,081	16,496	14,000	14,000	-
Charges for Services | Utilities Total	**15,081**	**16,496**	**14,000**	**14,000**	**-**
Debt					
381005 Trnf from EF	300,698	250,582	346,583	350,544	3,961
Debt Total	**300,698**	**250,582**	**346,583**	**350,544**	**3,961**
Utility Admin | 50 Total	**480,594**	**424,046**	**520,583**	**524,544**	**3,961**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
505011 Utility Administration					
505011 Utility Administration					
Personnel					
611101 Full-Time Employees	138,888	158,388	171,007	180,839	9,832
611201 Overtime	16	114	-	-	-
611501 Part-Time	4,424	5,484	11,754	11,691	(63)
613101 FICA	10,229	11,291	13,525	14,342	817
613201 Utah Retirement Systems	19,962	31,628	27,881	29,433	1,552
613301 Health Insurance	43,458	38,421	54,020	33,728	(20,292)
613302 Dental Insurance	2,575	2,650	3,204	2,702	(502)
613304 Vision Insurance	454	456	586	310	(276)
613401 Worker's Compensation	94	79	164	174	10
614101 Clothing Allow - FT	118	-	180	180	-
Personnel Total	**220,218**	**248,512**	**282,321**	**273,399**	**(8,922)**
Materials & Supplies					
621301 Training & Registration	990	-	1,900	1,675	(225)
623101 In-State Travel	-	-	50	50	-
624004 Materials & Supplies	1,179	1,191	900	900	-
624005 Printing	25,532	19,978	29,250	28,050	(1,200)
624006 Postage / Mailing	34,566	36,693	41,850	51,850	10,000
624204 Annual Maint. & Support	12,425	-	19,393	21,685	2,292
631004 Bank & Merchant Fees	2,611	3,408	5,150	5,150	-
645001 Special Department Allow	1,554	1,414	1,750	1,750	-
Materials & Supplies Total	**78,857**	**62,684**	**100,243**	**111,110**	**10,867**
Transfers					
691009 Trnf Indirect Cost Alloca	140,035	140,035	140,035	140,035	-
Transfers Total	**140,035**	**140,035**	**140,035**	**140,035**	**-**
505011 Utility Administration Total	**439,110**	**451,231**	**522,599**	**524,544**	**1,945**
505011 Utility Administration Total	**439,110**	**451,231**	**522,599**	**524,544**	**1,945**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
505011 Utility Administra	**621301 Training & Registration**	20	On-line software training	1	1,000	1,000
		30	Caselle Oct Conference Registration 1 @ $650-Salt Lake City (cut from 2 to 1 FY27)	1	675	675
	621301 Training & Registration Total					1,675
	623101 In-State Travel	10	Caselle Conference	1	50	50
	623101 In-State Travel Total					50
	624004 Materials & Supplies	10	Misc Supplies	1	500	500
		20	Misc Office Equipment	1	400	400
	624004 Materials & Supplies Total					900
	624005 Printing	10	Door Hangers (Printing costs have increased by 5%, do we need to increase everything in this account?)	1	5,000	5,000
		20	Envelopes-Late notices $1000, remittance, $3,000 statements $4,000	1	8,000	8,000
		30	Monthly Utility Statements- print, fold, insert	1	10,000	10,000
		40	Misc Inserts/Notices	1	1,000	1,000
		50	Shut off Notices	1	750	750
		60	Utility Bill Template	1	3,300	3,300
	624005 Printing Total					28,050
	624006 Postage / Mailing	10	Collection letters, misc mailings	1	600	600
		20	Late notice mailings	1	7,000	7,000
		30	One city wide mailing	1	3,250	3,250
		40	Postage for monthly utility bills	1	41,000	41,000
	624006 Postage / Mailing Total					51,850
	624204 Annual Maint. & Support	10	Form Revisions	1	1,250	1,250
		20	Caselle Utility Billing Software Maint	1	15,120	15,120
		30	InfoWater Pro - InforCare 5,000 links, annual	1	2,735	2,735
		40	Postage Lease- Franco	12	215	2,580
	624204 Annual Maint. & Support Total					21,685
	631004 Bank & Merchant Fees	10	Credit card fees	1	5,000	5,000
		20	Online bill pay	1	150	150
	631004 Bank & Merchant Fees Total					5,150
	645001 Special Department Allow	10	Misc Expenses	1	1,750	1,750
	645001 Special Department Allow Total					1,750
	691009 Trnf Indirect Cost Alloca	10	GF Enterprise Expenses	1	140,035	140,035
	691009 Trnf Indirect Cost Alloca Total					140,035
505011 Utility Administration Total						251,145

FY 2027 Revenue Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Water | 51					
Licenses & Permits					
323001 Water Impact Fees	150,661	153,057	35,000	45,000	10,000
Licenses & Permits Total	**150,661**	**153,057**	**35,000**	**45,000**	**10,000**
Miscellaneous					
361001 Interest Earnings	172,432	414,923	25,000	25,000	-
Miscellaneous Total	**172,432**	**414,923**	**25,000**	**25,000**	**-**
Charges for Services | Utilities					
371001 Water Charges	4,917,084	6,344,946	6,500,000	6,577,000	77,000
371003 Water Meter Connection	83,733	37,356	40,000	40,000	-
371008 Water Charges-City	144,567	162,245	150,000	165,000	15,000
Charges for Services | Utilities Total	**5,145,384**	**6,544,547**	**6,690,000**	**6,782,000**	**92,000**
Debt					
381001 Trnf Other Funds	-	1,650,000	174,763	174,763	-
Debt Total	**-**	**1,650,000**	**174,763**	**174,763**	**-**
Water | 51 Total	**5,468,476**	**8,762,527**	**6,924,763**	**7,026,763**	**102,000**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Water Fund | 51					
515101 Water Operations					
Personnel					
611101 Full-Time Employees	368,556	380,818	438,566	470,785	32,219
611201 Overtime	18,915	21,580	13,000	20,000	7,000
611501 Part-Time	3,735	-	12,359	11,357	(1,002)
613101 FICA	28,752	28,792	33,689	35,867	2,178
613201 Utah Retirement Systems	61,087	85,220	71,109	75,904	4,795
613301 Health Insurance	77,657	77,314	98,353	97,486	(867)
613302 Dental Insurance	4,041	5,014	5,108	5,351	243
613304 Vision Insurance	779	920	972	695	(277)
613401 Worker's Compensation	3,921	4,655	5,926	6,911	985
613601 LTD ADD Life	2,587	2,141	2,352	2,347	(5)
614101 Clothing Allow - FT	2,201	2,725	2,880	2,880	-
614102 Clothing Allow - PT	116	461	720	720	-
614201 Car Allowance	966	963	960	960	-
Personnel Total	**573,312**	**610,602**	**685,994**	**731,263**	**45,269**
Materials & Supplies					
621201 Membership Dues	5,280	4,465	4,527	1,983	(2,544)
621301 Training & Registration	9,825	16,931	15,500	15,581	81
623501 Out-of-State Travel	2,140	2,315	2,315	2,060	(255)
624001 Office Supplies	419	309	500	500	-
624004 Materials & Supplies	90,833	92,937	96,664	110,909	14,245
624006 Postage / Mailing	-	973	2,500	-	(2,500)
624107 Uniforms & PPE	2,709	3,891	5,250	5,250	-
624204 Annual Maint. & Support	34,139	58,921	70,514	85,684	15,170
625001 Equip. Maint. & Supplies	33,861	56,701	52,100	52,880	780
625002 Equipment Purchases	1,769	2,803	-	2,415	2,415
625201 Tires/Brakes	1,735	2,700	4,000	2,500	(1,500)
625202 Fuel/Oil	25,269	25,446	28,350	30,000	1,650
625203 Fleet Repair	11,550	7,899	18,000	12,000	(6,000)
625204 Fleet Lease	31,752	32,706	34,201	36,506	2,305
626001 Building Maintenance	462	1,549	5,100	5,100	-
627001 Electric	104,592	157,309	195,000	215,000	20,000
631003 Insurance Fees	41,558	41,536	47,941	58,869	10,928
631004 Bank & Merchant Fees	30,493	48,950	32,880	42,540	9,660
631006 Contracted Services	100,999	100,714	171,353	133,270	(38,083)
645001 Special Department Allow	1,130	1,250	1,250	1,250	-
651501 Depreciation	932,048	941,404	930,000	930,000	-
661001 Miscellaneous Supplies	3,725	3,089	4,700	4,700	-
662001 Miscellaneous Services	2,084,018	1,791,066	2,127,650	2,345,086	217,436
663001 Contingency	-	-	7,500	7,500	-
Materials & Supplies Total	**3,550,306**	**3,395,865**	**3,857,796**	**4,101,583**	**243,787**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Capital					
674001 Machinery & Equipment	18,665	-	8,000	33,750	25,750
674002 Equipment Replacements	383,440	5,079	174,585	172,085	(2,500)
674003 Vehicle Replacement	72,327	-	187,474	-	(187,474)
Capital Total	**474,431**	**5,079**	**370,059**	**205,835**	**(164,224)**
Debt					
681002 Debt Service-Interest	-	255,788	341,050	323,500	(17,550)
Debt Total	**-**	**255,788**	**341,050**	**323,500**	**(17,550)**
Transfers					
691003 Trnf EF Sales Tax Bond	82,450	82,657	83,170	83,100	(70)
691005 Trnf EF	104,618	2,087,182	128,031	119,576	(8,455)
691008 Nonoperating Transfer	144,567	162,245	165,000	170,000	5,000
691009 Trnf Indirect Cost Alloca	359,186	359,186	359,186	359,186	-
Transfers Total	**690,821**	**2,691,270**	**735,387**	**731,862**	**(3,525)**
515101 Water Operations Total	**5,288,870**	**6,958,604**	**5,990,285**	**6,094,043**	**103,757**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
515101 Water Departmen	**621201 Membership Dues**	10	American Backflow Prevention Association	1	77	77
		40	Rural Water Assoc. of Utah	1	1,906	1,906
	621201 Membership Dues Total					1,983
	621301 Training & Registration	10	Backflow Tester Re-cert Class ($595) ABPA Test ($300) and UT State Cert ($297)- 2 Employees	2	1,192	2,384
		20	Backflow Admin Re-Cert	10	165	1,650
		40	Water Certification Renewal	4	200	800
		50	Rural Water Conf. - 4 Employees August 25-28 Layton	4	525	2,100
		70	Safety Training (8 Employees)	8	150	1,200
		90	CEU Day-Trainings	1	300	300
		100	CDL -Entry-Level Driver Training (1 employee)	1	1,800	1,800
		110	Backflow Tester Certification Class ($995) ABPA test ($300) and UT cert ($297) - 1 Employee	1	1,592	1,592
		120	Backflow Admin Certification	3	615	1,845
		130	APWA Conference Registration 1 employee Houston Aug 30 - Sept 2 2026	1	950	950
		140	Water Certification - New Cert Exam	4	240	960
	621301 Training & Registration Total					15,581
	623501 Out-of-State Travel	10	APWA National Conf. Hotel & Parking 4 Nights for 1 Employee Houston 2026	4	300	1,200
		20	APWA National Conf. Per Diem 5 Days for 1 Employee Houston 2026	1	330	330
		30	APWA National Conf. Vehicle Transportation W/SW	1	30	30
		40	APWA National Conf. Flight 1 Employee	1	500	500
	623501 Out-of-State Travel Total					2,060
	624001 Office Supplies	10	Office Supplies	1	500	500
	624001 Office Supplies Total					500
	624004 Materials & Supplies	10	Blue Paint (Water Bluestakes)	1	500	500
		20	Misc. Well and Pump House Supplies	1	1,000	1,000
		30	Meter Parts (Yokes, Expanders, Gaskets, Nuts, Bolts, etc.)	1	5,000	5,000
		40	Paper Products	1	500	500
		50	Waterline Parts and Repairs (Water Leaks)	1	43,575	43,575
		60	Asphalt, Sand, Gravel, Roadbase (Water Leaks)	1	35,000	35,000
		70	Chlorine Residual Tests	1	4,000	4,000
		80	Chlorine Tablets (Freeport Pumphouse)	48	168	8,064
		100	Survey Supplies (Lath, Hubs, Tape, Paint) (W/SW/STRM $1,000 Total)	1	350	350
		130	Fire Extinguisher Testing and Replacement for Vehicles & OPS building 1/4 Portion of $3,000 (W/SW/STRM/Fleet)	1	750	750
		140	Tools for new OPS building (toolbox, hose reels, wall mount tool racking, work bench, vise, etc)	1	1,500	1,500
		150	MOC-Soda Machine	1	10,670	10,670
	624004 Materials & Supplies Total					110,909
	624107 Uniforms & PPE	10	Steel Toe and Rubber Boots, Overalls, Safety Glasses, Gloves, Respirators, etc. (8 FT, 2 Turnover Employees)	10	525	5,250
	624107 Uniforms & PPE Total					5,250
	624204 Annual Maint. & Support	10	Meter Read cell service	75000	1	75,000
		20	Cell Service for SCADA Remote PRVs	5	300	1,500
		60	Annual Renewal Backflow Program Software	1	6,500	6,500
		70	VRS Registration Renewal for Survey Equipment (W/SW/STRM $600 Total)	1	200	200
		80	Civil 3D AutoCAD Subscription (W/STRM/SW)	1	1,900	1,900
		100	ESRI Drone2Map ($584 each W,SW, STRM) $1,752 per year	1	584	584
	624204 Annual Maint. & Support Total					85,684
	625001 Equip. Maint. & Supplies	10	Preventative Maintenance Water Main Line Supplies, PRVs, Well Sites, and Hydrants	1	7,500	7,500
		20	Replace Sampling Stations - 2	2	750	1,500
		30	Replace/Repair Hydrant Meters w/Backflows	1	2,500	2,500

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
515101 Water Departmen	625001 Equip. Maint. & Supplies	40	Service Truck Supplies	1	1,000	1,000
		50	Replace Fire Hydrants - 6	6	3,930	23,580
		60	Battery Backup for Well Sites	1	800	800
		70	I-Hydrant Pressure Sensor	2	6,500	13,000
		80	PRV Replacement Sensors	1	3,000	3,000
	625001 Equip. Maint. & Supplies Total					52,880
	625002 Equipment Purchases	10	HACH DR900 Multi-parameter Colorimeter	1	2,415	2,415
	625002 Equipment Purchases Total					2,415
	625201 Tires/Brakes	10	AUTO_W Water	1	2,500	2,500
	625201 Tires/Brakes Total					2,500
	625202 Fuel/Oil	10	AUTO_W Water	1	30,000	30,000
	625202 Fuel/Oil Total					30,000
	625203 Fleet Repair	10	AUTO_W Water	1	12,000	12,000
	625203 Fleet Repair Total					12,000
	626001 Building Maintenance	10	Building Maintenance (Doors, Lighting, HVAC, unforeseen new building issues)	1	2,500	2,500
		40	Alarm Monitoring 1/4 Portion of $2,000 (SW/W/ST/STRM)	1	500	500
		50	Preventative Maintenance for motorized security gate and 26 doors on new building. Gate, monthly PM doors, bi-annual PM Fleet, water, sewer, storm, street, total 8k annual cost	1	1,600	1,600
		60	Air & Oil setups for new building Flt, W, SW, STRM	1	500	500
	626001 Building Maintenance Total					5,100
	627001 Electric	10	Electricity for Wells	1	185,000	185,000
		20	Electricity for 200 South Well to Supply Mabey Pond	1	30,000	30,000
	627001 Electric Total					215,000
	631004 Bank & Merchant Fees	10	Credit Card Fees - Chase	12	1,900	22,800
		20	AMEX	12	170	2,040
		30	Online bill pay	12	1,475	17,700
	631004 Bank & Merchant Fees Total					42,540
	631006 Contracted Services	10	Blue Stakes of Utah	1	4,320	4,320
		20	GIS Jones & Associates 1/4 of $25k ST/W/SW/STRM	1	6,250	6,250
		30	J-Solutions Services	1	1,000	1,000
		40	Service and Maintenance for Well Sites	1	46,000	46,000
		70	Street Sweeping After Leaks	1	2,000	2,000
		80	Traffic Control for Leaks	1	4,500	4,500
		90	SCADA Maintenance	1	2,500	2,500
		100	Water Sample Testing	1	18,500	18,500
		110	Load Test and Maintenance for North Well & MOC Generators	1	2,600	2,600
		120	Engineering Services	1	10,600	10,600
		140	Tank Cleaning - 700 South	1	-	0
		150	PRV Rebuilds	1	25,000	25,000
		160	Modeling & Standard Updates W, SW, STRM, ST; $20k Total	1	5,000	5,000
		170	Rate Study update water only			0
		200	Legal consultation for water shares	1	5,000	5,000
	631006 Contracted Services Total					133,270
	645001 Special Department Allow	10	Meals for After Hours Water Leaks	1	1,000	1,000
		20	Food for safety trainings	1	250	250
	645001 Special Department Allow Total					1,250
	651501 Depreciation	10	Estimated deprectiation	1	930,000	930,000
	651501 Depreciation Total					930,000
	661001 Miscellaneous Supplies	10	First Aid Supplies Portion (W/SW/STRM/Fleet/Parks)	1	1,100	1,100
		20	Misc. supplies	1	1,250	1,250
		30	Safety Clothing for handling chlorine	1	350	350
		40	Hand Tools	1	2,000	2,000
	661001 Miscellaneous Supplies Total					4,700
	662001 Miscellaneous Services	10	Floor Mat Service 1/4 Portion of $3k (SW/STRM/W/Fleet)	1	750	750
		20	Spoil Disposal from Water Leaks	1	12,000	12,000

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
515101 Water Departmen	**662001 Miscellaneous Services**	30	Weber Basin Water Purchase - used tentative billing statement from Weber	1	#######	2,332,336
	662001 Miscellaneous Services Total					2,345,086
	663001 Contingency	10		1	7,500	7,500
	663001 Contingency Total					7,500
	674001 Machinery & Equipment	20	Valve Nut RX	1	15,500	15,500
		40	Floor Scrubber for OPS bays 15k ST/W/SW/STRM	1	3,750	3,750
		50	Heavy-duty truck mobile column lifts Total Cost =$58k, split between ST/W/SW/STRM	1	14,500	14,500
	674001 Machinery & Equipment Total					33,750
	674002 Equipment Replacements	10	Meter Lids	75	60	4,500
		40	Meter Replacement 1 1/2"	5	885	4,425
		50	Meter Replacement 2"	6	1,125	6,750
		60	Meter Replacement 4"	3	3,330	9,990
		90	Meter Replacement 1"	10	500	5,000
		100	Registers	200	95	19,000
		110	Meter Replacement 6"	2	5,270	10,540
		120	Antennae	200	170	34,000
		130	Meter Replacement 3/4"	50	340	17,000
		140	Development Meters	1	50,000	50,000
		150	Meter Replacement 3"	4	2,720	10,880
	674002 Equipment Replacements Total					172,085
	681002 Debt Service-Interest	10	Infrastructure SIB Loan - Total payment $830k. Enterprise funds - don't expense principal. Modified accrual accounting	1	323,500	323,500
	681002 Debt Service-Interest Total					323,500
	691003 Trnf EF Sales Tax Bond	10	Water portion 8.9% of Series 2016 P&I - 104711	1	83,100	83,100
	691003 Trnf EF Sales Tax Bond Total					83,100
	691005 Trnf EF	10	34% to support Utility Admin Fund	1	119,576	119,576
	691005 Trnf EF Total					119,576
	691008 Nonoperating Transfer	10	Governmental Water Charges	1	170,000	170,000
	691008 Nonoperating Transfer Total					170,000
	691009 Trnf Indirect Cost Alloca	10	GF Enterprise Expenses	1	359,186	359,186
	691009 Trnf Indirect Cost Alloca Total					359,186
515101 Water Department Total						**5,267,405**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
515110 Water Capital Projects					
Capital					
673001 Capital Project	-	-	9,233,752	8,260,008	(973,744)
Capital Total	**-**	**-**	**9,233,752**	**8,260,008**	**(973,744)**
515110 Water Capital Projects Total	**-**	**-**	**9,233,752**	**8,260,008**	**(973,744)**
Water Fund | 51 Total	**5,288,870**	**6,958,604**	**15,224,037**	**14,354,051**	**(869,987)**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
515110 Water Capital Proj	673001 Capital Project	140	#222 MOC Phase 3 (W, ST, STRM, SW, G) 7.575M total for phase 3 construction (Rollover 7.5M from FY24; merged project #257 (Dump Station - $75K of STRM funds) Increased to $10.3M in FY25 ($2.06M from each source; increase of $560k) Increase $250k FY26 $50k each fund	1	100,000	100,000
		330	#213 2200 South, South Main to 150 W -ST-$398k, W-$415k, SW-$109k, STRM-$7k- TOTAL $929K ROLL TO FY27	1	415,000	415,000
		370	#281 Overflow Freeport Tank Drain - W-$80k ROLL TO FY27	1	80,000	80,000
		390	#296 - 500 East, Center to 200 South, Lynnwood Drive, Sycamore & 100 North (merged projects 238,259, and 261 from FY24) Total $4,829,252 - ST $619K - W $1,595M - SW $1,460M - STRM $1,155,252 ROLL BALANCE AVAILABLE TO FY27	1	#######	1,094,338
		400	#266 - 300 North, 1000 W to Pacific St - ST $417.5k -- W $540k -- STRM $477k -- TOTAL $ 1,911,500 ROLL TO FY27	1	540,000	540,000
		430	#310 - PRV Annual Updates - A-16 Freeport PRV 200k WATER Roll to FY27	1	200,000	200,000
		460	#300 Meter Replacement May '25 YTD $653k subtract from $4.3M Feb '26 YTD available is $3,407,670	1	#######	3,407,670
		470	#239 - 750 East from Birch to 450 S COMBINING with Project# 264 - 350 S, Birch to 750 E Updating utilities & replacing roadway, maybe sidewalk. ST $330k, W $879.5k, SW $794.5k, STRM $430.5k Total $2,434,500 Roll to FY27	1	879,500	879,500
		480	#268 - Depot Street, 200 S to State W $249k STRM $49.5k ST $146.5k Total $445k Roll to FY27	1	249,000	249,000
		490	FY27 #262 1000 E, State St to Antelope Dr ST $794k. W $475k, SW $253k, STRM $1,144k total $2,666,000 Scope of project increased from FY26	1	475,000	475,000
		500	#246 PTIS 2 Street portion delayed FY27 FY27 #246 - Barlow South Street, 600 North to 300 North (ST $413.5k W $448k STRM $297k) New 18" Storm, new water line (Impact fee 25.3%) Mill & fill. Total $1,158,500	1	448,000	448,000
		510	FY27 - #277 - 1400 S, University Blvd to Legend Hills (ST $505.5k W $371.5k (Impact fee 82.3%) STRM $11k) Total $888k	1	371,500	371,500
	673001 Capital Project Total					8,260,008
515110 Water Capital Projects Total						8,260,008

FY 2027 Revenue Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Sewer | 52					
Licenses & Permits					
323002 Sewer Impact Fees	144,922	72,701	50,000	50,000	-
Licenses & Permits Total	**144,922**	**72,701**	**50,000**	**50,000**	**-**
Miscellaneous					
361001 Interest Earnings	298,926	326,412	65,000	65,000	-
369001 Misc Revenues	45,396	26,529	-	21,000	21,000
Miscellaneous Total	**344,322**	**352,941**	**65,000**	**86,000**	**21,000**
Charges for Services | Utilities					
372001 Sewer Charges	5,233,926	2,589,022	2,650,000	2,693,000	43,000
372002 Sewer Charges - NDSD	-	3,457,181	3,800,000	3,900,000	100,000
Charges for Services | Utilities Total	**5,233,926**	**6,046,203**	**6,450,000**	**6,593,000**	**143,000**
Sewer | 52 Total	**5,723,170**	**6,471,845**	**6,565,000**	**6,729,000**	**164,000**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Sewer | 52					
525201 Sewer Operations					
Personnel					
611101 Full-Time Employees	352,289	419,376	405,461	487,713	82,252
611201 Overtime	11,474	11,486	8,000	11,000	3,000
611501 Part-Time	3,625	-	11,996	11,023	(973)
613101 FICA	27,035	31,712	31,247	37,036	5,789
613201 Utah Retirement Systems	56,797	88,077	65,592	78,732	13,140
613301 Health Insurance	71,480	85,155	86,444	109,772	23,328
613302 Dental Insurance	3,694	4,185	4,554	6,016	1,462
613304 Vision Insurance	717	743	854	785	(69)
613401 Worker's Compensation	3,728	3,119	5,638	7,165	1,527
613601 LTD ADD Life	2,550	3,502	2,251	2,983	732
614101 Clothing Allow - FT	1,506	1,380	1,440	1,800	360
614201 Car Allowance	966	963	960	960	-
Personnel Total	**535,860**	**649,698**	**624,437**	**754,985**	**130,548**
Materials & Supplies					
621301 Training & Registration	1,892	2,546	5,540	4,083	(1,458)
623101 In-State Travel	1,019	2,486	2,941	3,152	211
623501 Out-of-State Travel	1,644	1,846	2,315	2,230	(85)
624001 Office Supplies	279	222	350	350	-
624004 Materials & Supplies	4,472	2,030	5,683	6,000	317
624107 Uniforms & PPE	1,580	1,303	2,100	2,100	-
624204 Annual Maint. & Support	2,558	3,280	3,014	3,184	170
625002 Equipment Purchases	1,750	-	-	-	-
625201 Tires/Brakes	-	1,119	2,000	1,500	(500)
625202 Fuel/Oil	4,866	4,920	6,000	9,000	3,000
625203 Fleet Repair	1,591	3,456	13,000	7,500	(5,500)
625204 Fleet Lease	21,353	21,994	34,201	27,119	(7,083)
626001 Building Maintenance	569	1,592	5,100	5,100	-
631003 Insurance Fees	24,703	19,558	22,408	27,109	4,701
631004 Bank & Merchant Fees	32,156	35,616	39,300	40,500	1,200
631006 Contracted Services	131,586	141,201	165,833	163,750	(2,083)
645001 Special Department Allow	191	1,125	1,250	1,250	-
651501 Depreciation	602,880	604,243	615,000	615,000	-
661001 Miscellaneous Supplies	918	1,384	1,100	1,100	-
662001 Miscellaneous Services	3,332,064	3,487,615	3,800,650	3,800,750	100
Materials & Supplies Total	**4,168,072**	**4,337,538**	**4,727,786**	**4,720,776**	**(7,010)**
Capital					
674001 Machinery & Equipment	130,095	-	-	18,250	18,250
674003 Vehicle Replacement	73,327	-	480,000	106,000	(374,000)
Capital Total	**203,422**	**-**	**480,000**	**124,250**	**(355,750)**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Transfers					
691001 Trnf Other Funds	-	-	174,763	174,763	-
691003 Trnf EF Sales Tax Bond	74,110	74,299	74,760	74,700	(60)
691005 Trnf EF	109,846	91,538	116,542	123,455	6,913
691009 Trnf Indirect Cost Alloca	382,075	382,075	382,075	382,075	-
692002 Contrib to Other Funds	-	1,650,000	-	-	-
Transfers Total	**566,031**	**2,197,912**	**748,140**	**754,993**	**6,853**
525201 Sewer Operations Total	**5,473,385**	**7,185,147**	**6,580,363**	**6,355,004**	**(225,359)**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
525201 Sewer Departmen	621301 Training & Registration	10	CEU Day-Trainings	1	250	250
		30	Safety Training (4 Employees)	4	150	600
		40	Wastewater Certification	6	140	840
		50	Wastewater Re-Certification	2	75	150
		70	Rural Water Conference (St. George in March)- 3 Employees	3	460	1,380
		90	UOWA Association & Conference - Braden	1	110	110
		100	APWA Conference Registration 1 employee Houston August 30 - September 2 2026	1	950	950
		110	AWWA Leadership Forum 2 employees	2	750	1,500
		120	Utah Onsite Wastewater Association Membership & Conference	1	105	105
		130	Utah Onsite Wastewater Professional Renewal Class (renew every 3 years; 220 in FY28)	0	#DIV/0!	0
		140	UGIC Conference (GIS) Registration 1 employee SW/STRM	1	198	198
		150	adjust down	1	(2,000)	-2,000
	621301 Training & Registration Total					4,083
	623101 In-State Travel	10	Rural Water Conf. Hotel (St. George in March) 3 Nights for 3 Employees	9	200	1,800
		20	Rural Water Conf. Per Diem (St. George in March) 3 Employees for 2 Full Days and 2 Half Day	9	68	612
		40	Rural Water Conf. Vehicle Travel (Misc.)	1	122	122
		50	UGIC Conference (GIS) 1 employee Hotel 4 nights SW/STRM	1	424	424
		70	UGIC Conference (GIS) Per Diem 1 employee Probably Moab 2026 SW/STRM	1	194	194
	623101 In-State Travel Total					3,152
	623501 Out-of-State Travel	10	APWA National Conf. Hotel & Parking 4 Nights for 1 Employee Houston Aug 30 - Sept 2 2026	4	300	1,200
		20	APWA National Conf. Per Diem 5 Days, 1 Employee Houston	1	330	330
		30	APWA National Conf. Vehicle Transportation	5	40	200
		40	APWA National Conf. Flight- 1 employee Houston Aug 30 - Sept 2 2026	1	500	500
	623501 Out-of-State Travel Total					2,230
	624001 Office Supplies	10	Office Supplies	1	350	350
	624001 Office Supplies Total					350
	624004 Materials & Supplies	10	Confined Space Monitor Supplies	1	1,000	1,000
		20	Fire Extinguisher Testing and Replacement 1/4 Portion of $3,000 (W/SW/STRM/Fleet)	1	750	750
		30	Paint for Bluestakes (Green)	1	350	350
		40	Paper Towels/Paper Products	1	500	500
		50	Replacements for Sewer Lids, Rings, Etc.	1	2,500	2,500
		60	Spill Kits and Supplies for Overflow Clean-Up	1	1,000	1,000
		70	Survey Supplies (Lath, Hubs, Tape, Paint) (W/SW/STRM $1,000 Total)	1	333	333
		80	Tools for new OPS building (toolbox, hose reels, wall mount tool racking, work bench, vise, etc)	1	1,000	1,000
		90	adjust down	1	(1,433)	-1,433
	624004 Materials & Supplies Total					6,000
	624107 Uniforms & PPE	10	Steel Toe & Rubber Boots, Safety Glasses, Overalls, Gloves, Respirators - 4 employees	4	525	2,100
	624107 Uniforms & PPE Total					2,100
	624204 Annual Maint. & Support	10	VRS Registration Renewal for Survey Equipment (W/SW/STRM $600 Total)	1	200	200
		20	CCTV Annual Maintenance (SW/STRM $1000 Total)	1	500	500

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
525201 Sewer Departmen	**624204 Annual Maint. & Support**	30	Civil 3D AutoCAD Subscription (W/STRM/SW)	1	1,900	1,900
		40	ESRI Drone2Map software (W,SW,STRM) $1,752 per year	1	584	584
	624204 Annual Maint. & Support Total					3,184
	625201 Tires/Brakes	10	AUTO_S Sewer	1	1,500	1,500
	625201 Tires/Brakes Total					1,500
	625202 Fuel/Oil	10	AUTO_S Sewer	1	9,000	9,000
	625202 Fuel/Oil Total					9,000
	625203 Fleet Repair	10	AUTO_S Sewer	1	7,500	7,500
	625203 Fleet Repair Total					7,500
	626001 Building Maintenance	10	Building Maintenance (Doors, Lighting, HVAC, unforeseen new building issues)	1	2,500	2,500
		30	Alarm Monitoring-1/4 Portion of $2,000 (SW/W/ST/STRM)	1	500	500
		40	Preventative Maintenance for motorized security gate and 26 doors on new building. Gate, monthly PM doors, bi-annual Fleet, water, sewer, storm, street, total 8k annual cost	1	1,600	1,600
		50	Oil & Air setup for new building Fleet, Water, Sewer, storm	1	500	500
	626001 Building Maintenance Total					5,100
	631004 Bank & Merchant Fees	10	Credit card fees	12	1,850	22,200
		20	Online bill pay fees	12	1,300	15,600
		30	AMEX Fees	12	225	2,700
	631004 Bank & Merchant Fees Total					40,500
	631006 Contracted Services	10	Cleaning, Maintenance, and Video of Sewer Lines	1	135,000	135,000
		20	GIS Jones & Associates 1/4 of $25k ST/W/SW/STRM	1	6,250	6,250
		30	Repairs to Existing Sewer Lines or cleaning as needed	1	15,000	15,000
		40	Traffic Control	1	500	500
		50	Engineering Services	1	2,000	2,000
		60	Modeling & Standard Updates W, SW, STRM, ST; $20k Total	1	5,000	5,000
	631006 Contracted Services Total					163,750
	645001 Special Department Allow	10	Meals for After Hours Calls	1	250	250
		20	Unforeseen events	1	1,000	1,000
	645001 Special Department Allow Total					1,250
	651501 Depreciation	10		1	615,000	615,000
	651501 Depreciation Total					615,000
	661001 Miscellaneous Supplies	10	First Aid Supplies Portion (W/SW/STRM/Fleet/Parks)	1	1,100	1,100
	661001 Miscellaneous Supplies Total					1,100
	662001 Miscellaneous Services	10	Floor Mat Service- 1/4 Portion of $3k (SW/STRM/W/Fleet)	1	750	750
		30	North Davis Sewer District $2.50 increase july 1 2025	1	#######	3,800,000
	662001 Miscellaneous Services Total					3,800,750
	674001 Machinery & Equipment	10	Floor Scrubber for OPS bays 15k ST/W/SW/STRM	1	3,750	3,750
		20	Heavy-duty truck mobile column lifts Total Cost =$58k, split between ST/W/SW/STRM	1	14,500	14,500
	674001 Machinery & Equipment Total					18,250
	674003 Vehicle Replacement	10	Roll FY26 Vac Truck Equipment - $212k total	1	106,000	106,000
	674003 Vehicle Replacement Total					106,000
	691001 Trnf Other Funds	10	Sewer pay 21% 2024 loan. $9.5M...$2M Sewer	1	174,763	174,763
	691001 Trnf Other Funds Total					174,763
	691003 Trnf EF Sales Tax Bond	10	2016 - Sewer portion 8% of Series 2016 P&I - 104711	1	74,700	74,700
	691003 Trnf EF Sales Tax Bond Total					74,700
	691005 Trnf EF	10	35% to support Utility Admin Fund	1	123,455	123,455
	691005 Trnf EF Total					123,455
	691009 Trnf Indirect Cost Alloca	10	GF Enterprise Expenses	1	382,075	382,075
	691009 Trnf Indirect Cost Alloca Total					382,075

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
525210 Sewer Capital Projects					
Capital					
673001 Capital Project	-	-	4,425,860	2,896,911	(1,528,949)
Capital Total	**-**	**-**	**4,425,860**	**2,896,911**	**(1,528,949)**
525210 Sewer Capital Projects Total	**-**	**-**	**4,425,860**	**2,896,911**	**(1,528,949)**
Sewer | 52 Total	**5,473,385**	**7,185,147**	**11,006,223**	**9,251,915**	**(1,754,308)**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
525210 Sewer Capital Proj	673001 Capital Project	40	#212 G Street Sewer Upgrade Phase 2, 3, and 4 5th to 11th Street. Roll existing $400k to FY26 for Phase 2 Add $565k for Phase 3 FY27 ROLL EXISTING $87,911 Add $660k for Phase 4 (Impact Fees 30%)	1	747,911	747,911
		70	#222 MOC Phase 3 (W, ST, STRM, SW, G) 7.575M total for phase 3 construction (Rollover 7.5M from FY24; merged project #257 (Dump Station - $75K of STRM funds) Increased to $10.3M in FY25 ($2.06M from each source; increase of $560k) FY26 add $250k or $50k each fund	1	100,000	100,000
		80	#221 Update Sewer Capital Facilities Plan ROLL	1	9,500	9,500
		230	#213 - 2200 South Main to 150 W ST - #398k Storm - $7k W - $415K SW - $109k Total $929k ROLL TO FY27	1	109,000	109,000
		260	#296 - 500 East, Center to 200 South, Lynnwood Drive, Sycamore & 100 North (merged projects 238, 259, and 261 from FY24) Total $4,829,252 -- ST $619k -- W $1,595m --- SW $1,460m -- STRM $1,155,252 ROLL BALANCE AVAILABLE TO FY27	1	883,000	883,000
		280	DELAYED FY26 #284 - SR-193, 200 South to Railroad SW $1,012,000 FY27 leave in as placeholder	0	#DIV/0!	0
		310	#239 - 750 East from Birch to 450 S COMBINING with Project# 264 - 350 S, Birch to 750 E Updating utilities & replacing roadway, maybe sidewalk. ST $330k, W $879.5k, SW $794.5k, STRM $430.5k Total $2,434,500 Roll to FY27	1	794,500	794,500
		320	#262 1000 E, State St to Antelope Dr ST $794k. W $475k, SW $253k, STRM $1,144k total $2,666,000 Scope of project increased from FY26	1	253,000	253,000
		330	FY28 UTA Double Tracks Project reimbursement 350 S & 200 S Sewer Crossings $427k	0	#DIV/0!	0
	673001 Capital Project Total					2,896,911
525210 Sewer Capital Projects Total						2,896,911

FY 2027 Revenue Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Storm Drain | 53					
Licenses & Permits					
323003 Storm Water Impact Fees	11,256	5,978	5,500	5,500	-
Licenses & Permits Total	**11,256**	**5,978**	**5,500**	**5,500**	**-**
Charges for Services					
343002 MIDA	-	-	2,320	2,320	-
Charges for Services Total	**-**	**-**	**2,320**	**2,320**	**-**
Miscellaneous					
361001 Interest Earnings	303,435	296,163	30,000	30,000	-
Miscellaneous Total	**303,435**	**296,163**	**30,000**	**30,000**	**-**
Charges for Services | Utilities					
373001 Storm Water Charges	1,718,667	1,984,773	2,010,000	2,118,000	108,000
Charges for Services | Utilities Total	**1,718,667**	**1,984,773**	**2,010,000**	**2,118,000**	**108,000**
Storm Drain | 53 Total	**2,033,358**	**2,286,914**	**2,047,820**	**2,155,820**	**108,000**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Storm | 53					
535301 Storm Drain Operations					
Personnel					
611101 Full-Time Employees	236,553	280,850	297,931	361,577	63,646
611201 Overtime	5,635	5,638	4,000	6,000	2,000
611501 Part-Time	3,625	-	11,996	11,023	(973)
613101 FICA	17,834	21,220	23,221	27,588	4,367
613201 Utah Retirement Systems	37,996	59,064	47,997	58,742	10,745
613301 Health Insurance	46,578	56,981	62,341	85,303	22,962
613302 Dental Insurance	2,389	2,964	3,245	4,700	1,455
613304 Vision Insurance	458	493	567	609	42
613401 Worker's Compensation	2,399	2,208	4,115	5,311	1,196
613601 LTD ADD Life	1,648	2,210	1,865	2,278	414
614101 Clothing Allow - FT	1,146	1,155	1,800	2,160	360
614201 Car Allowance	966	963	960	960	-
Personnel Total	**357,227**	**433,745**	**460,038**	**566,251**	**106,214**
Materials & Supplies					
621201 Membership Dues	210	210	210	310	100
621301 Training & Registration	1,377	1,827	4,610	4,604	(7)
623101 In-State Travel	1,996	-	815	1,522	707
623501 Out-of-State Travel	2,802	2,098	2,315	-	(2,315)
624001 Office Supplies	195	317	500	500	-
624004 Materials & Supplies	3,975	1,529	10,033	11,033	1,000
624107 Uniforms & PPE	1,282	1,674	2,625	2,625	-
624204 Annual Maint. & Support	2,558	3,105	3,014	3,184	170
625001 Equip. Maint. & Supplies	-	343	1,550	1,550	-
625002 Equipment Purchases	1,750	-	-	-	-
625003 Equipment Rental	-	-	2,700	2,700	-
625201 Tires/Brakes	4,372	-	2,500	1,500	(1,000)
625202 Fuel/Oil	8,555	7,272	9,000	14,000	5,000
625203 Fleet Repair	15,025	24,113	9,000	9,000	-
625204 Fleet Lease	14,884	15,331	17,149	19,974	2,825
626001 Building Maintenance	522	646	2,600	2,600	-
631003 Insurance Fees	9,039	8,338	9,595	10,497	902
631004 Bank & Merchant Fees	11,153	12,354	12,360	13,560	1,200
631006 Contracted Services	98,748	157,982	108,833	106,750	(2,083)
645001 Special Department Allow	7,111	7,193	7,700	7,700	-
651501 Depreciation	711,959	711,959	710,000	710,000	-
661001 Miscellaneous Supplies	1,106	3,146	1,100	1,100	-
662001 Miscellaneous Services	17,134	1,971	9,650	9,750	100
663001 Contingency	-	131	5,000	5,000	-
Materials & Supplies Total	**915,755**	**961,539**	**932,859**	**939,458**	**6,599**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Capital					
674001 Machinery & Equipment	18,665	-	-	18,250	18,250
674003 Vehicle Replacement	112,038	80,956	480,000	106,000	(374,000)
Capital Total	**130,702**	**80,956**	**480,000**	**124,250**	**(355,750)**
Transfers					
691005 Trnf EF	72,192	60,160	85,860	92,594	6,734
691009 Trnf Indirect Cost Alloca	231,168	231,168	231,168	231,168	-
Transfers Total	**303,360**	**291,328**	**317,028**	**323,762**	**6,734**
535301 Storm Drain Operations Total	**1,707,044**	**1,767,568**	**2,189,925**	**1,953,722**	**(236,203)**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
535301 Storm Drain	**621201 Membership Dues**	10	Utah Floodplain and Storm Water Managers Association	1	130	130
		20	Association of State Floodplain Managers	1	180	180
	621201 Membership Dues Total					310
	621301 Training & Registration	10	Safety Training (4 Employees)	4	150	600
		30	CEU Day Trainings	1	300	300
		40	APWA and Storm Water Expo in Sandy	6	260	1,560
		60	RSI Certification	8	150	1,200
		70	RSI Re-Certification	3	100	300
		90	UFSMA Registration 1 employee	1	450	450
		100	UGIC Conference Registration (GIS)	1	194	194
	621301 Training & Registration Total					4,604
	623101 In-State Travel	10	UFSMA Conference Hotel 3 Nights 1 Employee	1	424	424
		20	UFSMA Conference Per Diem 1 employee	1	210	210
		40	UFSMA Conference Vehicle Transportation	1	150	150
		50	UGIC Conference (GIS) In State Per Diem 1 employee SW/STRM	1	194	194
		60	UGIC Conference (GIS) Hotel 4 nights 1 employee SW/STRM	1	424	424
		70	UGIC Conference vehicle transportation	1	120	120
	623101 In-State Travel Total					1,522
	624001 Office Supplies	10	Office Supplies	1	500	500
	624001 Office Supplies Total					500
	624004 Materials & Supplies	10	Weed Spraying in Detention Basins	1	750	750
		20	Fire Extinguisher Testing and Replacement 1/4 Portion of $3,000 (W/SW/STRM/Fleet)	1	750	750
		30	Hand Tools	1	400	400
		40	Grate Repair or Replacements	1	3,000	3,000
		50	Inlet Protection - 3	3	600	1,800
		60	BMP supplies	1	3,000	3,000
		70	Survey Supplies (Lath, Hubs, Tape, Paint) (W/SW/STRM $1,000 Total)	1	333	333
		80	Tools for new OPS building (toolbox, hose reels, wall mount tool racking, work bench, vise, etc)	1	1,000	1,000
	624004 Materials & Supplies Total					11,033
	624107 Uniforms & PPE	10	Steel Toe and Rubber Boots, Safety Glasses, Overalls, Gloves, Respirators - 4 + 1 Turnover	5	525	2,625
	624107 Uniforms & PPE Total					2,625
	624204 Annual Maint. & Support	10	CCTV Annual Maintenance (SW/STRM $1,000 Total)	1	500	500
		20	VRS Registration Renewal for Survey Equipment (W/SW/STRM $600 Total)	1	200	200
		30	Civil 3D AutoCAD Subscription (W/STRM/SW)	1	1,900	1,900
		40	ESRI Drone2Map software (W,SW,STRM) $1,752 per year	1	584	584
	624204 Annual Maint. & Support Total					3,184
	625001 Equip. Maint. & Supplies	10	Purple Paint for Bluestakes	1	350	350
		20	Illicit Discharge Clean-Up Supplies	1	700	700
		30	Paper Towels/Paper Products	1	500	500
	625001 Equip. Maint. & Supplies Total					1,550
	625003 Equipment Rental	10	Track-hoe rental	1	2,700	2,700
	625003 Equipment Rental Total					2,700
	625201 Tires/Brakes	10	AUTO_H Storm	1	1,500	1,500
	625201 Tires/Brakes Total					1,500
	625202 Fuel/Oil	10	AUTO_H Storm	1	14,000	14,000
	625202 Fuel/Oil Total					14,000
	625203 Fleet Repair	10	AUTO_H Storm	1	9,000	9,000
	625203 Fleet Repair Total					9,000
	626001 Building Maintenance	10	Alarm Monitoring-1/4 Portion of $2,000 (SW/W/ST/STRM)	1	500	500

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
535301 Storm Drain	**626001 Building Maintenance**	20	Preventative Maintenance for motorized security gate and 26 doors on new building. Gate, monthly PM doors, bi-annual Fleet, water, sewer, storm, street, total 8k annual cost	1	1,600	1,600
		30	Oil & air set up in new building FLT,W, SW, STRM	1	500	500
	626001 Building Maintenance Total					2,600
	631004 Bank & Merchant Fees	10	Credit card fees	1	7,200	7,200
		20	Online bill pay fees	12	450	5,400
		30	AMEX Fees	12	80	960
	631004 Bank & Merchant Fees Total					13,560
	631006 Contracted Services	20	Cleaning and Inspection of Storm Drain Lines	1	75,000	75,000
		30	Detention Basin Maintenance/Storm Drain Repairs	1	8,000	8,000
		40	GIS Jones & Associates 1/4 of $25k ST/W/SW/STRM	1	6,250	6,250
		50	Engineering Services	1	2,000	2,000
		60	Modeling & Standard Updates W, SW, STRM, ST; $20k Total	1	5,000	5,000
		70	MS4 Renewal Fees	1	1,500	1,500
		80	Update Storm CFP rolled from FY24	1	9,000	9,000
	631006 Contracted Services Total					106,750
	645001 Special Department Allow	10	County Coalition BMP Program	1	5,700	5,700
		20	State Storm Water Permit	1	2,000	2,000
	645001 Special Department Allow Total					7,700
	651501 Depreciation	10		1	710,000	710,000
	651501 Depreciation Total					710,000
	661001 Miscellaneous Supplies	10	First Aid Supplies Portion (W/SW/STRM/Fleet/Parks)	1	1,100	1,100
	661001 Miscellaneous Supplies Total					1,100
	662001 Miscellaneous Services	10	Floor Mat Service- 1/4 Portion of $3k (SW/STRM/W/Fleet)	1	750	750
		20	Dumping Street Sweepings - 180 Tons	180	50	9,000
	662001 Miscellaneous Services Total					9,750
	663001 Contingency	10		1	5,000	5,000
	663001 Contingency Total					5,000
	674001 Machinery & Equipment	10	Floor Scrubber for OPS bays 15k ST/W/SW/STRM	1	3,750	3,750
		20	Heavy-duty truck mobile column lifts Total Cost =$58k, split between ST/W/SW/STRM	1	14,500	14,500
	674001 Machinery & Equipment Total					18,250
	674003 Vehicle Replacement	10	Roll FY26 Vac Truck Equipment - $212k total	1	106,000	106,000
	674003 Vehicle Replacement Total					106,000
	691005 Trnf EF	10	26% to support Utility Admin Fund	1	92,594	92,594
	691005 Trnf EF Total					92,594
	691009 Trnf Indirect Cost Alloca	10	GF Enterprise Expenses	1	231,168	231,168
	691009 Trnf Indirect Cost Alloca Total					231,168
535301 Storm Drain Total						1,356,999

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
535310 Storm Drain Capital Projects					
Capital					
673001 Capital Project	(0)	-	6,338,309	6,206,705	(131,604)
Capital Total	**(0)**	**-**	**6,338,309**	**6,206,705**	**(131,604)**
535310 Storm Drain Capital Projects Tota	**(0)**	**-**	**6,338,309**	**6,206,705**	**(131,604)**
Storm | 53 Total	**1,707,044**	**1,767,568**	**8,528,234**	**8,160,427**	**(367,807)**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
535310 Storm Drain Capita	673001 Capital Project	50	#205 PHASE 1 H Street 3rd to 5th Street. (Roll over $575,582 from FY24.) PHASE 2 - H Street 5th to 9th STRM: $1,247,000 20.34% IF Phases 3-4 in future years. Roll over to FY27	1	#######	1,754,769
		90	#222 MOC Phase 3 (W, ST, STRM, SW, G) 7.575M total for phase 3 construction (Rollover 7.5M from FY24; merged project #257 (Dump Station - $75K of STRM funds) Increased to $10.3M in FY25 ($2.06M from each source; increase of $560k) FY26 add $250k or $50k x 5	1	100,000	100,000
		350	#258 Master Plan Update Roll over remaining balance to FY27	1	14,436	14,436
		370	#213 2200 South, South Main to 150 W Streets - $398k Storm - $7k W - $415k SW - $109k Total $929k Roll over to FY27	1	7,000	7,000
		400	#262 1000 E, State St to Antelope Dr ST $794k. W $475k, SW $253k, STRM $1,144k total $2,666,000 Scope of project increased from FY26	1	#######	1,144,000
		430	#296 - 500 East, Center to 200 South, Lynnwood Drive, Sycamore & 100 North (merged projects 238, 259, and 261 from FY24) Total $4,829,252 --ST $619K --W $1,595M--SW $1,460M--STRM $1,155,252 ROLL BALANCE AVAILABLE TO FY27	1	694,000	694,000
		450	#266 - 300 North, 1000 W to Pacific St - ST $417.5k -- W $540k -- STRM $477k -- TOTAL $ 1,911,500 ROLL TO FY27	1	477,000	477,000
		470	#239 - 750 East from Birch to 450 S COMBINING with Project# 264 - 350 S, Birch to 750 E Updating utilities & replacing roadway, maybe sidewalk. ST $330k, W $879.5k, SW $794.5k, STRM $430.5k Total $2,434,500 Roll to FY27	1	430,500	430,500
		480	#268 - Depot Street, 200 S to State W $249k STRM $49.5k ST $146.5k Total $445k Roll to FY27	1	49,500	49,500
		490	#276 Freeport Industrial Parkway north of 1700 South. Upgrading old storm water infrastructure STORM ROLL TO FY27	1	#######	1,175,000
		500	PTIS 2 Street portion delayed FY27 #267 - 200 South, Depot to 1000 East Mill & Fill with curb & gutter work ST $716k STRM $52.5k Roll to FY27 Total $768k	1	52,500	52,500
		510	#246 PTIS 2 Street portion delayed FY27 FY27 #246 - Barlow South Street, 600 North to 300 North (ST $413.5k W $448k STRM $297k) New 18" Storm, new water line (Impact fee 25.3%) Mill & fill. Total $1,158,500	1	297,000	297,000
		520	FY27 - #277 - 1400 S, University Blvd to Legend Hills (ST $505.5k W $371.5k (Impact fee 82.3%) STRM $11k) Total $888k	1	11,000	11,000
	673001 Capital Project Total					6,206,705
535310 Storm Drain Capital Projects Total						6,206,705

FY 2027 Revenue Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Solid Waste | 54					
Miscellaneous					
361001 Interest Earnings	92,850	61,395	15,000	15,000	-
Miscellaneous Total	**92,850**	**61,395**	**15,000**	**15,000**	**-**
Charges for Services | Utilities					
374001 Garbage Charges	1,775,214	2,050,184	2,166,000	2,572,000	406,000
Charges for Services | Utilities Total	**1,775,214**	**2,050,184**	**2,166,000**	**2,572,000**	**406,000**
Solid Waste | 54 Total	**1,868,064**	**2,111,579**	**2,181,000**	**2,587,000**	**406,000**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
545401 Solid Waste					
545401 Solid Waste					
Personnel					
611101 Full-Time Employees	54,266	56,864	60,406	63,823	3,417
613101 FICA	3,931	4,144	4,555	4,758	203
613201 Utah Retirement Systems	8,318	12,184	9,718	10,531	813
613301 Health Insurance	9,023	9,376	9,618	9,675	57
613302 Dental Insurance	447	487	484	535	51
613304 Vision Insurance	53	52	53	35	(18)
613401 Worker's Compensation	478	439	734	917	183
614201 Car Allowance	966	963	960	960	-
Personnel Total	**77,480**	**84,510**	**86,528**	**91,234**	**4,706**
Materials & Supplies					
631003 Insurance Fees	6,313	4,896	5,582	8,453	2,871
631004 Bank & Merchant Fees	11,412	12,643	12,000	14,000	2,000
631006 Contracted Services	1,549,975	1,708,775	1,607,700	1,860,500	252,800
651501 Depreciation	27,687	27,688	25,000	25,000	-
Materials & Supplies Total	**1,595,388**	**1,754,001**	**1,650,282**	**1,907,953**	**257,671**
Capital					
673001 Capital Project	-	-	974,141	100,000	(874,141)
Capital Total	**-**	**-**	**974,141**	**100,000**	**(874,141)**
Transfers					
691005 Trnf EF	14,042	11,702	16,150	14,919	(1,231)
691009 Trnf Indirect Cost Alloca	45,858	45,858	45,858	45,858	-
Transfers Total	**59,900**	**57,560**	**62,008**	**60,777**	**(1,231)**
545401 Solid Waste Total	**1,732,768**	**1,896,071**	**2,772,959**	**2,159,964**	**(612,995)**
545401 Solid Waste Total	**1,732,768**	**1,896,071**	**2,772,959**	**2,159,964**	**(612,995)**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
545401 Solid Waste	**631004 Bank & Merchant Fees**	10	Credit card fees	1	14,000	14,000
	631004 Bank & Merchant Fees Total					14,000
	631006 Contracted Services	10	Reduced fee dumpster-$134. funds 45	1	6,000	6,000
		30	old note: Waste Management 1st can 6,216, 2nd can 2,370, recycle 3,270 6% increase = $825k total	1	995,000	995,000
		40	$69k per month Wasatch Integrated - 6,248 first cans plus 2,379 second cans = 8,627 cans @ $7.20= $62k per month	12	69,000	828,000
		50	Wasatch Integrated Extras: City Cleanup Vouchers	1	21,000	21,000
		90	3 additional dumpsters for city parks not in original WM contract plus extras, overages, and 4th	1	10,500	10,500
		100	Recycling Changes Pending			0
	631006 Contracted Services Total					1,860,500
	651501 Depreciation	10		1	25,000	25,000
	651501 Depreciation Total					25,000
	673001 Capital Project	20	#222 MOC Phase 3 (W, ST, STRM, SW, G) FY26 add $250k or $50k x 5 Subtract LTD spent through May '25 $1.261M	1	100,000	100,000
	673001 Capital Project Total					100,000
	691005 Trnf EF	10	4% to support Utility Admin Fund	1	14,919	14,919
	691005 Trnf EF Total					14,919
	691009 Trnf Indirect Cost Alloca	10	GF Enterprise Expenses	1	45,858	45,858
	691009 Trnf Indirect Cost Alloca Total					45,858
545401 Solid Waste Total						**2,060,277**

FY 2027 Revenue Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Fleet | 61					
Charges for Services					
344001 Fleet Charges From GF	161,990	166,856	194,152	187,205	(6,947)
344002 Fleet Charges From Water	31,752	32,706	36,506	27,312	(9,194)
344003 Fleet Charges From Sewer	21,353	21,994	27,119	27,312	193
344004 Fleet Charges Storm Water	14,884	15,331	19,975	24,045	4,070
345001 Consum. Chrgs From Gf	236,758	233,987	269,275	248,950	(20,325)
345002 Consum. Chrgs From Water	38,554	31,041	50,350	44,500	(5,850)
345003 Consum. Chrgs From Sewer	6,457	8,368	21,000	18,000	(3,000)
345004 Consum. Chrgs From Storm	27,952	30,385	20,500	24,500	4,000
346001 Vehicle&Equip Replace GF	1,238,149	460,619	724,520	635,114	(89,406)
346002 Vehicle&Equip Replace Wtr	90,992	-	149,294	18,250	(131,044)
346003 Vehicle&Equip Replace Swr	203,422	-	480,000	124,250	(355,750)
346004 Vehicle&Equip Replc Strm	130,702	80,956	480,001	124,251	(355,750)
Charges for Services Total	**2,202,965**	**1,082,244**	**2,472,692**	**1,503,689**	**(969,003)**
Miscellaneous					
364001 Gain/Loss Sale of Assets	137,348	293,953	161,289	230,400	69,111
365001 Fuel Charges	2,551	-	20,000	-	(20,000)
Miscellaneous Total	**139,899**	**293,953**	**181,289**	**230,400**	**49,111**
Fleet | 61 Total	**2,342,864**	**1,376,197**	**2,653,981**	**1,734,089**	**(919,892)**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
614441 Fleet Managemen	**621101 Publications & Subscriptions**	10	All Data Renewal - repair breakdown and timeframe	1	1,500	1,500
	621101 Publications & Subscriptions Total					1,500
	621301 Training & Registration	10	ASE Certifications - 12	12	200	2,400
		20	ASE Renewal - 8	8	55	440
		30	Emissions Station Annual Registration	1	150	150
		40	Emissions Technician Renewal - 2	2	75	150
		50	CEU Day Trainings	1	300	300
		60	Safety Training (2 Employees)	2	150	300
		70	adjust down	1	(2,000)	-2,000
	621301 Training & Registration Total					1,740
	624001 Office Supplies	10	Emissions Certificates - 110 Vehicles	110	5	550
		20	Office Supplies	1	400	400
	624001 Office Supplies Total					950
	624004 Materials & Supplies	20	Fire Extinguisher Testing and Replacement 1/4 Portion of $3,000 (W/SW/STRM/Fleet)	1	750	750
		30	Hand Tools	1	4,500	4,500
		40	Paper Products (Shops)	1	1,000	1,000
	624004 Materials & Supplies Total					6,250
	624107 Uniforms & PPE	10	Steel Toe, Rubber Boots, Glasses, Vests, Overalls, Gloves, Respirators - 2 Employees	2	525	1,050
	624107 Uniforms & PPE Total					1,050
	624204 Annual Maint. & Support	10	Snap On Annual Update	1	1,500	1,500
		20	Matco Diagnostics	1	1,000	1,000
	624204 Annual Maint. & Support Total					2,500
	625001 Equip. Maint. & Supplies	20	Supplies for Daily Use: Cleaners, Lubes, Solvents	1	8,000	8,000
	625001 Equip. Maint. & Supplies Total					8,000
	625002 Equipment Purchases	10	No requests for FY27			0
	625002 Equipment Purchases Total					0
	625201 Tires/Brakes	10	Auto_M Motor-Pool	1	250	250
		20	AUTO_F Facilities	1	250	250
		30	AUTO_P Police	1	6,000	6,000
		40	AUTO_D PW Admin	1	250	250
		50	AUTO_R Streets	1	1,000	1,000
		60	AUTO_B Parks	1	4,700	4,700
		70	AUTO_O Open Space	1	-	0
		80	AUTO_N Recreation	1	250	250
		90	Auto_C Cemetery	1	-	0
		100	AUTO_K Code	1	250	250
		110	AUTO_X Planning	1	250	250
		120	Auto_I Inspections	1	250	250
		130	AUTO_W Water	1	2,500	2,500
		140	AUTO_S Sewer	1	1,500	1,500
		150	AUTO_H Storm	1	1,500	1,500
	625201 Tires/Brakes Total					18,950
	625202 Fuel/Oil	10	Auto_M Motor-Pool	1	1,250	1,250
		20	AUTO_F Facilities	1	7,500	7,500
		30	AUTO_P Police	1	100,000	100,000
		40	AUTO_D PW Admin	1	2,000	2,000
		50	AUTO_R Streets	1	8,500	8,500
		60	AUTO_B Parks	1	37,000	37,000
		70	AUTO_O Open Space	1	-	0
		80	AUTO_N Recreation	1	3,000	3,000
		90	Auto_C Cemetery			0
		100	AUTO_K Code	1	2,000	2,000
		110	AUTO_X Planning	1	750	750
		120	Auto_I Inspections	1	1,500	1,500
		130	AUTO_W Water	1	30,000	30,000
		140	AUTO_S Sewer	1	9,000	9,000
		150	AUTO_H Storm	1	14,000	14,000
	625202 Fuel/Oil Total					216,500
	625203 Fleet Repair	10	AUTO_M Motor Pool	1	500	500
		20	Auto_CF Facilities	1	500	500
		30	AUTO_P Police	1	25,000	25,000
		40	Auto_PW Admin	1	500	500
		50	AUTO_R Streets	1	7,500	7,500

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
614441 Fleet Management					
614441 Fleet Management					
Personnel					
611101 Full-Time Employees	105,215	111,464	118,322	125,006	6,684
611201 Overtime	1,406	278	2,100	2,100	-
613101 FICA	7,746	8,090	8,707	9,232	525
613201 Utah Retirement Systems	17,698	24,504	19,530	19,409	(121)
613301 Health Insurance	38,180	40,833	41,780	41,989	209
613302 Dental Insurance	1,858	2,018	2,007	2,192	185
613304 Vision Insurance	410	409	409	296	(113)
613401 Worker's Compensation	968	838	1,435	1,792	357
613601 LTD ADD Life	935	967	951	943	(9)
614101 Clothing Allow - FT	624	714	720	720	-
Personnel Total	**175,039**	**190,116**	**195,961**	**203,679**	**7,717**
Materials & Supplies					
621101 Publications & Subscriptions	1,500	1,500	2,400	1,500	(900)
621301 Training & Registration	501	654	3,640	1,740	(1,900)
624001 Office Supplies	717	-	950	950	-
624004 Materials & Supplies	3,870	5,134	6,250	6,250	-
624107 Uniforms & PPE	622	327	1,050	1,050	-
624204 Annual Maint. & Support	1,068	267	2,500	2,500	-
625001 Equip. Maint. & Supplies	416,559	3,006	8,000	8,000	-
625002 Equipment Purchases	341	14,408	24,006	-	(24,006)
625201 Tires/Brakes	21,861	12,313	31,125	18,950	(12,175)
625202 Fuel/Oil	203,310	182,836	213,100	216,500	3,400
625203 Fleet Repair	105,296	116,565	118,000	100,500	(17,500)
625501 Equipment Repairs	167	-	700	700	-
626001 Building Maintenance	28	1,150	3,000	3,000	-
631003 Insurance Fees	4,112	11,469	13,072	6,301	(6,771)
631006 Contracted Services	3,179	10,907	6,400	18,100	11,700
651501 Depreciation	679,652	801,175	500,000	750,000	250,000
661001 Miscellaneous Supplies	1,872	882	1,100	1,100	-
662001 Miscellaneous Services	553	867	1,650	1,750	100
Materials & Supplies Total	**1,445,209**	**1,163,458**	**936,943**	**1,138,891**	**201,948**
Capital					
674001 Machinery & Equipment	0	-	184,500	165,500	(19,000)
674003 Vehicle Replacement	-	-	2,028,148	966,765	(1,061,383)
Capital Total	**0**	**-**	**2,212,648**	**1,132,265**	**(1,080,383)**
Debt					
681003 Equipment Lease	-	-	5,000	6,500	1,500
Debt Total	**-**	**-**	**5,000**	**6,500**	**1,500**
614441 Fleet Management Total	**1,620,249**	**1,353,574**	**3,350,552**	**2,481,335**	**(869,218)**
614441 Fleet Management Total	**1,620,249**	**1,353,574**	**3,350,552**	**2,481,335**	**(869,218)**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
614441 Fleet Managemen	**625203 Fleet Repair**	60	AUTO_B Parks	1	36,000	36,000
		70	AUTO_O Open Space	1	-	0
		80	AUTO_N Recreation	1	500	500
		90	Auto_C Cemetery	1	-	0
		100	AUTO_K Code	1	500	500
		110	AUTO_X Planning	1	500	500
		120	Auto_I Inspections	1	500	500
		130	AUTO_W Water	1	12,000	12,000
		140	AUTO_S Sewer	1	7,500	7,500
		150	AUTO_H Storm	1	9,000	9,000
	625203 Fleet Repair Total					100,500
	625501 Equipment Repairs	10	Lift Annual Service, oil burner service	1	700	700
	625501 Equipment Repairs Total					700
	626001 Building Maintenance	10	Building Repairs and Maintenance	1	2,000	2,000
		20	New Air & Oil setups (Flt, W, SW, STRM)	1	1,000	1,000
	626001 Building Maintenance Total					3,000
	631006 Contracted Services	10	Misc. Services as Needed	1	800	800
		20	Praxair	1	2,000	2,000
		30	Safety Clean Hazardous Material	1	2,000	2,000
		40	Preventative Maintenance for motorized security gate and 26 doors on new building. Gate, monthly PM doors, bi-annual Fleet, water, sewer, storm, street, total 8k annual cost	1	1,600	1,600
		50	Cost for selling vehicles through Enterprise	1	1,200	1,200
		60	Enterprise Lease, $875 per month	12	875	10,500
	631006 Contracted Services Total					18,100
	651501 Depreciation	10		1	750,000	750,000
	651501 Depreciation Total					750,000
	661001 Miscellaneous Supplies	10	First Aid Supplies Portion (W/SW/STRM/Fleet/Parks)	1	1,100	1,100
	661001 Miscellaneous Supplies Total					1,100
	662001 Miscellaneous Services	10	Floor Mat Services- 1/4 Portion of $3k (SW/STRM/W/Fleet)	1	750	750
		20	Detail costs to prepare vehicles being sold	4	250	1,000
	662001 Miscellaneous Services Total					1,750
	674001 Machinery & Equipment	10	Heavy-duty truck mobile column lifts	1	58,000	58,000
		20	Parks - Ferris Zero Turn 72" Mower (replacement)	1	17,500	17,500
		50	Parks - RC Slope Mower (new)	1	75,000	75,000
		70	PTIS2 Delay ($5,300) Flatbed Trailer	0	#DIV/0!	0
		80	PTIS2 Delay ($20k) UTV Irrigation/Recreation Cart (new)			0
		90	PTIS2 Delay PD FY27 - WCCTV Trailer $44,000 purchase price $3,000 - extended warranty that covers all vandalism & damage			0
		100	Floor Scrubber for OPS bays 15k ST/W/SW/STRM	1	15,000	15,000
	674001 Machinery & Equipment Total					165,500
	674003 Vehicle Replacement	60	Replace 001S 2000 Ford L7501 Dump Truck with new Bobtail Dump Truck w/snowplow and heated bed. $265k Rollover to FY26** ordered in FY26; not received yet**	1	1	1
		250	PD - replace 4 Ford Explorers with Marked Utility Patrol Vehicle. 2021P, 2022P, 2023P, 212P Vehicle $48,355 Upfit $23,491 Total $71,846	4	71,846	287,384
		260	PD - Replace 3 Unmarked Patrol vehicles with Enterprise Utility Vehicle. 2024P, 2125P, 2126P Vehicle $46,611 Upfit $6,000 Total $ 52,611	3	52,611	157,833

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
614441 Fleet Managemen	**674003 Vehicle Replacement**	270	Streets - Replace 161R Ford F550. Replace with equivalent with dump bed/plow. Upfit $3k	1	103,624	103,624
		280	Parks - Replace 081B Ford F550 with equivalent, with dump bed. Upfit $3k	1	86,485	86,485
		290	Parks - Replace 184B Ford F350 with a utility bed. Enterprise replacement with F250 Vehicle $56,719.01 Upfit $3,000 Total $59,719	1	59,719	59,719
		300	Parks - Replace 191O Ford F250 with an Enterprise vehicle. Vehicle $56,719 Upfit $3,000 Total $59,719	1	59,719	59,719
		310	Roll FY26 Vac Truck Equipment - $212k total	1	212,000	212,000
	674003 Vehicle Replacement Total					966,765
	681003 Equipment Lease	30	Parks- Tractor Lease	1	6,500	6,500
		40	PARKS - Autonomous mowers	0	#DIV/0!	0
	681003 Equipment Lease Total					6,500
614441 Fleet Management Total						**2,271,355**

FY 2027 Revenue Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Risk | 63					
Charges for Services					
344006 Risk Mgmt Charges - GF	350,860	344,689	398,529	386,358	(12,171)
344007 Risk Mgmt Charges - Water	41,558	41,536	47,941	58,869	10,928
344008 Risk Mgmt Charges - Sewer	24,703	19,558	22,408	27,109	4,701
344009 Risk Mgmt Charges - Storm	9,039	8,338	9,595	10,497	902
344011 Risk Mgmt Charges - Fleet	4,112	11,469	13,073	8,453	(4,620)
344013 Risk Mgmt Charges - Garba	6,313	4,896	5,582	6,301	719
Charges for Services Total	**436,587**	**430,487**	**497,128**	**497,587**	**459**
Miscellaneous					
369001 Misc Revenues	58,897	-	-	-	-
Miscellaneous Total	**58,897**	**-**	**-**	**-**	**-**
Risk | 63 Total	**495,484**	**430,487**	**497,128**	**497,587**	**459**

FY 2027 Expenditure Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
634443 Risk Management					
634443 Risk Management					
Materials & Supplies					
624101 Claims & Damages	57,906	29,951	70,000	30,000	(40,000)
631003 Insurance Fees	353,247	401,154	433,000	439,366	6,366
631006 Contracted Services	28,220	28,220	29,000	28,220	(780)
Materials & Supplies Total	**439,373**	**459,325**	**532,000**	**497,586**	**(34,414)**
634443 Risk Management Total	**439,373**	**459,325**	**532,000**	**497,586**	**(34,414)**
634443 Risk Management Total	**439,373**	**459,325**	**532,000**	**497,586**	**(34,414)**

FY2027 Expense Detail

Division	Account	Line	Description	Quantity	Unit Cost	Amount
634443 Risk Management	**624101 Claims & Damages**	10		1	30,000	30,000
	624101 Claims & Damages Total					30,000
	631003 Insurance Fees	10		1	439,366	439,366
	631003 Insurance Fees Total					439,366
	631006 Contracted Services	10	Insurance Broker Fees	1	28,220	28,220
	631006 Contracted Services Total					28,220
634443 Risk Management Total						**497,586**

FY 2027 Revenue Budget

	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget	Change '26 to '27
Perpetual Cemetery | 70					
Charges for Services					
348002 Perpetual Care	13,300	18,150	9,000	9,000	-
Charges for Services Total	**13,300**	**18,150**	**9,000**	**9,000**	**-**
Miscellaneous					
361001 Interest Earnings	15,416	13,464	1,200	1,200	-
Miscellaneous Total	**15,416**	**13,464**	**1,200**	**1,200**	**-**
Perpetual Cemetery | 70 Total	**28,716**	**31,614**	**10,200**	**10,200**	**-**