RESOLUTION NO. R- 18 -2024

A RESOLUTION OF EAGLE MOUNTAIN CITY, UTAH, ADOPTING THE EAGLE MOUNTAIN CITY TENTATIVE BUDGET FOR FISCAL YEAR 2024-2025 AND SETTING A PUBLIC HEARING FOR THE FINAL BUDGET ON JUNE 4, 2024

PREAMBLE

The City Council of Eagle Mountain City, Utah, finds that it is in the public interest to Adopt the Eagle Mountain City Tentative Budget for Fiscal Year 2024-2025 and Setting a Public Hearing for the Final Budget on June 4, 2024, as set forth in Exhibit A.

NOW THEREFORE, BE IT RESOLVED by the City Council of Eagle Mountain City, Utah for and in consideration of the mutual promises, covenants, and agreements hereinafter set forth, the parties hereto agree as follows:

1. Adoption of the Eagle Mountain City Tentative Budget for Fiscal Year 2024 as set forth in Exhibit A; and

2. Set a Public Hearing for the Final Budget on June 4, 2024.

3. This Resolution shall become effective immediately upon its passing.

ADOPTED by the City Council of Eagle Mountain City, Utah, this 7th day of May 2024.

EAGLE MOUNTAIN CITY, UTAH

Tom Westmoreland, Mayor

ATTEST:

Fionnuala B. Kofoed, MMC
City Recorder

EAGLE MOUNTAIN 19 96 CORPORATE SEAL

The above Resolution was adopted by the City Council of Eagle Mountain City, Utah on the 7th day of May 2024.

Those voting yes:	Those voting no:	Those excused:	Those abstaining:
☑ Donna Burnham	☐ Donna Burnham	☐ Donna Burnham	☐ Donna Burnham
☑ Melissa Clark	☐ Melissa Clark	☐ Melissa Clark	☐ Melissa Clark
☑ Jared Gray	☐ Jared Gray	☐ Jared Gray	☐ Jared Gray
☐ Rich Wood	☐ Rich Wood	☑ Rich Wood	☐ Rich Wood
☑ Brett Wright	☐ Brett Wright	☐ Brett Wright	☐ Brett Wright

Fionnuala B. Kofoed, MMC
City Recorder

Exhibit A

Proposed Tenetative Budget

May 7, 2024

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
10	**General Fund**			
	Revenue			
10-00-31116-0000	Property Taxes	$ 2,253,573	$ 2,445,958	$ 2,696,958
10-00-31121-0000	Property Taxes (Delinquent and Prior Year)	$ 140,821	$ 90,000	$ 70,000
10-00-31122-0000	Penalties/Interest Property Tx	$ 959	$ 1,500	$ 1,000
10-00-31165-0000	UT LIBRARY & TECHNOLOGY GRANT	$ 3,000	$ -	$ -
10-00-31170-0000	Federal - CARES COVID Grant	$ -	$ -	$ -
10-00-31300-0000	Sales and Use Taxes - General	$ 10,088,821	$ 11,227,396	$ 12,049,802
10-00-31320-0000	Transient Room Tax	$ 5,807	$ 5,700	$ 5,700
10-00-31330-0000	Public Transit Tax	$ -	$ 192,000	$ 420,000
10-00-31350-0000	Transportation Tax	$ 907,834	$ 987,199	$ 1,036,558
10-00-31415-0000	Municipal Energy Tax	$ 3,606,193	$ 5,316,717	$ 4,617,096
10-00-31420-0000	Motor Vehicle Fee-In-Lieu	$ 209,122	$ 170,000	$ 210,000
10-00-32100-0000	Licenses - Business	$ 33,976	$ 30,000	$ 32,000
10-00-32214-0000	Permits - Sign	$ -	$ 300	$ -
10-00-32215-0000	Franchise Agreement Fee	$ -	$ -	$ -
10-00-32220-0000	Permits - Conditional Use	$ -	$ 7,900	$ 3,500
10-00-32311-0000	Bldg Permits - Building	$ 1,479,708	$ 2,800,000	$ 3,200,000
10-00-32316-0000	Bldg Permits - Grading & Excavating	$ 27,099	$ 33,000	$ 24,000
10-00-32320-0000	Bldg Permits - Surcharge	$ 2,971	$ 2,300	$ 3,500
10-00-32330-0000	Bldg Permit-Temp Pwr Inspction	$ 44,500	$ 90,000	$ 120,000
10-00-32340-0000	Building Fast Track Fees	$ 24,800	$ 85,000	$ 85,000
10-00-33101-0000	Eco Dev - Golf Sponsorship	$ 11,024	$ 4,934	$ 10,000
10-00-33102-0000	Ladder Signs Revenue	$ 6,330	$ -	$ -
10-00-33103-0000	Vendor Street Fair	$ -	$ -	$ -
10-00-33317-0000	Grant - MAG/UDOT	$ -	$ -	$ -
10-00-33400-0000	Misc. Grant Revenue	$ -	$ 10,705	$ 7,500
10-00-33447-0000	EMP Grant	$ 11,375	$ 15,000	$ 15,000
10-00-33448-0000	CLEF Grant	$ 9,306	$ -	$ -
10-00-33457-0000	Grant - Library	$ 3,240	$ 250	$ -

Account Number	Description	2023 Actual		2024 Estimate		2024 Proposed	
10-00-33460-0000	Class BC@ Road Fund Allotment	$	2,362,847	$	2,623,279	$	2,551,500
10-00-33470-0000	Telecommunication Tax	$	114,750	$	115,000	$	115,000
10-00-33480-0000	State Liquor Fund Allotment	$	31,538	$	33,192	$	33,000
10-00-33501-0000	Federal Shared Revenue	$	-	$	-	$	-
10-00-34121-0000	Process Fees - Recording of Legal Documents	$	3,313	$	5,000	$	5,000
10-00-34124-0000	Building Permit Clerical Fee	$	-	$	-	$	-
10-00-34218-0000	Bldg Fees - Subdivision Inspection Fees	$	543,099	$	750,000	$	450,000
10-00-34330-0000	Fire Services	$	24,757	$	33,000	$	24,000
10-00-34331-0000	Sheriff's Service	$	108,341	$	67,500	$	67,500
10-00-34411-0000	Road Surface Treatment Fees	$	490,365	$	300,000	$	150,000
10-00-34512-0000	Bldg Permit - Plan Check	$	521,913	$	990,000	$	850,000
10-00-34513-0000	Plan Check Solar/Commercial	$	112,030	$	230,000	$	100,000
10-00-34514-0000	Site Plan Review Fees	$	-	$	-	$	-
10-00-34515-0000	Dev Fee - Plat Fees	$	242,686	$	330,000	$	350,000
10-00-34516-0000	Dev Fee - Zoning and Subdivision	$	1,740	$	4,000	$	-
10-00-34517-0000	Dev Fee - Annexations	$	-	$	-	$	-
10-00-34519-0000	Community Development MiscFees	$	-	$	-	$	-
10-00-34520-0000	Parks Fee-in-lieu	$	(56,250)	$	33,953	$	-
10-00-34550-0000	Construction Inspection Fees	$	-	$	-	$	-
10-00-34555-0000	Banked Water Transfer Fee	$	250	$	500	$	-
10-00-34610-0000	Pony Express Days Sponsorships	$	2,500	$	2,000	$	2,000
10-00-34612-0000	Pony Express Days Rev Tickets	$	24,091	$	25,000	$	25,000
10-00-34624-0000	Carnival Wristbands	$	-	$	-	$	-
10-00-34627-0000	Vendor Booth	$	4,425	$	-	$	5,000
10-00-34628-0000	Food Vendor Booth	$	1,750	$	-	$	-
10-00-34650-0000	Special Event Permit	$	-	$	-	$	-
10-00-34665-0000	EM City Merchandise	$	314	$	500	$	500
10-00-34671-0000	Miss EM Pageant Revenue	$	2,676	$	1,152	$	1,500
10-00-34680-0000	Miscellaneous Events Revenue	$	1,500	$	-	$	-
10-00-34711-0000	Rec Fees - Youth Sports	$	105,107	$	118,000	$	110,000
10-00-34712-0000	Rec Fees - Adult Sports	$	10,450	$	5,000	$	5,000
10-00-34731-0000	Use Fees - Parks and Public Pr	$	10,275	$	-	$	6,000
10-00-34890-0000	Reimbursement - Miscellaneous	$	-	$	6,000	$	-
10-00-34910-0000	Services - Copies & Postage	$	842	$	-	$	-
10-00-35020-0000	Damage to Propery-Reimb	$	10,268	$	3,100	$	-
10-00-35610-0000	Code Enforcement Fines	$	1,450	$	1,500	$	1,500
10-00-35710-0000	Cell Tower Lease	$	6,000	$	6,000	$	6,000
10-00-35990-0000	Util Reconnect/Disconnect Fee	$	22,275	$	-	$	-
10-00-36010-0000	Library - Fees	$	5,655	$	5,000	$	5,000
10-00-36020-0000	Late/Delinquent Fees Penalties	$	198,238	$	-	$	-

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
10-00-36030-0000	Revenue from Collections	$ 5,370	$ 8,000	$ 500
10-00-36080-0000	NSF Fee	$ 8,350	$ 8,500	$ 8,500
10-00-37010-0000	Interest Earnings	$ 925,229	$ 250,000	$ 250,000
10-00-37020-0000	Sale of Assets	$ -	$ -	$ -
10-00-37029-0000	Gain on Sale of Assets	$ -	$ -	$ -
10-00-37050-0000	Sale - Maps and Publications	$ -	$ -	$ -
10-00-37060-0000	Miscellaneous Donations	$ -	$ -	$ -
10-00-37070-0000	Rental Income	$ -	$ -	$ -
10-00-37090-0000	Other Miscellaneous	$ 5,385	$ 8,000	$ -
10-00-37110-0000	Proceeds from Capital Lease	$ -	$ -	$ -
10-00-37142-0000	Insurance Reimbursements	$ -	$ 257,000	$ -
10-00-37151-0000	Due From Water (Admin Charge)	$ 715,705	$ 1,008,134	$ 1,041,747
10-00-37152-0000	Due From Sewer (Admin Charge)	$ 703,151	$ 1,008,134	$ 1,026,110
10-00-37157-0000	Due From Solid Waste (Admin Ch	$ 110,530	$ 116,637	$ 155,540
10-00-37159-0000	Due From Storm Drain (Admin Ch	$ 110,062	$ 115,855	$ 157,468
10-00-37172-0000	Due From AA 2013-1 (Admin Chrg	$ 5,000	$ 5,000	$ 5,000
10-00-38111-0000	Due From Wtr Imp Fee Fund	$ -	$ -	$ -
10-00-38116-0000	Due From Pub Safety Imp Fee	$ -	$ -	$ -
10-00-38145-0000	Due From Cap Projects	$ -	$ -	$ -
10-00-38180-0000	Due From RDA	$ 54,027	$ 176,627	$ 215,278
10-00-38401-0000	Contribution other Cities	$ -	$ -	$ -
10-00-39111-0000	Bond Proceeds	$ -	$ -	$ -
10-00-39120-0000	Premium on Bonds Sold	$ -	$ -	$ -
10-00-39320-0000	Library - Donation - Fundraisi	$ 784	$ -	$ -
10-00-39330-0000	Youth Council Fundraiser	$ -	$ -	$ -
10-00-39360-0000	Senior Council Fundraiser	$ 404	$ -	$ -
10-00-39365-0000	Senior Meals - MAG Reimb.	$ 3,294	$ -	$ -
10-00-39700-0000	Contributions Private Sources	$ 119,810	$ -	$ -
10-00-39711-0000	Contributions Other Government	$ -	$ -	$ -
10-00-39725-0000	Developer Cont-Street Lights	$ 1,579,554	$ 1,000,000	$ 900,000
10-00-39920-0000	Use of Fund Reserves	$ -	$ -	$ 405,851
10-00-39990-0000	RIGHT OF USE LEASE PROCEEDS	$ 463,060	$ -	$ 45,000
	Revenue	**$ 28,589,370**	**$ 33,166,422**	**$ 33,682,108**
	Expense			
41100	**Legislative**			
10-11-41100-1111	Salaries - Full-Time Permanent	$ -	$ -	$ -
10-11-41100-1112	Salaries - Part-Time Permanent	$ 78,325	$ 78,000	$ 85,800
10-11-41100-1321	Clothing Allowance	$ -	$ 500	$ -

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
10-11-41100-1511	FICA	$ 4,836	$ 5,240	$ 5,320
10-11-41100-1512	Medicare	$ 1,131	$ 1,230	$ 1,245
10-11-41100-1521	Retirement	$ 2,803	$ 3,038	$ 2,913
10-11-41100-1531	State Insurance Fund	$ 784	$ 1,110	$ 1,555
10-11-41100-2121	Dues & Memberships	$ 235	$ -	$ -
10-11-41100-2321	Travel & Training	$ 7,635	$ 7,800	$ 7,675
10-11-41100-2369	Meetings	$ 3,825	$ 8,500	$ 9,000
10-11-41100-2411	Office Expense & Supplies	$ 298	$ 500	$ 500
10-11-41100-4261	Computer Software & Maint.	$ -	$ -	$ -
10-11-41100-4531	Professional & Technical Servi	$ 91,667	$ 102,000	$ 102,000
10-11-41100-5003	Special Projects	$ -	$ 50,000	$ 50,000
41100	**Legislative**	**$ 191,537**	**$ 257,918**	**$ 266,008**
41110	**City Recorder's Office**			
10-11-41110-1111	Salaries - Full-Time Permanent	$ 269,004	$ 451,956	$ 305,415
10-11-41110-1112	Salaries - Part-Time Permanent	$ 17,436	$ 32,604	$ 95,274
10-11-41110-1211	Overtime	$ 486	$ 1,000	$ 1,000
10-11-41110-1242	Car Allowance	$ -	$ -	$ -
10-11-41110-1300	Employee Benefits (401K & 457)	$ 16,479	$ 19,430	$ 15,242
10-11-41110-1321	Clothing Allowance	$ 400	$ 600	$ 600
10-11-41110-1511	FICA	$ 1,062	$ 2,022	$ 5,909
10-11-41110-1512	Medicare	$ 4,095	$ 5,942	$ 5,812
10-11-41110-1521	Retirement	$ 46,214	$ 64,806	$ 50,264
10-11-41110-1531	State Insurance Fund	$ 591	$ 337	$ 482
10-11-41110-1541	Health Insurance	$ 31,263	$ 52,679	$ 24,901
10-11-41110-1545	Dental Insurance	$ 5,548	$ 7,240	$ 2,577
10-11-41110-1548	Vision Insurance	$ 960	$ 1,255	$ 468
10-11-41110-1561	Long Term Disability	$ 1,345	$ 1,728	$ 1,447
10-11-41110-2121	Dues & Memberships	$ 1,104	$ 2,000	$ 2,000
10-11-41110-2211	Public Notices	$ 69	$ 4,000	$ 2,000
10-11-41110-2321	Travel & Training	$ 5,318	$ 13,750	$ 13,000
10-11-41110-2369	Meetings	$ 285	$ 500	$ 600
10-11-41110-2411	Office Expense & Supplies	$ 364	$ -	$ -
10-11-41110-4138	Property Taxes	$ 400	$ 2,000	$ 4,000
10-11-41110-4139	Recording Fees	$ 5,186	$ 9,000	$ 7,000
10-11-41110-4261	Computer Software & Maint.	$ -	$ -	$ 22,000
10-11-41110-4531	Professional & Technical Servi	$ 6,684	$ 16,400	$ 19,000
10-11-41110-4532	Record Transcription Services	$ 10	$ 2,000	$ 2,000
10-11-41110-4950	Elections	$ -	$ 110,000	$ 500
10-11-41110-7410	Equipment	$ -	$ -	$ -

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
10-11-41110-7411	Office Equipment	$ -	$ -	$ 8,000
10-11-41110-7412	Computer Equipment	$ -	$ -	$ -
10-11-41110-7552	Furniture	$ -	$ -	$ -
41110	**City Recorder's Office**	**$ 414,302**	**$ 801,249**	**$ 589,491**
41220	**Attorney**			
10-11-41220-1111	Salaries - Full-Time Permanent	$ 71,899	$ 132,501	$ 142,872
10-11-41220-1112	Salaries - Part-Time Permanent	$ -	$ -	$ 16,240
10-11-41220-1113	Salaries - Temporary Employees	$ -	$ 10,000	$ -
10-11-41220-1211	Overtime	$ -	$ -	$ -
10-11-41220-1300	Employee Benefits (401K & 457)	$ 4,148	$ 8,216	$ 8,859
10-11-41220-1321	Clothing Allowance	$ -	$ 100	$ 100
10-11-41220-1511	FICA	$ -	$ -	$ 1,007
10-11-41220-1512	Medicare	$ 928	$ 1,922	$ 2,308
10-11-41220-1521	Retirement	$ 12,022	$ 23,811	$ 24,246
10-11-41220-1531	State Insurance Fund	$ -	$ 109	$ 191
10-11-41220-1541	Health Insurance	$ 9,177	$ 18,354	$ 17,124
10-11-41220-1545	Dental Insurance	$ 724	$ 1,448	$ 1,535
10-11-41220-1548	Vision Insurance	$ 125	$ 251	$ 251
10-11-41220-1561	Long Term Disability	$ 297	$ 594	$ 648
10-11-41220-2121	Dues & Memberships	$ -	$ 815	$ 2,700
10-11-41220-2321	Travel & Training	$ -	$ 4,850	$ 5,000
10-11-41220-2369	Meetings	$ -	$ 150	$ 300
10-11-41220-2411	Office Expense & Supplies	$ -	$ -	$ -
10-11-41220-2513	Equipment Materials & Supplies	$ -	$ -	$ -
10-11-41220-4121	Attorney Fees	$ 83,026	$ 225,000	$ 75,000
10-11-41220-4261	Computer Software & Maint.	$ -	$ -	$ -
10-11-41220-4531	Professional & Technical Servi	$ 4,066	$ 14,250	$ 14,400
10-11-41220-5003	Special Projects	$ -	$ -	$ -
10-11-41220-7412	Computer equipment	$ -	$ -	$ -
10-11-41220-7552	Furniture	$ -	$ -	$ -
41220	**Attorney**	**$ 186,411**	**$ 442,371**	**$ 312,781**
41310	**Executive**			
10-11-41310-1111	Salaries - Full-Time Permanent	$ 421,916	$ 646,689	$ 685,541
10-11-41310-1112	Salaries - Part-Time Permanent	$ 22,492	$ 21,625	$ 11,044
10-11-41310-1211	Overtime	$ 186	$ 2,000	$ 2,000
10-11-41310-1242	Car Allowance	$ 13,200	$ 13,200	$ 13,200
10-11-41310-1300	Employee Benefits (401K & 457)	$ 25,385	$ 42,488	$ 42,236
10-11-41310-1321	Clothing Allowance	$ 370	$ 1,310	$ 710

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
10-11-41310-1511	FICA	$ 1,204	$ 1,342	$ 686
10-11-41310-1512	Medicare	$ 6,416	$ 10,792	$ 10,107
10-11-41310-1521	Retirement	$ 70,935	$ 120,116	$ 110,847
10-11-41310-1531	State Insurance Fund	$ 2,058	$ 4,184	$ 5,561
10-11-41310-1541	Health Insurance	$ 62,034	$ 109,403	$ 77,681
10-11-41310-1545	Dental Insurance	$ 5,982	$ 10,659	$ 8,231
10-11-41310-1548	Vision Insurance	$ 864	$ 1,681	$ 1,356
10-11-41310-1561	Long Term Disability	$ 1,974	$ 3,143	$ 3,257
10-11-41310-2121	Dues & Memberships	$ 43,971	$ 42,900	$ 52,337
10-11-41310-2321	Travel & Training	$ 10,082	$ 15,775	$ 25,275
10-11-41310-2369	Meetings	$ 609	$ 500	$ 1,000
10-11-41310-2411	Office Expense & Supplies	$ -	$ -	$ -
10-11-41310-2513	Equipment Materials & Supplies	$ 2,036	$ -	$ -
10-11-41310-4261	Computer Software & Maint.	$ -	$ -	$ -
10-11-41310-4531	Professional & Technical Servi	$ -	$ -	$ -
10-11-41310-5003	Special Projects	$ 142	$ 1,000	$ 1,000
10-11-41310-7412	Computer equipment	$ -	$ 2,500	$ -
10-11-41310-7552	Furniture	$ -	$ -	$ -
10-11-41310-9154	Due To Fleet Fund	$ 25,384	$ 26,580	$ 25,700
41310	**Executive**	**$ 717,242**	**$ 1,077,887**	**$ 1,077,769**
41410	**Finance**			
10-11-41410-1111	Salaries - Full-Time Permanent	$ 360,660	$ 356,395	$ 494,517
10-11-41410-1112	Salaries - Part-Time Permanent	$ 8,925	$ -	$ 91,529
10-11-41410-1211	Overtime	$ 315	$ 1,500	$ 1,500
10-11-41410-1300	Employee Benefits (401K & 457)	$ 18,612	$ 20,048	$ 30,663
10-11-41410-1321	Clothing Allowance	$ 500	$ 450	$ 950
10-11-41410-1511	FICA	$ 200	$ -	$ 5,677
10-11-41410-1512	Medicare	$ 5,140	$ 5,170	$ 8,503
10-11-41410-1521	Retirement	$ 61,100	$ 55,509	$ 77,425
10-11-41410-1531	State Insurance Fund	$ 698	$ 294	$ 705
10-11-41410-1541	Health Insurance	$ 87,538	$ 77,814	$ 115,743
10-11-41410-1545	Dental Insurance	$ 6,731	$ 5,878	$ 9,978
10-11-41410-1548	Vision Insurance	$ 1,180	$ 1,035	$ 1,632
10-11-41410-1561	Long Term Disability	$ 1,870	$ 1,727	$ 2,425
10-11-41410-2121	Dues & Memberships	$ 390	$ 600	$ 1,049
10-11-41410-2321	Travel & Training	$ 2,633	$ 6,650	$ 12,650
10-11-41410-2369	Meetings	$ -	$ 300	$ 500
10-11-41410-2411	Office Expense & Supplies	$ -	$ -	$ 28,000
10-11-41410-2513	Equipment Materials & Supplies	$ 191	$ -	$ -

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
10-11-41410-4140	Banking Fees	$ 64,815	$ 65,000	$ 60,000
10-11-41410-4261	Computer Software & Maint.	$ -	$ -	$ 70,780
10-11-41410-4531	Professional & Technical Servi	$ 41,429	$ -	$ 49,335
10-11-41410-6000	Bad Debt Expense	$ 9,148	$ 48,335	$ -
10-11-41410-6110	Contractual Agreements	$ 486,112	$ -	$ -
10-11-41410-7411	Office Equipment	$ -	$ 43,000	$ -
10-11-41410-7412	Computer Equipment	$ -	$ -	$ -
10-11-41410-9701	Fraud Loss	$ 1,126,936	$ -	$ -
41410	**Finance**	**$ 2,285,124**	**$ 689,705**	**$ 1,063,561**
			$ -	
41710	**Engineering**			
10-11-41710-1111	Salaries - Full-Time Permanent	$ 465,993	$ 653,019	$ 849,765
10-11-41710-1112	Salaries - Part-Time Permanent	$ -	$ -	$ -
10-11-41710-1211	Overtime	$ 2,901	$ 3,500	$ 3,500
10-11-41710-1242	Car Allowance	$ -	$ -	$ -
10-11-41710-1300	Employee Benefits (401K & 457)	$ 22,104	$ 31,373	$ 49,502
10-11-41710-1321	Clothing Allowance	$ 1,450	$ 1,750	$ 2,850
10-11-41710-1512	Medicare	$ 6,563	$ 9,473	$ 12,328
10-11-41710-1521	Retirement	$ 79,334	$ 111,797	$ 138,021
10-11-41710-1531	State Insurance Fund	$ 3,448	$ 6,963	$ 11,661
10-11-41710-1541	Health Insurance	$ 109,192	$ 135,491	$ 168,718
10-11-41710-1545	Dental Insurance	$ 8,178	$ 9,152	$ 12,773
10-11-41710-1548	Vision Insurance	$ 1,427	$ 1,611	$ 2,113
10-11-41710-1561	Long Term Disability	$ 2,404	$ 3,145	$ 4,802
10-11-41710-2121	Dues & Memberships	$ 869	$ 2,000	$ 2,300
10-11-41710-2321	Travel & Training	$ 4,468	$ 5,600	$ 6,900
10-11-41710-2369	Meetings	$ 292	$ 500	$ 500
10-11-41710-2411	Office Expense & Supplies	$ 20	$ -	$ -
10-11-41710-2513	Equipment Materials & Supplies	$ 2,660	$ 3,000	$ 3,500
10-11-41710-2523	Blue Stakes Supplies	$ 2,131	$ 2,500	$ 3,300
10-11-41710-4261	Computer Software & Maint.	$ -	$ 290,310	$ 51,245
10-11-41710-4531	Professional & Technical Servi	$ 206,817	$ -	$ 30,000
10-11-41710-7410	Equipment	$ -	$ -	$ -
10-11-41710-7411	Office Equipment	$ -	$ 2,500	$ -
10-11-41710-7412	Computer Equipment	$ -	$ 138,540	$ -
10-11-41710-9154	Due To Fleet Fund	$ 96,049	$ -	$ 81,679
41710	**Engineering**	**$ 1,016,298**	**$ 1,412,224**	**$ 1,435,457**
41800	**Planning & Zoning**			
10-32-41800-1111	Salaries - Full-Time Permanent	$ 500,824	$ 691,591	$ 536,209

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
10-32-41800-1112	Salaries - Part-Time Permanent	$ 5,400	$ 17,512	$ 58,205
10-32-41800-1113	Salaries - Temporary Employees	$ -	$ 11,520	$ 10,493
10-32-41800-1211	Overtime	$ 9,778	$ 5,000	$ 5,000
10-32-41800-1242	Car Allowance	$ -	$ -	$ -
10-32-41800-1300	Employee Benefits (401k & 457)	$ 31,435	$ 42,883	$ 29,525
10-32-41800-1321	Clothing Allowance	$ 2,055	$ 2,855	$ 1,055
10-32-41800-1511	FICA	$ 322	$ 1,087	$ 3,614
10-32-41800-1512	Medicare	$ 7,255	$ 10,293	$ 8,625
10-32-41800-1521	Retirement	$ 85,614	$ 118,263	$ 87,326
10-32-41800-1531	State Insurance Fund	$ 2,481	$ 3,136	$ 4,082
10-32-41800-1541	Health Insurance	$ 110,863	$ 147,570	$ 101,730
10-32-41800-1545	Dental Insurance	$ 6,814	$ 9,981	$ 7,787
10-32-41800-1548	Vision Insurance	$ 1,307	$ 1,854	$ 1,373
10-32-41800-1561	Long Term Disability	$ 2,645	$ 3,277	$ 2,619
10-32-41800-2121	Dues & Memberships	$ 519	$ 3,275	$ 3,775
10-32-41800-2321	Travel & Training	$ 7,646	$ 11,000	$ 11,200
10-32-41800-2322	Planning Commission Meetings	$ -	$ 2,900	$ 2,900
10-32-41800-2369	Meetings	$ 842	$ 300	$ 600
10-32-41800-2411	Office Expense & Supplies	$ -	$ -	$ 1,460
10-32-41800-2513	Equipment Materials & Supplies	$ -	$ -	$ -
10-32-41800-4140	Banking Fees	$ -	$ -	$ -
10-32-41800-4261	Computer Software & Maint.	$ -	$ -	$ 52,500
10-32-41800-4531	Professional & Technical Servi	$ 4,636	$ 40,500	$ 70,500
10-32-41800-5001	Misc - Expenses	$ 59	$ 1,100	$ 300
10-32-41800-5002	Special Projects	$ 21,355	$ 41,000	$ 41,000
10-32-41800-6110	Contractual Agreements	$ 59,800	$ 55,200	$ 27,600
10-32-41800-6550	Capital - Studies	$ 45,872	$ 150,000	$ -
10-32-41800-7410	Equipment	$ -	$ -	$ -
10-32-41800-7411	Office Equipment	$ -	$ -	$ -
10-32-41800-7412	Computer Equipment	$ -	$ 5,000	$ -
10-32-41800-9154	Due To Fleet Fund	$ 163,021	$ 38,394	$ 61,798
41800	**Planning & Zoning**	**$ 1,070,543**	**$ 1,415,491**	**$ 1,131,276**
41910	**Economic Development**			
10-18-41910-1111	Salaries - Full-Time Permanent	$ 97,690	$ 80,561	$ 86,966
10-18-41910-1300	Employee Benefits (401K & 457)	$ 4,640	$ 3,308	$ 3,231
10-18-41910-1321	Clothing Allowance	$ 170	$ 80	$ 80
10-18-41910-1512	Medicare	$ 1,407	$ 1,169	$ 1,262
10-18-41910-1521	Retirement	$ 14,353	$ 13,043	$ 13,211
10-18-41910-1531	State Insurance Fund	$ 51	$ 66	$ 1,575

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
10-18-41910-1541	Health Insurance	$ 17,737	$ 14,684	$ 13,843
10-18-41910-1545	Dental Insurance	$ 1,387	$ 1,158	$ 1,228
10-18-41910-1548	Vision Insurance	$ 240	$ 201	$ 201
10-18-41910-1561	Long Term Disability	$ 426	$ 375	$ 408
10-18-41910-2121	Dues & Memberships	$ 14,312	$ 22,605	$ 21,855
10-18-41910-2321	Travel & Training	$ 1,998	$ 6,000	$ 8,000
10-18-41910-2369	Meetings	$ 128	$ 1,000	$ 1,000
10-18-41910-4261	Computer Software & Maint.	$ -	$ -	$ -
10-18-41910-4531	Professional & Technical Servi	$ 69,649	$ 93,000	$ 50,000
10-18-41910-5780	Marketing Tools	$ 2,045	$ 11,710	$ 10,750
10-18-41910-6110	Contractual Agreements	$ -	$ -	$ -
10-18-41910-6522	Economic Development	$ 11,150	$ 15,000	$ 15,000
10-18-41910-6525	Development Agreements	$ 1,523,077	$ 3,788,000	$ 3,462,822
41910	**Economic Development**	**$ 1,760,459**	**$ 4,051,960**	**$ 3,691,432**
41940	**Recreation**			
10-18-41940-1111	Salaries - Full-Time Permanent	$ 148,237	$ 156,791	$ 173,826
10-18-41940-1112	Salaries - Part-Time Permanent	$ 17,961	$ 39,150	$ 47,502
10-18-41940-1211	Overtime	$ 8,468	$ 7,000	$ 7,000
10-18-41940-1300	Employee Benefits (401K & 457)	$ 9,570	$ 9,723	$ 10,780
10-18-41940-1321	Clothing Allowance	$ 428	$ 628	$ 628
10-18-41940-1511	FICA	$ 1,114	$ 2,295	$ 2,946
10-18-41940-1512	Medicare	$ 2,460	$ 2,755	$ 3,212
10-18-41940-1521	Retirement	$ 26,926	$ 27,401	$ 28,653
10-18-41940-1531	State Insurance Fund	$ 1,630	$ 2,417	$ 3,964
10-18-41940-1541	Health Insurance	$ 38,963	$ 40,554	$ 47,640
10-18-41940-1545	Dental Insurance	$ 2,685	$ 2,786	$ 3,630
10-18-41940-1548	Vision Insurance	$ 487	$ 508	$ 603
10-18-41940-1561	Long Term Disability	$ 786	$ 843	$ 900
10-18-41940-2121	Dues & Memberships	$ 570	$ 740	$ 800
10-18-41940-2321	Travel & Training	$ 2,129	$ 3,200	$ 7,500
10-18-41940-2369	Meetings	$ -	$ -	$ -
10-18-41940-2513	Equipment Materials & Supplies	$ 5,071	$ 5,000	$ 6,000
10-18-41940-4261	Computer Software & Maint.	$ -	$ -	$ -
10-18-41940-4531	Professional & Technical Servi	$ 2,165	$ 3,500	$ 3,240
10-18-41940-5711	Youth Sports	$ -	$ 91,500	$ 104,000
10-18-41940-5712	Adult Sports	$ -	$ 18,300	$ 16,800
10-18-41940-7000	Capital Outlay	$ -	$ -	$ -
10-18-41940-7410	Equipment	$ -	$ -	$ 7,500
10-18-41940-9154	Due To Fleet Fund	$ 79,824	$ 78,261	$ 20,928

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
41940	**Recreation**	**$ 349,471**	**$ 493,352**	**$ 498,052**
41950	**Operations & Facilities**			
10-19-41950-1111	Salaries - Full-Time Permanent	$ 267,901	$ 145,032	$ 138,747
10-19-41950-1112	Salaries - Part-Time Permanent	$ 41,783	$ 72,519	$ 62,678
10-19-41950-1211	Overtime	$ 21,445	$ 9,000	$ 9,000
10-19-41950-1300	Employee Benefits (401K & 457)	$ 12,065	$ 8,116	$ 7,711
10-19-41950-1321	Clothing Allowance	$ 1,550	$ 750	$ 1,050
10-19-41950-1511	FICA	$ 2,622	$ 4,499	$ 3,888
10-19-41950-1512	Medicare	$ 4,835	$ 3,159	$ 2,922
10-19-41950-1521	Retirement	$ 44,495	$ 25,420	$ 22,818
10-19-41950-1531	State Insurance Fund	$ 1,916	$ 2,420	$ 2,423
10-19-41950-1541	Health Insurance	$ 68,861	$ 39,488	$ 38,984
10-19-41950-1545	Dental Insurance	$ 4,559	$ 2,939	$ 3,117
10-19-41950-1548	Vision Insurance	$ 790	$ 518	$ 518
10-19-41950-1561	Long Term Disability	$ 1,353	$ 733	$ 1,057
10-19-41950-2321	Travel & Training	$ 712	$ 3,500	$ 3,500
10-19-41950-2431	Uniforms	$ -	$ 1,600	$ -
10-19-41950-2513	Equipment Materials & Supplies	$ 10,683	$ 14,000	$ 17,000
10-19-41950-2610	Building & Grounds Maint	$ 103,491	$ 85,000	$ 80,000
10-19-41950-2612	Janitorial-Custdial Supplies	$ 12,804	$ 30,000	$ 30,000
10-19-41950-3111	Utilities	$ 67,483	$ 64,445	$ 77,334
10-19-41950-4261	Computer Software & Maint.	$ -	$ -	$ 11,545
10-19-41950-4531	Professional & Technical Servi	$ 33,336	$ 45,440	$ 1,440
10-19-41950-6211	Insurance & Surety Bonds	$ 51,832	$ 100,000	$ 65,000
10-19-41950-7211	Building & Bldg Improvements	$ 172,975	$ 99,500	$ 40,000
10-19-41950-7410	Equipment	$ 4,168	$ -	$ -
10-19-41950-7552	Furniture	$ 78,670	$ 50,000	$ 10,000
10-19-41950-9154	Due To Fleet Fund	$ 39,534	$ 39,003	$ 33,217
41950	**Operations & Facilities**	**$ 1,049,862**	**$ 847,081**	**$ 663,949**
41955	**Information Technology**			
10-19-41955-1111	Salaries - Full-Time Permanent	$ 9,236	$ 10,071	$ 10,871
10-19-41955-1112	Salaries - Part-Time Permanent	$ -	$ -	$ -
10-19-41955-1211	Overtime	$ -	$ -	$ -
10-19-41955-1300	Employee Benefits (401K & 457)	$ 375	$ 414	$ 404
10-19-41955-1321	Clothing Allowance	$ 10	$ 10	$ 10
10-19-41955-1511	FICA	$ -	$ -	$ -
10-19-41955-1512	Medicare	$ 128	$ 147	$ 158
10-19-41955-1521	Retirement	$ 1,436	$ 1,631	$ 1,652

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
10-19-41955-1531	State Insurance Fund	$ -	$ 9	$ 197
10-19-41955-1541	Health Insurance	$ 1,701	$ 1,836	$ 1,731
10-19-41955-1545	Dental Insurance	$ 133	$ 145	$ 154
10-19-41955-1548	Vision Insurance	$ 23	$ 26	$ 26
10-19-41955-1561	Long Term Disability	$ 42	$ 47	$ 51
10-19-41955-2121	Dues & Memberships	$ 179	$ 200	$ 200
10-19-41955-2321	Travel & Training	$ -	$ -	$ -
10-19-41955-2369	Meetings	$ -	$ -	$ -
10-19-41955-2411	Office Expense & Supplies	$ -	$ -	$ -
10-19-41955-2513	Equipment Materials & Supplies	$ 4,178	$ 10,000	$ 7,000
10-19-41955-3311	Telecommunication	$ 27,708	$ 33,000	$ 39,000
10-19-41955-3313	Cell Phone	$ 60,611	$ 70,000	$ 83,640
10-19-41955-3315	Internet Service	$ 33,798	$ 34,200	$ 34,200
10-19-41955-4211	Network-Data Process Supplies	$ 32,257	$ -	$ -
10-19-41955-4221	Website Maintenance	$ 9,383	$ 12,200	$ 25,200
10-19-41955-4222	Printer/Copier Maintenance	$ 10,718	$ 13,000	$ 16,000
10-19-41955-4261	Computer Software & Maint.	$ 273,008	$ 678,867	$ 178,100
10-19-41955-4531	Professional & Technical Servi	$ 133,277	$ 245,000	$ 172,500
10-19-41955-7410	Equipment	$ -	$ -	$ -
10-19-41955-7412	Computer Equipment	$ 117,076	$ 110,050	$ 120,000
10-19-41955-7552	Furniture	$ -	$ -	$ -
41955	**Information Technology**	**$ 715,275**	**$ 1,220,853**	**$ 691,094**
41970	**Communications**			
10-19-41970-1111	Salaries - Full-Time Permanent	$ 136,745	$ 145,009	$ 157,884
10-19-41970-1112	Salaries - Part-Time Permanent	$ 39,584	$ 50,739	$ 30,416
10-19-41970-1211	Overtime	$ 922	$ 1,000	$ 1,000
10-19-41970-1300	Employee Benefits (401K & 457)	$ 7,749	$ 8,991	$ 3,627
10-19-41970-1321	Clothing Allowance	$ 400	$ 400	$ 300
10-19-41970-1511	FICA	$ 2,431	$ 3,147	$ 1,886
10-19-41970-1512	Medicare	$ 2,524	$ 2,841	$ 2,733
10-19-41970-1521	Retirement	$ 21,696	$ 23,478	$ 23,984
10-19-41970-1531	State Insurance Fund	$ 429	$ 162	$ 1,907
10-19-41970-1541	Health Insurance	$ 25,741	$ 25,375	$ 30,096
10-19-41970-1545	Dental Insurance	$ 1,574	$ 1,448	$ 2,394
10-19-41970-1548	Vision Insurance	$ 275	$ 251	$ 407
10-19-41970-1561	Long Term Disability	$ 673	$ 715	$ 781
10-19-41970-2121	Dues & Memberships	$ 584	$ 1,500	$ 1,500
10-19-41970-2321	Travel & Training	$ -	$ 1,500	$ 7,000
10-19-41970-2369	Meetings	$ -	$ 300	$ 300

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
10-19-41970-4261	Computer Software & Maint.	$ -	$ -	$ -
10-19-41970-4531	Professional & Technical Servi	$ 26,293	$ 314,987	$ 97,600
10-19-41970-4541	Printing & Mailing	$ 165	$ 12,500	$ 8,000
10-19-41970-5003	Special Projects	$ 239	$ 2,000	$ 12,000
10-19-41970-5005	EM City Merchandise	$ -	$ 22,566	$ 8,000
10-19-41970-7412	Computer Equipment	$ 203	$ 3,900	$ 2,500
41970	**Communications**	**$ 268,227**	**$ 622,809**	**$ 394,315**
41980	**Human Resources**			
10-19-41980-1111	Salaries - Full-Time Permanent	$ 90,014	$ 97,520	$ 159,275
10-19-41980-1112	Salaries - Part-Time Permanent	$ -	$ -	$ -
10-19-41980-1211	Overtime	$ -	$ -	$ -
10-19-41980-1300	Employee Benefits (401K & 457)	$ 5,547	$ 6,047	$ 9,876
10-19-41980-1321	Clothing Allowance	$ 100	$ 100	$ 200
10-19-41980-1511	FICA	$ -	$ -	$ -
10-19-41980-1512	Medicare	$ 1,268	$ 1,415	$ 2,311
10-19-41980-1521	Retirement	$ 14,485	$ 15,789	$ 25,187
10-19-41980-1531	State Insurance Fund	$ 148	$ 80	$ 191
10-19-41980-1541	Health Insurance	$ 19,936	$ 18,355	$ 36,332
10-19-41980-1545	Dental Insurance	$ 1,447	$ 1,448	$ 3,070
10-19-41980-1548	Vision Insurance	$ 250	$ 251	$ 502
10-19-41980-1561	Long Term Disability	$ 441	$ 456	$ 1,083
10-19-41980-2121	Dues & Memberships	$ 674	$ 519	$ 1,694
10-19-41980-2321	Travel & Training	$ 8,002	$ 12,750	$ 16,100
10-19-41980-2371	Education Assistance	$ 12,658	$ 20,000	$ 15,000
10-19-41980-2377	Wellness Committee	$ 2,100	$ 6,500	$ 6,500
10-19-41980-2378	Safety Award	$ 399	$ 1,500	$ 1,500
10-19-41980-2379	Employee Activities	$ 17,094	$ 27,500	$ 40,000
10-19-41980-2411	Office Expense & Supplies	$ 23,041	$ 25,000	$ -
10-19-41980-2431	Uniform & Clothing	$ 1,202	$ -	$ 100
10-19-41980-4261	Computer Software & Maint.	$ -	$ -	$ 55,000
10-19-41980-4531	Professional & Technical Servi	$ 43,254	$ 38,938	$ 38,938
10-19-41980-6211	Insurance & Surety Bonds	$ -	$ -	$ -
41980	**Human Resources**	**$ 242,063**	**$ 274,168**	**$ 412,859**
41990	**Special Events**			
10-18-41990-1111	Salaries - Full-Time Permanent	$ 105,545	$ 154,804	$ 164,933
10-18-41990-1112	Salaries - Part-Time Permanent	$ 4,426	$ -	$ -
10-18-41990-1211	Overtime	$ 18,960	$ 15,000	$ 15,000
10-18-41990-1300	Employee Benefits (401K & 457)	$ 3,538	$ 5,904	$ 6,271

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
10-18-41990-1321	Clothing Allowance	$ 605	$ 905	$ 914
10-18-41990-1511	FICA	$ 283	$ -	$ -
10-18-41990-1512	Medicare	$ 1,791	$ 2,247	$ 2,394
10-18-41990-1521	Retirement	$ 20,558	$ 25,936	$ 25,176
10-18-41990-1531	State Insurance Fund	$ 827	$ 1,889	$ 2,944
10-18-41990-1541	Health Insurance	$ 41,023	$ 54,943	$ 42,783
10-18-41990-1545	Dental Insurance	$ 3,231	$ 4,385	$ 3,160
10-18-41990-1548	Vision Insurance	$ 561	$ 761	$ 518
10-18-41990-1561	Long Term Disability	$ 639	$ 856	$ 880
10-18-41990-2121	Dues & Memberships	$ 1,400	$ 2,025	$ -
10-18-41990-2321	Travel & Training	$ 3,060	$ 4,050	$ 7,000
10-18-41990-2513	Equipment Materials & Supplies	$ 259	$ 23,000	$ 8,000
10-18-41990-4261	Computer Software & Maint.	$ -	$ -	$ -
10-18-41990-4531	Professional & Technical Servi	$ -	$ -	$ 1,025
10-18-41990-5821	Fireworks	$ -	$ -	$ -
10-18-41990-5850	Veterans Board	$ 180	$ 2,100	$ 2,100
10-18-41990-5851	Youth Council	$ 2,950	$ 3,725	$ 4,200
10-18-41990-5852	Senior Council	$ 5,349	$ 6,000	$ 7,000
10-18-41990-5856	Special Events	$ 93,383	$ 149,500	$ 160,500
10-18-41990-5858	Pony Express Days Celebration	$ 32,878	$ 51,500	$ 51,500
10-18-41990-5859	Miss Eagle Mountain Pageant	$ 4,302	$ 8,000	$ 10,020
10-18-41990-7000	Capital Outlay	$ -	$ -	$ -
10-18-41990-7410	Equipment	$ -	$ -	$ 10,000
10-18-41990-7421	Vehicle	$ -	$ -	$ -
10-18-41990-9154	Due To Fleet Fund	$ 10,047	$ 9,609	$ 11,919
41990	**Special Events**	**$ 355,797**	**$ 527,139**	**$ 538,237**
42100	**Public Safety**			
10-21-42100-1111	Salaries - Full-Time Permanent	$ -	$ 54,503	$ 56,811
10-21-42100-1112	Salaries - Part-Time Permanent	$ 105,478	$ 125,000	$ 126,875
10-21-42100-1211	Overtime	$ -	$ -	$ -
10-21-42100-1300	Employee Benefits (401K & 457)	$ -	$ -	$ 3,505
10-21-42100-1321	Clothing Allowance	$ -	$ 100	$ 100
10-21-42100-1511	FICA	$ 6,540	$ 7,750	$ 7,867
10-21-42100-1512	Medicare	$ 1,529	$ 2,581	$ 2,664
10-21-42100-1521	Retirement	$ -	$ 3,331	$ 2,904
10-21-42100-1531	State Insurance Fund	$ 2,652	$ 4,561	$ 3,326
10-21-42100-1541	Health Insurance	$ -	$ 18,355	$ 17,303
10-21-42100-1545	Dental Insurance	$ -	$ 1,448	$ 1,535
10-21-42100-1548	Vision Insurance	$ -	$ 251	$ 251

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
10-21-42100-1561	Long Term Disability	$ -	$ 287	$ 300
10-21-42100-2121	Dues & Memberships	$ -	$ -	$ 90
10-21-42100-2321	Travel & Training	$ -	$ 1,000	$ 2,600
10-21-42100-3111	Utilities	$ -	$ -	$ -
10-21-42100-4261	Computer Software & Maint.	$ -	$ -	$ -
10-21-42100-4410	Animal Control	$ 31,481	$ 58,705	$ 64,078
10-21-42100-4520	Contract Services	$ 5,140,150	$ 5,935,665	$ 6,925,582
10-21-42100-4525	Dispatch Services	$ 168,681	$ 352,057	$ 352,057
10-21-42100-4531	Professional & Technical Servi	$ -	$ -	$ -
10-21-42100-5002	Special Projects	$ 1,647	$ 6,000	$ 6,000
10-21-42100-5230	Emergency Management	$ (634)	$ 2,500	$ 4,000
10-21-42100-5235	CERT Training	$ -	$ 2,000	$ 2,000
10-21-42100-5797	Planning Grant Expenses	$ -	$ -	$ -
10-21-42100-5859	Rad Women/Kids	$ 3,945	$ 6,000	$ 6,000
10-21-42100-5860	Community Safety/VIPS	$ 643	$ 3,000	$ 3,000
10-21-42100-5861	Communities That Care Program	$ 4,931	$ 7,000	$ 7,000
10-21-42100-5862	DUI Blitzes w/ Alcohol Tax Fnd	$ -	$ 32,000	$ 32,000
10-21-42100-7000	Capital Outlay	$ -	$ -	$ -
10-21-42100-7410	Equipment	$ -	$ -	$ -
10-21-42100-7415	Emergency Management Equipment	$ 8,146	$ 71,000	$ 36,500
42100	**Public Safety**	**$ 5,475,190**	**$ 6,695,094**	**$ 7,664,348**
42420	**Building Inspections**			
10-33-42420-1111	Salaries - Full-Time Permanent	$ 548,524	$ 791,857	$ 767,177
10-33-42420-1112	Salaries - Part-Time Permanent	$ 24,816	$ 34,176	$ 26,390
10-33-42420-1116	Salaries - Fast Track	$ 12,560	$ -	$ -
10-33-42420-1211	Overtime	$ 7,854	$ 8,000	$ 10,000
10-33-42420-1242	Car Allowance	$ -	$ -	$ -
10-33-42420-1300	Employee Benefits (401K & 457)	$ 34,409	$ 48,701	$ 45,692
10-33-42420-1321	Clothing Allowance	$ 2,495	$ 3,495	$ 3,400
10-33-42420-1511	FICA	$ 1,519	$ 2,120	$ 1,637
10-33-42420-1512	Medicare	$ 8,233	$ 11,986	$ 11,516
10-33-42420-1521	Retirement	$ 93,156	$ 133,608	$ 120,461
10-33-42420-1531	State Insurance Fund	$ 3,413	$ 6,329	$ 9,429
10-33-42420-1541	Health Insurance	$ 170,834	$ 209,762	$ 206,002
10-33-42420-1545	Dental Insurance	$ 13,331	$ 16,234	$ 17,635
10-33-42420-1548	Vision Insurance	$ 2,314	$ 2,823	$ 2,889
10-33-42420-1561	Long Term Disability	$ 3,161	$ 3,948	$ 4,151
10-33-42420-2121	Dues & Memberships	$ 982	$ 3,600	$ 1,538
10-33-42420-2321	Travel & Training	$ 5,901	$ 5,290	$ 5,750

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
10-33-42420-2369	Meetings	$ 164	$ 400	$ 1,200
10-33-42420-2411	Office Expense & Supplies	$ -	$ -	$ 2,150
10-33-42420-2513	Equipment Materials & Supplies	$ 191	$ 1,000	$ 1,200
10-33-42420-4261	Computer Software & Maint.	$ -	$ -	$ 57,500
10-33-42420-4531	Professional & Technical Servi	$ 155,042	$ 350,000	$ 400,000
10-33-42420-6110	Contractual Agreements	$ 29,900	$ 27,600	$ 27,600
10-33-42420-7000	Capital Outlay	$ -	$ -	$ -
10-33-42420-7211	Buildings & Bldg Improvements	$ -	$ -	$ -
10-33-42420-7410	Equipment	$ -	$ -	$ -
10-33-42420-7412	Computer Equipment	$ -	$ -	$ -
10-33-42420-9110	Due To General Fund	$ -	$ -	$ -
10-33-42420-9154	Due To Fleet Fund	$ 44,951	$ 62,575	$ 57,424
10-33-42420-9999	Office Lease Right of Use Exp	$ 131,253	$ -	$ -
42420	**Building Inspections**	**$ 1,295,002**	**$ 1,723,504**	**$ 1,780,741**
42430	**Neighborhood Improvement**			
10-31-42430-1111	Salaries - Full-Time Permanent	$ -	$ -	$ 200,841
10-31-42430-1112	Salaries - Part-Time Permanent	$ -	$ -	$ -
10-31-42430-1113	Salaries - Temporary Employees	$ -	$ -	$ -
10-31-42430-1211	Overtime	$ -	$ -	$ -
10-31-42430-1300	Employee Benefits (401k & 457)	$ -	$ -	$ 12,454
10-31-42430-1321	Clothing Allowance	$ -	$ -	$ 1,300
10-31-42430-1511	FICA	$ -	$ -	$ -
10-31-42430-1512	Medicare	$ -	$ -	$ 2,915
10-31-42430-1521	Retirement	$ -	$ -	$ 30,985
10-31-42430-1531	State Insurance Fund	$ -	$ -	$ 2,914
10-31-42430-1541	Health Insurance	$ -	$ -	$ 41,814
10-31-42430-1545	Dental Insurance	$ -	$ -	$ 2,370
10-31-42430-1548	Vision Insurance	$ -	$ -	$ 415
10-31-42430-1561	Long Term Disability	$ -	$ -	$ 1,297
10-31-42430-2121	Dues & Memberships	$ -	$ -	$ 225
10-31-42430-2321	Travel & Training	$ -	$ -	$ 500
10-31-42430-2369	Meetings	$ -	$ -	$ 300
10-31-42430-2411	Office Expense & Supplies	$ -	$ -	$ -
10-31-42430-2513	Equipment Materials & Supplies	$ -	$ -	$ 1,500
10-31-42430-4261	Computer Software & Maint.	$ -	$ -	$ -
10-31-42430-4531	Professional & Technical Servi	$ -	$ -	$ -
10-31-42430-5002	Special Projects	$ -	$ -	$ 30,000
10-31-42430-6110	Contractual Agreements	$ -	$ -	$ 27,600
10-31-42430-7410	Equipment	$ -	$ -	$ 5,000

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
10-31-42430-7411	Office Equipment	$ -	$ -	$ -
10-31-42430-7412	Computer Equipment	$ -	$ -	$ -
10-31-42430-9154	Due To Fleet Fund	$ -	$ -	$ -
42430	**Neighborhood Improvement**	**$ -**	**$ -**	**$ 362,430**
44100	**Streets & Roads**			
10-41-44100-1111	Salaries - Full-Time Permanent	$ 418,728	$ 443,371	$ 593,410
10-41-44100-1112	Salaries - Part-Time Permanent	$ -	$ 26,460	$ 33,618
10-41-44100-1211	Overtime	$ 25,703	$ 25,000	$ 25,000
10-41-44100-1300	Employee Benefits (401k & 457)	$ 22,432	$ 23,507	$ 34,773
10-41-44100-1321	Clothing Allowance	$ 3,031	$ 3,061	$ 4,237
10-41-44100-1511	FICA	$ -	$ 1,548	$ 2,086
10-41-44100-1512	Medicare	$ 6,390	$ 6,434	$ 9,098
10-41-44100-1521	Retirement	$ 74,197	$ 74,809	$ 96,243
10-41-44100-1531	State Insurance Fund	$ 3,806	$ 6,283	$ 9,909
10-41-44100-1541	Health Insurance	$ 110,295	$ 114,472	$ 179,023
10-41-44100-1545	Dental Insurance	$ 7,371	$ 7,626	$ 13,999
10-41-44100-1548	Vision Insurance	$ 1,288	$ 1,340	$ 2,303
10-41-44100-1561	Long Term Disability	$ 2,190	$ 2,318	$ 4,161
10-41-44100-2321	Travel & Training	$ 4,926	$ 7,000	$ 10,200
10-41-44100-2369	Meetings	$ 168	$ 600	$ 600
10-41-44100-2411	Office Expense & Supplies	$ -	$ -	$ -
10-41-44100-2513	Equipment Materials & Supplies	$ 64,968	$ 65,000	$ 72,000
10-41-44100-2610	Building & Grounds Maint	$ -	$ -	$ -
10-41-44100-3111	Utilities	$ -	$ -	$ 55,200
10-41-44100-4121	Attorney Fees	$ 270	$ -	$ -
10-41-44100-4261	Computer Software & Maint.	$ -	$ -	$ 11,545
10-41-44100-4394	Collar Maintenance	$ -	$ 10,000	$ 10,000
10-41-44100-4531	Professional & Technical Servi	$ 4,273	$ 5,000	$ 12,000
10-41-44100-4811	Equipment Rental/Lease	$ 38,737	$ 23,900	$ 23,900
10-41-44100-4813	Right of Use Lease Issuance Ex	$ 65,324	$ -	$ -
10-41-44100-5121	Unimproved Road Maint.	$ 14,124	$ 17,000	$ 20,000
10-41-44100-5122	Paved Road Maint.	$ 1,203,791	$ 1,650,000	$ 1,650,000
10-41-44100-5123	Snow Removal	$ 99,478	$ 85,000	$ 90,000
10-41-44100-5124	Sidewalk Maintenance	$ 44,146	$ 60,000	$ 85,000
10-41-44100-5125	Seal Coat Road Maint	$ -	$ -	$ 150,000
10-41-44100-5140	Street Light New Install	$ 1,509,000	$ 1,000,000	$ 900,000
10-41-44100-5141	Street Light Maintenance	$ 353,402	$ 250,000	$ 240,000
10-41-44100-5142	Traffic Signal Maintenance	$ 16,507	$ 42,000	$ 50,000
10-41-44100-5721	Chemicals & Fertilizers	$ -	$ -	$ -

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
10-41-44100-5730	Street Sign Maintenance	$ 37,378	$ 55,000	$ 65,000
10-41-44100-5731	Street Sweeping	$ -	$ -	$ -
10-41-44100-7000	Capital Outlay	$ -	$ -	$ -
10-41-44100-7410	Equipment	$ -	$ 197,500	$ 83,000
10-41-44100-7421	Vehicle	$ -	$ 27,000	$ 215,951
10-41-44100-8211	Lease Purchase	$ 27,000	$ 250,892	$ 27,000
10-41-44100-9154	Due To Fleet Fund	$ 247,345	$ -	$ 314,277
10-41-44100-9179	Due To Road Debt Fund	$ -	$ -	$ -
44100	**Streets & Roads**	**$ 4,406,266**	**$ 4,482,121**	**$ 5,093,533**
45100	**Parks**			
10-41-45100-1111	Salaries - Full-Time Permanent	$ 553,003	$ 626,850	$ 654,095
10-41-45100-1112	Salaries - Part-Time Permanent	$ 37,974	$ 52,916	$ 49,420
10-41-45100-1113	Salaries - Temporary Employees	$ -	$ -	$ -
10-41-45100-1211	Overtime	$ 32,522	$ 19,000	$ 23,000
10-41-45100-1300	Employee Benefits (401k & 457)	$ 34,735	$ 36,044	$ 38,399
10-41-45100-1321	Clothing Allowance	$ 4,398	$ 4,961	$ 5,188
10-41-45100-1511	FICA	$ 2,438	$ 3,380	$ 3,066
10-41-45100-1512	Medicare	$ 8,805	$ 10,537	$ 10,214
10-41-45100-1521	Retirement	$ 96,679	$ 105,250	$ 103,714
10-41-45100-1531	State Insurance Fund	$ 4,419	$ 9,006	$ 12,172
10-41-45100-1541	Health Insurance	$ 145,428	$ 159,243	$ 154,209
10-41-45100-1545	Dental Insurance	$ 10,100	$ 10,975	$ 9,776
10-41-45100-1548	Vision Insurance	$ 1,796	$ 1,966	$ 1,627
10-41-45100-1561	Long Term Disability	$ 2,980	$ 3,427	$ 3,422
10-41-45100-2121	Dues & Memberships	$ 685	$ 1,145	$ 750
10-41-45100-2321	Travel & Training	$ 2,520	$ 6,100	$ 7,250
10-41-45100-2369	Meetings	$ 360	$ 400	$ 600
10-41-45100-2411	Office Expense & Supplies	$ -	$ -	$ -
10-41-45100-2513	Equipment Materials & Supplies	$ 32,283	$ 31,500	$ 35,000
10-41-45100-2610	Building & Grounds Maint	$ 24,385	$ 17,500	$ 24,000
10-41-45100-3111	Utilities	$ 133,874	$ 180,000	$ 180,000
10-41-45100-4121	Attorney Fees	$ 2,059	$ -	$ -
10-41-45100-4261	Computer Software & Maint.	$ -	$ -	$ 19,545
10-41-45100-4531	Professional & Technical Servi	$ 753,121	$ 832,900	$ 727,555
10-41-45100-4811	Equipment Rental/Lease	$ 11,566	$ 20,000	$ 20,000
10-41-45100-5405	Park Amenities Repair/Replace	$ 21,607	$ 94,000	$ 104,000
10-41-45100-5406	Park Fee In Lieu	$ -	$ -	$ -
10-41-45100-5410	Landscape Maintenance	$ 44,585	$ 60,000	$ 120,000
10-41-45100-5420	Parks Trails Pavement Mainten	$ 77,762	$ 80,000	$ 100,000

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
10-41-45100-5425	Silverlake Trees	$ -	$ -	$ -
10-41-45100-5430	City Wide Trees	$ 23,334	$ 60,000	$ 180,000
10-41-45100-5721	Chemicals & Fertilizers	$ 7,905	$ 5,000	$ 5,000
10-41-45100-7410	Equipment	$ 40,967	$ 43,000	$ 113,900
10-41-45100-8211	Lease Purchase	$ -	$ 14,300	$ 29,300
10-41-45100-9154	Due To Fleet Fund	$ 200,386	$ 164,559	$ 190,477
45100	**Parks**	**$ 2,312,679**	**$ 2,653,959**	**$ 2,925,679**
45800	**Library**			
10-18-45800-1111	Salaries - Full-Time Permanent	$ 244,371	$ 262,977	$ 292,605
10-18-45800-1112	Salaries - Part-Time Permanent	$ 144,879	$ 168,098	$ 207,549
10-18-45800-1211	Overtime	$ 63	$ -	$ -
10-18-45800-1300	Employee Benefits (401K & 457)	$ 12,792	$ 13,817	$ 15,503
10-18-45800-1321	Clothing Allowance	$ 1,400	$ 1,700	$ 1,500
10-18-45800-1511	FICA	$ 8,955	$ 10,425	$ 12,874
10-18-45800-1512	Medicare	$ 5,526	$ 6,256	$ 7,260
10-18-45800-1521	Retirement	$ 41,707	$ 45,304	$ 47,317
10-18-45800-1531	State Insurance Fund	$ 1,333	$ 359	$ 604
10-18-45800-1541	Health Insurance	$ 79,984	$ 79,988	$ 68,791
10-18-45800-1545	Dental Insurance	$ 6,167	$ 6,170	$ 5,407
10-18-45800-1548	Vision Insurance	$ 1,075	$ 1,078	$ 901
10-18-45800-1561	Long Term Disability	$ 1,353	$ 1,388	$ 1,489
10-18-45800-2121	Dues & Memberships	$ 17,572	$ 1,795	$ 1,695
10-18-45800-2321	Travel & Training	$ 1,764	$ 3,000	$ 3,000
10-18-45800-2369	Meetings	$ 127	$ 300	$ 600
10-18-45800-2411	Office Expense & Supplies	$ 5,010	$ 6,000	$ 6,000
10-18-45800-2513	Equipment Materials & Supplies	$ 1,065	$ 1,550	$ 1,550
10-18-45800-4211	Computer Network & Data Proces	$ 22,313	$ 26,025	$ 10,766
10-18-45800-4261	Computer Software & Maint.	$ -	$ -	$ 18,324
10-18-45800-4531	Professional & Technical Servi	$ -	$ 10,651	$ 14,543
10-18-45800-5791	Library Materials & Books	$ 52,583	$ 65,000	$ 75,000
10-18-45800-5795	Grant funded Material/Supplies	$ 13,782	$ 27,000	$ 15,000
10-18-45800-5856	Special Events	$ 4,259	$ 5,000	$ 5,000
10-18-45800-7410	Equipment	$ 14,727	$ -	$ 8,000
10-18-45800-7412	Computer Equipment	$ 4,891	$ 5,000	$ 5,000
10-18-45800-7552	Furniture	$ 3,145	$ 4,000	$ 4,000
45800	**Library**	**$ 690,841**	**$ 752,881**	**$ 830,278**
48100	**Transfers & Contributions**			
10-32-48100-9999	Office Right Of Use Lease Exp	$ 266,483	$ -	$ -

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
10-61-48100-9116	Due to Public Saftey ImpFee Fn	$ -	$ -	$ -
10-61-48100-9130	Due To Debt Service Fund	$ 217,169	$ 219,610	$ 217,921
10-61-48100-9147	Due To Cap Proj Fund	$ 4,560,966	$ 2,505,046	$ 2,040,897
10-61-48100-9151	Due To Water Fund	$ -	$ -	$ -
10-61-48100-9152	Due To Sewer Fund	$ -	$ -	$ -
10-61-48100-9154	Due To Fleet Fund	$ -	$ -	$ -
10-61-48100-9162	Due to Cemetery Fund	$ -	$ -	$ -
10-61-48100-9180	Due to RDA	$ -	$ -	$ -
48100	**Transfers & Contributions**	**$ 5,044,618**	**$ 2,724,656**	**$ 2,258,818**
48700	**Fund Reserve**			
10-99-48700-9499	Fund Balance Appropriation	$ -	$ -	$ -
48700	**Fund Reserve**	**$ -**	**$ -**	**$ -**
	Expense	**$ 29,847,209**	**$ 33,166,422**	**$ 33,682,108**
10	**General Fund**	**$ (1,257,839)**	**$ -**	**$ -**
11	**Water Impact Fee Fund**			
	Revenue			
11-00-34800-0000	Impact Fees	$ -	$ -	$ 3,300,000
11-00-34805-0000	Buy In Water SA 1	$ 372,668	$ 164,000	$ -
11-00-34806-0000	Buy In Water SA 2	$ 73,836	$ -	$ -
11-00-34860-0000	Future Facilities Water SA 1	$ 1,804,801	$ 2,957,000	$ -
11-00-34870-0000	Future Facilities Water SA 2	$ 94,112	$ -	$ -
11-00-37010-0000	Interest Earnings	$ 1,017,765	$ 620,000	$ -
11-00-38110-0000	Due From General Fund	$ -	$ -	$ -
11-00-38151-0000	Due From Water Fund	$ -	$ -	$ -
11-00-39920-0000	Use of Fund Reserves	$ -	$ 18,744,575	$ 1,125,645
	Revenue	**$ 3,363,182**	**$ 22,485,575**	**$ 4,425,645**
	Expense			
48100	**Transfers & Contributions**			
11-61-48100-9110	Due To General Fund	$ -	$ -	$ -
11-61-48100-9147	Due To General Fund CP Fund	$ -	$ -	$ -
11-61-48100-9151	Due To Water Fund	$ 3,316,117	$ 654,416	$ 660,645
48100	**Transfers & Contributions**	**$ 3,316,117**	**$ 654,416**	**$ 660,645**
48700	**Fund Reserve**			

Account Number	Description	2023 Actual		2024 Estimate		2024 Proposed	
11-99-48700-9499	Fund Balance Appropriation	$	-	$	-	$	-
48700	**Fund Reserve**	**$**	**-**	**$**	**-**	**$**	**-**
51000	**Water Utility**						
11-51-51000-4531	Professional & Technical Servi	$	5,000	$	60,000	$	-
11-51-51000-6000	Bad Debt Expense	$	-	$	-	$	-
11-51-51000-6310	Developer Impact Fee Reimb.	$	-	$	510,000	$	-
11-51-51000-7000	Capital Outlay	$	-	$	-	$	-
11-81-51000-7000	Capital Projects	$	-	$	21,261,159	$	3,765,000
51000	**Water Utility**	**$**	**5,000**	**$**	**21,831,159**	**$**	**3,765,000**
	Expense	**$**	**3,321,117**	**$**	**22,485,575**	**$**	**4,425,645**
11	**Water Impact Fee Fund**	**$**	**42,065**	**$**	**-**	**$**	**-**
12	**Wastewater Impact Fee Fund**						
	Revenue						
12-00-34800-0000	Impact Fees	$	-	$	-	$	-
12-00-34805-0000	SSA Treatment Buy In WW	$	784,614	$	560,000	$	-
12-00-34807-0000	Development Agreements	$	-	$	-	$	-
12-00-34816-0000	Evan's Ranch Trunk Line WW	$	63,498	$	-	$	-
12-00-34820-0000	EMP Property Buy In	$	798	$	-	$	-
12-00-34825-0000	Future Facilities WW SSA	$	579,150	$	1,790,000	$	3,032,250
12-00-34830-0000	Ranches Pkwy Extension WW	$	253	$	-	$	-
12-00-34845-0000	Future Facilities WW NSA	$	84,617	$	105,000	$	124,400
12-00-34855-0000	Camp Williams Sewer Line	$	5,451	$	4,650	$	-
12-00-37010-0000	Interest Earnings	$	104,851	$	80,000	$	-
12-00-38110-0000	Due From General Fund	$	-	$	-	$	-
12-00-38152-0000	Due From Sewer Fund	$	-	$	-	$	-
12-00-39920-0000	Use of Fund Reserves	$	-	$	2,413,035	$	-
	Revenue	**$**	**1,623,234**	**$**	**4,952,685**	**$**	**3,156,650**
	Expense						
48100	**Transfers & Contributions**						
12-61-48100-9147	Due To General Fund CP Fund	$	-	$	1,716,470	$	-
12-61-48100-9152	Due To Sewer Fund	$	2,979,234	$	-	$	1,148,350
48100	**Transfers & Contributions**	**$**	**2,979,234**	**$**	**1,716,470**	**$**	**1,148,350**
48700	**Fund Reserve**						

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
12-99-48700-9499	Fund Balance Appropriation	$ -	$ 940,800	$ 199,800
48700	**Fund Reserve**	**$ -**	**$ 940,800**	**$ 199,800**
52000	**Wastewater Utility**			
12-51-52000-4531	Professional & Technical Servi	$ 6,165	$ -	$ -
12-51-52000-6306	EM Properties Reimbursement	$ -	$ -	$ -
12-51-52000-6309	Evans Ranch Reimbursement	$ -	$ -	$ -
12-51-52000-6310	Developer Impact Fee Reimb.	$ 128,684	$ 4,650	$ -
12-81-52000-7000	Capital Projects	$ -	$ -	$ 808,500
12-81-52000-7308	Tertiary Treatement Project	$ -	$ 1,000,000	$ 1,000,000
52000	**Wastewater Utility**	**$ 134,849**	**$ 1,004,650**	**$ 1,808,500**
52100	**Wastewater Capital Projects**			
12-81-52100-7307	Headworks Project	$ -	$ 1,290,765	$ -
52100	**Wastewater Capital Projects**	**$ -**	**$ 1,290,765**	**$ -**
	Expense	**$ 3,114,083**	**$ 4,952,685**	**$ 3,156,650**
12	**Wastewater Impact Fee Fund**	**$ (1,490,850)**	**$ -**	**$ -**
15	**Parks/Trails Impact Fee Fund**			
	Revenue			
15-00-34800-0000	Impact Fees	$ -	$ -	$ 3,136,500
15-00-34825-0000	Future Facilities PrksTrls SSA	$ 1,032,609	$ 2,900,000	$ -
15-00-34845-0000	Future Facilities PrksTrls NSA	$ 724,196	$ 1,150,000	$ -
15-00-34850-0000	Future Facilities PrksTrls WSA	$ 28,640	$ -	$ -
15-00-37010-0000	Interest Earnings	$ 149,540	$ 225,000	$ -
15-00-39920-0000	Use of Fund Reserves	$ -	$ 3,998,226	$ -
	Revenue	**$ 1,934,985**	**$ 8,273,226**	**$ 3,136,500**
	Expense			
45100	**Parks**			
15-51-45100-4531	Professional & Technical Servi	$ -	$ -	$ -
15-51-45100-6000	Bad Debt Expense	$ -	$ -	$ -
15-51-45100-6302	SITLA Imp Fee Reimbursement	$ -	$ -	$ -
15-51-45100-7000	Capital Outlay	$ -	$ 30,000	$ 1,250,000
15-81-45100-7021	Smith Ranch Park	$ -	$ 7,126,224	$ -
45100	**Parks**	**$ -**	**$ 7,156,224**	**$ 1,250,000**

Account Number	Description	2023 Actual		2024 Estimate		2024 Proposed	
48100	**Transfers & Contributions**						
15-61-48100-9147	Due To General Fund CP Fund	$	494,427	$	-	$	-
48100	**Transfers & Contributions**	**$**	**494,427**	**$**	**-**	**$**	**-**
48700	**Fund Reserve**						
15-99-48700-9499	Fund Balance Appropriation	$	-	$	1,117,002	$	1,886,500
48700	**Fund Reserve**	**$**	**-**	**$**	**1,117,002**	**$**	**1,886,500**
	Expense	**$**	**494,427**	**$**	**8,273,226**	**$**	**3,136,500**
15	**Parks/Trails Impact Fee Fund**	**$**	**1,440,558**	**$**	**-**	**$**	**-**
16	**Public Safety Facility Impact**						
	Revenue						
16-00-34800-0000	Impact Fees	$	39,262	$	31,000	$	35,700
16-00-34825-0000	Future Facilities SSA	$	-	$	-	$	-
16-00-34845-0000	Future Facilities NSA	$	-	$	-	$	-
16-00-34850-0000	Future Facilities WSA	$	-	$	-	$	-
	Revenue	**$**	**39,262**	**$**	**31,000**	**$**	**35,700**
	Expense						
42100	**Public Safety**						
16-51-42100-4531	Professional & Technical Servi	$	-	$	10,000	$	-
42100	**Public Safety**	**$**	**-**	**$**	**10,000**	**$**	**-**
48100	**Transfers & Contributions**						
16-61-48100-9110	Due To General Fund	$	-	$	-	$	-
48100	**Transfers & Contributions**	**$**	**-**	**$**	**-**	**$**	**-**
48700	**Fund Reserve**						
16-99-48700-9499	Fund Balance Appropriation	$	-	$	21,000	$	35,700
48700	**Fund Reserve**	**$**	**-**	**$**	**21,000**	**$**	**35,700**
	Expense	**$**	**-**	**$**	**31,000**	**$**	**35,700**
16	**Public Safety Facility Impact**	**$**	**39,262**	**$**	**-**	**$**	**-**
17	**Stormwater Impact Fee Fund**						
	Revenue						

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
17-00-34800-0000	Impact Fees	$ -	$ -	$ -
17-00-34820-0000	EMP Property Buy In	$ 12,041	$ 15,000	$ -
17-00-34825-0000	Future Facilities StrmWtr SSA	$ 243,792	$ 388,220	$ 441,350
17-00-34833-0000	Tickville Wash/Basin Eq Buy In	$ 16,424	$ 13,500	$ -
17-00-34845-0000	Future Facilities StrmWtr NSA	$ 62,758	$ 95,000	$ 56,400
17-00-34850-0000	Future Facilities StrmWtr WSA	$ 25,440	$ -	$ -
17-00-37010-0000	Interest Earnings	$ 78,905	$ 100,000	$ -
17-00-38110-0000	Due From General Fund	$ -	$ -	$ -
17-00-39920-0000	Use of Fund Reserves	$ -	$ 3,233,682	$ 1,517,550
	Revenue	**$ 439,361**	**$ 3,845,402**	**$ 2,015,300**
	Expense			
48100	**Transfers & Contributions**			
17-61-48100-9147	Due To General Fund CP Fund	$ -	$ 1,324,102	$ -
17-61-48100-9159	Due to Strm Wtr Fund	$ -	$ -	$ -
48100	**Transfers & Contributions**	**$ -**	**$ 1,324,102**	**$ -**
48700	**Fund Reserve**			
17-99-48700-9499	Fund Balance Appropriation	$ -	$ -	$ -
48700	**Fund Reserve**	**$ -**	**$ -**	**$ -**
59000	**Stormwater Services**			
17-51-59000-4531	Professional & Technical Servi	$ 30,920	$ -	$ -
17-51-59000-6000	Bad Debt Expense	$ -	$ -	$ -
17-51-59000-6306	EM Properties Reimbursement	$ -	$ -	$ -
17-51-59000-6310	Developer Impact Fee Reimb.	$ 10,015	$ 21,000	$ -
17-51-59000-7000	Capital Outlay	$ -	$ 1,000,000	$ 515,000
17-81-59000-7026	Old Airport Road Phase 2	$ -	$ 999,000	$ 999,000
17-81-59000-7046	Midvalley Road Extension	$ -	$ 501,300	$ 501,300
59000	**Stormwater Services**	**$ 40,935**	**$ 2,521,300**	**$ 2,015,300**
	Expense	**$ 40,935**	**$ 3,845,402**	**$ 2,015,300**
17	**Stormwater Impact Fee Fund**	**$ 398,426**	**$ -**	**$ -**
18	**Transportation Impact Fee Fund**			
	Revenue			
18-00-34800-0000	Impact Fees	$ -	$ -	$ 4,125,050
18-00-34820-0000	EMP Property Buy In	$ -	$ -	$ -

Account Number	Description	2023 Actual		2024 Estimate		2024 Proposed	
18-00-34825-0000	Future Facilities Trans SSA	$	790,699	$	1,000,000	$	-
18-00-34840-0000	EM Blvd/Sweetwater NSA	$	-	$	-	$	-
18-00-34841-0000	EM Blvd/Sweetwater SSA	$	248	$	-	$	-
18-00-34842-0000	Sweetwater Rd Eq Buy In WSA	$	-	$	-	$	-
18-00-34844-0000	Pony Express Ext thru SlvrLke	$	-	$	-	$	-
18-00-34845-0000	Future Facilities Trans NSA	$	259,974	$	400,000	$	-
18-00-34847-0000	Airport Rd ROW NSA	$	(33)	$	-	$	-
18-00-34848-0000	Airport Rd ROW SSA	$	-	$	-	$	-
18-00-34849-0000	Airport Rd ROW WSA	$	-	$	-	$	-
18-00-34850-0000	Future Facilities Trans WSA	$	9,880	$	-	$	-
18-00-37010-0000	Interest Earnings	$	78,633	$	10,000	$	-
18-00-38110-0000	Due From General Fund	$	-	$	-	$	-
18-00-38145-0000	Due from Capital Project Fund	$	-	$	1,171,109	$	-
18-00-39920-0000	Use of Fund Reserves	$	-	$	2,966,357	$	-
	Revenue	**$**	**1,139,401**	**$**	**5,547,466**	**$**	**4,125,050**
	Expense						
44100	**Streets & Roads**						
18-51-44100-4531	Professional & Technical Servi	$	2,700	$	-	$	-
18-51-44100-6310	Developer Impact Fee Reimb.	$	-	$	400,000	$	-
18-81-44100-7000	Capital Projects	$	-	$	3,321,104	$	125,000
44100	**Streets & Roads**	**$**	**2,700**	**$**	**3,721,104**	**$**	**125,000**
48100	**Transfers & Contributions**						
18-61-48100-9147	Due To General Fund CP Fund	$	356,516	$	-	$	-
18-61-48100-9179	Due To Debt Service Fund	$	1,826,799	$	1,826,362	$	1,832,302
48100	**Transfers & Contributions**	**$**	**2,183,315**	**$**	**1,826,362**	**$**	**1,832,302**
48700	**Fund Reserve**						
18-99-48700-9499	Fund Balance Appropriation	$	-	$	-	$	2,167,748
48700	**Fund Reserve**	**$**	**-**	**$**	**-**	**$**	**2,167,748**
	Expense	**$**	**2,186,015**	**$**	**5,547,466**	**$**	**4,125,050**
18	**Transportation Impact Fee Fund**	**$**	**(1,046,614)**	**$**	**-**	**$**	**-**
30	**Debt Service Fund**						
	Revenue						
30-00-37010-0000	Interest Earnings	$	59,862	$	-	$	-

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
30-00-38110-0000	Due From General Fund	$ 217,169	$ 219,610	$ 217,921
30-00-38118-0000	Due From Trans Imp Fee Fnd	$ 1,826,799	$ 1,826,362	$ 1,832,302
30-00-38145-0000	Due From Capital Project Fund	$ -	$ 1,050,000	$ -
30-00-38147-0000	Due from Capital Project Fund	$ -	$ -	$ -
30-00-39111-0000	Bond Proceeds	$ -	$ -	$ -
30-00-39120-0000	Premium on Bonds Sold	$ -	$ -	$ -
	Revenue	**$ 2,103,831**	**$ 3,095,972**	**$ 2,050,223**
	Expense			
44100	**Streets & Roads**			
30-71-44100-8111	Principal	$ 1,222,115	$ 1,934,395	$ 958,737
30-71-44100-8121	Interest Expense	$ 821,853	$ 1,159,077	$ 1,088,986
30-71-44100-8132	Cost of Issuance	$ -	$ -	$ -
30-71-44100-8151	Paying Agent Fee	$ -	$ 2,500	$ 2,500
44100	**Streets & Roads**	**$ 2,043,968**	**$ 3,095,972**	**$ 2,050,223**
48100	**Transfers & Contributions**			
30-61-48100-9147	Due To General Fund CP Fund	$ -	$ -	$ -
48100	**Transfers & Contributions**	**$ -**	**$ -**	**$ -**
	Expense	**$ 2,043,968**	**$ 3,095,972**	**$ 2,050,223**
30	**Debt Service Fund**	**$ 59,862**	**$ -**	**$ -**
47	**Capital Projects General Fund**			
	Revenue			
47-00-33320-0000	Safe Routes To School Grant	$ -	$ -	$ -
47-00-33330-0000	MAG Funding	$ 5,667,051	$ -	$ -
47-00-33400-0000	Misc State Grant Revenue	$ 17,070	$ -	$ -
47-00-34520-0000	Park Fee In Lieu	$ -	$ -	$ -
47-00-37010-0000	Interest Earnings	$ 1,120,390	$ -	$ -
47-00-38110-0000	Due From General Fund	$ 4,560,966	$ 2,505,046	$ 2,040,897
47-00-38111-0000	Due From Water Impact Fee Fund	$ -	$ -	$ -
47-00-38112-0000	Due From Sewer Impact Fee Fund	$ -	$ 1,716,470	$ -
47-00-38115-0000	Due From Prk/Trls Imp Fee Fnd	$ 494,427	$ -	$ -
47-00-38116-0000	Due From PubSfty Imp Fee Fnd	$ -	$ -	$ -
47-00-38117-0000	Due From StrmWtr Imp Fee Fnd	$ -	$ 1,324,102	$ -
47-00-38118-0000	Due From Trans Imp Fee Fnd	$ 356,516	$ -	$ -
47-00-38119-0000	Due from Debt Srvc Fund	$ -	$ -	$ -

Account Number	Description	2023 Actual		2024 Estimate		2024 Proposed	
47-00-39111-0000	Bond Proceeds	$	-	$	-	$	-
47-00-39120-0000	Premium on Bonds Sold	$	-	$	-	$	-
47-00-39140-0000	Loan Proceeds	$	-	$	-	$	-
47-00-39700-0000	Contributions Private Sources	$	432,786	$	-	$	-
47-00-39710-0000	Assets - From Developer	$	-	$	90,000	$	-
47-00-39711-0000	Contributions Other Government	$	210,071	$	14,862,085	$	-
47-00-39920-0000	Use of Fund Reserves	$	-	$	-	$	6,310,753
	Revenue	**$**	**12,859,277**	**$**	**20,497,703**	**$**	**8,351,650**
	Expense						
41000	**GENERAL GOVERNMENT**						
47-81-41000-7057	Fencing - Wildlife Corridor	$	-	$	90,000	$	-
47-81-41000-7058	Land Acquisition	$	-	$	1,250,000	$	4,900,000
47-81-41000-7060	Reuse Water Study	$	-	$	125,000	$	-
47-81-41000-7061	City Hall	$	-	$	-	$	900,000
47-81-41000-7062	Park & Ride SR73 Area	$	-	$	-	$	250,000
41000	**GENERAL GOVERNMENT**	**$**	**-**	**$**	**1,465,000**	**$**	**6,050,000**
41950	**Operations & Facilities**						
47-81-41950-7049	Public Works Yard Improvement	$	-	$	150,000	$	-
47-81-41950-7050	Pave Senior Center Parking Lot	$	-	$	-	$	-
47-81-41950-7051	Council Chambers-Sound System	$	-	$	250,000	$	-
41950	**Operations & Facilities**	**$**	**-**	**$**	**400,000**	**$**	**-**
44100	**Streets & Roads**						
47-81-44100-7001	Eagle Mountain Boulevard	$	8,161,776	$	-	$	-
47-81-44100-7002	SR 73 Deer Crossing Detection	$	188,479	$	151,880	$	-
47-81-44100-7014	Traffic Signals	$	28,896	$	-	$	425,000
47-81-44100-7016	Road Extension - Walden Park	$	6,100	$	324,000	$	-
47-81-44100-7017	Street Paving Equipment	$	-	$	-	$	-
47-81-44100-7019	Sidewalk - Clear Rock Rd	$	59,796	$	55,000	$	-
47-81-44100-7021	Golden Eagle Rd	$	-	$	-	$	-
47-81-44100-7026	Old Airport Road Phase 2	$	28,215	$	9,100,000	$	-
47-81-44100-7027	PE Pkwy Ranches Pkwy Turnlanes	$	-	$	500,000	$	-
47-81-44100-7028	Lone Tree to Old Airport Rd	$	-	$	-	$	-
47-81-44100-7029	Campus Drive High T	$	26,183	$	98,147	$	-
47-81-44100-7046	Midvalley Road Extension	$	82,435	$	4,022,565	$	-
47-81-44100-7047	Wasatch Wing & Clay Road	$	-	$	-	$	500,000
47-81-44100-7054	Traffic Signal-Major St/EM Blv	$	-	$	550,000	$	-

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
47-81-44100-7056	Mid Valley Road Widening	$ 327,620	$ -	$ -
44100	**Streets & Roads**	**$ 8,909,499**	**$ 14,801,592**	**$ 925,000**
45100	**Parks**			
47-80-45100-7101	USP - Park Match Program	$ -	$ -	$ -
47-80-45100-7102	USP - Nolen ParkImprovements	$ -	$ -	$ 80,000
47-80-45100-7103	USP - Bike ParkImprovements	$ -	$ -	$ 70,000
47-80-45100-7105	USP - Trail Additions	$ -	$ -	$ -
47-80-45100-7106	USP - City Center Streetscape	$ -	$ -	$ 50,000
47-80-45100-7107	USP - Parks Misc.	$ -	$ -	$ 296,650
47-80-45100-7113	USP - Recreation Facilities	$ -	$ -	$ -
47-80-45100-7114	USP - SageValley Trail Extend	$ -	$ 22,000	$ -
47-80-45100-7115	USP - Rodeo Arena Lighting	$ -	$ 162,500	$ 80,000
47-80-45100-7116	USP - Valley View Park Lights	$ -	$ 25,000	$ -
47-80-45100-7117	USP - City Cntr Median Lndscap	$ -	$ -	$ 500,000
	Utility Sale Proceeds	**$ -**	**$ 209,500**	**$ 1,076,650**
47-81-45100-7001	Corey Wride Park	$ 39,474	$ -	$ -
47-81-45100-7003	Pioneer Park	$ -	$ 15,185	$ -
47-81-45100-7011	Bike Park	$ -	$ 20,000	$ -
47-81-45100-7021	Smith Ranch Park	$ 494,427	$ 831,402	$ -
47-81-45100-7044	Trails - Misc	$ -	$ -	$ -
47-81-45100-7045	Observatory	$ 37,086	$ 83,915	$ 300,000
47-81-45100-7107	Silverlake Park Improvements	$ -	$ -	$ -
47-81-45100-7111	Land and Rights of Way	$ -	$ -	$ -
45100	**Parks**	**$ 570,986**	**$ 950,502**	**$ 1,376,650**
48000	**Transfers & Other Uses**			
47-61-48000-9118	Due to Transportation Imp Fee	$ -	$ 1,171,109	$ -
47-61-48000-9151	Due to Water Fund	$ -	$ 450,000	$ -
47-61-48000-9179	Due to Debt Service Fund	$ -	$ 1,050,000	$ -
48000	**Transfers & Other Uses**	**$ -**	**$ 2,671,109**	**$ -**
48700	**Fund Reserve**			
47-99-48700-9499	Fund Balance Appropriation	$ -	$ -	$ -
48700	**Fund Reserve**	**$ -**	**$ -**	**$ -**
	Expense	**$ 9,480,486**	**$ 20,497,703**	**$ 8,351,650**
47	**Capital Projects General Fund**	**$ 3,378,792**	**$ -**	**$ -**

Account Number	Description	2023 Actual		2024 Estimate		2024 Proposed	
51	**Water Fund**						
	Revenue						
51-00-33550-0000	CWP Development Fee	$	-	$	5,374,049	$	5,508,400
51-00-34892-0000	Reimbursements-Insurance	$	-	$	-	$	-
51-00-34898-0000	Reimbursement - Contractual	$	-	$	-	$	-
51-00-35110-0000	Utility Billing - Water	$	7,373,043	$	4,000,000	$	5,391,501
51-00-35111-0000	Utility Billing - Water Base	$	-	$	4,926,200	$	5,130,160
51-00-35120-0000	Damage to Service	$	10,972	$	-	$	-
51-00-35130-0000	Hydrant Meter Revenue	$	183,059	$	120,000	$	114,000
51-00-35160-0000	Meter Fee - Water	$	91,810	$	140,000	$	140,000
51-00-35170-0000	Connection Fee - Water	$	251,950	$	450,000	$	435,000
51-00-35999-0000	YEC Audit Adj & Accruals	$	47,667	$	-	$	-
51-00-36020-0000	Late/Delinquent Fees Penalties & Charges	$	111,900	$	-	$	-
51-00-36030-0000	Revenue from Collections	$	2,170	$	-	$	-
51-00-37010-0000	Interest Earnings	$	1,427,495	$	1,100,000	$	700,000
51-00-37020-0000	Sale of Assets	$	-	$	-	$	-
51-00-37090-0000	Other Miscellaneous	$	15,139	$	-	$	-
51-00-38111-0000	Due From Wtr Imp Fee Fund	$	3,316,117	$	654,416	$	660,645
51-00-38112-0000	Due From Sewer Fund	$	-	$	-	$	-
51-00-38145-0000	Due from Capital Project Fund	$	-	$	450,000	$	-
51-00-39700-0000	Contributions Private Sources	$	559,361	$	324,470	$	-
51-00-39710-0000	Assets - From Developer	$	3,182,900	$	652,550	$	-
51-00-39920-0000	Use of Fund Reserves	$	-	$	-	$	-
	Revenue	**$**	**16,573,583**	**$**	**18,191,685**	**$**	**18,079,706**
	Expense						
47100	**Debt Service - Bonds**						
51-71-47100-8111	Principal	$	-	$	455,650	$	477,000
51-71-47100-8121	Interest	$	171,529	$	198,766	$	183,645
51-71-47100-8131	Bond Refunding Cost	$	28,822	$	-	$	-
51-71-47100-8151	Paying Agent Fee	$	2,567	$	5,500	$	5,500
47100	**Debt Service - Bonds**	**$**	**202,918**	**$**	**659,916**	**$**	**666,145**
48000	**Transfers & Other Uses**						
51-61-48000-9110	Due To General Fund	$	715,705	$	1,008,134	$	1,041,747
51-61-48000-9111	Due to Water Impact Fee Fund	$	-	$	-	$	-
51-61-48000-9152	Due to Sewer Fund	$	-	$	-	$	-
51-61-48000-9154	Due To Fleet Fund	$	326,040	$	277,633	$	300,425

Account Number	Description	2023 Actual		2024 Estimate		2024 Proposed	
51-61-48000-9163	Due to UB Internal Service Fnd	$	99,510	$	36,392	$	118,527
51-61-48000-9164	Due to GIS Internal Service Fd	$	125,644	$	144,222	$	126,686
48000	**Transfers & Other Uses**	**$**	**1,266,899**	**$**	**1,466,381**	**$**	**1,587,385**
51000	**Water Utility**						
51-45-51000-1111	Salaries - Full-Time Permanent	$	565,993	$	759,773	$	513,455
51-45-51000-1112	Salaries - Part-Time Permanent	$	14,023	$	52,364	$	-
51-45-51000-1211	Overtime	$	49,196	$	30,000	$	50,000
51-45-51000-1242	Car Allowance	$	-	$	-	$	-
51-45-51000-1300	Employee Benefits (401k & 457)	$	29,502	$	34,988	$	22,009
51-45-51000-1321	Clothing Allowance	$	5,108	$	5,700	$	3,057
51-45-51000-1511	FICA	$	869	$	3,248	$	-
51-45-51000-1512	Medicare	$	9,055	$	11,875	$	7,450
51-45-51000-1521	Retirement	$	81,418	$	130,831	$	82,369
51-45-51000-1531	State Insurance Fund	$	5,037	$	9,227	$	8,876
51-45-51000-1541	Health Insurance	$	169,746	$	216,490	$	139,398
51-45-51000-1545	Dental Insurance	$	12,912	$	18,667	$	12,006
51-45-51000-1548	Vision Insurance	$	2,251	$	3,249	$	1,968
51-45-51000-1561	Long Term Disability	$	3,016	$	3,935	$	2,678
51-45-51000-2121	Dues & Memberships	$	916	$	3,000	$	1,500
51-45-51000-2211	Public Notices	$	-	$	-	$	-
51-45-51000-2321	Travel & Training	$	5,410	$	18,200	$	8,246
51-45-51000-2369	Meetings	$	86	$	300	$	600
51-45-51000-2411	Office Expense & Supplies	$	-	$	-	$	-
51-45-51000-2513	Equipment Materials & Supplies	$	239,325	$	380,000	$	220,000
51-45-51000-2515	Scada Maintenance & Upgrades	$	49,325	$	30,000	$	30,000
51-45-51000-2610	Building & Grounds Maint	$	6,894	$	15,000	$	15,000
51-45-51000-3111	Utilities	$	826,749	$	865,200	$	865,200
51-45-51000-4121	Attorney Fees	$	17,583	$	25,000	$	25,000
51-45-51000-4140	Banking Fees	$	67,043	$	-	$	5,000
51-45-51000-4261	Computer Software & Maint.	$	-	$	44,000	$	15,545
51-45-51000-4271	Sensus Support	$	43,896	$	50,000	$	-
51-45-51000-4320	Engineering Services	$	17,288	$	10,000	$	-
51-45-51000-4391	Blue Staking	$	5,678	$	40,000	$	10,000
51-45-51000-4392	Valve Maintenance	$	9,474	$	50,000	$	40,000
51-45-51000-4393	Lab Work	$	29,767	$	30,000	$	-
51-45-51000-4394	Collar Maintenance	$	-	$	2,463,080	$	30,000
51-45-51000-4522	CUWCD - Contracted Water	$	2,125,569	$	5,374,049	$	3,035,000
51-45-51000-4523	CUWCD - Development Fees	$	-	$	42,300	$	5,508,400
51-45-51000-4531	Professional & Technical Servi	$	15,278	$	-	$	295,000

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
51-45-51000-4811	Equipment Rental/Lease	$ 80,623	$ -	$ 14,000
51-45-51000-5311	Meters - Water - New	$ 372,471	$ 82,412	$ -
51-45-51000-5312	Meters - Water - Replacement	$ 85,968	$ 320,000	$ -
51-45-51000-5721	Chemicals & Fertilizers	$ 17,531	$ 300,000	$ 40,000
51-45-51000-5998	Right To Use Asset Depreciatio	$ 14,715	$ 50,000	$ -
51-45-51000-5999	Depreciation	$ 2,933,515	$ 3,100,000	$ 3,100,000
51-45-51000-6000	Bad Debt Expense	$ 177,882	$ -	$ -
51-45-51000-6110	Contractual Agreements	$ 3,949	$ -	$ -
51-45-51000-6211	Insurance & Surety Bonds	$ 70,000	$ 70,000	$ 78,000
51-45-51000-7000	Capital Outlay	$ -	$ 700,000	$ -
51-45-51000-7010	Water Sys. Improvements Design	$ -	$ -	$ -
51-45-51000-7055	Cedar Pass Drive Waterline	$ -	$ 650,000	$ -
51-45-51000-7211	Buildings & Bld. Improvements	$ 527	$ 65,000	$ -
51-45-51000-7311	Improvements Other Than Bldg	$ -	$ -	$ 20,000
51-45-51000-7410	Equipment	$ -	$ -	$ 51,000
51-45-51000-7411	Office Equipment	$ -	$ -	$ -
51-45-51000-7412	Computer Equipment	$ -	$ 7,500	$ -
51-45-51000-7421	Vehicle	$ -	$ -	$ 225,000
51-45-51000-7691	Water Rights	$ 50	$ -	$ -
51000	**Water Utility**	**$ 8,165,639**	**$ 16,065,388**	**$ 14,475,757**
51010	**Water Resource**			
51-45-51010-1111	Salaries - Full-Time Permanent	$ -	$ -	$ 323,553
51-45-51010-1112	Salaries - Part-Time Permanent	$ -	$ -	$ 51,962
51-45-51010-1211	Overtime	$ -	$ -	$ -
51-45-51010-1242	Car Allowance	$ -	$ -	$ -
51-45-51010-1300	Employee Benefits (401k & 457)	$ -	$ -	$ 15,292
51-45-51010-1321	Clothing Allowance	$ -	$ -	$ 2,500
51-45-51010-1511	FICA	$ -	$ -	$ 3,223
51-45-51010-1512	Medicare	$ -	$ -	$ 5,450
51-45-51010-1521	Retirement	$ -	$ -	$ 50,909
51-45-51010-1531	State Insurance Fund	$ -	$ -	$ 5,977
51-45-51010-1541	Health Insurance	$ -	$ -	$ 100,676
51-45-51010-1545	Dental Insurance	$ -	$ -	$ 8,534
51-45-51010-1548	Vision Insurance	$ -	$ -	$ 1,411
51-45-51010-1561	Long Term Disability	$ -	$ -	$ 1,723
51-45-51010-2121	Dues & Memberships	$ -	$ -	$ 1,500
51-45-51010-2211	Public Notices	$ -	$ -	$ -
51-45-51010-2321	Travel & Training	$ -	$ -	$ 6,064
51-45-51010-2369	Meetings	$ -	$ -	$ 300

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
51-45-51010-2411	Office Expense & Supplies	$ -	$ -	$ -
51-45-51010-2513	Equipment Materials & Supplies	$ -	$ -	$ 15,000
51-45-51010-2515	Scada Maintenance & Upgrades	$ -	$ -	$ 5,000
51-45-51010-2610	Building & Grounds Maint	$ -	$ -	$ -
51-45-51010-3111	Utilities	$ -	$ -	$ -
51-45-51010-4121	Attorney Fees	$ -	$ -	$ -
51-45-51010-4140	Banking Fees	$ -	$ -	$ -
51-45-51010-4261	Computer Software & Maint.	$ -	$ -	$ 69,045
51-45-51010-4271	Sensus Support	$ -	$ -	$ -
51-45-51010-4320	Engineering Services	$ -	$ -	$ -
51-45-51010-4391	Blue Staking	$ -	$ -	$ -
51-45-51010-4392	Valve Maintenance	$ -	$ -	$ -
51-45-51010-4393	Lab Work	$ -	$ -	$ 35,000
51-45-51010-4394	Collar Maintenance	$ -	$ -	$ -
51-45-51010-4522	CUWCD - Contracted Water	$ -	$ -	$ -
51-45-51010-4523	CUWCD - Development Fees	$ -	$ -	$ -
51-45-51010-4531	Professional & Technical Servi	$ -	$ -	$ 17,300
51-45-51010-4811	Equipment Rental/Lease	$ -	$ -	$ -
51-45-51010-5311	Meters - Water - New	$ -	$ -	$ 320,000
51-45-51010-5312	Meters - Water - Replacement	$ -	$ -	$ 300,000
51-45-51010-5721	Chemicals & Fertilizers	$ -	$ -	$ 10,000
51-45-51010-5998	Right To Use Asset Depreciatio	$ -	$ -	$ -
51-45-51010-5999	Depreciation	$ -	$ -	$ -
51-45-51010-6000	Bad Debt Expense	$ -	$ -	$ -
51-45-51010-6110	Contractual Agreements	$ -	$ -	$ -
51-45-51010-6211	Insurance & Surety Bonds	$ -	$ -	$ -
51-45-51010-7000	Capital Outlay	$ -	$ -	$ -
51-45-51010-7010	Water Sys. Improvements Design	$ -	$ -	$ -
51-45-51010-7055	Cedar Pass Drive Waterline	$ -	$ -	$ -
51-45-51010-7211	Buildings & Bld. Improvements	$ -	$ -	$ -
51-45-51010-7410	Equipment	$ -	$ -	$ -
51-45-51010-7411	Office Equipment	$ -	$ -	$ -
51-45-51010-7412	Computer Equipment	$ -	$ -	$ -
51-45-51010-7691	Water Rights	$ -	$ -	$ -
51010	**Water Resource**	**$ -**	**$ -**	**$ 1,350,419**
	Expense	**$ 9,635,456**	**$ 18,191,685**	**$ 18,079,706**
51	**Water Fund**	**$ 6,938,128**	**$ -**	**$ -**

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
52	**Sewer Fund**			
	Revenue			
52-00-33450-0000	Sewer Grant	$ -	$ -	$ -
52-00-35200-0000	Utility Billing - Sewer	$ 7,945,129	$ 8,723,421	$ 10,526,373
52-00-35220-0000	Damage to Services-Sewer	$ -	$ -	$ -
52-00-35270-0000	Connection Fee - Sewer	$ 56,100	$ 100,000	$ 85,000
52-00-35999-0000	YEC Audit Adj & Accruals	$ -	$ -	$ -
52-00-36020-0000	Late/Delinquent Fees Penalties & Charges	$ -	$ -	$ -
52-00-36030-0000	Revenue from Collections	$ -	$ -	$ -
52-00-37010-0000	Interest Earnings	$ 65,899	$ 340,000	$ -
52-00-37020-0000	Sale of Assets	$ -	$ -	$ -
52-00-37090-0000	Other Miscellaneous	$ 3,120	$ -	$ -
52-00-37142-0000	Insurance Reimbursements	$ -	$ -	$ -
52-00-38110-0000	Due From General Fund	$ -	$ -	$ -
52-00-38112-0000	Due From WW Impact Fee Fund	$ 2,979,234	$ -	$ 1,148,350
52-00-38151-0000	Due From Water Fund	$ -	$ -	$ -
52-00-39111-0000	Bond Proceeds	$ -	$ -	$ -
52-00-39700-0000	Contributions Private Sources	$ 157,135	$ -	$ -
52-00-39710-0000	Assets - From Developer	$ 2,854,860	$ 1,176,677	$ -
52-00-39920-0000	Use of Fund Reserves	$ -	$ -	$ 3,910,000
	Revenue	**$ 14,061,478**	**$ 10,340,098**	**$ 15,669,723**
	Expense			
47100	**Debt Service - Bonds**			
52-71-47100-8111	Principal	$ -	$ 887,350	$ 927,570
52-71-47100-8121	Interest	$ 246,757	$ 266,908	$ 260,350
52-71-47100-8131	Bond Refunding Cost	$ 38,205	$ -	$ -
52-71-47100-8132	Bond Issuance Costs	$ -	$ -	$ -
52-71-47100-8151	Paying Agent Fee	$ 5,083	$ 7,000	$ 7,000
47100	**Debt Service - Bonds**	**$ 290,046**	**$ 1,161,258**	**$ 1,194,920**
48000	**Transfers & Other Uses**			
52-61-48000-9110	Due To General Fund	$ 703,151	$ 1,008,134	$ 1,026,110
52-61-48000-9154	Due To Fleet Fund	$ 167,348	$ 195,247	$ 183,530
52-61-48000-9163	Due to UB Internal Service Fnd	$ 99,510	$ 36,392	$ 118,527
52-61-48000-9164	Due to GIS Internal Service Fd	$ 125,644	$ 144,222	$ 126,686
48000	**Transfers & Other Uses**	**$ 1,095,653**	**$ 1,383,995**	**$ 1,454,853**
52000	**Wastewater Utility**			

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
52-45-52000-1111	Salaries - Full-Time Permanent	$ 467,004	$ 522,839	$ 330,552
52-45-52000-1112	Salaries - Part-Time Permanent	$ -	$ -	$ -
52-45-52000-1211	Overtime	$ 16,317	$ 12,000	$ -
52-45-52000-1242	Car Allowance	$ -	$ -	$ -
52-45-52000-1300	Employee Benefits (401k & 457)	$ 23,884	$ 29,243	$ 19,347
52-45-52000-1321	Clothing Allowance	$ 4,077	$ 3,400	$ 1,832
52-45-52000-1511	FICA	$ -	$ -	$ -
52-45-52000-1512	Medicare	$ 6,558	$ 7,587	$ 4,796
52-45-52000-1521	Retirement	$ 48,138	$ 86,998	$ 50,904
52-45-52000-1531	State Insurance Fund	$ 2,974	$ 6,194	$ 5,775
52-45-52000-1541	Health Insurance	$ 130,894	$ 131,381	$ 63,760
52-45-52000-1545	Dental Insurance	$ 9,467	$ 9,773	$ 5,154
52-45-52000-1548	Vision Insurance	$ 1,673	$ 1,730	$ 878
52-45-52000-1561	Long Term Disability	$ 2,378	$ 2,317	$ 1,658
52-45-52000-2121	Dues & Memberships	$ 831	$ 2,000	$ 840
52-45-52000-2211	Public Notices	$ -	$ -	$ -
52-45-52000-2321	Travel & Training	$ 8,996	$ 17,504	$ 5,334
52-45-52000-2369	Meetings	$ 45	$ 1,000	$ 300
52-45-52000-2411	Office Expense & Supplies	$ -	$ -	$ -
52-45-52000-2513	Equipment Materials & Supplies	$ 266,318	$ 260,000	$ 45,000
52-45-52000-2515	Scada Maintenance & Upgrades	$ 35,807	$ 30,000	$ 15,000
52-45-52000-2516	Pre-Treatment Program	$ -	$ 14,875	$ 14,875
52-45-52000-2517	Bio Solids Disposal	$ 48,442	$ 55,000	$ -
52-45-52000-2610	Building & Grounds Maint	$ 4,492	$ 16,000	$ 5,000
52-45-52000-3111	Utilities	$ 184,774	$ 258,768	$ 258,758
52-45-52000-4121	Attorney Fees	$ 2,673	$ -	$ -
52-45-52000-4140	Banking Fees	$ 64,250	$ -	$ -
52-45-52000-4261	Computer Software & Maint.	$ -	$ -	$ 11,545
52-45-52000-4320	Engineering Services	$ 28,139	$ 40,000	$ 10,000
52-45-52000-4391	Blue Staking	$ 6,990	$ 10,000	$ 10,000
52-45-52000-4393	Lab Work	$ 50,926	$ 65,000	$ -
52-45-52000-4394	Collar Maintenance	$ -	$ 25,000	$ 25,000
52-45-52000-4531	Professional & Technical Servi	$ 130,413	$ 139,700	$ 29,200
52-45-52000-4581	TSSD Services	$ 1,743,970	$ 2,675,000	$ -
52-45-52000-4811	Equipment Rental/Lease	$ 52,049	$ 23,000	$ 2,500
52-45-52000-5721	Chemicals & Fertilizers	$ 83,721	$ 112,000	$ 5,000
52-45-52000-5999	Depreciation	$ 2,255,728	$ 2,400,000	$ 819,847
52-45-52000-6000	Bad Debt Expense	$ 19,173	$ -	$ -
52-45-52000-6211	Insurance & Surety Bonds	$ 58,000	$ 58,000	$ 65,000
52-45-52000-7211	Buildings & Bld. Improvements	$ 1,531	$ 157,827	$ -

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
52-45-52000-7311	Improvements Other Than Buildings	$ 769	$ 264,230	$ -
52-45-52000-7410	Equipment	$ 31,523	$ 63,476	$ 20,000
52-45-52000-7411	Office Equipment	$ -	$ -	$ -
52-45-52000-7421	Vehicle	$ -	$ -	$ -
52-45-52000-8211	Lease Purchase Debt Service	$ -	$ -	$ -
52-61-52000-9151	Due To Water Fund	$ -	$ -	$ -
52000	**Wastewater Utility**	**$ 5,792,923**	**$ 7,501,842**	**$ 1,827,855**
52010	**Wastewater Treatment**			
52-45-52010-1111	Salaries - Full-Time Permanent	$ -	$ -	$ 300,283
52-45-52010-1112	Salaries - Part-Time Permanent	$ -	$ -	$ -
52-45-52010-1211	Overtime	$ -	$ -	$ -
52-45-52010-1242	Car Allowance	$ -	$ -	$ -
52-45-52010-1300	Employee Benefits (401k & 457)	$ -	$ -	$ 15,909
52-45-52010-1321	Clothing Allowance	$ -	$ -	$ 2,025
52-45-52010-1511	FICA	$ -	$ -	$ -
52-45-52010-1512	Medicare	$ -	$ -	$ 4,358
52-45-52010-1521	Retirement	$ -	$ -	$ 46,829
52-45-52010-1531	State Insurance Fund	$ -	$ -	$ 4,287
52-45-52010-1541	Health Insurance	$ -	$ -	$ 81,341
52-45-52010-1545	Dental Insurance	$ -	$ -	$ 6,305
52-45-52010-1548	Vision Insurance	$ -	$ -	$ 1,050
52-45-52010-1561	Long Term Disability	$ -	$ -	$ 1,864
52-45-52010-2121	Dues & Memberships	$ -	$ -	$ 1,500
52-45-52010-2211	Public Notices	$ -	$ -	$ -
52-45-52010-2321	Travel & Training	$ -	$ -	$ 14,002
52-45-52010-2369	Meetings	$ -	$ -	$ 600
52-45-52010-2411	Office Expense & Supplies	$ -	$ -	$ -
52-45-52010-2513	Equipment Materials & Supplies	$ -	$ -	$ 260,000
52-45-52010-2515	Scada Maintenance & Upgrades	$ -	$ -	$ 30,000
52-45-52010-2516	Pre-Treatment Program	$ -	$ -	$ -
52-45-52010-2517	Bio Solids Disposal	$ -	$ -	$ 55,000
52-45-52010-2610	Building & Grounds Maint	$ -	$ -	$ 18,000
52-45-52010-3111	Utilities	$ -	$ -	$ 258,768
52-45-52010-4121	Attorney Fees	$ -	$ -	$ -
52-45-52010-4140	Banking Fees	$ -	$ -	$ -
52-45-52010-4261	Computer Software & Maint.	$ -	$ -	$ 11,545
52-45-52010-4320	Engineering Services	$ -	$ -	$ 40,000
52-45-52010-4391	Blue Staking	$ -	$ -	$ -
52-45-52010-4393	Lab Work	$ -	$ -	$ 65,000

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
52-45-52010-4394	Collar Maintenance	$ -	$ -	$ -
52-45-52010-4531	Professional & Technical Servi	$ -	$ -	$ 37,700
52-45-52010-4581	TSSD Services	$ -	$ -	$ 3,564,270
52-45-52010-4811	Equipment Rental/Lease	$ -	$ -	$ 5,000
52-45-52010-5721	Chemicals & Fertilizers	$ -	$ -	$ 125,000
52-45-52010-5999	Depreciation	$ -	$ -	$ 1,819,847
52-45-52010-6000	Bad Debt Expense	$ -	$ -	$ -
52-45-52010-6211	Insurance & Surety Bonds	$ -	$ -	$ 58,000
52-45-52010-7211	Buildings & Bld. Improvements	$ -	$ -	$ -
52-45-52010-7311	Improvements Other Than Buildings	$ -	$ -	$ 155,000
52-45-52010-7410	Equipment	$ -	$ -	$ 123,612
52-45-52010-7411	Office Equipment	$ -	$ -	$ -
52-45-52010-7421	Vehicle	$ -	$ -	$ 175,000
52-45-52010-8211	Lease Purchase Debt Service	$ -	$ -	$ -
52-81-52010-7063	Holding Ponds - Repair Work	$ -	$ -	$ 680,000
52-81-52010-7064	Addl Fan Press & Conveyance	$ -	$ -	$ 710,000
52-81-52010-7066	Drum Screen Repl&Inc Capacity	$ -	$ -	$ 20,000
52010	**Wastewater Treatment**	**$ -**	**$ -**	**$ 8,692,095**
52100	**Wastewater Capital Projects**			
52-81-52100-7059	Lone Tree Lift Station	$ -	$ 59,503	$ -
52-81-52100-7065	Gravity Sewer Line Old Airport	$ -	$ -	$ 1,000,000
52-81-52100-7306	Waste Water Treatment Facility	$ -	$ 108,500	$ -
52-81-52100-7307	Headworks Project	$ -	$ -	$ -
52-81-52100-7308	Tertiary Treatment Project	$ -	$ 125,000	$ 1,500,000
52-81-52100-7330	Water/Sewer Building	$ -	$ -	$ -
52100	**Wastewater Capital Projects**	**$ -**	**$ 293,003**	**$ 2,500,000**
	Expense	**$ 7,178,622**	**$ 10,340,098**	**$ 15,669,723**
52	**Sewer Fund**	**$ 6,882,856**	**$ -**	**$ -**
54	**Fleet Fund**			
	Revenue			
54-00-34891-0000	Reimbursement-Fuel Tax	$ 32,891	$ 20,000	$ 20,000
54-00-37010-0000	Interest Earnings	$ 3,901	$ 65,000	$ 50,000
54-00-37020-0000	Sale of Vehicles	$ -	$ 173,745	$ 90,000
54-00-37142-0000	Insurance Reimbursements	$ 33,591	$ 47,182	$ -
54-00-38110-0000	Due From General Fund	$ 906,541	$ 808,413	$ 797,419
54-00-38151-0000	Due From Water Fund	$ 326,040	$ 277,633	$ 300,425

Account Number	Description	2023 Actual		2024 Estimate		2024 Proposed	
54-00-38152-0000	Due From Sewer Fund	$	167,348	$	195,247	$	183,530
54-00-38159-0000	Due From Storm Drain Fund	$	84,171	$	91,536	$	106,253
54-00-39730-0000	General Contributions	$	-	$	-	$	-
54-00-39920-0000	Use of Fund Reserves	$	-	$	459,159	$	315,676
	Revenue	**$**	**1,554,483**	**$**	**2,137,915**	**$**	**1,863,303**
	Expense						
54000	**Fleet Services**						
54-45-54000-1111	Salaries - Full-Time Permanent	$	114,342	$	166,492	$	194,042
54-45-54000-1211	Overtime	$	3,218	$	3,000	$	2,500
54-45-54000-1300	Employee Benefits (401k & 457)	$	3,936	$	6,588	$	8,262
54-45-54000-1321	Clothing Allowance	$	150	$	1,525	$	1,250
54-45-54000-1512	Medicare	$	1,635	$	2,530	$	2,816
54-45-54000-1521	Retirement	$	10,289	$	29,335	$	30,398
54-45-54000-1531	State Insurance Fund	$	555	$	1,604	$	3,515
54-45-54000-1541	Health Insurance	$	31,468	$	46,102	$	49,870
54-45-54000-1545	Dental Insurance	$	2,281	$	3,400	$	3,975
54-45-54000-1548	Vision Insurance	$	406	$	602	$	673
54-45-54000-1561	Long Term Disability	$	577	$	912	$	1,002
54-45-54000-2513	Equipment Materials & Supplies	$	3,883	$	5,000	$	5,000
54-45-54000-2521	Fleet Vehicle Fuel	$	197,912	$	200,000	$	200,000
54-45-54000-2522	Vehicle Maintenance	$	167,797	$	190,000	$	125,000
54-45-54000-4261	Computer Software & Maint.	$	-	$	-	$	-
54-45-54000-4531	Professional & Technical Servi	$	20,591	$	17,000	$	25,000
54-45-54000-5999	Depreciation	$	655,917	$	685,000	$	740,000
54-45-54000-6211	Insurance & Surety Bonds	$	44,728	$	55,000	$	55,000
54-45-54000-7000	Capital Outlay	$	-	$	-	$	-
54-45-54000-7421	Vehicle	$	17,424	$	723,825	$	415,000
54-45-54000-8121	Interest Expense	$	1,759	$	-	$	-
54-45-54000-8211	Lease Purchase	$	-	$	-	$	-
54000	**Fleet Services**	**$**	**1,278,868**	**$**	**2,137,915**	**$**	**1,863,303**
	Expense	**$**	**1,278,868**	**$**	**2,137,915**	**$**	**1,863,303**
54	**Fleet Fund**	**$**	**275,615**	**$**	**-**	**$**	**-**
57	**Solid Waste Fund**						
	Revenue						
57-00-35700-0000	Utility Billing - Garbage	$	2,466,355	$	2,559,833	$	2,773,384

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
57-00-35701-0000	Green Waste	$ -	$ -	$ -
57-00-35705-0000	Garbage Fuel Surcharge	$ -	$ -	$ -
57-00-35999-0000	YEC Audit Adj & Accruals	$ -	$ -	$ -
57-00-37010-0000	Interest Earnings	$ 4,383	$ 61,000	$ -
	Revenue	**$ 2,470,738**	**$ 2,620,833**	**$ 2,773,384**
	Expense			
48000	**Transfers & Other Uses**			
57-61-48000-9110	Due To General Fund (Admn Chrg	$ 110,530	$ 116,637	$ 155,540
57-61-48000-9159	Due to Storm Drain Fund	$ -	$ -	$ -
57-61-48000-9163	Due to UB Internal Service Fnd	$ 51,669	$ 18,896	$ 61,543
48000	**Transfers & Other Uses**	**$ 162,199**	**$ 135,533**	**$ 217,083**
57000	**Solid Waste Collection Service**			
57-45-57000-1111	Salaries - Full-Time Permanent	$ 1,313	$ -	$ 4,038
57-45-57000-1112	Salaries - Part-Time Permanent	$ 1,952	$ -	$ -
57-45-57000-1211	Overtime	$ 8,792	$ -	$ -
57-45-57000-1300	Employee Benefits (401K & 457)	$ -	$ -	$ 251
57-45-57000-1321	Clothing Allowance	$ -	$ -	$ 9
57-45-57000-1511	FICA	$ 121	$ -	$ -
57-45-57000-1512	Medicare	$ 131	$ -	$ 59
57-45-57000-1521	Retirement	$ -	$ -	$ 686
57-45-57000-1531	State Insurance Fund	$ -	$ -	$ 74
57-45-57000-1541	Health Insurance	$ -	$ -	$ 515
57-45-57000-1545	Dental Insurance	$ -	$ -	$ 47
57-45-57000-1548	Vision Insurance	$ -	$ -	$ 8
57-45-57000-1561	Long Term Disability	$ -	$ -	$ 19
57-45-57000-4140	Banking Fees	$ 10,533	$ -	$ -
57-45-57000-4261	Computer Software & Maint.	$ -	$ -	$ -
57-45-57000-4585	Code Enforcement Cleanup	$ 2,142	$ 50,000	$ 10,000
57-45-57000-4586	City Clean Up Projects	$ 14,784	$ 50,000	$ 30,000
57-45-57000-5638	Glass Recycling Program	$ 5,783	$ 7,500	$ 3,000
57-45-57000-5639	Green Waste Program	$ -	$ -	$ -
57-45-57000-5640	Solid Waste Contract	$ 1,996,417	$ 2,332,800	$ 2,474,795
57-45-57000-5999	Depreciation	$ 7,746	$ 10,000	$ 7,800
57-45-57000-6000	Bad Debt Expense	$ 7,992	$ -	$ -
57-45-57000-6810	Dump Passes	$ 28,789	$ 35,000	$ 25,000
57-45-57000-7000	Capital Outlay	$ -	$ -	$ -
57000	**Solid Waste Collection Service**	**$ 2,086,495**	**$ 2,485,300**	**$ 2,556,301**

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
	Expense	**$ 2,248,694**	**$ 2,620,833**	**$ 2,773,384**
57	**Solid Waste Fund**	**$ 222,045**	**$ -**	**$ -**
59	**Storm Drain Fund**			
	Revenue			
59-00-35900-0000	Utility Billing - Storm Drain	$ 1,439,543	$ 1,636,350	$ 1,585,943
59-00-35920-0000	Damage to Services-Storm Drain	$ -	$ -	$ -
59-00-35999-0000	YEC Audit Adj & Accruals	$ -	$ -	$ -
59-00-36020-0000	Late/Delinquent Fees Penalties	$ 6,000	$ -	$ -
59-00-36030-0000	Revenue from Collections	$ -	$ -	$ -
59-00-37010-0000	Interest Earnings	$ 2,494	$ 45,000	$ -
59-00-38117-0000	Due From Srm Wtr Imp Fee Fnd	$ -	$ -	$ -
59-00-38157-0000	Due From Solid Waste Fund	$ -	$ -	$ -
59-00-39700-0000	Contributions Private Sources	$ -	$ -	$ -
59-00-39710-0000	Assets - From Developer	$ 2,138,942	$ -	$ -
59-00-39730-0000	Contributions - General	$ -	$ -	$ -
	Revenue	**$ 3,586,978**	**$ 1,681,350**	**$ 1,585,943**
	Expense			
48000	**Transfers & Other Uses**			
59-61-48000-9110	Due To General Fund (Admn Chrg	$ 110,062	$ 115,855	$ 157,468
59-61-48000-9154	Due To Fleet Fund	$ 84,171	$ 91,536	$ 106,253
59-61-48000-9163	Due to UB Internal Service Fnd	$ 22,691	$ 8,298	$ 27,026
59-61-48000-9164	Due to GIS Internal Service Fd	$ 55,761	$ 64,005	$ 56,193
48000	**Transfers & Other Uses**	**$ 272,685**	**$ 279,694**	**$ 346,940**
59000	**Stormwater Services**			
59-45-59000-1111	Salaries - Full-Time Permanent	$ 189,884	$ 246,012	$ 257,630
59-45-59000-1112	Salaries - Part-Time Permanent	$ 8,808	$ -	$ -
59-45-59000-1211	Overtime	$ 27,180	$ 5,000	$ 10,000
59-45-59000-1300	Employee Benefits (401K & 457)	$ 13,216	$ 15,256	$ 15,975
59-45-59000-1321	Clothing Allowance	$ 1,191	$ 1,729	$ 1,728
59-45-59000-1511	FICA	$ 473	$ -	$ -
59-45-59000-1512	Medicare	$ 3,165	$ 3,571	$ 3,738
59-45-59000-1521	Retirement	$ (16,386)	$ 43,524	$ 42,949
59-45-59000-1531	State Insurance Fund	$ 1,040	$ 2,962	$ 4,462
59-45-59000-1541	Health Insurance	$ 51,205	$ 71,413	$ 65,029

Account Number	Description	2023 Actual		2024 Estimate		2024 Proposed	
59-45-59000-1545	Dental Insurance	$	3,646	$	5,065	$	5,363
59-45-59000-1548	Vision Insurance	$	635	$	883	$	882
59-45-59000-1561	Long Term Disability	$	928	$	1,316	$	1,354
59-45-59000-2121	Dues & Memberships	$	3,255	$	6,150	$	3,361
59-45-59000-2321	Travel & Training	$	4,851	$	4,875	$	4,875
59-45-59000-2369	Meetings	$	78	$	300	$	300
59-45-59000-2513	Equipment Materials & Supplies	$	22,792	$	30,000	$	30,000
59-45-59000-2514	Stormdrain Maintenance	$	10,778	$	30,000	$	45,100
59-45-59000-2520	Public Education & Outreach	$	1,090	$	2,500	$	2,500
59-45-59000-2610	Building & Grounds Maint	$	-	$	-	$	-
59-45-59000-3111	Utilities	$	2,835	$	3,600	$	3,600
59-45-59000-4121	Attorney Fees	$	-	$	-	$	-
59-45-59000-4140	Banking Fees	$	7,373	$	-	$	-
59-45-59000-4261	Computer Software & Maint.	$	-	$	-	$	11,545
59-45-59000-4391	Blue Staking	$	-	$	-	$	-
59-45-59000-4394	Collar Maintenance	$	-	$	4,000	$	4,000
59-45-59000-4531	Professional & Technical Servi	$	4,457	$	5,000	$	6,000
59-45-59000-4811	Equipment Rental/Lease	$	15,000	$	20,000	$	22,750
59-45-59000-5999	Depreciation	$	818,245	$	880,000	$	647,362
59-45-59000-6000	Bad Debt Expense	$	1,999	$	-	$	-
59-45-59000-6211	Insurance & Surety Bonds	$	8,500	$	8,500	$	8,500
59-45-59000-7000	Capital Outlay	$	-	$	-	$	-
59-45-59000-7111	Land and Rights of Way	$	-	$	-	$	-
59-45-59000-7410	Equipment	$	1,590	$	10,000	$	40,000
59000	**Stormwater Services**	**$**	**1,187,829**	**$**	**1,401,656**	**$**	**1,239,003**
	Expense	**$**	**1,460,514**	**$**	**1,681,350**	**$**	**1,585,943**
59	**Storm Drain Fund**	**$**	**2,126,464**	**$**	**-**	**$**	**-**
62	**Cemetery Fund**						
	Revenue						
62-00-33200-0000	Burial Plot Sales	$	42,275	$	50,000	$	45,000
62-00-33201-0000	Burial Plot Opening/Closing	$	9,400	$	13,000	$	8,000
62-00-33202-0000	Headstone Inspections	$	455	$	500	$	500
62-00-33203-0000	Xfr of Ownership Fee-Cemetery	$	-	$	-	$	-
62-00-33434-0000	Grant Revenue	$	-	$	-	$	-
62-00-37010-0000	Interest Earnings	$	15	$	-	$	-
62-00-38110-0000	Due From General Fund	$	-	$	-	$	-
62-00-38155-0000	From Gas-Sale Proceeds (USP)	$	-	$	-	$	-

Account Number	Description	2023 Actual		2024 Estimate		2024 Proposed	
62-00-39210-0000	Cemetery Donations	$	-	$	-	$	-
62-00-39920-0000	Use of Fund Reserves	$	-	$	19,634	$	42,209
	Revenue	**$**	**52,145**	**$**	**83,134**	**$**	**95,709**
	Expense						
62000	**Cemetery**						
62-49-62000-1111	Salaries - Full-Time Permanent	$	4,325	$	4,592	$	8,043
62-49-62000-1211	Overtime	$	22	$	-	$	-
62-49-62000-1300	Employee Benefits (401k & 457)	$	262	$	278	$	459
62-49-62000-1321	Clothing Allowance	$	17	$	17	$	33
62-49-62000-1511	FICA	$	-	$	-	$	-
62-49-62000-1512	Medicare	$	63	$	68	$	118
62-49-62000-1521	Retirement	$	763	$	818	$	1,358
62-49-62000-1531	State Insurance Fund	$	13	$	59	$	147
62-49-62000-1541	Health Insurance	$	793	$	798	$	1,547
62-49-62000-1545	Dental Insurance	$	66	$	68	$	140
62-49-62000-1548	Vision Insurance	$	12	$	13	$	24
62-49-62000-1561	Long Term Disability	$	21	$	23	$	40
62-49-62000-2321	Travel & Training	$	-	$	1,800	$	1,500
62-49-62000-2513	Equipment Materials & Supplies	$	1,335	$	5,000	$	3,000
62-49-62000-3111	Utilities	$	187	$	-	$	-
62-49-62000-4261	Computer Software & Maint.	$	-	$	-	$	800
62-49-62000-4531	Professional & Technical Servi	$	-	$	63,100	$	58,500
62-49-62000-5002	Special Projects	$	1,045	$	3,500	$	4,000
62-49-62000-5410	Landscape Maintenance	$	3,306	$	3,000	$	6,000
62-49-62000-7000	Capital Outlay	$	-	$	-	$	-
62-49-62000-7311	Improvements Other Than Bldg	$	-	$	-	$	10,000
62-49-62000-7410	Equipment	$	-	$	-	$	-
62000	**Cemetery**	**$**	**12,229**	**$**	**83,134**	**$**	**95,709**
	Expense	**$**	**12,229**	**$**	**83,134**	**$**	**95,709**
62	**Cemetery Fund**	**$**	**39,916**	**$**	**-**	**$**	**-**
63	**Utility Billing Fund**						
	Revenue						
63-00-35990-0000	Set Up/Connection Fee	$	-	$	33,000	$	37,600
63-00-36020-0000	Late/Delinquent Fees	$	-	$	200,000	$	140,000
63-00-36030-0000	Revenue from Collections	$	-	$	-	$	-

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
63-00-37010-0000	Interest Earnings	$ 13	$ 9,266	$ -
63-00-38151-0000	Due From Water Fund	$ 99,510	$ 36,392	$ 118,527
63-00-38152-0000	Due From Sewer Fund	$ 99,510	$ 36,392	$ 118,527
63-00-38157-0000	Due From Solid Waste Fund	$ 51,669	$ 18,896	$ 61,543
63-00-38159-0000	Due From Storm Drain Fund	$ 22,691	$ 8,298	$ 27,026
63-00-39920-0000	Use of Fund Reserves	$ -	$ 144,734	$ -
	Revenue	**$ 273,393**	**$ 486,978**	**$ 503,223**
	Expense			
63000	**Utility Billing**			
63-43-63000-1111	Salaries - Full-Time Permanent	$ 80,119	$ 83,114	$ 89,176
63-43-63000-1112	Salaries - Part-Time Permanent	$ 62,746	$ 70,569	$ 46,039
63-43-63000-1211	Overtime	$ 1,993	$ 2,500	$ 1,000
63-43-63000-1300	Employee Benefits (401K & 457)	$ 4,913	$ 5,154	$ 5,530
63-43-63000-1321	Clothing Allowance	$ 400	$ 600	$ 400
63-43-63000-1511	FICA	$ 3,926	$ 4,376	$ 2,855
63-43-63000-1512	Medicare	$ 2,035	$ 2,231	$ 1,962
63-43-63000-1521	Retirement	$ 1,364	$ 13,457	$ 13,547
63-43-63000-1531	State Insurance Fund	$ 498	$ 128	$ 164
63-43-63000-1541	Health Insurance	$ 20,581	$ 20,592	$ 19,814
63-43-63000-1545	Dental Insurance	$ 810	$ 810	$ 859
63-43-63000-1548	Vision Insurance	$ -	$ -	$ -
63-43-63000-1561	Long Term Disability	$ 467	$ 472	$ 477
63-43-63000-2321	Travel & Training	$ 2,138	$ 3,000	$ 1,000
63-43-63000-2369	Meetings	$ 402	$ 675	$ 600
63-43-63000-2513	Equipment Materials & Supplies	$ 949	$ -	$ -
63-43-63000-4121	Attorney Fees	$ -	$ -	$ -
63-43-63000-4140	Banking Fees	$ -	$ 80,000	$ 90,000
63-43-63000-4261	Computer Software & Maint.	$ -	$ -	$ 15,700
63-43-63000-4531	Professional & Technical Servi	$ -	$ 104,500	$ 111,000
63-43-63000-4541	Printing & Mailing	$ 95,100	$ 92,800	$ 101,100
63-43-63000-5002	Special Projects	$ -	$ -	$ -
63-43-63000-5999	Depreciation	$ -	$ -	$ -
63-43-63000-6820	Deployed Military Abatement	$ 700	$ 2,000	$ 2,000
63-43-63000-7412	Computer Equipment	$ -	$ -	$ -
63000	**Utility Billing**	**$ 279,141**	**$ 486,978**	**$ 503,223**
	Expense	**$ 279,141**	**$ 486,978**	**$ 503,223**

Account Number	Description		2023 Actual		2024 Estimate		2024 Proposed
63	**Utility Billing Fund**	**$**	**(5,749)**	**$**	**-**	**$**	**-**
64	**GIS Fund**						
	Revenue						
64-00-37010-0000	Interest Earnings	$	23	$	-	$	-
64-00-38151-0000	Due From Water Fund	$	125,644	$	144,222	$	126,686
64-00-38152-0000	Due From Sewer Fund	$	125,644	$	144,222	$	126,686
64-00-38157-0000	Due From Solid Waste Fund	$	-	$	-	$	-
64-00-38159-0000	Due From Storm Drain Fund	$	55,761	$	64,005	$	56,193
64-00-39920-0000	Use of Fund Reserves	$	-	$	-	$	54,524
	Revenue	**$**	**307,071**	**$**	**352,449**	**$**	**364,089**
	Expense						
64000	**GIS**						
64-46-64000-1111	Salaries - Full-Time Permanent	$	95,841	$	156,580	$	182,102
64-46-64000-1112	Salaries - Part-Time Permanent	$	-	$	-	$	37,012
64-46-64000-1211	Overtime	$	371	$	-	$	-
64-46-64000-1300	Employee Benefits (401K & 457)	$	4,086	$	9,709	$	11,292
64-46-64000-1321	Clothing Allowance	$	400	$	600	$	700
64-46-64000-1511	FICA	$	-	$	-	$	2,295
64-46-64000-1512	Medicare	$	1,373	$	2,272	$	3,179
64-46-64000-1521	Retirement	$	10,427	$	26,333	$	28,655
64-46-64000-1531	State Insurance Fund	$	511	$	1,940	$	3,027
64-46-64000-1541	Health Insurance	$	28,905	$	44,695	$	53,277
64-46-64000-1545	Dental Insurance	$	1,924	$	3,068	$	4,605
64-46-64000-1548	Vision Insurance	$	353	$	563	$	753
64-46-64000-1561	Long Term Disability	$	533	$	825	$	1,206
64-46-64000-2321	Travel & Training	$	6,014	$	8,300	$	10,350
64-46-64000-4211	Network-Data Process Supplies	$	39,057	$	40,064	$	636
64-46-64000-4261	Computer Software & Maint.	$	-	$	-	$	-
64-46-64000-4531	Professional & Technical Servi	$	-	$	48,000	$	25,000
64-46-64000-5999	Depreciation	$	-	$	7,000	$	-
64-46-64000-7410	Equipment	$	-	$	2,500	$	-
64-46-64000-7412	Computer Equipment	$	-	$	-	$	-
64000	**GIS**	**$**	**189,795**	**$**	**352,449**	**$**	**364,089**
	Expense	**$**	**189,795**	**$**	**352,449**	**$**	**364,089**
64	**GIS Fund**	**$**	**117,276**	**$**	**-**	**$**	**-**

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
72	**AA 2013-1 Fund**			
	Revenue			
72-00-34311-0000	Assessments - Collected	$ 73,832	$ 84,413	$ 41,075
72-00-37010-0000	Interest Earnings	$ 2,200	$ -	$ -
72-00-37090-0000	Other Miscellaneous	$ -	$ -	$ -
72-00-39920-0000	Use of Fund Reserves	$ -	$ -	$ -
	Revenue	**$ 76,032**	**$ 84,413**	**$ 41,075**
	Expense			
47172	**2013-1 Assessment Area**			
72-71-47172-4531	Professional & Technical Servi	$ 3,775	$ 4,750	$ 2,000
72-71-47172-8111	Principal	$ 130,000	$ 55,000	$ 20,000
72-71-47172-8121	Interest	$ 20,750	$ 19,663	$ 12,225
72-71-47172-8151	Paying Agent Fee	$ -		$ 1,850
72-71-47172-9110	Due To General Fund (Admn Chrg	$ 5,000	$ 5,000	$ 5,000
47172	**2013-1 Assessment Area**	**$ 159,525**	**$ 84,413**	**$ 41,075**
48100	**Transfers & Contributions**			
72-61-48100-9110	Due To General Fund	$ -	$ -	$ -
48100	**Transfers & Contributions**	**$ -**	**$ -**	**$ -**
	Expense	**$ 159,525**	**$ 84,413**	**$ 41,075**
72	**AA 2013-1 Fund**	**$ (83,493)**	**$ -**	**$ -**
80	**Eagle Mountain RDA**			
	Revenue			
80-00-31109-0000	EDA 2012-1 Property Tax	$ 53,984	$ -	$ -
80-00-31110-0000	Parkside CDA Property Tax	$ 17,149	$ 17,950	$ 20,198
80-00-31111-0000	Sweetwater CRA Property Tax	$ 7,253,420	$ 9,746,126	$ 9,601,286
80-00-31112-0000	Pole Canyon CRA	$ 2,030	$ -	$ -
80-00-31113-0000	Pole Canyon CRA 53 Property Tx	$ 319,193	$ 693,529	$ 941,279
80-00-31114-0000	Sweetwater CRA P2	$ -	$ -	$ -
80-00-37010-0000	Interest Earnings	$ 587	$ 176,633	$ -
80-00-38110-0000	Due From General Fund	$ -	$ -	$ -
	Revenue	**$ 7,646,362**	**$ 10,634,238**	**$ 10,562,763**

Account Number	Description	2023 Actual	2024 Estimate	2024 Proposed
	Expense			
48000	**Transfers & Other Uses**			
80-61-48000-9110	Due to General Fund- AdminChrg	$ 54,027	$ 176,627	$ 215,278
48000	**Transfers & Other Uses**	**$ 54,027**	**$ 176,627**	**$ 215,278**
80000	**Eagle Mountain RDA**			
80-47-80000-4320	RDA Consulting Services	$ 10,400	$ -	$ -
80-47-80000-6450	Parkside CDA TIF Reimbursement	$ -	$ 17,950	$ 20,198
80-47-80000-6451	EDA 2012-1 TIF Reimbursement	$ 55,833	$ -	$ -
80-47-80000-6452	Sweetwater CRA Expenditures	$ 6,583,956	$ 9,746,126	$ 9,391,286
80-47-80000-6453	Swtwtr CRA Housing Requirments	$ -	$ -	$ -
80-47-80000-6454	Pole Canyon CRA	$ 285,106	$ 693,535	$ 936,001
80-47-80000-6455	Pole Canyon CRA Housing	$ -	$ -	$ -
80000	**Eagle Mountain RDA**	**$ 6,935,295**	**$ 10,457,611**	**$ 10,347,485**
	Expense	**$ 6,989,322**	**$ 10,634,238**	**$ 10,562,763**
80	**Eagle Mountain RDA**	**$ 657,040**	**$ -**	**$ -**
Revenue Total		$ 98,694,166	$ 148,508,544	$ 112,517,744
Expense Total		$ 79,960,405	$ 148,508,544	$ 112,517,744
Grand Total		$ 18,733,761	$ -	$ -

Fraud Risk Assessment

Continued

*Total Points Earned: ____/395 *Risk Level:

Very Low	Low	Moderate	High	Very High
> 355	316-355	276-315	200-275	< 200

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

*Entity Name: Eagle Mountain City

*Completed for Fiscal Year Ending: 06/30/2024 *Completion Date: 06/13/2024

*CAO Name: Tom Westmoreland *CFO Name: Kimberly Ruesch

*CAO Signature: [signature] *CFO Signature: KRuesch

*Required