

# SPANISH FORK CITY FISCAL YEAR 2027 TENTATIVE BUDGET





# FY 2027 BUDGET BOOK

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Fiscal Year 2027 Budget  
May 5, 2026

Dear Mayor and Council,

The Directors and I present the tentative budget for Fiscal Year 2027. Work on this tentative budget started late last year. You received information and insights about department needs in our January work sessions and since then the division managers and directors have worked to create this balanced budget.

There are too many elements of this budget to mention in a letter such as this, but it is worth highlighting some. Additionally, there are several pages of text, images and graphs that share more helpful details of what this budget accomplishes.

Four specific areas that have been of particular interest, priority or concern in this budget are:

1. Weak General Fund Revenues: Sales tax, property tax and the energy tax have underperformed for the past few years. In FY 2025, sales tax growth slowed to only 2.4% (historical average is 7%). In FY 2026, sales tax has improved to 5-6% growth. Property taxes and energy sales taxes also continue to under perform historical averages. This budget estimates slightly below average performance of these taxes in FY 2027. Despite the weak tax revenue performance, no property tax increase is proposed in this budget and the general fund's balance is budgeted to increase slightly.
2. Funding for positions: This budget funds positions that align with the Council's direction from our many work sessions. The budget funds three new full-time police officer positions and three new full-time fire & ems positions, along with a few other full-time and part-time positions.
3. Capital Projects: While several projects have been completed, this budget proposes several additional capital projects. We propose to build Station 61, the Public Works Shops, reconstruction of the Willie Barn at the Fairgrounds, the River Trail Bridge at the mouth of the Canyon and others.
4. Utility Rates: Finally, this budget contains small base and user rate increases to power, drinking water, and pressurized irrigation. This budget also proposes a new transportation utility fee meant to help address resident's number one concern in our annual resident survey, which is traffic and transportation. Overall, these rate increases should impact the average residential user by 3%.

I express my sincere appreciation to all who contributed to the creation of this tentative budget. We present this for your review, discussion and eventual approval.

Respectfully submitted,



Seth Perrins,  
City Manager



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# SPANISH FORK CITY BUDGET SNAPSHOT FISCAL YEAR 2027





# SPANISH FORK

PRIDE & PROGRESS

## MAYOR



**MIKE MENDENHALL**  
**2026-2029**

## CITY COUNCIL



**STACY BECK**  
**2024-2027**



**JESSE CARDON**  
**2024-2027**



**SHANE MARSHALL**  
**2026-2029**



**KEVIN OYLER**  
**2026-2029**



**LANDON TOOKE**  
**2024-2027**

Spanish Fork City operates under a Mayor and City Council form of government. Together, they serve as the City’s legislative and governing body, responsible for setting policy direction and adopting the annual budget. The Mayor and Council appoint a City Manager to oversee daily operations, implement adopted policies, and provide professional guidance to the elected body.

# HOW CITY FINANCES WORK

IT'S AS EASY AS 1-2-3

1

## REVENUE

WHERE THE MONEY COMES FROM



### TAXES

Paid by residents, businesses, and visitors.  
*E.g. Sales Tax*



### USER FEES

Paid by users of optional programs and services.  
*E.g. FitCity Pass*



### SERVICE CHARGES

Fees for specific city services.  
*E.g. Excavation Permit*



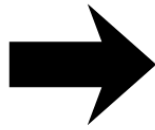
### DEVELOPMENT

Paid by new development to support growth.  
*E.g. Impact Fees*



### OTHER REVENUE

Grants, interest earnings, and other sources.



2

## FUNDS

WHERE THE MONEY GOES



### GENERAL FUND

Pays for everyday City services like police, fire, parks, and administration using tax revenues and general funding.



### ENTERPRISE FUNDS

Pays for the operation and maintenance of each utility, funded by fees paid directly by users of those services.



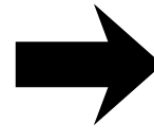
### CAPITAL PROJECT FUNDS

Pays for large or long-term projects, such as infrastructure improvements and buildings.



### SPECIAL/MISC. FUNDS

Funds restricted for specific purposes, such as debt payments.



3

## SERVICES

HOW THE MONEY IS USED



### PUBLIC SAFETY

Police, Fire, EMS, and Emergency Management.



### PARKS & RECREATION

Parks, Trails, and Recreation Programs.



### UTILITIES & INFRASTRUCTURE

Water, Power, Streets, Wastewater, Fiber.



### COMMUNITY SERVICES

Library, Community & Economic Development, Senior Services, and Events.



### GENERAL GOVERNMENT

Administration Services, Legal, Finance, and IT.

## EVERY DOLLAR HAS A PURPOSE

City revenues are placed into specific funds based on how they can be used. In turn, those funds are dedicated to particular services and projects. By budgeting responsibly, the City ensures that public funds are used effectively to support the projects and services that make Spanish Fork City a great place to live!

# WHERE DO MY TAXES GO?

Property & Sales Tax

## PROPERTY TAX

Figures are based on the average property value in Spanish Fork: \$498,450



**\$1,964**

Nebo School District

**\$270**

Spanish Fork City

**\$245**

Utah County

**\$110**

Central Utah Water District

## SALES TAX PER \$100 SPENT



**\$4.85**

State of Utah

**\$1.25**

Transportation

**\$1.00**

Spanish Fork City

**\$0.25**

Utah County

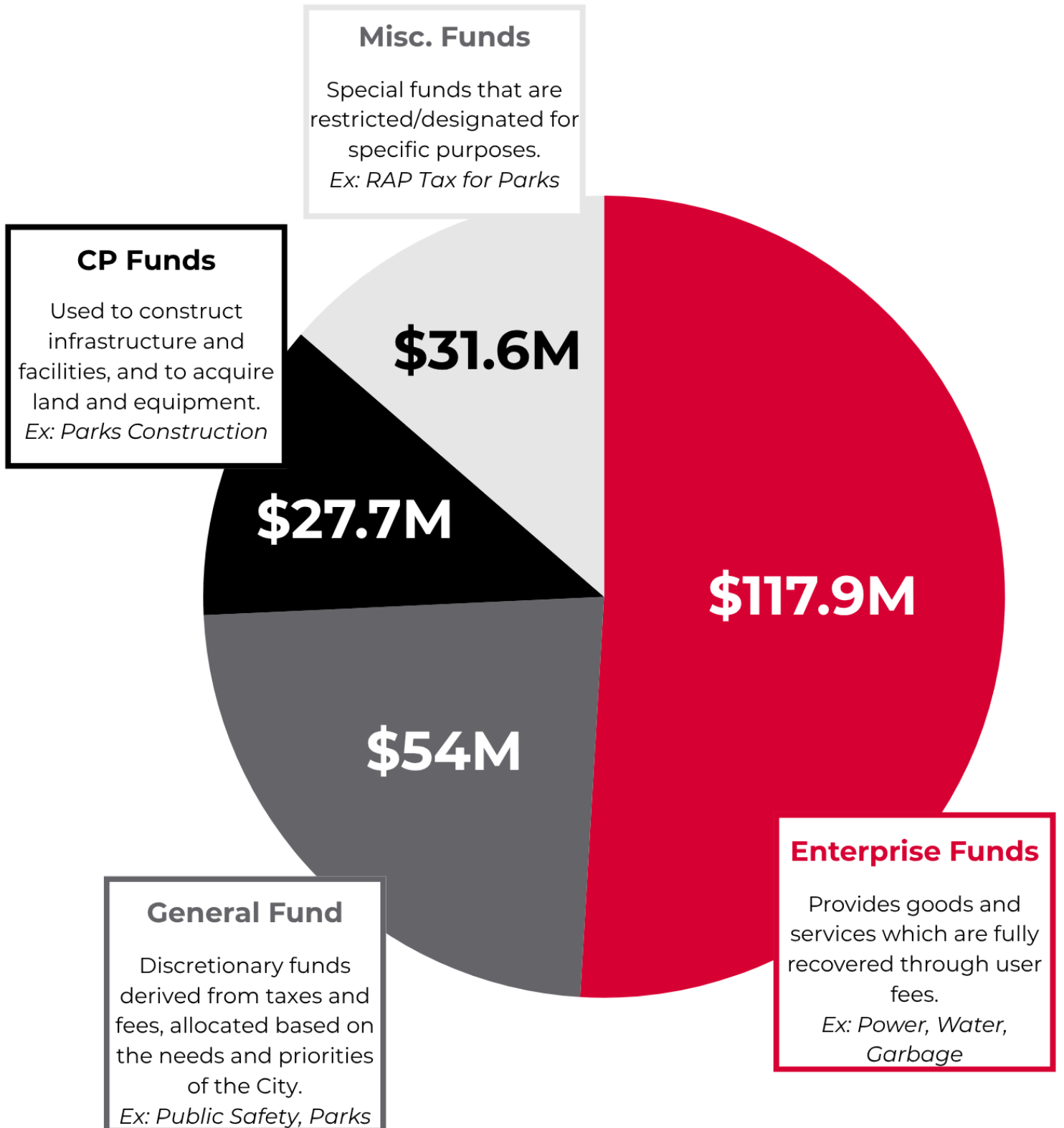
**\$0.10**

Spanish Fork City RAP Tax

# TOTAL CITY BUDGET

# \$231.1M

Expenditures FY 2027



\*Figures rounded to the nearest tenth

See Page 19 for a Detailed Breakdown

**\$21.8M**

**Parks, Library, & Community Services**

Funds the City Library, Parks, Recreation Programs, City Events, Golf Course, Arts Council, Cemetery, Concessions, FitCity Center, and Public Facilities Maintenance

**\$20.2M**

**Public Safety**

Funds Police, Fire & EMS, Emergency Management, and the Justice Center

**\$6.3M**

**Community Development**

Funds Planning, Engineering, and Building Inspections

**\$5.7M**

**Administrative Services**

Funds IT, Finance, Legal, and General Government Services

**GENERAL FUND**

**\$54M**

Expenditures FY 2027



**The General Fund pays for everyday City services like police, fire, parks, recreation, and administration. It is primarily funded by taxes and other local revenues.**

\*Figures rounded to the nearest tenth

See Page 21-22 for a Detailed Breakdown

**\$26.1M**

**Taxes**

**\$12.2M**

**Recreation  
Revenue**

**\$7.5M**

**Interfund  
Services**

**\$6.3M**

**Community  
Development**

**\$4.5M**

**Development  
Revenue**

**\$1.8M**

**Development  
Revenue**

## **GENERAL FUND**

**\$54M**

**Revenues FY 2027**

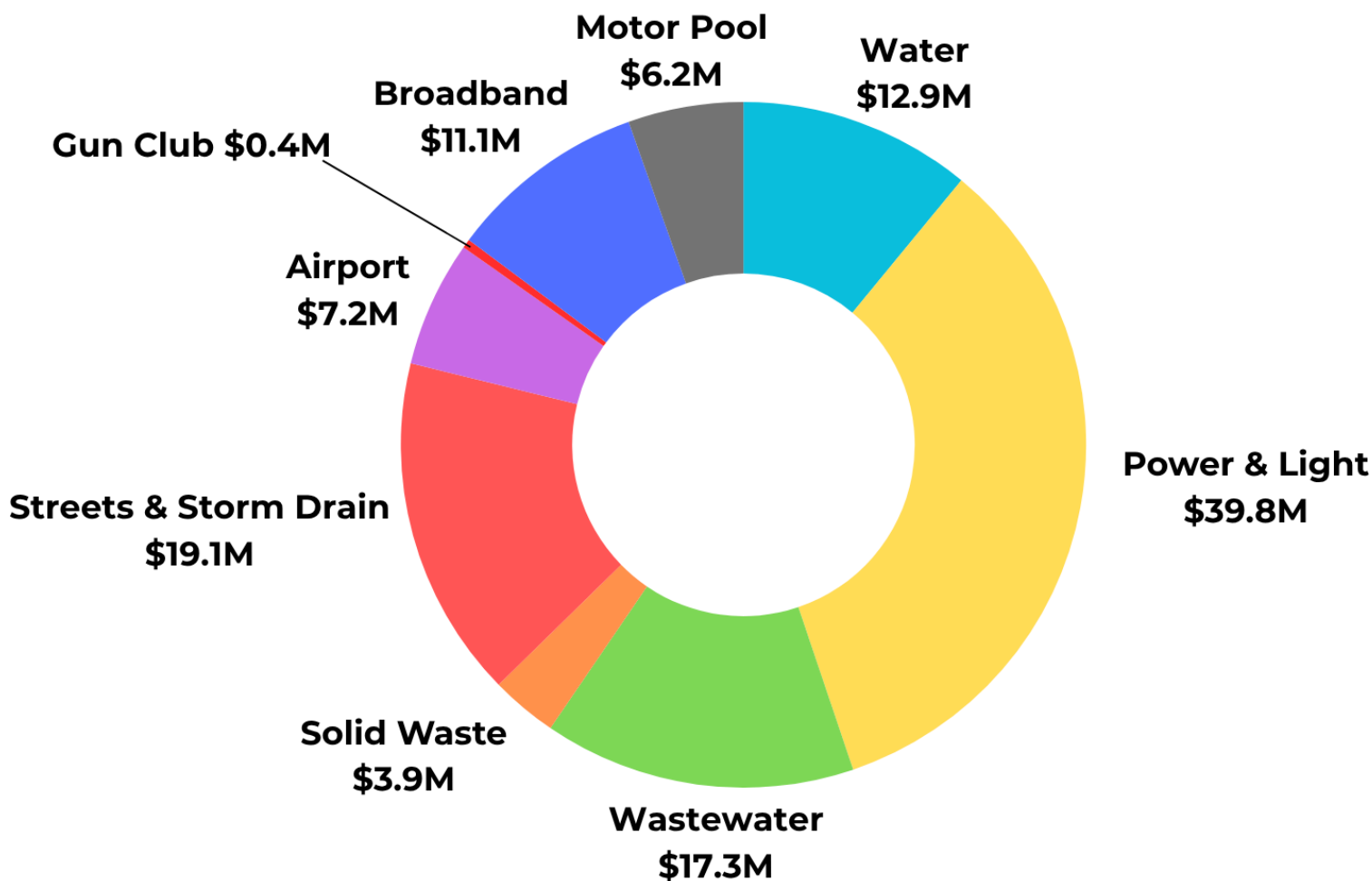


**The City adopts a balanced budget each year, meaning planned revenues and available funding sources are sufficient to support budgeted expenditures and services. This approach helps ensure long-term financial stability and responsible use of public funds.**

# ENTERPRISE FUNDS

# \$117.9M

Expenditures FY 2027



Enterprise Funds pay for utilities and infrastructure such as water, power, and wastewater. These services are funded primarily by user fees paid directly by customers, rather than taxes.

\*Figures rounded to the nearest tenth

See Pages 47-67 for a Detailed Breakdown

# BUDGET IN ACTION

Your Voice. Your Budget.



## SAVING RESIDENTS MONEY

OVER

**\$30M**

IN GRANTS  
SECURED

Each year, Spanish Fork City works diligently to secure grants to pay for large capital projects in order to amplify the impact of projects and save our residents money.

## BUDGETING

Each year Spanish Fork City conducts a resident opinion survey. City leaders use this data to understand how to allocate resources to improve the services that are important to you!

FOR YOU



## PARKS & TRAILS

Residents have a high approval rating and an equally high usage rate of City parks and trails, yet there is still a strong demand for more of these amenities.

“ I have no issue, I just want to see a continued investment in new parks and trails. ”



**\$2.7M**

In new parks and upgrades to existing public parks

- Power Corridor Trail
- Swenson Ball Fields
- Urban Forest
- Sunset Ridge Park
- Canyon View Park
- Sports Complex
- Whispering Willows
- Parkside Estates



**\$13M**

To connect the Spanish Fork River Trail to Mapleton's Bonneville Shoreline Trail

Includes the construction of a trail bridge and new trail segments to connect regional trail systems.

## UNDERSTANDING THE RAP TAX



Spanish Fork City residents voted to institute the City's RAP Tax. Every time someone spends money in our city, a portion of the sales tax goes back to fund recreation, art, and parks projects and programs.

**\$10 SPENT**  
=  
**1 CENT TO RAP**

# BUDGET IN ACTION

— Your Voice. Your Budget. —



## IMPROVING TRAFFIC

Residents indicated an increase in traffic satisfaction, but more improvements are still a priority.

“ The roundabouts in the City are fabulous because they keep traffic flowing better... but now it's time to take a look at the smaller streets and adjust a few things. ”



### \$2.2M

Budgeted for street, curb, sidewalk, and gutter maintenance and repairs



### \$7.2M

In capital projects to improve traffic at existing intersections and roadways



### \$8.4M

To add a new connection to HWY 6 at 2000 E



## TRAFFIC IMPROVEMENT PROJECT LOCATIONS

- 300 E & 300 S
- Canyon Creek Parkway
- US-6 & 2000 E
- 400 N & 2040 E
- Slant Rd & SF Parkway
- US-6 & US-89
- Various roads improvements throughout the City

## FUNDING TRANSPORTATION INFRASTRUCTURE FOR GROWTH

THE NEW

# TUF

TRANSPORTATION  
UTILITY FEE

This budget proposes to introduce a Transportation Utility Fee (TUF) by reducing the use of other utility fees for transportation maintenance expenses. A TUF is a monthly utility fee that helps fund the maintenance and improvement of the City's transportation system. Similar to water and sewer services, the cost is shared by all properties based on how much they use the system, as measured by the amount of traffic they generate.

# BUDGET HIGHLIGHT

— The Services Behind The Budget —



## The Spanish Fork Airport

continues to experience significant growth and investment. Through strategic planning, infrastructure improvements, and aggressive pursuit of grant funding, the City is preparing the airport to support future aviation demand.



**↑ 58%**

**Increase in Air Traffic Since 2023**

**+710K**



**Square Feet of Hangar Space Will Be Added by the End of 2027**

## INVESTING FOR GROWTH



### NEW TAXIWAY

Constructing a second taxiway to support increased use of the airport and enhance safety.



### CONTROL TOWER STUDY

Studying how an air traffic control tower may improve safety, efficiency, and long-term airport operations

## ECONOMIC DEVELOPMENT

The airport has attracted new private investment and business development, with companies expanding operations and constructing new hangars and facilities. This growth supports local jobs, strengthens the local economy, and supports the aviation industry. In fact, the Airport is home to several flight schools that are training the next generation of pilots.



**\$6M**

**IN GRANTS SECURED**

**To Fund Capital Projects**

- \$2M - FAA
- \$1M - Rep. Burgess Owens
- \$3M - State of Utah

**+\$6.8M PENDING**



# SPANISH FORK CITY

## NEW POSITIONS

### FISCAL YEAR 2027

As previously mentioned, this budget proposes new part-time and benefited positions across all funds. Below are the proposed positions for each department:

#### Police

- **2 Patrol Officers:** This budget proposes to add two new patrol officers to the SFPD. These positions will add needed coverage and support to the force as we continue to grow in population and calls.
- **1 Detective:** This position would alleviate the caseload on our current detectives.

#### Fire & EMS

- **3 Captains:** This budget proposes to add three additional Captain positions to provide dedicated leadership at Station 62. Currently, a single Captain based at Station 61 manages personnel across both facilities, resulting in an excessive span of control of 14 members per day.

#### Library

- **Converting a Part-time Position into a Full-Time Position:** The library has proposed to convert a part-time administrative position to full-time, adding capacity.

#### Engineering

- **Project Manager:** This budget proposes to convert a Project Manager position from a contracted position to an in-house position. If approved, this would begin in January of 2027.

#### Parks

- **Leadworker:** As the city's population has grown so too, has the number of parks. This growth has necessitated an additional leadworker in the parks division.

#### Public Works - Power & Light

- **Lineman Apprentice and Inspector:** In order to maximize the efficiency of our service crew, and to get to much needed maintenance work, the Power & Light Division is asking for two new employees. These new employees will free up the existing crews to expand their maintenance work.

#### Employee Salaries and Benefits

- Employee Salaries: This budget seeks to maintain a competitive salary structure for both full and part-time positions by reviewing and adjusting the salary ranges as dictated by market research. This budget proposes following our typical process and timing by adjusting salaries in October.
- Employee Benefits: This budget includes an 8.5% increase to health insurance premiums according to our contract with SelectHealth. Although this is a higher-than-usual amount, it is still well below market trends.



# SPANISH FORK CITY RATE CHANGES FISCAL YEAR 2027

## Summary of Utility Bill Increases

The total impact of all utility rate increases are summarized in the table below. They amount to \$6.25 per month on the average residential bill for a total 3% increase. Specific rates can be found in the fee schedule located near the end of this document.

| Service                    | Avg. Usage     | Current Avg. Bill | FY27 Avg. Bill  | Difference    |
|----------------------------|----------------|-------------------|-----------------|---------------|
| Water                      | 5,720 Gallons  | \$19.74           | \$20.34         | \$0.59        |
| Pressurized Irrigation     | 10,940 Gallons | \$22.82           | \$23.51         | \$0.69        |
| Sewer                      | 4,870 Gallons  | \$48.96           | \$48.96         | \$0.00        |
| Power                      | 794 kWh        | \$82.32           | \$84.79         | \$2.47        |
| Garbage                    | 1 Can          | \$13.50           | \$13.50         | \$0.00        |
| Recycle                    | 1 Can          | \$8.00            | \$8.00          | \$0.00        |
| Storm                      | Per Household  | \$12.62           | \$12.62         | \$0.00        |
| Transportation Utility Fee | Per Household  | \$0.00            | \$2.50          | \$2.50        |
| <b>Total</b>               |                | <b>\$207.96</b>   | <b>\$214.21</b> | <b>\$6.25</b> |

\*See specific usage fees in the Fee Schedule starting on page 91 of this document.

## Water Rates Increase

This budget includes a change in the base and usage rates for both drinking water and pressurized irrigation (PI). The estimated average impact to a residential home for both drinking water and PI is \$1.28 per month. This rate increase will allow the fund to keep up with inflationary costs and replacement projects.

## Power Rates Increase

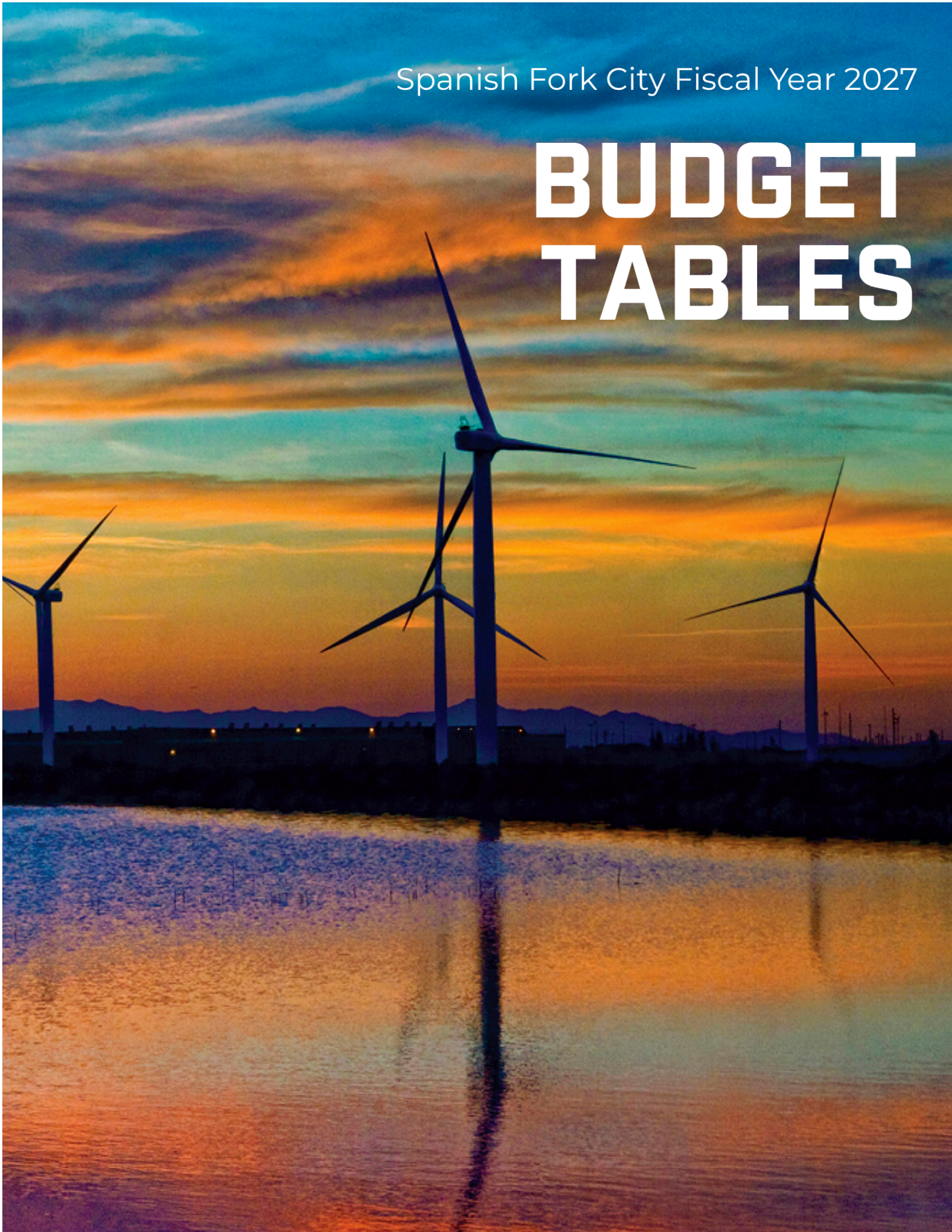
This budget includes a change in the rates for power customers. The proposed rate increases are 3% for residential and small commercial customers and 5% for large power customers. A 3% increase will result in an average residential bill increase of \$2.47 per month. These rate increases are needed to keep pace with significant inflationary pressure in the electric industry as well as major capital projects. Our rates continue to be very low, as compared to other Utah cities and Rocky Mountain Power.

## Creation of a Transportation Utility Fee

This budget includes a new utility fee to cover transportation expenses. Traffic and transportation issues are the number one resident concern we receive in our resident survey responses each year.

Spanish Fork City Fiscal Year 2027

# BUDGET TABLES



| EXPENSES BY FUND                   | 6/30/2023          | 6/30/2024          | 6/30/2025          | 6/30/2026          | 6/30/2027          |                     |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
|                                    | FY2023             | FY2024             | FY2025             | FY2026             | FY2027             |                     |
|                                    | Prior 3            | Prior 2            | Prior 1            | Rev 1              | Tentative          | Difference          |
|                                    | Actuals            | Actuals            | Actuals            | Budget             | Budget             |                     |
| Total Personnel                    | 22,422,870         | 25,155,821         | 29,105,249         | 34,023,341         | 37,068,780         | 3,045,439           |
| Total Operation                    | 13,218,643         | 13,484,692         | 14,098,467         | 16,709,154         | 16,878,705         | 169,551             |
| Total Capital                      | 1,212,152          | 353,181            | 238,171            | 16,000             | 48,000             | 32,000              |
| <b>Total General Fund</b>          | <b>36,853,665</b>  | <b>38,993,694</b>  | <b>43,441,887</b>  | <b>50,748,495</b>  | <b>53,995,485</b>  | <b>3,246,990</b>    |
| Total Personnel                    | 11,535,136         | 12,351,686         | 13,498,161         | 14,473,584         | 14,874,955         | 401,371             |
| Total Operation                    | 48,235,401         | 50,505,907         | 53,210,079         | 59,325,094         | 57,648,968         | (1,676,126)         |
| Total Capital                      | 62,041,741         | 80,994,439         | 58,691,319         | 44,228,512         | 34,570,263         | (9,658,249)         |
| Total Debt                         | 5,557,117          | 6,162,627          | 8,918,707          | 10,389,648         | 10,763,340         | 373,692             |
| <b>Total Enterprise Funds</b>      | <b>127,369,395</b> | <b>150,014,659</b> | <b>134,318,266</b> | <b>128,416,838</b> | <b>117,857,526</b> | <b>(10,559,312)</b> |
| Land Acq. & Cap. Buildings         | 3,567,229          | 4,037,043          | 2,262,530          | 2,436,000          | 10,337,000         | 7,901,000           |
| Golf Course Projects               | 168,884            | 0                  | 379,692            | 110,000            | 40,000             | (70,000)            |
| Verk Industrial Park               | 0                  | 5,968,333          | 24,168,985         | 33,099,166         | 14,556,678         | (18,542,488)        |
| River Reclamation & Trails         | 1,068              | 3,439              | 0                  | 2,550,000          | 190,000            | (2,360,000)         |
| Fire Station Construction          | 0                  | 0                  | 29,570             | 4,750,000          | 0                  | (4,750,000)         |
| Rec. Center Construction           | 1,130,702          | 29,586,250         | 32,842,107         | 15,906,073         | 0                  | (15,906,073)        |
| Parks Projects                     | 2,923,642          | 1,740,484          | 909,387            | 2,131,714          | 2,552,000          | 420,286             |
| FitCity Center CIP                 | 0                  | 0                  | 0                  | 0                  | 0                  | 0                   |
| <b>Total Capital Project Funds</b> | <b>7,791,525</b>   | <b>41,335,549</b>  | <b>60,592,271</b>  | <b>60,982,953</b>  | <b>27,675,678</b>  | <b>(33,307,275)</b> |
| Debt - General Government          | 1,889,285          | 2,250,120          | 5,558,986          | 6,823,854          | 5,452,925          | (1,370,929)         |
| Fire Retirement Fund               | 39,442             | 43,318             | 125,437            | 52,000             | 52,000             | 0                   |
| Special Revenue Fund - RAP         | 453,791            | 1,401,136          | 1,099,787          | 635,000            | 280,200            | (354,800)           |
| Special Revenue Fund - LBA         | 14,983,944         | 10,823,884         | 1,962,526          | 1,982,140          | 25,032,882         | 23,050,742          |
| Special Revenue Fund - RDA         | 461,854            | 984,631            | 504,957            | 592,700            | 765,900            | 173,200             |
| Special Revenue Fund - TUF         |                    |                    |                    |                    |                    |                     |
| <b>Total Miscellaneous Funds</b>   | <b>17,828,316</b>  | <b>15,503,089</b>  | <b>9,251,693</b>   | <b>10,085,694</b>  | <b>31,583,907</b>  | <b>21,498,213</b>   |
| <b>All Funds Expenses</b>          | <b>189,842,901</b> | <b>245,846,991</b> | <b>247,604,117</b> | <b>250,233,980</b> | <b>231,112,596</b> | <b>(19,121,384)</b> |

Spanish Fork City Fiscal Year 2027

# GENERAL FUND



| SUMMARY OF GENERAL FUND EXPENSES     | 6/30/2023         | 6/30/2024         | 6/30/2025         | 6/30/2026         | 6/30/2027         |                  |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|
|                                      | FY2023            | FY2024            | FY2025            | FY2026            | FY2027            |                  |
|                                      | Prior 3           | Prior 2           | Prior 1           | Rev 1             | Tentative         | Difference       |
| BY CATEGORY                          | Actuals           | Actuals           | Actuals           | Budget            | Budget            |                  |
| Salaries and Wages (full-time)       | 12,149,898        | 13,829,156        | 16,561,090        | 18,053,439        | 19,883,945        | 1,830,506        |
| Salaries and Wages (part-time)       | 3,127,141         | 3,396,980         | 2,981,698         | 5,401,905         | 5,419,208         | 17,303           |
| Employee Benefits                    | 6,832,769         | 7,466,582         | 8,976,564         | 9,941,487         | 11,012,026        | 1,070,539        |
| Overtime                             | 313,062           | 463,103           | 585,897           | 626,510           | 753,600           | 127,090          |
| <b>Personnel</b>                     | <b>22,422,870</b> | <b>25,155,821</b> | <b>29,105,249</b> | <b>34,023,341</b> | <b>37,068,780</b> | <b>3,045,439</b> |
| Professional Development             | 445,208           | 493,312           | 579,978           | 629,818           | 709,630           | 79,812           |
| Supplies                             | 1,902,889         | 1,906,646         | 1,808,516         | 2,558,952         | 2,531,177         | (27,775)         |
| Equipment Maintenance                | 140,650           | 150,159           | 190,368           | 180,450           | 281,930           | 101,480          |
| Motor Pool Maintenance               | 739,769           | 784,545           | 738,737           | 801,100           | 798,600           | (2,500)          |
| Fuel & Utilities                     | 1,213,244         | 1,315,649         | 1,363,144         | 2,307,910         | 2,460,785         | 152,875          |
| Buildings & Ground Maint             | 1,176,415         | 1,084,929         | 881,604           | 999,988           | 1,198,530         | 198,542          |
| Data Processing                      | 398,067           | 372,883           | 404,277           | 450,050           | 487,088           | 37,038           |
| Professional and Technical           | 2,158,201         | 2,129,432         | 2,292,522         | 2,699,393         | 2,459,629         | (239,764)        |
| Other Services                       | 687,393           | 777,306           | 819,017           | 1,274,839         | 1,185,494         | (89,345)         |
| Risk Management                      | 351,657           | 481,903           | 486,925           | 641,610           | 651,037           | 9,427            |
| Vehicle Lease from Motor Pool        | 2,210,693         | 2,151,103         | 2,610,251         | 2,187,469         | 2,170,730         | (16,739)         |
| FoL, Fiesta Days, & Miss SF Pageants | 954,457           | 996,825           | 1,083,128         | 1,137,575         | 1,104,075         | (33,500)         |
| Local Building Authority Debt        | 840,000           | 840,000           | 840,000           | 840,000           | 840,000           | 0                |
| <b>Operations</b>                    | <b>13,218,643</b> | <b>13,484,692</b> | <b>14,098,467</b> | <b>16,709,154</b> | <b>16,878,705</b> | <b>169,551</b>   |
| Capital - Buildings & Land           | 1,205,521         | 0                 | 0                 | 0                 | 0                 | 0                |
| Capital - Equipment                  | 0                 | 179,525           | 81,904            | 4,000             | 4,000             | 0                |
| Capital - Projects                   | 6,631             | 173,656           | 156,267           | 12,000            | 44,000            | 32,000           |
| <b>Capital</b>                       | <b>1,212,152</b>  | <b>353,181</b>    | <b>238,171</b>    | <b>16,000</b>     | <b>48,000</b>     | <b>32,000</b>    |
| <b>GENERAL FUND EXPENSES</b>         | <b>36,853,665</b> | <b>38,993,694</b> | <b>43,441,887</b> | <b>50,748,495</b> | <b>53,995,485</b> | <b>3,246,990</b> |

| SUMMARY OF GENERAL FUND EXPENSES | 6/30/2023         | 6/30/2024         | 6/30/2025         | 6/30/2026         | 6/30/2027         |                  |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|
|                                  | FY2023            | FY2024            | FY2025            | FY2026            | FY2027            |                  |
|                                  | Prior 3           | Prior 2           | Prior 1           | Rev 1             | Tentative         | Difference       |
| BY DIVISION                      | Actuals           | Actuals           | Actuals           | Budget            | Budget            |                  |
| ADMIN & GEN GOVERNMENT           | 1,865,675         | 2,160,805         | 2,050,536         | 2,383,125         | 2,753,717         | 370,592          |
| SENIOR CENTER                    | 322,246           | 330,632           | 325,906           | 0                 | 0                 | 0                |
| INFORMATION SERVICES             | 727,046           | 874,234           | 926,013           | 855,923           | 956,077           | 100,154          |
| FINANCE                          | 813,757           | 1,012,517         | 981,112           | 969,933           | 1,009,853         | 39,920           |
| LEGAL                            | 744,237           | 798,049           | 885,277           | 940,691           | 988,297           | 47,606           |
| PLANNING                         | 715,378           | 664,386           | 673,557           | 997,401           | 779,900           | (217,501)        |
| ENGINEERING                      | 3,213,558         | 3,233,550         | 3,652,471         | 3,968,955         | 4,120,995         | 152,040          |
| BUILDING INSPECTION              | 1,165,414         | 1,224,060         | 1,273,802         | 1,332,818         | 1,356,094         | 23,276           |
| POLICE                           | 8,066,844         | 8,437,556         | 9,463,484         | 9,779,090         | 10,564,655        | 785,565          |
| FIRE & EMS                       | 5,092,068         | 5,797,092         | 7,700,341         | 8,478,781         | 9,158,333         | 679,552          |
| EMERGENCY PREPAREDNESS           | 190,646           | 192,571           | 178,110           | 185,281           | 201,163           | 15,882           |
| FACILITIES                       | 988,055           | 1,131,992         | 1,050,617         | 1,057,433         | 1,145,678         | 88,245           |
| JUSTICE CENTER                   | 228,654           | 195,219           | 255,923           | 251,246           | 307,975           | 56,729           |
| PARKS                            | 3,538,180         | 4,080,949         | 4,559,656         | 4,470,202         | 4,998,239         | 528,037          |
| CEMETERY                         | 516,289           | 583,120           | 616,130           | 666,659           | 712,784           | 46,125           |
| LIBRARY                          | 2,208,383         | 2,389,163         | 2,601,320         | 2,701,971         | 2,897,649         | 195,678          |
| FAIRGROUNDS                      | 1,934,732         | 982,290           | 829,423           | 821,449           | 862,882           | 41,433           |
| RECREATION                       | 1,429,958         | 1,571,145         | 1,640,196         | 1,637,383         | 1,689,012         | 51,629           |
| CONCESSIONS                      | 130,106           | 154,050           | 159,848           | 152,096           | 160,013           | 7,917            |
| ARTS COUNCIL                     | 286,347           | 279,337           | 286,526           | 295,115           | 281,362           | (13,753)         |
| SPECIAL EVENTS                   | 1,276,880         | 1,352,876         | 1,477,787         | 1,585,439         | 1,574,401         | (11,038)         |
| FITCITY REC & COMMUNITY CENTER   | 0                 | 0                 | 252,375           | 5,390,939         | 5,411,331         | 20,392           |
| GOLF                             | 1,399,212         | 1,548,101         | 1,601,477         | 1,826,565         | 2,065,075         | 238,510          |
| <b>TOTAL EXPENSES</b>            | <b>36,853,665</b> | <b>38,993,694</b> | <b>43,441,887</b> | <b>50,748,495</b> | <b>53,995,485</b> | <b>3,246,990</b> |

| GENERAL FUND REVENUES          | 6/30/2023         | 6/30/2024         | 6/30/2025         | 6/30/2026         | 6/30/2027         |                  |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|
|                                | FY2023            | FY2024            | FY2025            | FY2026            | FY2027            |                  |
|                                | Prior 3           | Prior 2           | Prior 1           | Rev 1             | Tentative         | Difference       |
| BY CATEGORY                    | Actuals           | Actuals           | Actuals           | Budget            | Budget            |                  |
| SALES TAX                      | 13,487,649        | 13,941,992        | 14,394,612        | 14,976,000        | 16,275,000        | 1,299,000        |
| INTERFUND SERVICES PROVIDED    | 5,827,007         | 5,697,916         | 6,196,519         | 6,752,283         | 7,516,563         | 764,280          |
| PROPERTY TAX                   | 5,344,759         | 5,741,119         | 5,885,342         | 6,073,250         | 6,342,746         | 269,496          |
| FITCITY REC & COMMUNITY CENTER | 54,439            | 82,585            | 95,991            | 5,349,623         | 5,394,823         | 45,200           |
| FIRE & EMS REVENUE             | 2,409,038         | 2,873,842         | 3,368,171         | 3,832,500         | 4,444,500         | 612,000          |
| COMMUNITY DEVELOPMENT REVENUE  | 3,418,223         | 3,454,808         | 3,120,844         | 3,294,500         | 3,473,000         | 178,500          |
| GOLF                           | 1,656,694         | 2,337,958         | 2,651,934         | 2,707,000         | 3,322,000         | 615,000          |
| ENERGY SALES TAX               | 3,023,094         | 2,903,871         | 2,808,890         | 3,142,500         | 3,125,000         | (17,500)         |
| ARTS COUNCIL & SPECIAL EVENTS  | 1,444,981         | 1,573,111         | 1,663,213         | 1,697,275         | 1,676,750         | (20,525)         |
| POLICE & LEGAL REVENUE         | 746,753           | 950,269           | 951,829           | 1,071,329         | 1,290,318         | 218,989          |
| PUBLIC SAFETY IMPACT FEES      | 802,861           | 1,030,860         | 1,523,906         | 1,000,000         | 1,000,000         | 0                |
| RECREATION PROGRAMS & SERVICES | 877,459           | 854,992           | 875,661           | 914,000           | 968,000           | 54,000           |
| INTEREST EARNINGS              | 918,238           | 1,049,004         | 1,369,314         | 1,100,000         | 945,000           | (155,000)        |
| FAIRGROUNDS                    | 456,046           | 609,512           | 540,127           | 539,000           | 410,500           | (128,500)        |
| CEMETERY                       | 366,991           | 396,296           | 296,609           | 360,000           | 403,000           | 43,000           |
| MISC. TAXES                    | 391,012           | 378,039           | 348,790           | 335,000           | 344,500           | 9,500            |
| RENTALS                        | 175,632           | 210,206           | 227,852           | 237,500           | 267,500           | 30,000           |
| MISCELLANEOUS                  | 235,705           | 286,758           | 231,938           | 285,500           | 227,500           | (58,000)         |
| GRANTS                         | 5,187,011         | 132,112           | 107,779           | 441,885           | 208,400           | (233,485)        |
| LIBRARY                        | 44,826            | 66,580            | 72,233            | 71,600            | 80,920            | 9,320            |
| <b>GENERAL FUND REVENUES</b>   | <b>46,868,418</b> | <b>44,571,830</b> | <b>46,731,554</b> | <b>54,180,745</b> | <b>57,716,021</b> | <b>3,535,276</b> |

|                                    |                     |                    |                    |                    |                    |                  |
|------------------------------------|---------------------|--------------------|--------------------|--------------------|--------------------|------------------|
| DIVIDEND TRANSFER FROM ENT. FUNDS  | 1,975,000           | 2,019,998          | 2,368,025          | 2,343,025          | 2,497,171          | 154,146          |
| (TO)/FROM CAPITAL PROJECT FUNDS    | (10,989,929)        | (5,562,114)        | (3,580,000)        | (2,876,585)        | (3,527,985)        | (651,400)        |
| (TO)/FROM DEBT SERVICE             | (413,186)           | (413,186)          | (1,963,000)        | (3,205,193)        | (1,824,000)        | 1,381,193        |
| (TO)/FROM REDEVELOPMENT AGENCY     | (448,657)           | (148,291)          | (123,634)          | (298,320)          | (315,000)          | (16,680)         |
| (TO)/FROM LOCAL BUILDING AUTHORITY | (60,000)            | 0                  | 0                  | 0                  | 0                  | 0                |
| (TO)/FROM AIRPORT FUND             | (105,000)           | (95,000)           | 0                  | 0                  | 111,000            | 111,000          |
| LOAN TO AIRPORT FUND               | 0                   | 0                  | 0                  | (500,000)          | 0                  | 500,000          |
| (TO)/FROM STREETS & STORM DRAIN    | (1,258,750)         | 0                  | 0                  | (475,000)          | (475,000)          | 0                |
| <b>NET TRANSFERS IN/(OUT)</b>      | <b>(11,300,522)</b> | <b>(4,198,593)</b> | <b>(3,298,609)</b> | <b>(5,012,073)</b> | <b>(3,533,814)</b> | <b>1,478,259</b> |

|                              |                   |                   |                   |                   |                   |                  |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| <b>GENERAL FUND EXPENSES</b> | <b>36,853,665</b> | <b>38,993,694</b> | <b>43,441,887</b> | <b>50,748,495</b> | <b>53,995,485</b> | <b>3,246,990</b> |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|

|  |                    |                  |                |                    |                |                  |
|--|--------------------|------------------|----------------|--------------------|----------------|------------------|
| <b>INCREASE/(DECREASE) IN FUND BALANCE</b> | <b>(1,285,769)</b> | <b>1,379,543</b> | <b>(8,942)</b> | <b>(1,579,823)</b> | <b>186,722</b> | <b>1,766,545</b> |
|--|--------------------|------------------|----------------|--------------------|----------------|------------------|

| ADMIN & GENERAL GOVERNMENT           | 6/30/2023        | 6/30/2024        | 6/30/2025        | 6/30/2026        | 6/30/2027        |                 |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
|                                      | FY2023           | FY2024           | FY2025           | FY2026           | FY2027           |                 |
|                                      | Prior 3          | Prior 2          | Prior 1          | Rev 1            | Tentative        | Difference      |
|                                      | Actuals          | Actuals          | Actuals          | Budget           | Budget           |                 |
| Salaries and Wages (full-time)       | 803,668          | 858,958          | 892,145          | 936,972          | 1,220,465        | 283,493         |
| Salaries and Wages (part-time)       | 146,980          | 145,300          | 148,418          | 170,493          | 168,336          | (2,157)         |
| Employee Benefits                    | 472,645          | 477,179          | 500,240          | 555,361          | 706,373          | 151,012         |
| Overtime                             | 5,521            | 6,396            | 7,179            | 5,500            | 5,500            | 0               |
| <b>Personnel</b>                     | <b>1,428,814</b> | <b>1,487,833</b> | <b>1,547,982</b> | <b>1,668,326</b> | <b>2,100,674</b> | <b>432,348</b>  |
| Professional Development             | 195,509          | 228,266          | 265,424          | 246,145          | 255,040          | 8,895           |
| Supplies                             | 108,367          | 144,825          | 110,664          | 159,911          | 156,587          | (3,324)         |
| Equipment Maintenance                | 15,126           | 15,168           | 12,982           | 13,000           | 13,000           | 0               |
| Motor Pool Maintenance               | 0                | 0                | 0                | 0                | 0                | 0               |
| Fuel & Utilities                     | 4,005            | 4,249            | 4,395            | 4,510            | 4,510            | 0               |
| Buildings & Ground Maint             | 9,901            | 0                | 5,448            | 7,500            | 0                | (7,500)         |
| Data Processing                      | 17,695           | 20,350           | 18,110           | 47,190           | 47,858           | 668             |
| Professional and Technical           | 44,146           | 118,248          | 48,181           | 42,448           | 132,449          | 90,001          |
| Other Services                       | 25,866           | 127,924          | 26,864           | 185,800          | 35,350           | (150,450)       |
| Risk Management                      | 16,246           | 13,942           | 10,486           | 8,295            | 8,249            | (46)            |
| Vehicle Lease from Motor Pool        | 0                | 0                | 0                | 0                | 0                | 0               |
| FoL, Fiesta Days, & Miss SF Pageants | 0                | 0                | 0                | 0                | 0                | 0               |
| Local Building Authority Debt        | 0                | 0                | 0                | 0                | 0                | 0               |
| <b>Operations</b>                    | <b>436,861</b>   | <b>672,972</b>   | <b>502,554</b>   | <b>714,799</b>   | <b>653,043</b>   | <b>(61,756)</b> |
| Capital - Buildings & Land           | 0                | 0                | 0                | 0                | 0                | 0               |
| Capital - Equipment                  | 0                | 0                | 0                | 0                | 0                | 0               |
| Capital - Projects                   | 0                | 0                | 0                | 0                | 0                | 0               |
| <b>Capital</b>                       | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>        |
| <b>TOTAL EXPENSES</b>                | <b>1,865,675</b> | <b>2,160,805</b> | <b>2,050,536</b> | <b>2,383,125</b> | <b>2,753,717</b> | <b>370,592</b>  |

| INFORMATION SYSTEMS                  | 6/30/2023      | 6/30/2024      | 6/30/2025      | 6/30/2026      | 6/30/2027      |                |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                      | FY2023         | FY2024         | FY2025         | FY2026         | FY2027         |                |
|                                      | Prior 3        | Prior 2        | Prior 1        | Rev 1          | Tentative      | Difference     |
|                                      | Actuals        | Actuals        | Actuals        | Budget         | Budget         |                |
| Salaries and Wages (full-time)       | 428,830        | 461,004        | 528,583        | 478,679        | 524,715        | 46,036         |
| Salaries and Wages (part-time)       | 4,675          | 4,403          | 5,023          | 6,154          | 6,462          | 308            |
| Employee Benefits                    | 213,505        | 222,688        | 237,184        | 235,868        | 255,375        | 19,507         |
| Overtime                             | 1,998          | 1,159          | 2,152          | 2,000          | 2,000          | 0              |
| <b>Personnel</b>                     | <b>649,008</b> | <b>689,254</b> | <b>772,942</b> | <b>722,701</b> | <b>788,552</b> | <b>65,851</b>  |
| Professional Development             | 2,531          | 310            | 1,255          | 1,400          | 20,900         | 19,500         |
| Supplies                             | 1,343          | 1,308          | 1,824          | 2,050          | 2,050          | 0              |
| Equipment Maintenance                | 303            | 0              | 905            | 500            | 500            | 0              |
| Motor Pool Maintenance               | 4,836          | 774            | 1,139          | 1,000          | 1,000          | 0              |
| Fuel & Utilities                     | 10,075         | 10,399         | 45,128         | 56,500         | 64,500         | 8,000          |
| Buildings & Ground Maint             | 0              | 0              | 0              | 0              | 0              | 0              |
| Data Processing                      | 47,859         | 54,582         | 47,734         | 59,750         | 71,020         | 11,270         |
| Professional and Technical           | 0              | 0              | 43             | 0              | 0              | 0              |
| Other Services                       | 2,619          | 7,573          | (3,324)        | 3,700          | 0              | (3,700)        |
| Risk Management                      | 3,672          | 5,210          | 2,739          | 3,079          | 2,311          | (768)          |
| Vehicle Lease from Motor Pool        | 4,800          | 10,000         | 10,402         | 5,243          | 5,243          | 0              |
| FoL, Fiesta Days, & Miss SF Pageants | 0              | 0              | 0              | 0              | 0              | 0              |
| Local Building Authority Debt        | 0              | 0              | 0              | 0              | 0              | 0              |
| <b>Operations</b>                    | <b>78,038</b>  | <b>90,156</b>  | <b>107,845</b> | <b>133,222</b> | <b>167,525</b> | <b>34,303</b>  |
| Capital - Buildings & Land           | 0              | 0              | 0              | 0              | 0              | 0              |
| Capital - Equipment                  | 0              | 94,824         | 25,750         | 0              | 0              | 0              |
| Capital - Projects                   | 0              | 0              | 19,476         | 0              | 0              | 0              |
| <b>Capital</b>                       | <b>0</b>       | <b>94,824</b>  | <b>45,226</b>  | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| <b>TOTAL EXPENSES</b>                | <b>727,046</b> | <b>874,234</b> | <b>926,013</b> | <b>855,923</b> | <b>956,077</b> | <b>100,154</b> |

| FINANCE                              | 6/30/2023      | 6/30/2024        | 6/30/2025      | 6/30/2026      | 6/30/2027        |                |
|--------------------------------------|----------------|------------------|----------------|----------------|------------------|----------------|
|                                      | FY2023         | FY2024           | FY2025         | FY2026         | FY2027           |                |
|                                      | Prior 3        | Prior 2          | Prior 1        | Rev 1          | Tentative        | Difference     |
|                                      | Actuals        | Actuals          | Actuals        | Budget         | Budget           |                |
| Salaries and Wages (full-time)       | 440,207        | 519,194          | 576,378        | 580,175        | 611,620          | 31,445         |
| Salaries and Wages (part-time)       | 76,232         | 75,259           | 3,125          | 1              | 0                | (1)            |
| Employee Benefits                    | 205,012        | 217,953          | 222,176        | 204,338        | 217,388          | 13,050         |
| Overtime                             | 165            | 123              | 1,419          | 500            | 500              | 0              |
| <b>Personnel</b>                     | <b>721,616</b> | <b>812,529</b>   | <b>803,098</b> | <b>785,014</b> | <b>829,508</b>   | <b>44,494</b>  |
| Professional Development             | 12,772         | 5,869            | 9,027          | 9,450          | 10,250           | 800            |
| Supplies                             | 16,353         | 12,298           | 13,927         | 14,450         | 14,250           | (200)          |
| Equipment Maintenance                | 259            | 730              | 1,217          | 0              | 800              | 800            |
| Motor Pool Maintenance               | 97             | 0                | 3,833          | 0              | 1,000            | 1,000          |
| Fuel & Utilities                     | 12,067         | 63,726           | 4,089          | 4,900          | 4,200            | (700)          |
| Buildings & Ground Maint             | 197            | 13,328           | 20,387         | 18,746         | 16,400           | (2,346)        |
| Data Processing                      | 7,811          | 7,112            | 5,090          | 7,500          | 7,500            | 0              |
| Professional and Technical           | 13,683         | 59,914           | 90,306         | 101,500        | 91,500           | (10,000)       |
| Other Services                       | 23,018         | 19,975           | 23,630         | 24,500         | 25,000           | 500            |
| Risk Management                      | 5,884          | 17,036           | 6,508          | 3,873          | 9,445            | 5,572          |
| Vehicle Lease from Motor Pool        | 0              | 0                | 0              | 0              | 0                | 0              |
| FoL, Fiesta Days, & Miss SF Pageants | 0              | 0                | 0              | 0              | 0                | 0              |
| Local Building Authority Debt        | 0              | 0                | 0              | 0              | 0                | 0              |
| <b>Operations</b>                    | <b>92,141</b>  | <b>199,988</b>   | <b>178,014</b> | <b>184,919</b> | <b>180,345</b>   | <b>(4,574)</b> |
| Capital - Buildings & Land           | 0              | 0                | 0              | 0              | 0                | 0              |
| Capital - Equipment                  | 0              | 0                | 0              | 0              | 0                | 0              |
| Capital - Projects                   | 0              | 0                | 0              | 0              | 0                | 0              |
| <b>Capital</b>                       | <b>0</b>       | <b>0</b>         | <b>0</b>       | <b>0</b>       | <b>0</b>         | <b>0</b>       |
| <b>TOTAL EXPENSES</b>                | <b>813,757</b> | <b>1,012,517</b> | <b>981,112</b> | <b>969,933</b> | <b>1,009,853</b> | <b>39,920</b>  |

| LEGAL                                | 6/30/2023      | 6/30/2024      | 6/30/2025      | 6/30/2026      | 6/30/2027      |               |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|---------------|
|                                      | FY2023         | FY2024         | FY2025         | FY2026         | FY2027         |               |
|                                      | Prior 3        | Prior 2        | Prior 1        | Rev 1          | Tentative      | Difference    |
|                                      | Actuals        | Actuals        | Actuals        | Budget         | Budget         |               |
| Salaries and Wages (full-time)       | 381,167        | 406,693        | 540,930        | 568,582        | 599,638        | 31,056        |
| Salaries and Wages (part-time)       | 92,813         | 100,625        | 836            | 0              | 0              | 0             |
| Employee Benefits                    | 172,565        | 171,681        | 216,140        | 227,861        | 243,288        | 15,427        |
| Overtime                             | 0              | 0              | 47             | 0              | 0              | 0             |
| <b>Personnel</b>                     | <b>646,545</b> | <b>678,999</b> | <b>757,953</b> | <b>796,443</b> | <b>842,926</b> | <b>46,483</b> |
| Professional Development             | 10,265         | 11,166         | 12,774         | 19,100         | 19,100         | 0             |
| Supplies                             | 2,306          | 1,126          | 11,122         | 2,500          | 2,500          | 0             |
| Equipment Maintenance                | 119            | 109            | 116            | 150            | 150            | 0             |
| Motor Pool Maintenance               | 0              | 0              | 0              | 0              | 0              | 0             |
| Fuel & Utilities                     | 1,361          | 1,524          | 2,162          | 1,600          | 1,600          | 0             |
| Buildings & Ground Maint             | 0              | 0              | 0              | 0              | 0              | 0             |
| Data Processing                      | 32,593         | 28,676         | 20,608         | 26,000         | 26,000         | 0             |
| Professional and Technical           | 2,721          | 23,936         | 27,471         | 35,000         | 35,000         | 0             |
| Other Services                       | 46,129         | 50,200         | 50,510         | 57,020         | 59,025         | 2,005         |
| Risk Management                      | 2,198          | 2,313          | 2,561          | 2,878          | 1,996          | (882)         |
| Vehicle Lease from Motor Pool        | 0              | 0              | 0              | 0              | 0              | 0             |
| FoL, Fiesta Days, & Miss SF Pageants | 0              | 0              | 0              | 0              | 0              | 0             |
| Local Building Authority Debt        | 0              | 0              | 0              | 0              | 0              | 0             |
| <b>Operations</b>                    | <b>97,692</b>  | <b>119,050</b> | <b>127,324</b> | <b>144,248</b> | <b>145,371</b> | <b>1,123</b>  |
| Capital - Buildings & Land           | 0              | 0              | 0              | 0              | 0              | 0             |
| Capital - Equipment                  | 0              | 0              | 0              | 0              | 0              | 0             |
| Capital - Projects                   | 0              | 0              | 0              | 0              | 0              | 0             |
| <b>Capital</b>                       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>      |
| <b>TOTAL EXPENSES</b>                | <b>744,237</b> | <b>798,049</b> | <b>885,277</b> | <b>940,691</b> | <b>988,297</b> | <b>47,606</b> |

| PLANNING                             | 6/30/2023      | 6/30/2024      | 6/30/2025      | 6/30/2026      | 6/30/2027      |                  |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|------------------|
|                                      | FY2023         | FY2024         | FY2025         | FY2026         | FY2027         |                  |
|                                      | Prior 3        | Prior 2        | Prior 1        | Rev 1          | Tentative      | Difference       |
|                                      | Actuals        | Actuals        | Actuals        | Budget         | Budget         |                  |
| Salaries and Wages (full-time)       | 248,249        | 315,679        | 352,107        | 345,445        | 362,868        | 17,423           |
| Salaries and Wages (part-time)       | 8,609          | 1,045          | 20             | 13,206         | 0              | (13,206)         |
| Employee Benefits                    | 134,826        | 159,076        | 180,069        | 187,546        | 188,803        | 1,257            |
| Overtime                             | 965            | 945            | 150            | 750            | 300            | (450)            |
| <b>Personnel</b>                     | <b>392,649</b> | <b>476,745</b> | <b>532,346</b> | <b>546,947</b> | <b>551,971</b> | <b>5,024</b>     |
| Professional Development             | 25,669         | 22,513         | 13,864         | 16,162         | 15,708         | (454)            |
| Supplies                             | 5,478          | 4,376          | 3,671          | 5,290          | 5,900          | 610              |
| Equipment Maintenance                | 0              | 0              | 116            | 0              | 0              | 0                |
| Motor Pool Maintenance               | 0              | 0              | 0              | 0              | 0              | 0                |
| Fuel & Utilities                     | 1,698          | 1,831          | 2,063          | 1,500          | 1,500          | 0                |
| Buildings & Ground Maint             | 0              | 0              | 0              | 0              | 0              | 0                |
| Data Processing                      | 5,146          | 1,934          | 1,217          | 6,600          | 3,600          | (3,000)          |
| Professional and Technical           | 270,320        | 140,115        | 93,245         | 398,560        | 186,600        | (211,960)        |
| Other Services                       | 2,882          | 3,729          | 5,520          | 5,880          | 5,880          | 0                |
| Risk Management                      | 11,536         | 13,143         | 21,515         | 16,462         | 8,741          | (7,721)          |
| Vehicle Lease from Motor Pool        | 0              | 0              | 0              | 0              | 0              | 0                |
| FoL, Fiesta Days, & Miss SF Pageants | 0              | 0              | 0              | 0              | 0              | 0                |
| Local Building Authority Debt        | 0              | 0              | 0              | 0              | 0              | 0                |
| <b>Operations</b>                    | <b>322,729</b> | <b>187,641</b> | <b>141,211</b> | <b>450,454</b> | <b>227,929</b> | <b>(222,525)</b> |
| Capital - Buildings & Land           | 0              | 0              | 0              | 0              | 0              | 0                |
| Capital - Equipment                  | 0              | 0              | 0              | 0              | 0              | 0                |
| Capital - Projects                   | 0              | 0              | 0              | 0              | 0              | 0                |
| <b>Capital</b>                       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>         |
| <b>TOTAL EXPENSES</b>                | <b>715,378</b> | <b>664,386</b> | <b>673,557</b> | <b>997,401</b> | <b>779,900</b> | <b>(217,501)</b> |

| ENGINEERING                          | 6/30/2023        | 6/30/2024        | 6/30/2025        | 6/30/2026        | 6/30/2027        |                  |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                                      | FY2023           | FY2024           | FY2025           | FY2026           | FY2027           |                  |
|                                      | Prior 3          | Prior 2          | Prior 1          | Rev 1            | Tentative        | Difference       |
|                                      | Actuals          | Actuals          | Actuals          | Budget           | Budget           |                  |
| Salaries and Wages (full-time)       | 1,140,343        | 1,267,610        | 1,493,212        | 1,653,805        | 1,841,564        | 187,759          |
| Salaries and Wages (part-time)       | 213,686          | 170,793          | 153,206          | 161,161          | 169,219          | 8,058            |
| Employee Benefits                    | 595,981          | 648,325          | 775,076          | 861,051          | 973,681          | 112,630          |
| Overtime                             | 12,130           | 15,150           | 9,955            | 15,000           | 10,000           | (5,000)          |
| <b>Personnel</b>                     | <b>1,962,140</b> | <b>2,101,878</b> | <b>2,431,449</b> | <b>2,691,017</b> | <b>2,994,464</b> | <b>303,447</b>   |
| Professional Development             | 26,745           | 36,575           | 42,986           | 47,430           | 58,480           | 11,050           |
| Supplies                             | 31,075           | 38,738           | 19,485           | 34,500           | 32,000           | (2,500)          |
| Equipment Maintenance                | 9,744            | 15,572           | 28,924           | 14,000           | 55,500           | 41,500           |
| Motor Pool Maintenance               | 27,671           | 67,472           | 54,315           | 60,000           | 60,000           | 0                |
| Fuel & Utilities                     | 35,705           | 41,421           | 41,302           | 46,500           | 46,500           | 0                |
| Buildings & Ground Maint             | 0                | 160              | 2,456            | 2,700            | 2,600            | (100)            |
| Data Processing                      | 119,208          | 118,244          | 140,640          | 106,900          | 152,700          | 45,800           |
| Professional and Technical           | 890,519          | 697,384          | 755,175          | 847,400          | 610,800          | (236,600)        |
| Other Services                       | 30,969           | 25,708           | 25,224           | 34,300           | 26,000           | (8,300)          |
| Risk Management                      | 11,108           | 16,924           | 22,701           | 23,302           | 14,196           | (9,106)          |
| Vehicle Lease from Motor Pool        | 68,674           | 73,474           | 87,814           | 60,906           | 67,756           | 6,850            |
| FoL, Fiesta Days, & Miss SF Pageants | 0                | 0                | 0                | 0                | 0                | 0                |
| Local Building Authority Debt        | 0                | 0                | 0                | 0                | 0                | 0                |
| <b>Operations</b>                    | <b>1,251,418</b> | <b>1,131,672</b> | <b>1,221,022</b> | <b>1,277,938</b> | <b>1,126,531</b> | <b>(151,407)</b> |
| Capital - Buildings & Land           | 0                | 0                | 0                | 0                | 0                | 0                |
| Capital - Equipment                  | 0                | 0                | 0                | 0                | 0                | 0                |
| Capital - Projects                   | 0                | 0                | 0                | 0                | 0                | 0                |
| <b>Capital</b>                       | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| <b>TOTAL EXPENSES</b>                | <b>3,213,558</b> | <b>3,233,550</b> | <b>3,652,471</b> | <b>3,968,955</b> | <b>4,120,995</b> | <b>152,040</b>   |

| <b>BUILDING INSPECTION</b>           | 6/30/2023        | 6/30/2024        | 6/30/2025        | 6/30/2026        | 6/30/2027        |                 |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
|                                      | FY2023           | FY2024           | FY2025           | FY2026           | FY2027           |                 |
|                                      | Prior 3          | Prior 2          | Prior 1          | Rev 1            | Tentative        | Difference      |
|                                      | Actuals          | Actuals          | Actuals          | Budget           | Budget           |                 |
| Salaries and Wages (full-time)       | 611,171          | 668,144          | 700,106          | 751,875          | 790,806          | 38,931          |
| Salaries and Wages (part-time)       | 3,690            | 820              | 757              | 5,660            | 0                | (5,660)         |
| Employee Benefits                    | 320,697          | 321,804          | 340,467          | 369,777          | 390,413          | 20,636          |
| Overtime                             | 3,061            | 8,402            | 2,397            | 2,460            | 600              | (1,860)         |
| <b>Personnel</b>                     | <b>938,619</b>   | <b>999,170</b>   | <b>1,043,727</b> | <b>1,129,772</b> | <b>1,181,819</b> | <b>52,047</b>   |
| Professional Development             | 11,707           | 12,632           | 14,518           | 19,898           | 13,942           | (5,956)         |
| Supplies                             | 5,840            | 7,747            | 7,160            | 4,860            | 4,740            | (120)           |
| Equipment Maintenance                | 830              | 107              | 278              | 300              | 300              | 0               |
| Motor Pool Maintenance               | 16,113           | 4,391            | 6,690            | 7,500            | 6,000            | (1,500)         |
| Fuel & Utilities                     | 14,568           | 14,212           | 12,586           | 11,800           | 11,800           | 0               |
| Buildings & Ground Maint             | 0                | 0                | 0                | 0                | 0                | 0               |
| Data Processing                      | 47,855           | 54,819           | 62,495           | 53,360           | 62,160           | 8,800           |
| Professional and Technical           | 58,238           | 53,637           | 27,166           | 33,450           | 3,450            | (30,000)        |
| Other Services                       | 30,700           | 36,274           | 56,294           | 46,800           | 46,800           | 0               |
| Risk Management                      | 4,730            | 4,857            | 5,128            | 4,245            | 4,249            | 4               |
| Vehicle Lease from Motor Pool        | 36,214           | 36,214           | 37,760           | 20,833           | 20,833           | 0               |
| FoL, Fiesta Days, & Miss SF Pageants | 0                | 0                | 0                | 0                | 0                | 0               |
| Local Building Authority Debt        | 0                | 0                | 0                | 0                | 0                | 0               |
| <b>Operations</b>                    | <b>226,795</b>   | <b>224,890</b>   | <b>230,075</b>   | <b>203,046</b>   | <b>174,275</b>   | <b>(28,771)</b> |
| Capital - Buildings & Land           | 0                | 0                | 0                | 0                | 0                | 0               |
| Capital - Equipment                  | 0                | 0                | 0                | 0                | 0                | 0               |
| Capital - Projects                   | 0                | 0                | 0                | 0                | 0                | 0               |
| <b>Capital</b>                       | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>        |
| <b>TOTAL EXPENSES</b>                | <b>1,165,414</b> | <b>1,224,060</b> | <b>1,273,802</b> | <b>1,332,818</b> | <b>1,356,094</b> | <b>23,276</b>   |

| <b>POLICE</b>                        | 6/30/2023        | 6/30/2024        | 6/30/2025        | 6/30/2026        | 6/30/2027         |                |
|--------------------------------------|------------------|------------------|------------------|------------------|-------------------|----------------|
|                                      | FY2023           | FY2024           | FY2025           | FY2026           | FY2027            |                |
|                                      | Prior 3          | Prior 2          | Prior 1          | Rev 1            | Tentative         | Difference     |
|                                      | Actuals          | Actuals          | Actuals          | Budget           | Budget            |                |
| Salaries and Wages (full-time)       | 3,743,604        | 3,951,987        | 4,271,532        | 4,632,359        | 4,951,230         | 318,871        |
| Salaries and Wages (part-time)       | 63,395           | 82,070           | 73,689           | 91,485           | 91,485            | (0)            |
| Employee Benefits                    | 2,320,718        | 2,373,505        | 2,633,954        | 2,774,945        | 2,974,242         | 199,297        |
| Overtime                             | 179,329          | 239,915          | 281,622          | 250,000          | 380,000           | 130,000        |
| <b>Personnel</b>                     | <b>6,307,046</b> | <b>6,647,477</b> | <b>7,260,797</b> | <b>7,748,789</b> | <b>8,396,957</b>  | <b>648,168</b> |
| Professional Development             | 52,515           | 44,090           | 47,762           | 52,980           | 58,730            | 5,750          |
| Supplies                             | 129,496          | 148,954          | 139,602          | 146,550          | 133,050           | (13,500)       |
| Equipment Maintenance                | 19,340           | 24,474           | 28,001           | 20,400           | 32,600            | 12,200         |
| Motor Pool Maintenance               | 231,406          | 142,206          | 196,154          | 204,100          | 204,100           | 0              |
| Fuel & Utilities                     | 189,233          | 185,011          | 177,175          | 189,100          | 189,100           | 0              |
| Buildings & Ground Maint             | 34,679           | 19,620           | 21,329           | 71,475           | 103,475           | 32,000         |
| Data Processing                      | 33,614           | 40,188           | 38,715           | 41,500           | 30,100            | (11,400)       |
| Professional and Technical           | 288,740          | 416,197          | 568,596          | 520,945          | 604,390           | 83,445         |
| Other Services                       | 184,859          | 154,604          | 229,122          | 194,200          | 233,700           | 39,500         |
| Risk Management                      | 66,411           | 75,854           | 67,310           | 78,052           | 70,182            | (7,870)        |
| Vehicle Lease from Motor Pool        | 529,505          | 532,505          | 688,921          | 510,999          | 508,271           | (2,728)        |
| FoL, Fiesta Days, & Miss SF Pageants | 0                | 0                | 0                | 0                | 0                 | 0              |
| Local Building Authority Debt        | 0                | 0                | 0                | 0                | 0                 | 0              |
| <b>Operations</b>                    | <b>1,759,798</b> | <b>1,783,703</b> | <b>2,202,687</b> | <b>2,030,301</b> | <b>2,167,698</b>  | <b>137,397</b> |
| Capital - Buildings & Land           | 0                | 0                | 0                | 0                | 0                 | 0              |
| Capital - Equipment                  | 0                | 0                | 0                | 0                | 0                 | 0              |
| Capital - Projects                   | 0                | 6,376            | 0                | 0                | 0                 | 0              |
| <b>Capital</b>                       | <b>0</b>         | <b>6,376</b>     | <b>0</b>         | <b>0</b>         | <b>0</b>          | <b>0</b>       |
| <b>TOTAL EXPENSES</b>                | <b>8,066,844</b> | <b>8,437,556</b> | <b>9,463,484</b> | <b>9,779,090</b> | <b>10,564,655</b> | <b>785,565</b> |

| FIRE & EMS                           | 6/30/2023        | 6/30/2024        | 6/30/2025        | 6/30/2026        | 6/30/2027        |                |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|----------------|
|                                      | FY2023           | FY2024           | FY2025           | FY2026           | FY2027           |                |
|                                      | Prior 3          | Prior 2          | Prior 1          | Rev 1            | Tentative        | Difference     |
|                                      | Actuals          | Actuals          | Actuals          | Budget           | Budget           |                |
| Salaries and Wages (full-time)       | 1,019,800        | 1,674,450        | 2,960,575        | 3,260,343        | 3,729,133        | 468,790        |
| Salaries and Wages (part-time)       | 931,639          | 902,552          | 535,838          | 867,357          | 775,484          | (91,873)       |
| Employee Benefits                    | 622,030          | 923,104          | 1,598,533        | 1,752,743        | 2,003,158        | 250,415        |
| Overtime                             | 64,608           | 142,504          | 241,130          | 300,000          | 300,000          | 0              |
| <b>Personnel</b>                     | <b>2,638,077</b> | <b>3,642,610</b> | <b>5,336,076</b> | <b>6,180,443</b> | <b>6,807,775</b> | <b>627,332</b> |
| Professional Development             | 47,404           | 62,244           | 98,482           | 77,510           | 120,720          | 43,210         |
| Supplies                             | 591,048          | 501,793          | 483,197          | 461,850          | 429,850          | (32,000)       |
| Equipment Maintenance                | 17,751           | 29,111           | 44,863           | 35,400           | 40,400           | 5,000          |
| Motor Pool Maintenance               | 190,859          | 212,239          | 183,163          | 204,000          | 195,000          | (9,000)        |
| Fuel & Utilities                     | 116,332          | 129,119          | 136,415          | 136,500          | 144,500          | 8,000          |
| Buildings & Ground Maint             | 25,436           | 34,994           | 29,793           | 30,400           | 34,350           | 3,950          |
| Data Processing                      | 7,650            | 5,131            | 2,380            | 3,500            | 7,000            | 3,500          |
| Professional and Technical           | 305,985          | 316,597          | 412,413          | 419,100          | 493,350          | 74,250         |
| Other Services                       | 11,240           | 15,902           | 20,400           | 117,700          | 122,600          | 4,900          |
| Risk Management                      | 43,702           | 114,944          | 104,916          | 134,169          | 154,613          | 20,444         |
| Vehicle Lease from Motor Pool        | 735,558          | 646,858          | 792,089          | 678,209          | 608,175          | (70,034)       |
| FoL, Fiesta Days, & Miss SF Pageants | 0                | 0                | 0                | 0                | 0                | 0              |
| Local Building Authority Debt        | 0                | 0                | 0                | 0                | 0                | 0              |
| <b>Operations</b>                    | <b>2,092,965</b> | <b>2,068,932</b> | <b>2,308,111</b> | <b>2,298,338</b> | <b>2,350,558</b> | <b>52,220</b>  |
| Capital - Buildings & Land           | 355,326          | 0                | 0                | 0                | 0                | 0              |
| Capital - Equipment                  | 0                | 84,701           | 56,154           | 0                | 0                | 0              |
| Capital - Projects                   | 5,700            | 849              | 0                | 0                | 0                | 0              |
| <b>Capital</b>                       | <b>361,026</b>   | <b>85,550</b>    | <b>56,154</b>    | <b>0</b>         | <b>0</b>         | <b>0</b>       |
| <b>TOTAL EXPENSES</b>                | <b>5,092,068</b> | <b>5,797,092</b> | <b>7,700,341</b> | <b>8,478,781</b> | <b>9,158,333</b> | <b>679,552</b> |

| EMERGENCY PREPAREDNESS               | 6/30/2023      | 6/30/2024      | 6/30/2025      | 6/30/2026      | 6/30/2027      |               |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|---------------|
|                                      | FY2023         | FY2024         | FY2025         | FY2026         | FY2027         |               |
|                                      | Prior 3        | Prior 2        | Prior 1        | Rev 1          | Tentative      | Difference    |
|                                      | Actuals        | Actuals        | Actuals        | Budget         | Budget         |               |
| Salaries and Wages (full-time)       | 76,360         | 82,930         | 90,480         | 94,574         | 100,028        | 5,454         |
| Salaries and Wages (part-time)       | 0              | 0              | 0              | 0              | 0              | 0             |
| Employee Benefits                    | 45,713         | 47,761         | 50,672         | 52,627         | 56,605         | 3,978         |
| Overtime                             | 4,540          | 1,985          | 1,892          | 2,000          | 3,000          | 1,000         |
| <b>Personnel</b>                     | <b>126,613</b> | <b>132,676</b> | <b>143,044</b> | <b>149,201</b> | <b>159,633</b> | <b>10,432</b> |
| Professional Development             | 3,643          | 4,009          | 1,108          | 500            | 1,500          | 1,000         |
| Supplies                             | 36,484         | 35,639         | 16,080         | 23,600         | 27,650         | 4,050         |
| Equipment Maintenance                | 0              | 0              | 0              | 0              | 0              | 0             |
| Motor Pool Maintenance               | 8,451          | 3,869          | 490            | 3,000          | 3,000          | 0             |
| Fuel & Utilities                     | 2,446          | 3,305          | 2,317          | 2,500          | 2,800          | 300           |
| Buildings & Ground Maint             | 0              | 0              | 0              | 0              | 0              | 0             |
| Data Processing                      | 0              | 0              | 1,090          | 0              | 0              | 0             |
| Professional and Technical           | 295            | 353            | 340            | 350            | 350            | 0             |
| Other Services                       | 0              | 0              | 0              | 0              | 0              | 0             |
| Risk Management                      | 994            | 1,000          | 1,054          | 1,110          | 1,100          | (10)          |
| Vehicle Lease from Motor Pool        | 11,720         | 11,720         | 12,587         | 5,020          | 5,130          | 110           |
| FoL, Fiesta Days, & Miss SF Pageants | 0              | 0              | 0              | 0              | 0              | 0             |
| Local Building Authority Debt        | 0              | 0              | 0              | 0              | 0              | 0             |
| <b>Operations</b>                    | <b>64,033</b>  | <b>59,895</b>  | <b>35,066</b>  | <b>36,080</b>  | <b>41,530</b>  | <b>5,450</b>  |
| Capital - Buildings & Land           | 0              | 0              | 0              | 0              | 0              | 0             |
| Capital - Equipment                  | 0              | 0              | 0              | 0              | 0              | 0             |
| Capital - Projects                   | 0              | 0              | 0              | 0              | 0              | 0             |
| <b>Capital</b>                       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>      |
| <b>TOTAL EXPENSES</b>                | <b>190,646</b> | <b>192,571</b> | <b>178,110</b> | <b>185,281</b> | <b>201,163</b> | <b>15,882</b> |

| FACILITIES                           | 6/30/2023      | 6/30/2024        | 6/30/2025        | 6/30/2026        | 6/30/2027        |               |
|--------------------------------------|----------------|------------------|------------------|------------------|------------------|---------------|
|                                      | FY2023         | FY2024           | FY2025           | FY2026           | FY2027           |               |
|                                      | Prior 3        | Prior 2          | Prior 1          | Rev 1            | Tentative        | Difference    |
|                                      | Actuals        | Actuals          | Actuals          | Budget           | Budget           |               |
| Salaries and Wages (full-time)       | 302,640        | 396,778          | 436,127          | 466,043          | 490,448          | 24,405        |
| Salaries and Wages (part-time)       | 525            | 0                | 1,690            | 0                | 0                | 0             |
| Employee Benefits                    | 165,393        | 203,194          | 220,962          | 253,982          | 272,247          | 18,265        |
| Overtime                             | 5,879          | 5,087            | 2,804            | 5,000            | 5,000            | 0             |
| <b>Personnel</b>                     | <b>474,437</b> | <b>605,059</b>   | <b>661,583</b>   | <b>725,025</b>   | <b>767,695</b>   | <b>42,670</b> |
| Professional Development             | 1,170          | 1,247            | 1,434            | 4,600            | 4,600            | 0             |
| Supplies                             | 122,450        | 126,290          | 113,326          | 107,900          | 118,700          | 10,800        |
| Equipment Maintenance                | 565            | 18               | 432              | 500              | 500              | 0             |
| Motor Pool Maintenance               | 31,866         | 9,798            | 5,697            | 5,000            | 12,000           | 7,000         |
| Fuel & Utilities                     | 83,338         | 63,481           | 52,720           | 70,600           | 58,600           | (12,000)      |
| Buildings & Ground Maint             | 95,164         | 159,428          | 97,206           | 65,280           | 94,950           | 29,670        |
| Data Processing                      | 3,642          | 0                | 1,514            | 1,350            | 2,550            | 1,200         |
| Professional and Technical           | 17,975         | 19,538           | 19,630           | 20,150           | 20,150           | 0             |
| Other Services                       | 0              | 0                | 0                | 0                | 0                | 0             |
| Risk Management                      | 31,559         | 30,108           | 32,147           | 18,296           | 18,296           | 0             |
| Vehicle Lease from Motor Pool        | 120,025        | 117,025          | 64,928           | 38,732           | 47,637           | 8,905         |
| FoL, Fiesta Days, & Miss SF Pageants | 0              | 0                | 0                | 0                | 0                | 0             |
| Local Building Authority Debt        | 0              | 0                | 0                | 0                | 0                | 0             |
| <b>Operations</b>                    | <b>507,754</b> | <b>526,933</b>   | <b>389,034</b>   | <b>332,408</b>   | <b>377,983</b>   | <b>45,575</b> |
| Capital - Buildings & Land           | 5,864          | 0                | 0                | 0                | 0                | 0             |
| Capital - Equipment                  | 0              | 0                | 0                | 0                | 0                | 0             |
| Capital - Projects                   | 0              | 0                | 0                | 0                | 0                | 0             |
| <b>Capital</b>                       | <b>5,864</b>   | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>      |
| <b>TOTAL EXPENSES</b>                | <b>988,055</b> | <b>1,131,992</b> | <b>1,050,617</b> | <b>1,057,433</b> | <b>1,145,678</b> | <b>88,245</b> |

| JUSTICE CENTER                       | 6/30/2023      | 6/30/2024      | 6/30/2025      | 6/30/2026      | 6/30/2027      |               |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|---------------|
|                                      | FY2023         | FY2024         | FY2025         | FY2026         | FY2027         |               |
|                                      | Prior 3        | Prior 2        | Prior 1        | Rev 1          | Tentative      | Difference    |
|                                      | Actuals        | Actuals        | Actuals        | Budget         | Budget         |               |
| Salaries and Wages (full-time)       | 28,549         | 29,658         | 30,275         | 33,997         | 35,802         | 1,805         |
| Salaries and Wages (part-time)       | 4              | 0              | 0              | 602            | 1,108          | 506           |
| Employee Benefits                    | 14,699         | 15,313         | 15,813         | 18,835         | 20,240         | 1,405         |
| Overtime                             | 510            | 217            | 49             | 200            | 200            | 0             |
| <b>Personnel</b>                     | <b>43,762</b>  | <b>45,188</b>  | <b>46,137</b>  | <b>53,634</b>  | <b>57,350</b>  | <b>3,716</b>  |
| Professional Development             | 0              | 0              | 0              | 0              | 0              | 0             |
| Supplies                             | 1,803          | 2,522          | 3,361          | 2,250          | 2,750          | 500           |
| Equipment Maintenance                | 1,359          | 0              | 0              | 0              | 0              | 0             |
| Motor Pool Maintenance               | 0              | 0              | 0              | 0              | 0              | 0             |
| Fuel & Utilities                     | 56,604         | 55,897         | 56,442         | 65,300         | 65,300         | 0             |
| Buildings & Ground Maint             | 60,076         | 15,524         | 80,861         | 58,180         | 109,455        | 51,275        |
| Data Processing                      | 0              | 2,317          | 0              | 0              | 0              | 0             |
| Professional and Technical           | 39,651         | 36,878         | 38,031         | 38,250         | 38,250         | 0             |
| Other Services                       | 0              | 0              | 0              | 0              | 0              | 0             |
| Risk Management                      | 25,399         | 29,409         | 31,091         | 33,632         | 34,870         | 1,238         |
| Vehicle Lease from Motor Pool        | 0              | 0              | 0              | 0              | 0              | 0             |
| FoL, Fiesta Days, & Miss SF Pageants | 0              | 0              | 0              | 0              | 0              | 0             |
| Local Building Authority Debt        | 0              | 0              | 0              | 0              | 0              | 0             |
| <b>Operations</b>                    | <b>184,892</b> | <b>142,547</b> | <b>209,786</b> | <b>197,612</b> | <b>250,625</b> | <b>53,013</b> |
| Capital - Buildings & Land           | 0              | 0              | 0              | 0              | 0              | 0             |
| Capital - Equipment                  | 0              | 0              | 0              | 0              | 0              | 0             |
| Capital - Projects                   | 0              | 7,484          | 0              | 0              | 0              | 0             |
| <b>Capital</b>                       | <b>0</b>       | <b>7,484</b>   | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>      |
| <b>TOTAL EXPENSES</b>                | <b>228,654</b> | <b>195,219</b> | <b>255,923</b> | <b>251,246</b> | <b>307,975</b> | <b>56,729</b> |

| PARKS                                | 6/30/2023        | 6/30/2024        | 6/30/2025        | 6/30/2026        | 6/30/2027        |                |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|----------------|
|                                      | FY2023           | FY2024           | FY2025           | FY2026           | FY2027           |                |
|                                      | Prior 3          | Prior 2          | Prior 1          | Rev 1            | Tentative        | Difference     |
|                                      | Actuals          | Actuals          | Actuals          | Budget           | Budget           |                |
| Salaries and Wages (full-time)       | 949,702          | 1,125,831        | 1,208,297        | 1,206,771        | 1,371,239        | 164,468        |
| Salaries and Wages (part-time)       | 576,102          | 651,261          | 796,762          | 799,894          | 867,872          | 67,978         |
| Employee Benefits                    | 520,243          | 613,599          | 684,061          | 671,736          | 785,366          | 113,630        |
| Overtime                             | 26,453           | 31,897           | 25,959           | 22,000           | 26,000           | 4,000          |
| <b>Personnel</b>                     | <b>2,072,500</b> | <b>2,422,588</b> | <b>2,715,079</b> | <b>2,700,401</b> | <b>3,050,477</b> | <b>350,076</b> |
| Professional Development             | 5,913            | 10,142           | 11,962           | 20,295           | 17,600           | (2,695)        |
| Supplies                             | 83,551           | 102,685          | 94,949           | 98,000           | 100,750          | 2,750          |
| Equipment Maintenance                | 32,246           | 27,553           | 21,923           | 14,500           | 38,480           | 23,980         |
| Motor Pool Maintenance               | 152,761          | 213,260          | 192,465          | 210,000          | 210,000          | 0              |
| Fuel & Utilities                     | 363,436          | 393,876          | 405,266          | 411,100          | 423,800          | 12,700         |
| Buildings & Ground Maint             | 381,431          | 449,075          | 418,841          | 508,857          | 597,050          | 88,193         |
| Data Processing                      | 1,927            | 1,868            | 12,179           | 4,800            | 7,150            | 2,350          |
| Professional and Technical           | 32,261           | 17,717           | 20,889           | 22,200           | 22,548           | 348            |
| Other Services                       | 0                | 0                | 0                | 0                | 0                | 0              |
| Risk Management                      | 56,173           | 54,183           | 56,210           | 60,200           | 60,200           | 0              |
| Vehicle Lease from Motor Pool        | 347,116          | 347,325          | 473,102          | 407,849          | 426,184          | 18,335         |
| FoL, Fiesta Days, & Miss SF Pageants | 0                | 0                | 0                | 0                | 0                | 0              |
| Local Building Authority Debt        | 0                | 0                | 0                | 0                | 0                | 0              |
| <b>Operations</b>                    | <b>1,456,815</b> | <b>1,617,684</b> | <b>1,707,786</b> | <b>1,757,801</b> | <b>1,903,762</b> | <b>145,961</b> |
| Capital - Buildings & Land           | 7,934            | 0                | 0                | 0                | 0                | 0              |
| Capital - Equipment                  | 0                | 0                | 0                | 0                | 0                | 0              |
| Capital - Projects                   | 931              | 40,677           | 136,791          | 12,000           | 44,000           | 32,000         |
| <b>Capital</b>                       | <b>8,865</b>     | <b>40,677</b>    | <b>136,791</b>   | <b>12,000</b>    | <b>44,000</b>    | <b>32,000</b>  |
| <b>TOTAL EXPENSES</b>                | <b>3,538,180</b> | <b>4,080,949</b> | <b>4,559,656</b> | <b>4,470,202</b> | <b>4,998,239</b> | <b>528,037</b> |

| CEMETERY                             | 6/30/2023      | 6/30/2024      | 6/30/2025      | 6/30/2026      | 6/30/2027      |               |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|---------------|
|                                      | FY2023         | FY2024         | FY2025         | FY2026         | FY2027         |               |
|                                      | Prior 3        | Prior 2        | Prior 1        | Rev 1          | Tentative      | Difference    |
|                                      | Actuals        | Actuals        | Actuals        | Budget         | Budget         |               |
| Salaries and Wages (full-time)       | 179,273        | 192,021        | 217,145        | 232,589        | 245,953        | 13,364        |
| Salaries and Wages (part-time)       | 25,472         | 17,681         | 16,342         | 26,555         | 28,860         | 2,305         |
| Employee Benefits                    | 94,196         | 95,299         | 122,651        | 139,441        | 151,006        | 11,565        |
| Overtime                             | 1,010          | 236            | 67             | 1,000          | 0              | (1,000)       |
| <b>Personnel</b>                     | <b>299,951</b> | <b>305,237</b> | <b>356,205</b> | <b>399,585</b> | <b>425,819</b> | <b>26,234</b> |
| Professional Development             | 0              | 0              | 9              | 0              | 5,850          | 5,850         |
| Supplies                             | 4,134          | 3,456          | 3,057          | 2,850          | 4,550          | 1,700         |
| Equipment Maintenance                | 399            | 924            | 1,184          | 900            | 2,800          | 1,900         |
| Motor Pool Maintenance               | 22,158         | 31,415         | 22,052         | 35,000         | 35,000         | 0             |
| Fuel & Utilities                     | 50,447         | 53,904         | 56,270         | 58,400         | 58,400         | 0             |
| Buildings & Ground Maint             | 25,071         | 43,223         | 28,895         | 35,600         | 45,900         | 10,300        |
| Data Processing                      | 0              | 0              | 1,092          | 0              | 0              | 0             |
| Professional and Technical           | 52,535         | 79,975         | 67,158         | 68,300         | 72,852         | 4,552         |
| Other Services                       | 0              | 19             | 6,055          | 5,750          | 5,750          | 0             |
| Risk Management                      | 3,948          | 4,221          | 4,381          | 4,800          | 3,519          | (1,281)       |
| Vehicle Lease from Motor Pool        | 57,646         | 60,746         | 69,772         | 55,474         | 52,343         | (3,131)       |
| FoL, Fiesta Days, & Miss SF Pageants | 0              | 0              | 0              | 0              | 0              | 0             |
| Local Building Authority Debt        | 0              | 0              | 0              | 0              | 0              | 0             |
| <b>Operations</b>                    | <b>216,338</b> | <b>277,883</b> | <b>259,925</b> | <b>267,074</b> | <b>286,965</b> | <b>19,891</b> |
| Capital - Buildings & Land           | 0              | 0              | 0              | 0              | 0              | 0             |
| Capital - Equipment                  | 0              | 0              | 0              | 0              | 0              | 0             |
| Capital - Projects                   | 0              | 0              | 0              | 0              | 0              | 0             |
| <b>Capital</b>                       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>      |
| <b>TOTAL EXPENSES</b>                | <b>516,289</b> | <b>583,120</b> | <b>616,130</b> | <b>666,659</b> | <b>712,784</b> | <b>46,125</b> |

| SPECIAL EVENTS                       | 6/30/2023        | 6/30/2024        | 6/30/2025        | 6/30/2026        | 6/30/2027        |                 |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
|                                      | FY2023           | FY2024           | FY2025           | FY2026           | FY2027           |                 |
|                                      | Prior 3          | Prior 2          | Prior 1          | Rev 1            | Tentative        | Difference      |
|                                      | Actuals          | Actuals          | Actuals          | Budget           | Budget           |                 |
| Salaries and Wages (full-time)       | 187,281          | 196,796          | 208,467          | 223,790          | 227,300          | 3,510           |
| Salaries and Wages (part-time)       | 26,083           | 42,851           | 52,481           | 71,646           | 75,228           | 3,582           |
| Employee Benefits                    | 89,805           | 95,064           | 111,729          | 127,546          | 132,459          | 4,913           |
| Overtime                             | 1,031            | 1,671            | 864              | 0                | 1,200            | 1,200           |
| <b>Personnel</b>                     | <b>304,200</b>   | <b>336,382</b>   | <b>373,541</b>   | <b>422,982</b>   | <b>436,187</b>   | <b>13,205</b>   |
| Professional Development             | 3,799            | 3,526            | 3,867            | 3,718            | 4,150            | 432             |
| Supplies                             | 3,241            | 3,487            | 3,194            | 3,900            | 3,800            | (100)           |
| Equipment Maintenance                | 0                | 0                | 0                | 0                | 0                | 0               |
| Motor Pool Maintenance               | 0                | 0                | 0                | 0                | 0                | 0               |
| Fuel & Utilities                     | 825              | 664              | 758              | 800              | 800              | 0               |
| Buildings & Ground Maint             | 0                | 0                | 0                | 0                | 0                | 0               |
| Data Processing                      | 0                | 0                | 1,661            | 1,500            | 0                | (1,500)         |
| Professional and Technical           | 252              | 271              | 43               | 200              | 200              | 0               |
| Other Services                       | 7,772            | 9,805            | 9,374            | 12,300           | 22,750           | 10,450          |
| Risk Management                      | 2,334            | 1,916            | 2,221            | 2,464            | 2,439            | (25)            |
| Vehicle Lease from Motor Pool        | 0                | 0                | 0                | 0                | 0                | 0               |
| FoL, Fiesta Days, & Miss SF Pageants | 954,457          | 996,825          | 1,083,128        | 1,137,575        | 1,104,075        | (33,500)        |
| Local Building Authority Debt        | 0                | 0                | 0                | 0                | 0                | 0               |
| <b>Operations</b>                    | <b>972,680</b>   | <b>1,016,494</b> | <b>1,104,246</b> | <b>1,162,457</b> | <b>1,138,214</b> | <b>(24,243)</b> |
| Capital - Buildings & Land           | 0                | 0                | 0                | 0                | 0                | 0               |
| Capital - Equipment                  | 0                | 0                | 0                | 0                | 0                | 0               |
| Capital - Projects                   | 0                | 0                | 0                | 0                | 0                | 0               |
| <b>Capital</b>                       | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>        |
| <b>TOTAL EXPENSES</b>                | <b>1,276,880</b> | <b>1,352,876</b> | <b>1,477,787</b> | <b>1,585,439</b> | <b>1,574,401</b> | <b>(11,038)</b> |

| ARTS COUNCIL                         | 6/30/2023      | 6/30/2024      | 6/30/2025      | 6/30/2026      | 6/30/2027      |                 |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|-----------------|
|                                      | FY2023         | FY2024         | FY2025         | FY2026         | FY2027         |                 |
|                                      | Prior 3        | Prior 2        | Prior 1        | Rev 1          | Tentative      | Difference      |
|                                      | Actuals        | Actuals        | Actuals        | Budget         | Budget         |                 |
| Salaries and Wages (full-time)       | 12,088         | 13,137         | 12,617         | 10,070         | 10,638         | 568             |
| Salaries and Wages (part-time)       | 107,639        | 111,454        | 112,253        | 123,850        | 123,850        | 0               |
| Employee Benefits                    | 15,816         | 16,193         | 15,965         | 14,223         | 14,562         | 339             |
| Overtime                             | 0              | 0              | 0              | 0              | 0              | 0               |
| <b>Personnel</b>                     | <b>135,543</b> | <b>140,784</b> | <b>140,835</b> | <b>148,143</b> | <b>149,050</b> | <b>907</b>      |
| Professional Development             | 58             | 48             | 22             | 100            | 100            | 0               |
| Supplies                             | 0              | 0              | 0              | 0              | 0              | 0               |
| Equipment Maintenance                | 0              | 0              | 0              | 0              | 0              | 0               |
| Motor Pool Maintenance               | 0              | 0              | 0              | 0              | 0              | 0               |
| Fuel & Utilities                     | 32             | 0              | 0              | 50             | 50             | 0               |
| Buildings & Ground Maint             | 0              | 0              | 0              | 0              | 0              | 0               |
| Data Processing                      | 0              | 0              | 3,887          | 0              | 0              | 0               |
| Professional and Technical           | 0              | 0              | 0              | 0              | 0              | 0               |
| Other Services                       | 150,423        | 138,114        | 141,397        | 146,400        | 131,300        | (15,100)        |
| Risk Management                      | 291            | 391            | 385            | 422            | 863            | 441             |
| Vehicle Lease from Motor Pool        | 0              | 0              | 0              | 0              | 0              | 0               |
| FoL, Fiesta Days, & Miss SF Pageants | 0              | 0              | 0              | 0              | 0              | 0               |
| Local Building Authority Debt        | 0              | 0              | 0              | 0              | 0              | 0               |
| <b>Operations</b>                    | <b>150,804</b> | <b>138,553</b> | <b>145,691</b> | <b>146,972</b> | <b>132,313</b> | <b>(14,659)</b> |
| Capital - Buildings & Land           | 0              | 0              | 0              | 0              | 0              | 0               |
| Capital - Equipment                  | 0              | 0              | 0              | 0              | 0              | 0               |
| Capital - Projects                   | 0              | 0              | 0              | 0              | 0              | 0               |
| <b>Capital</b>                       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>        |
| <b>TOTAL EXPENSES</b>                | <b>286,347</b> | <b>279,337</b> | <b>286,526</b> | <b>295,115</b> | <b>281,362</b> | <b>(13,753)</b> |

| LIBRARY                              | 6/30/2023        | 6/30/2024        | 6/30/2025        | 6/30/2026        | 6/30/2027        |                |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|----------------|
|                                      | FY2023           | FY2024           | FY2025           | FY2026           | FY2027           |                |
|                                      | Prior 3          | Prior 2          | Prior 1          | Rev 1            | Tentative        | Difference     |
|                                      | Actuals          | Actuals          | Actuals          | Budget           | Budget           |                |
| Salaries and Wages (full-time)       | 518,231          | 540,241          | 582,470          | 609,587          | 661,860          | 52,273         |
| Salaries and Wages (part-time)       | 259,845          | 405,096          | 480,116          | 550,708          | 599,073          | 48,365         |
| Employee Benefits                    | 249,851          | 276,128          | 304,215          | 311,370          | 370,111          | 58,741         |
| Overtime                             | 2,477            | 221              | 863              | 1,000            | 1,000            | 0              |
| <b>Personnel</b>                     | <b>1,030,404</b> | <b>1,221,686</b> | <b>1,367,664</b> | <b>1,472,665</b> | <b>1,632,044</b> | <b>159,379</b> |
| Professional Development             | 10,623           | 15,307           | 12,537           | 23,305           | 23,990           | 685            |
| Supplies                             | 165,166          | 153,027          | 152,681          | 174,550          | 186,150          | 11,600         |
| Equipment Maintenance                | 3,664            | 7,278            | 9,112            | 7,300            | 12,000           | 4,700          |
| Motor Pool Maintenance               | 0                | 0                | 0                | 0                | 0                | 0              |
| Fuel & Utilities                     | 13,615           | 9,733            | 66,492           | 63,200           | 67,000           | 3,800          |
| Buildings & Ground Maint             | 10,116           | 13,252           | 21,439           | 7,300            | 13,400           | 6,100          |
| Data Processing                      | 57,734           | 26,543           | 25,130           | 25,600           | 33,900           | 8,300          |
| Professional and Technical           | 27,397           | 29,341           | 2,452            | 2,500            | 2,800            | 300            |
| Other Services                       | 38,497           | 38,344           | 63,536           | 41,500           | 44,800           | 3,300          |
| Risk Management                      | 11,167           | 34,652           | 40,277           | 44,051           | 41,565           | (2,486)        |
| Vehicle Lease from Motor Pool        | 0                | 0                | 0                | 0                | 0                | 0              |
| FoL, Fiesta Days, & Miss SF Pageants | 0                | 0                | 0                | 0                | 0                | 0              |
| Local Building Authority Debt        | 840,000          | 840,000          | 840,000          | 840,000          | 840,000          | 0              |
| <b>Operations</b>                    | <b>1,177,979</b> | <b>1,167,477</b> | <b>1,233,656</b> | <b>1,229,306</b> | <b>1,265,605</b> | <b>36,299</b>  |
| Capital - Buildings & Land           | 0                | 0                | 0                | 0                | 0                | 0              |
| Capital - Equipment                  | 0                | 0                | 0                | 0                | 0                | 0              |
| Capital - Projects                   | 0                | 0                | 0                | 0                | 0                | 0              |
| <b>Capital</b>                       | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>       |
| <b>TOTAL EXPENSES</b>                | <b>2,208,383</b> | <b>2,389,163</b> | <b>2,601,320</b> | <b>2,701,971</b> | <b>2,897,649</b> | <b>195,678</b> |

| <b>GOLF</b>                          | 6/30/2023        | 6/30/2024        | 6/30/2025        | 6/30/2026        | 6/30/2027        |                |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|----------------|
|                                      | FY2023           | FY2024           | FY2025           | FY2026           | FY2027           |                |
|                                      | Prior 3          | Prior 2          | Prior 1          | Rev 1            | Tentative        | Difference     |
|                                      | Actuals          | Actuals          | Actuals          | Budget           | Budget           |                |
| Salaries and Wages (full-time)       | 322,779          | 344,917          | 372,976          | 458,692          | 520,347          | 61,655         |
| Salaries and Wages (part-time)       | 130,842          | 173,921          | 183,967          | 201,348          | 191,415          | (9,933)        |
| Employee Benefits                    | 174,871          | 184,584          | 196,228          | 241,546          | 263,283          | 21,737         |
| Overtime                             | 478              | 1,689            | 382              | 2,000            | 2,000            | 0              |
| <b>Personnel</b>                     | <b>628,970</b>   | <b>705,111</b>   | <b>753,553</b>   | <b>903,586</b>   | <b>977,045</b>   | <b>73,459</b>  |
| Professional Development             | 5,168            | 7,163            | 8,219            | 9,050            | 10,725           | 1,675          |
| Supplies                             | 290,464          | 286,948          | 304,889          | 293,100          | 297,200          | 4,100          |
| Equipment Maintenance                | 14,950           | 16,890           | 27,056           | 15,000           | 18,000           | 3,000          |
| Motor Pool Maintenance               | 10,365           | 14,703           | 15,634           | 15,000           | 15,000           | 0              |
| Fuel & Utilities                     | 50,589           | 63,151           | 82,996           | 91,000           | 221,300          | 130,300        |
| Buildings & Ground Maint             | 86,548           | 143,910          | 56,964           | 73,100           | 64,800           | (8,300)        |
| Data Processing                      | 7,819            | 5,517            | 6,051            | 6,700            | 9,700            | 3,000          |
| Professional and Technical           | 24,330           | 16,374           | 19,915           | 20,000           | 20,500           | 500            |
| Other Services                       | 81,068           | 75,154           | 93,827           | 93,200           | 118,200          | 25,000         |
| Risk Management                      | 10,617           | 11,856           | 13,679           | 14,746           | 13,178           | (1,568)        |
| Vehicle Lease from Motor Pool        | 188,324          | 201,324          | 218,694          | 292,083          | 299,427          | 7,344          |
| FoL, Fiesta Days, & Miss SF Pageants | 0                | 0                | 0                | 0                | 0                | 0              |
| Local Building Authority Debt        | 0                | 0                | 0                | 0                | 0                | 0              |
| <b>Operations</b>                    | <b>770,242</b>   | <b>842,990</b>   | <b>847,924</b>   | <b>922,979</b>   | <b>1,088,030</b> | <b>165,051</b> |
| Capital - Buildings & Land           | 0                | 0                | 0                | 0                | 0                | 0              |
| Capital - Equipment                  | 0                | 0                | 0                | 0                | 0                | 0              |
| Capital - Projects                   | 0                | 0                | 0                | 0                | 0                | 0              |
| <b>Capital</b>                       | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>       |
| <b>TOTAL EXPENSES</b>                | <b>1,399,212</b> | <b>1,548,101</b> | <b>1,601,477</b> | <b>1,826,565</b> | <b>2,065,075</b> | <b>238,510</b> |

| FITCITY REC & COMMUNITY CENTER       | 6/30/2023 | 6/30/2024 | 6/30/2025      | 6/30/2026        | 6/30/2027        |                 |
|--------------------------------------|-----------|-----------|----------------|------------------|------------------|-----------------|
|                                      | FY2023    | FY2024    | FY2025         | FY2026           | FY2027           |                 |
|                                      | Prior 3   | Prior 2   | Prior 1        | Rev 1            | Tentative        | Difference      |
|                                      | Actuals   | Actuals   | Actuals        | Budget           | Budget           |                 |
| Salaries and Wages (full-time)       | 0         | 0         | 144,891        | 657,191          | 689,519          | 32,328          |
| Salaries and Wages (part-time)       | 0         | 0         | 252            | 1,948,220        | 1,948,221        | 1               |
| Employee Benefits                    | 0         | 0         | 66,105         | 502,716          | 526,111          | 23,395          |
| Overtime                             | 0         | 0         | 142            | 10,000           | 8,000            | (2,000)         |
| <b>Personnel</b>                     | <b>0</b>  | <b>0</b>  | <b>211,390</b> | <b>3,118,127</b> | <b>3,171,851</b> | <b>53,724</b>   |
| Professional Development             | 0         | 0         | 6,049          | 49,600           | 40,220           | (9,380)         |
| Supplies                             | 0         | 0         | 6,421          | 764,100          | 749,200          | (14,900)        |
| Equipment Maintenance                | 0         | 0         | 0              | 48,700           | 53,200           | 4,500           |
| Motor Pool Maintenance               | 0         | 0         | 0              | 9,000            | 9,000            | 0               |
| Fuel & Utilities                     | 0         | 0         | 135            | 881,900          | 886,700          | 4,800           |
| Buildings & Ground Maint             | 0         | 0         | 0              | 23,200           | 29,300           | 6,100           |
| Data Processing                      | 0         | 0         | 10,018         | 49,700           | 18,900           | (30,800)        |
| Professional and Technical           | 0         | 0         | 175            | 19,300           | 13,700           | (5,600)         |
| Other Services                       | 0         | 0         | 17,597         | 264,589          | 267,389          | 2,800           |
| Risk Management                      | 0         | 0         | 590            | 128,614          | 141,344          | 12,730          |
| Vehicle Lease from Motor Pool        | 0         | 0         | 0              | 30,109           | 26,527           | (3,582)         |
| FoL, Fiesta Days, & Miss SF Pageants | 0         | 0         | 0              | 0                | 0                | 0               |
| Local Building Authority Debt        | 0         | 0         | 0              | 0                | 0                | 0               |
| <b>Operations</b>                    | <b>0</b>  | <b>0</b>  | <b>40,985</b>  | <b>2,268,812</b> | <b>2,235,480</b> | <b>(33,332)</b> |
| Capital - Buildings & Land           | 0         | 0         | 0              | 0                | 0                | 0               |
| Capital - Equipment                  | 0         | 0         | 0              | 4,000            | 4,000            | 0               |
| Capital - Projects                   | 0         | 0         | 0              | 0                | 0                | 0               |
| <b>Capital</b>                       | <b>0</b>  | <b>0</b>  | <b>0</b>       | <b>4,000</b>     | <b>4,000</b>     | <b>0</b>        |
| <b>TOTAL EXPENSES</b>                | <b>0</b>  | <b>0</b>  | <b>252,375</b> | <b>5,390,939</b> | <b>5,411,331</b> | <b>20,392</b>   |

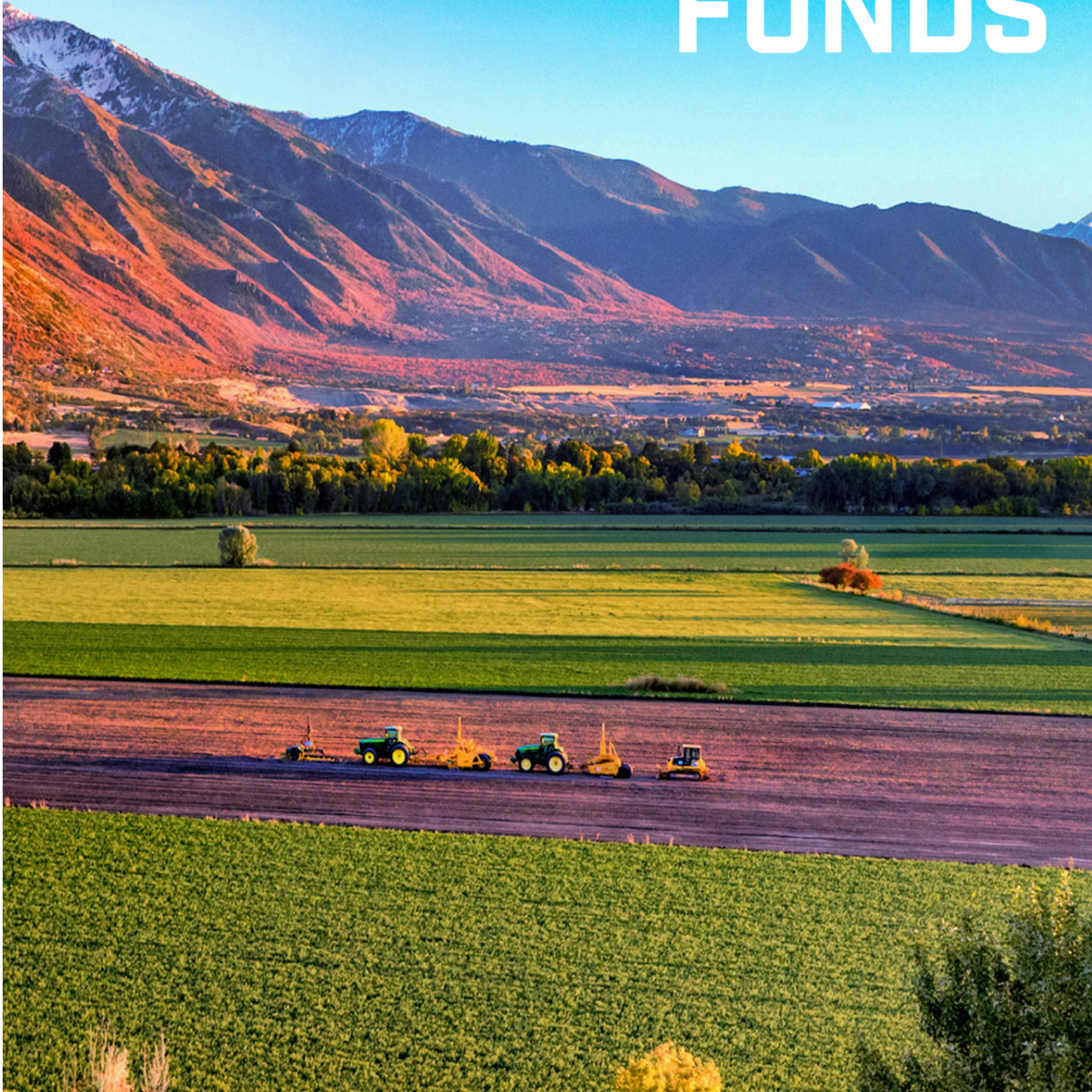
| FAIRGROUNDS                          | 6/30/2023        | 6/30/2024      | 6/30/2025      | 6/30/2026      | 6/30/2027      |               |
|--------------------------------------|------------------|----------------|----------------|----------------|----------------|---------------|
|                                      | FY2023           | FY2024         | FY2025         | FY2026         | FY2027         |               |
|                                      | Prior 3          | Prior 2        | Prior 1        | Rev 1          | Tentative      | Difference    |
|                                      | Actuals          | Actuals        | Actuals        | Budget         | Budget         |               |
| Salaries and Wages (full-time)       | 215,406          | 220,143        | 237,275        | 240,388        | 253,965        | 13,577        |
| Salaries and Wages (part-time)       | 33,264           | 44,083         | 40,415         | 44,520         | 47,223         | 2,703         |
| Employee Benefits                    | 101,655          | 105,335        | 122,668        | 135,867        | 145,872        | 10,005        |
| Overtime                             | 1,904            | 4,302          | 5,717          | 5,000          | 7,000          | 2,000         |
| <b>Personnel</b>                     | <b>352,229</b>   | <b>373,863</b> | <b>406,075</b> | <b>425,775</b> | <b>454,060</b> | <b>28,285</b> |
| Professional Development             | 3,795            | 2,108          | 3,606          | 3,975          | 3,775          | (200)         |
| Supplies                             | 28,254           | 31,114         | 28,699         | 32,300         | 22,850         | (9,450)       |
| Equipment Maintenance                | 20,724           | 7,573          | 10,873         | 7,000          | 11,000         | 4,000         |
| Motor Pool Maintenance               | 32,580           | 44,013         | 39,915         | 45,000         | 45,000         | 0             |
| Fuel & Utilities                     | 104,331          | 102,295        | 96,561         | 107,800        | 101,800        | (6,000)       |
| Buildings & Ground Maint             | 438,993          | 178,987        | 75,988         | 75,850         | 76,000         | 150           |
| Data Processing                      | 756              | 1,582          | 0              | 0              | 1,850          | 1,850         |
| Professional and Technical           | 9,301            | 5,585          | 5,644          | 5,640          | 5,640          | 0             |
| Other Services                       | 8,251            | 10,471         | 9,162          | 10,000         | 8,500          | (1,500)       |
| Risk Management                      | 26,651           | 31,158         | 36,776         | 38,125         | 39,498         | 1,373         |
| Vehicle Lease from Motor Pool        | 72,470           | 75,271         | 116,124        | 69,984         | 92,910         | 22,926        |
| FoL, Fiesta Days, & Miss SF Pageants | 0                | 0              | 0              | 0              | 0              | 0             |
| Local Building Authority Debt        | 0                | 0              | 0              | 0              | 0              | 0             |
| <b>Operations</b>                    | <b>746,106</b>   | <b>490,157</b> | <b>423,348</b> | <b>395,674</b> | <b>408,822</b> | <b>13,148</b> |
| Capital - Buildings & Land           | 836,397          | 0              | 0              | 0              | 0              | 0             |
| Capital - Equipment                  | 0                | 0              | 0              | 0              | 0              | 0             |
| Capital - Projects                   | 0                | 118,270        | 0              | 0              | 0              | 0             |
| <b>Capital</b>                       | <b>836,397</b>   | <b>118,270</b> | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>      |
| <b>TOTAL EXPENSES</b>                | <b>1,934,732</b> | <b>982,290</b> | <b>829,423</b> | <b>821,449</b> | <b>862,882</b> | <b>41,433</b> |

| RECREATION                           | 6/30/2023        | 6/30/2024        | 6/30/2025        | 6/30/2026        | 6/30/2027        |                |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|----------------|
|                                      | FY2023           | FY2024           | FY2025           | FY2026           | FY2027           |                |
|                                      | Prior 3          | Prior 2          | Prior 1          | Rev 1            | Tentative        | Difference     |
|                                      | Actuals          | Actuals          | Actuals          | Budget           | Budget           |                |
| Salaries and Wages (full-time)       | 491,355          | 514,138          | 614,323          | 576,900          | 608,394          | 31,494         |
| Salaries and Wages (part-time)       | 280,252          | 313,922          | 250,327          | 278,931          | 283,253          | 4,322          |
| Employee Benefits                    | 260,812          | 257,258          | 318,029          | 285,514          | 303,838          | 18,324         |
| Overtime                             | 1,003            | 1,152            | 1,107            | 2,000            | 1,200            | (800)          |
| <b>Personnel</b>                     | <b>1,033,422</b> | <b>1,086,470</b> | <b>1,183,786</b> | <b>1,143,345</b> | <b>1,196,685</b> | <b>53,340</b>  |
| Professional Development             | 23,495           | 23,519           | 22,140           | 23,600           | 23,150           | (450)          |
| Supplies                             | 150,560          | 164,346          | 156,420          | 174,165          | 183,800          | 9,635          |
| Equipment Maintenance                | 912              | 3,314            | 565              | 1,800            | 1,700            | (100)          |
| Motor Pool Maintenance               | 2,796            | 23,706           | 7,995            | 2,500            | 2,500            | 0              |
| Fuel & Utilities                     | 82,658           | 99,129           | 100,562          | 101,400          | 104,900          | 3,500          |
| Buildings & Ground Maint             | 2,666            | 6,006            | 15,367           | 20,150           | 9,150            | (11,000)       |
| Data Processing                      | 5,116            | 1,739            | 4,661            | 8,100            | 5,100            | (3,000)        |
| Professional and Technical           | 66,047           | 80,909           | 82,997           | 102,700          | 103,800          | 1,100          |
| Other Services                       | 34,018           | 53,174           | 33,638           | 27,900           | 28,750           | 850            |
| Risk Management                      | 12,811           | 13,376           | 18,191           | 19,695           | 19,182           | (513)          |
| Vehicle Lease from Motor Pool        | 15,457           | 15,457           | 13,874           | 12,028           | 10,294           | (1,734)        |
| FoL, Fiesta Days, & Miss SF Pageants | 0                | 0                | 0                | 0                | 0                | 0              |
| Local Building Authority Debt        | 0                | 0                | 0                | 0                | 0                | 0              |
| <b>Operations</b>                    | <b>396,536</b>   | <b>484,675</b>   | <b>456,410</b>   | <b>494,038</b>   | <b>492,327</b>   | <b>(1,711)</b> |
| Capital - Buildings & Land           | 0                | 0                | 0                | 0                | 0                | 0              |
| Capital - Equipment                  | 0                | 0                | 0                | 0                | 0                | 0              |
| Capital - Projects                   | 0                | 0                | 0                | 0                | 0                | 0              |
| <b>Capital</b>                       | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>       |
| <b>TOTAL EXPENSES</b>                | <b>1,429,958</b> | <b>1,571,145</b> | <b>1,640,196</b> | <b>1,637,383</b> | <b>1,689,012</b> | <b>51,629</b>  |

| CONCESSIONS                          | 6/30/2023      | 6/30/2024      | 6/30/2025      | 6/30/2026      | 6/30/2027      |              |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|--------------|
|                                      | FY2023         | FY2024         | FY2025         | FY2026         | FY2027         |              |
|                                      | Prior 3        | Prior 2        | Prior 1        | Rev 1          | Tentative      | Difference   |
|                                      | Actuals        | Actuals        | Actuals        | Budget         | Budget         |              |
| Salaries and Wages (full-time)       | 30,233         | 31,721         | 33,312         | 34,612         | 36,413         | 1,801        |
| Salaries and Wages (part-time)       | 34,710         | 40,377         | 46,850         | 40,114         | 42,120         | 2,006        |
| Employee Benefits                    | 16,348         | 16,749         | 18,085         | 16,594         | 17,605         | 1,011        |
| Overtime                             | 0              | 17             | 0              | 100            | 100            | 0            |
| <b>Personnel</b>                     | <b>81,291</b>  | <b>88,864</b>  | <b>98,247</b>  | <b>91,420</b>  | <b>96,238</b>  | <b>4,818</b> |
| Professional Development             | 648            | 838            | 923            | 1,000          | 1,100          | 100          |
| Supplies                             | 41,560         | 52,988         | 52,641         | 50,276         | 52,850         | 2,574        |
| Equipment Maintenance                | 433            | 1,025          | 914            | 1,000          | 1,000          | 0            |
| Motor Pool Maintenance               | 0              | 0              | 0              | 0              | 0              | 0            |
| Fuel & Utilities                     | 1,467          | 907            | 1,073          | 950            | 1,125          | 175          |
| Buildings & Ground Maint             | 1,151          | 2,157          | 1,510          | 1,650          | 1,700          | 50           |
| Data Processing                      | 62             | 2,158          | 0              | 0              | 0              | 0            |
| Professional and Technical           | 976            | 1,418          | 88             | 1,400          | 1,300          | (100)        |
| Other Services                       | 2,518          | 2,645          | 3,468          | 3,300          | 3,700          | 400          |
| Risk Management                      | 0              | 1,050          | 984            | 1,100          | 1,000          | (100)        |
| Vehicle Lease from Motor Pool        | 0              | 0              | 0              | 0              | 0              | 0            |
| FoL, Fiesta Days, & Miss SF Pageants | 0              | 0              | 0              | 0              | 0              | 0            |
| Local Building Authority Debt        | 0              | 0              | 0              | 0              | 0              | 0            |
| <b>Operations</b>                    | <b>48,815</b>  | <b>65,186</b>  | <b>61,601</b>  | <b>60,676</b>  | <b>63,775</b>  | <b>3,099</b> |
| Capital - Buildings & Land           | 0              | 0              | 0              | 0              | 0              | 0            |
| Capital - Equipment                  | 0              | 0              | 0              | 0              | 0              | 0            |
| Capital - Projects                   | 0              | 0              | 0              | 0              | 0              | 0            |
| <b>Capital</b>                       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>     |
| <b>TOTAL EXPENSES</b>                | <b>130,106</b> | <b>154,050</b> | <b>159,848</b> | <b>152,096</b> | <b>160,013</b> | <b>7,917</b> |

Spanish Fork City Fiscal Year 2027

# ENTERPRISE FUNDS



| SUMMARY OF ENTERPRISE FUNDS EXPENSES | 6/30/2023             | 6/30/2024             | 6/30/2025             | 6/30/2026             | 6/30/2027             |                       |
|--------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                      | FY2023                | FY2024                | FY2025                | FY2026                | FY2027                |                       |
|                                      | Prior 3               | Prior 2               | Prior 1               | Rev 1                 | Tentative             | Difference            |
| BY CATEGORY                          | Actuals               | Actuals               | Actuals               | Budget                | Budget                |                       |
| Salaries and Wages (full-time)       | \$ 7,059,158          | \$ 7,625,460          | \$ 8,416,289          | \$ 8,880,604          | \$ 9,158,191          | \$ 277,587            |
| Salaries and Wages (part-time)       | \$ 563,088            | \$ 678,164            | \$ 655,461            | \$ 764,359            | \$ 737,187            | -\$ 27,172            |
| Employee Benefits                    | \$ 3,697,853          | \$ 3,849,968          | \$ 4,212,413          | \$ 4,627,221          | \$ 4,764,877          | \$ 137,656            |
| Overtime                             | \$ 215,037            | \$ 198,094            | \$ 213,998            | \$ 201,400            | \$ 214,700            | \$ 13,300             |
| <b>Personnel</b>                     | <b>\$ 11,535,136</b>  | <b>\$ 12,351,686</b>  | <b>\$ 13,498,161</b>  | <b>\$ 14,473,584</b>  | <b>\$ 14,874,955</b>  | <b>\$ 401,371</b>     |
| Professional Development             | \$ 157,741            | \$ 167,158            | \$ 183,602            | \$ 236,887            | \$ 269,045            | \$ 32,158             |
| Supplies                             | \$ 3,518,053          | \$ 2,836,502          | \$ 2,859,756          | \$ 3,321,760          | \$ 3,522,595          | \$ 200,835            |
| Equipment Maintenance                | \$ 847,399            | \$ 904,196            | \$ 852,325            | \$ 860,450            | \$ 751,950            | -\$ 108,500           |
| Motor Pool Maintenance               | \$ 671,917            | \$ 740,476            | \$ 759,141            | \$ 670,500            | \$ 721,000            | \$ 50,500             |
| Fuel & Utilities                     | \$ 1,907,851          | \$ 1,689,053          | \$ 1,644,743          | \$ 1,936,350          | \$ 2,210,100          | \$ 273,750            |
| Buildings & Ground Maint             | \$ 233,954            | \$ 171,523            | \$ 235,145            | \$ 411,185            | \$ 360,245            | -\$ 50,940            |
| Data Processing                      | \$ 298,269            | \$ 282,460            | \$ 263,193            | \$ 522,396            | \$ 483,600            | -\$ 38,796            |
| Professional and Technical           | \$ 966,446            | \$ 1,060,914          | \$ 1,524,892          | \$ 1,702,747          | \$ 1,969,675          | \$ 266,928            |
| Other Services                       | \$ 7,434,676          | \$ 8,697,702          | \$ 8,181,830          | \$ 12,530,897         | \$ 8,309,452          | -\$ 4,221,445         |
| Power Purchase                       | \$ 19,304,667         | \$ 18,489,403         | \$ 20,287,134         | \$ 22,400,000         | \$ 24,012,000         | \$ 1,612,000          |
| Risk Management                      | \$ 206,568            | \$ 267,908            | \$ 333,497            | \$ 494,453            | \$ 394,453            | -\$ 100,000           |
| Vehicle Lease from Motor Pool        | \$ 1,872,690          | \$ 1,868,490          | \$ 2,032,842          | \$ 1,668,305          | \$ 1,712,742          | \$ 44,437             |
| Construction Material                | \$ 2,576,128          | \$ 5,129,213          | \$ 5,275,810          | \$ 3,163,055          | \$ 2,600,000          | -\$ 563,055           |
| Collection Fees                      | \$ 1,472,111          | \$ 1,414,156          | \$ 1,481,959          | \$ 1,532,640          | \$ 1,652,409          | \$ 119,769            |
| Transfer Station Fees                | \$ 939,924            | \$ 1,088,837          | \$ 1,097,691          | \$ 1,121,185          | \$ 1,163,140          | \$ 41,955             |
| Interfund Services Received          | \$ 5,827,007          | \$ 5,697,916          | \$ 6,196,519          | \$ 6,752,284          | \$ 7,516,563          | \$ 764,279            |
| <b>Operations</b>                    | <b>\$ 48,235,401</b>  | <b>\$ 50,505,907</b>  | <b>\$ 53,210,079</b>  | <b>\$ 59,325,094</b>  | <b>\$ 57,648,968</b>  | <b>-\$ 1,676,126</b>  |
| Capital - Buildings & Land           | \$ 93,400             | \$ 219,104            | \$ 649,341            | \$ 2,347,400          | \$ 1,840,000          | -\$ 507,400           |
| Capital - Equipment                  | \$ 6,557              | \$ 64,058             | \$ 342,424            | \$ 54,000             | \$ 570,650            | \$ 516,650            |
| Capital - Projects                   | \$ 52,503,551         | \$ 70,697,950         | \$ 49,688,859         | \$ 32,460,819         | \$ 25,433,132         | -\$ 7,027,687         |
| Dev. Impact Fee Reimbursement        | \$ 5,035,267          | \$ 3,760,856          | \$ 3,212,379          | \$ 5,255,393          | \$ 2,711,866          | -\$ 2,543,527         |
| Vehicle & Equipment Purchases        | \$ 4,402,966          | \$ 6,252,471          | \$ 4,798,316          | \$ 4,110,900          | \$ 4,014,615          | -\$ 96,285            |
| <b>Capital</b>                       | <b>\$ 62,041,741</b>  | <b>\$ 80,994,439</b>  | <b>\$ 58,691,319</b>  | <b>\$ 44,228,512</b>  | <b>\$ 34,570,263</b>  | <b>-\$ 9,658,249</b>  |
| Debt-Principal                       | \$ 1,617,000          | \$ 1,601,665          | \$ 3,601,000          | \$ 4,968,000          | \$ 5,521,415          | \$ 553,415            |
| Debt-Interest                        | \$ 2,838,232          | \$ 3,459,077          | \$ 4,215,822          | \$ 4,272,648          | \$ 4,041,925          | -\$ 230,723           |
| Local Building Authority Debt        | \$ 1,101,885          | \$ 1,101,885          | \$ 1,101,885          | \$ 1,149,000          | \$ 1,200,000          | \$ 51,000             |
| <b>Debt</b>                          | <b>\$ 5,557,117</b>   | <b>\$ 6,162,627</b>   | <b>\$ 8,918,707</b>   | <b>\$ 10,389,648</b>  | <b>\$ 10,763,340</b>  | <b>\$ 373,692</b>     |
| <b>TOTAL EXPENSES</b>                | <b>\$ 127,369,395</b> | <b>\$ 150,014,659</b> | <b>\$ 134,318,266</b> | <b>\$ 128,416,838</b> | <b>\$ 117,857,526</b> | <b>-\$ 10,559,312</b> |

| WATER EXPENSES                 | 6/30/2023         | 6/30/2024         | 6/30/2025         | 6/30/2026         | 6/30/2027         |                    |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
|                                | FY2023            | FY2024            | FY2025            | FY2026            | FY2027            |                    |
|                                | Prior 3           | Prior 2           | Prior 1           | Rev 1             | Tentative         | Difference         |
|                                | Actuals           | Actuals           | Actuals           | Budget            | Budget            |                    |
| Salaries and Wages (full-time) | 918,072           | 1,001,089         | 1,183,833         | 1,165,326         | 1,241,037         | 75,711             |
| Salaries and Wages (part-time) | 61,718            | 85,367            | 101,872           | 82,836            | 108,662           | 25,826             |
| Employee Benefits              | 482,125           | 518,651           | 613,029           | 607,410           | 662,155           | 54,745             |
| Overtime                       | 76,451            | 68,042            | 88,444            | 65,000            | 70,000            | 5,000              |
| <b>Personnel</b>               | <b>1,538,366</b>  | <b>1,673,149</b>  | <b>1,987,178</b>  | <b>1,920,572</b>  | <b>2,081,854</b>  | <b>161,282</b>     |
| Professional Development       | 27,030            | 43,913            | 44,220            | 58,735            | 62,885            | 4,150              |
| Supplies                       | 437,672           | 418,588           | 493,110           | 538,900           | 544,550           | 5,650              |
| Equipment Maintenance          | 102,438           | 124,192           | 77,361            | 124,000           | 131,000           | 7,000              |
| Motor Pool Maintenance         | 76,148            | 92,127            | 86,010            | 100,000           | 100,000           | 0                  |
| Fuel & Utilities               | 320,802           | 257,754           | 202,758           | 236,500           | 272,000           | 35,500             |
| Buildings & Ground Maint       | 37,389            | 28,623            | 91,841            | 86,275            | 83,275            | (3,000)            |
| Data Processing                | 68,004            | 64,393            | 61,800            | 76,400            | 75,500            | (900)              |
| Professional and Technical     | 115,615           | 169,043           | 120,227           | 230,600           | 224,600           | (6,000)            |
| Other Services                 | 1,114,861         | 2,447,669         | 1,057,920         | 1,054,505         | 687,700           | (366,805)          |
| Power Purchase                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
| Risk Management                | 40,835            | 38,928            | 37,820            | 60,025            | 39,042            | (20,983)           |
| Vehicle Lease from Motor Pool  | 307,429           | 307,429           | 338,727           | 255,426           | 260,588           | 5,162              |
| Construction Material          | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
| Collection Fees                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
| Transfer Station Fees          | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
| Interfund Services Received    | 1,899,515         | 1,817,122         | 1,945,442         | 1,820,949         | 2,027,772         | 206,823            |
| <b>Operations</b>              | <b>4,547,738</b>  | <b>5,809,781</b>  | <b>4,557,236</b>  | <b>4,642,315</b>  | <b>4,508,911</b>  | <b>(133,404)</b>   |
| Capital - Buildings & Land     | 13,532            | 21,737            | 7,468             | 775,000           | 0                 | (775,000)          |
| Capital - Equipment            | 6,557             | 7,929             | 1,990             | 4,000             | 0                 | (4,000)            |
| Capital - Projects             | 7,766,137         | 6,499,477         | 3,515,607         | 6,272,050         | 4,918,329         | (1,353,721)        |
| Dev. Impact Fee Reimbursement  | 561,189           | 257,147           | 238,656           | 439,011           | 336,012           | (102,999)          |
| Vehicle & Equipment Purchases  | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
| <b>Capital</b>                 | <b>8,347,415</b>  | <b>6,786,290</b>  | <b>3,763,721</b>  | <b>7,490,061</b>  | <b>5,254,341</b>  | <b>(2,235,720)</b> |
| Debt-Principal                 | 617,000           | 644,000           | 676,000           | 708,000           | 735,000           | 27,000             |
| Debt-Interest                  | 403,282           | 375,624           | 345,930           | 320,698           | 288,678           | (32,020)           |
| Local Building Authority Debt  | 42,840            | 42,840            | 42,840            | 42,840            | 42,840            | 0                  |
| <b>Debt</b>                    | <b>1,063,122</b>  | <b>1,062,464</b>  | <b>1,064,770</b>  | <b>1,071,538</b>  | <b>1,066,518</b>  | <b>(5,020)</b>     |
| <b>TOTAL EXPENSES</b>          | <b>15,496,641</b> | <b>15,331,684</b> | <b>11,372,905</b> | <b>15,124,486</b> | <b>12,911,624</b> | <b>(2,212,862)</b> |

| WATER REVENUES                 | 6/30/2023          | 6/30/2024          | 6/30/2025         | 6/30/2026         | 6/30/2027         |                    |
|--------------------------------|--------------------|--------------------|-------------------|-------------------|-------------------|--------------------|
|                                | FY2023             | FY2024             | FY2025            | FY2026            | FY2027            |                    |
|                                | Prior 3            | Prior 2            | Prior 1           | Rev 1             | Tentative         | Difference         |
|                                | Actuals            | Actuals            | Actuals           | Budget            | Budget            |                    |
| INTEREST EARNINGS              | 239,940            | 217,494            | 161,712           | 60,000            | 122,500           | 62,500             |
| INTEREST - WATER RIGHTS        | 1,325              | 0                  | 0                 | 0                 | 0                 | 0                  |
| INTEREST - DW IMPACT FEES      | 98                 | 0                  | 0                 | 0                 | 0                 | 0                  |
| INTEREST - PI IMPACT FEES      | 98                 | 0                  | 0                 | 0                 | 0                 | 0                  |
| INTEREST - BONDS               | 121,390            | 16,102             | 0                 | 0                 | 0                 | 0                  |
| INTERFUND LOAN PYMT FROM GOLF  | 0                  | 213,186            | 27,626            | 1,417,472         | 0                 | (1,417,472)        |
| FEDERAL GRANTS                 | 1,000,000          | 200,000            | 0                 | 2,000,000         | 1,000,000         | (1,000,000)        |
| NON FED GRANTS & DONATIONS     | 0                  | 0                  | 0                 | 0                 | 0                 | 0                  |
| MISCELLANEOUS REVENUE          | 8,771              | 110,496            | 1,180,404         | 88,723            | 10,000            | (78,723)           |
| USE OF BOND PROCEEDS           | 0                  | 0                  | 0                 | 0                 | 0                 | 0                  |
| RESIDENTIAL WATER CHARGES      | 2,469,334          | 2,630,025          | 3,032,116         | 3,330,000         | 3,680,000         | 350,000            |
| COMMERCIAL WATER CHARGES       | 762,442            | 774,652            | 869,436           | 1,000,000         | 1,075,000         | 75,000             |
| METERS - DRINKING WATER        | 181,225            | 210,400            | 126,325           | 173,800           | 140,000           | (33,800)           |
| METERS - PRES. IRR.            | 54,779             | 70,400             | 78,150            | 80,346            | 105,000           | 24,654             |
| PRESSURIZED IRRIGATION CHARGES | 3,142,146          | 3,276,371          | 3,751,961         | 3,859,279         | 4,550,000         | 690,721            |
| FIRE HYDRANT ACCESS FEE        | 3,000              | 3,600              | 3,500             | 4,400             | 3,000             | (1,400)            |
| PI HYDRANT ACCESS FEE          | 450                | 250                | 450               | 400               | 400               | 0                  |
| PI IMPACT FEES                 | 455,356            | 376,314            | 719,405           | 620,875           | 625,000           | 4,125              |
| WATER RIGHTS EXACTION FEES     | 2,609,864          | 2,153,385          | 1,984,509         | 1,616,354         | 1,700,000         | 83,646             |
| DW IMPACT FEES                 | 1,118,407          | 1,125,431          | 813,310           | 993,888           | 624,600           | (369,288)          |
| <b>TOTAL REVENUES</b>          | <b>12,168,625</b>  | <b>11,378,106</b>  | <b>12,748,904</b> | <b>15,245,537</b> | <b>13,635,500</b> | <b>(1,610,037)</b> |
| TRANSFER/DIVIDEND (TO)GEN FUND | (350,000)          | (350,434)          | (353,000)         | (353,000)         | (352,000)         | 1,000              |
| TRANSFER FR (TO) GOLF CAP FUND | 0                  | 0                  | 0                 | 0                 | 0                 | 0                  |
| <b>NET TRANSFERS IN/(OUT)</b>  | <b>(350,000)</b>   | <b>(350,434)</b>   | <b>(353,000)</b>  | <b>(353,000)</b>  | <b>(352,000)</b>  | <b>1,000</b>       |
| <b>TOTAL EXPENSES</b>          | <b>15,496,641</b>  | <b>15,331,684</b>  | <b>11,372,905</b> | <b>15,124,486</b> | <b>12,911,624</b> | <b>(2,212,862)</b> |
| <b>NET INCREASE/(DECREASE)</b> | <b>(3,678,016)</b> | <b>(4,304,012)</b> | <b>1,022,999</b>  | <b>(231,949)</b>  | <b>371,876</b>    | <b>603,825</b>     |

| WASTEWATER COLLECTION<br>EXPENSES | 6/30/2023        | 6/30/2024        | 6/30/2025        | 6/30/2026        | 6/30/2027        |                    |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
|                                   | FY2023           | FY2024           | FY2025           | FY2026           | FY2027           |                    |
|                                   | Prior 3          | Prior 2          | Prior 1          | Rev 1            | Tentative        | Difference         |
|                                   | Actuals          | Actuals          | Actuals          | Budget           | Budget           |                    |
| Salaries and Wages (full-time)    | 385,710          | 402,156          | 329,069          | 389,529          | 342,096          | (47,433)           |
| Salaries and Wages (part-time)    | 55,511           | 46,406           | 48,327           | 42,442           | 39,843           | (2,599)            |
| Employee Benefits                 | 186,323          | 208,509          | 195,267          | 242,335          | 185,581          | (56,754)           |
| Overtime                          | 8,494            | 5,660            | 5,388            | 6,000            | 7,000            | 1,000              |
| <b>Personnel</b>                  | <b>636,038</b>   | <b>662,731</b>   | <b>578,051</b>   | <b>680,306</b>   | <b>574,520</b>   | <b>(105,786)</b>   |
| Professional Development          | 6,428            | 7,168            | 9,012            | 8,950            | 8,950            | 0                  |
| Supplies                          | 84,461           | 129,002          | 113,945          | 153,800          | 152,300          | (1,500)            |
| Equipment Maintenance             | 2,795            | 11,950           | 41,209           | 50,000           | 40,000           | (10,000)           |
| Motor Pool Maintenance            | 53,509           | 43,146           | 55,438           | 50,000           | 60,000           | 10,000             |
| Fuel & Utilities                  | 56,813           | 53,318           | 57,677           | 63,000           | 63,000           | 0                  |
| Buildings & Ground Maint          | 10,903           | 1,632            | 812              | 7,620            | 4,620            | (3,000)            |
| Data Processing                   | 40,040           | 37,302           | 36,824           | 56,400           | 47,200           | (9,200)            |
| Professional and Technical        | 3,381            | 42,660           | 145,637          | 204,275          | 341,775          | 137,500            |
| Other Services                    | 213,349          | 215,496          | 227,050          | 219,924          | 230,924          | 11,000             |
| Power Purchase                    | 0                | 0                | 0                | 0                | 0                | 0                  |
| Risk Management                   | 8,749            | 26,564           | 11,524           | 9,697            | 17,924           | 8,227              |
| Vehicle Lease from Motor Pool     | 188,151          | 188,151          | 210,989          | 133,843          | 121,568          | (12,275)           |
| Construction Material             | 0                | 0                | 0                | 0                | 0                | 0                  |
| Collection Fees                   | 0                | 0                | 0                | 0                | 0                | 0                  |
| Transfer Station Fees             | 0                | 0                | 0                | 0                | 0                | 0                  |
| Interfund Services Received       | 768,455          | 775,588          | 813,163          | 763,795          | 852,772          | 88,977             |
| <b>Operations</b>                 | <b>1,437,034</b> | <b>1,531,977</b> | <b>1,723,280</b> | <b>1,721,304</b> | <b>1,941,034</b> | <b>219,730</b>     |
| Capital - Buildings & Land        | 6,748            | 10,869           | 3,752            | 250,000          | 0                | (250,000)          |
| Capital - Equipment               | 0                | 0                | 0                | 0                | 0                | 0                  |
| Capital - Projects                | 2,282,549        | 1,224,988        | 2,949,606        | 3,482,877        | 867,500          | (2,615,377)        |
| Dev. Impact Fee Reimbursement     | 376,011          | 1,523,027        | 370,556          | 1,521,300        | 125,000          | (1,396,300)        |
| Vehicle & Equipment Purchases     | 0                | 0                | 0                | 0                | 0                | 0                  |
| <b>Capital</b>                    | <b>2,665,308</b> | <b>2,758,884</b> | <b>3,323,914</b> | <b>5,254,177</b> | <b>992,500</b>   | <b>(4,261,677)</b> |
| Debt-Principal                    | 0                | 0                | 434,655          | 541,791          | 572,092          | 30,301             |
| Debt-Interest                     | 361,915          | 379,282          | 448,889          | 438,554          | 410,707          | (27,847)           |
| Local Building Authority Debt     | 41,040           | 41,040           | 41,040           | 41,040           | 41,040           | 0                  |
| <b>Debt</b>                       | <b>402,955</b>   | <b>420,322</b>   | <b>924,584</b>   | <b>1,021,385</b> | <b>1,023,839</b> | <b>2,454</b>       |
| <b>TOTAL EXPENSES</b>             | <b>5,141,335</b> | <b>5,373,914</b> | <b>6,549,829</b> | <b>8,677,172</b> | <b>4,531,893</b> | <b>(4,145,279)</b> |

| WATER RECLAMATION FACILITY<br>EXPENSES | 6/30/2023         | 6/30/2024         | 6/30/2025         | 6/30/2026         | 6/30/2027         |                    |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
|  | FY2023            | FY2024            | FY2025            | FY2026            | FY2027            |                    |
|  | Prior 3           | Prior 2           | Prior 1           | Rev 1             | Tentative         | Difference         |
|  | Actuals           | Actuals           | Actuals           | Budget            | Budget            |                    |
| Salaries and Wages (full-time)         | 331,256           | 369,638           | 446,613           | 423,226           | 486,966           | 63,740             |
| Salaries and Wages (part-time)         | 8,507             | 17,752            | 27,748            | 21,543            | 22,260            | 717                |
| Employee Benefits                      | 175,379           | 186,371           | 220,977           | 224,510           | 297,831           | 73,321             |
| Overtime                               | 18,454            | 9,086             | 4,118             | 10,000            | 10,000            | 0                  |
| <b>Personnel</b>                       | <b>533,596</b>    | <b>582,847</b>    | <b>699,456</b>    | <b>679,279</b>    | <b>817,057</b>    | <b>137,778</b>     |
| Professional Development               | 19,085            | 16,117            | 17,356            | 19,510            | 19,710            | 200                |
| Supplies                               | 192,850           | 195,969           | 302,856           | 255,620           | 494,500           | 238,880            |
| Equipment Maintenance                  | 191,234           | 226,840           | 185,909           | 107,500           | 50,000            | (57,500)           |
| Motor Pool Maintenance                 | 30,662            | 46,030            | 39,501            | 45,000            | 45,000            | 0                  |
| Fuel & Utilities                       | 408,814           | 326,481           | 344,239           | 401,500           | 691,500           | 290,000            |
| Buildings & Ground Maint               | 15,092            | 9,480             | 2,014             | 29,950            | 37,950            | 8,000              |
| Data Processing                        | 1,928             | 15,873            | 10,266            | 21,500            | 7,200             | (14,300)           |
| Professional and Technical             | 104,808           | 115,413           | 113,237           | 116,400           | 134,900           | 18,500             |
| Other Services                         | 130,596           | 169,508           | 248,095           | 332,700           | 612,700           | 280,000            |
| Power Purchase                         | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
| Risk Management                        | 13,950            | 16,919            | 56,063            | 209,902           | 110,284           | (99,618)           |
| Vehicle Lease from Motor Pool          | 57,937            | 63,637            | 86,764            | 64,134            | 73,827            | 9,693              |
| Construction Material                  | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
| Collection Fees                        | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
| Transfer Station Fees                  | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
| Interfund Services Received            | 435,740           | 424,112           | 460,741           | 614,521           | 690,563           | 76,042             |
| <b>Operations</b>                      | <b>1,602,696</b>  | <b>1,626,379</b>  | <b>1,867,041</b>  | <b>2,218,237</b>  | <b>2,968,134</b>  | <b>749,897</b>     |
| Capital - Buildings & Land             | 6,748             | 10,869            | 3,593             | 250,000           | 0                 | (250,000)          |
| Capital - Equipment                    | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
| Capital - Projects                     | 28,435,784        | 45,898,014        | 34,963,825        | 7,190,000         | 1,525,000         | (5,665,000)        |
| Dev. Impact Fee Reimbursement          | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
| Vehicle & Equipment Purchases          | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
| <b>Capital</b>                         | <b>28,442,532</b> | <b>45,908,883</b> | <b>34,967,418</b> | <b>7,440,000</b>  | <b>1,525,000</b>  | <b>(5,915,000)</b> |
| Debt-Principal                         | 0                 | 0                 | 2,490,345         | 3,718,209         | 4,122,908         | 404,699            |
| Debt-Interest                          | 2,073,035         | 2,404,171         | 3,421,003         | 3,513,396         | 3,322,368         | (191,028)          |
| Local Building Authority Debt          | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
| <b>Debt</b>                            | <b>2,073,035</b>  | <b>2,404,171</b>  | <b>5,911,348</b>  | <b>7,231,605</b>  | <b>7,445,276</b>  | <b>213,671</b>     |
| <b>TOTAL EXPENSES</b>                  | <b>32,651,859</b> | <b>50,522,280</b> | <b>43,445,263</b> | <b>17,569,121</b> | <b>12,755,467</b> | <b>(4,813,654)</b> |

| <b>WASTEWATER REVENUES</b>          | 6/30/2023           | 6/30/2024           | 6/30/2025           | 6/30/2026           | 6/30/2027          |                    |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------------|
|                                     | FY2023              | FY2024              | FY2025              | FY2026              | FY2027             |                    |
|                                     | Prior 3             | Prior 2             | Prior 1             | Rev 1               | Tentative          | Difference         |
|                                     | Actuals             | Actuals             | Actuals             | Budget              | Budget             |                    |
| INTEREST EARNINGS                   | 867,768             | 1,300,440           | 963,495             | 240,000             | 325,000            | 85,000             |
| INTEREST - WW IMPACT FEES           | 1,762               | 0                   | 0                   | 0                   | 0                  | 0                  |
| INTEREST - BONDS                    | 1,374,973           | 898,017             | 500,926             | 0                   | 0                  | 0                  |
| MAPLETON SEWER BOND INTEREST        | 617,393             | 572,124             | 665,746             | 685,221             | 641,595            | (43,626)           |
| MAPLETON SEWER BOND PRINCIPAL       | 0                   | 632,917             | 740,417             | 891,668             | 957,000            | 65,332             |
| MAPLETON COLL. REIMBURSEMENTS       | 60,138              | 2,593               | 933,333             | 1,971,583           | 933,333            | (1,038,250)        |
| MAPLETON WRF REIMBURSEMENTS         | 302,254             | 408,607             | 436,647             | 478,585             | 750,000            | 271,415            |
| FEDERAL GRANTS                      | 4,000,000           | 0                   | 0                   | 0                   | 0                  | 0                  |
| NON FED GRANTS & DONATIONS          | 0                   | 0                   | 400,000             | 0                   | 0                  | 0                  |
| WW COLL. MISC. REVENUE              | 3,900               | 75,245              | 0                   | 10,000              | 5,000              | (5,000)            |
| WRF MISCELLANEOUS REVENUE           | 237,625             | 63,108              | 1,950               | 40,000              | 2,000              | (38,000)           |
| USE OF BOND PROCEEDS                | 0                   | 0                   | 0                   | 0                   | 0                  | 0                  |
| RESIDENTIAL WW CHARGES              | 5,797,055           | 6,613,775           | 7,350,513           | 7,971,246           | 8,500,000          | 528,754            |
| COMMERCIAL WW CHARGES               | 1,250,608           | 1,502,438           | 1,585,455           | 1,847,372           | 1,900,000          | 52,628             |
| GAIN ON SALE OF ASSETS              | 0                   | 0                   | 0                   | 10,000              | 10,000             | 0                  |
| WW IMPACT FEE                       | 2,102,366           | 2,219,025           | 1,806,988           | 2,149,843           | 1,300,000          | (849,843)          |
| <b>TOTAL REVENUES</b>               | <b>16,615,842</b>   | <b>14,288,289</b>   | <b>15,385,470</b>   | <b>16,295,518</b>   | <b>15,323,928</b>  | <b>(971,590)</b>   |
| TRANSFER/DIVIDEND (TO)GEN FUND      | (150,000)           | (150,744)           | (155,025)           | (155,025)           | (152,000)          | 3,025              |
| <b>NET TRANSFERS IN/(OUT)</b>       | <b>(150,000)</b>    | <b>(150,744)</b>    | <b>(155,025)</b>    | <b>(155,025)</b>    | <b>(152,000)</b>   | <b>3,025</b>       |
| <b>COMBINED WASTEWATER EXPENSES</b> | <b>37,793,194</b>   | <b>55,896,194</b>   | <b>49,995,092</b>   | <b>26,246,293</b>   | <b>17,287,360</b>  | <b>(8,958,933)</b> |
| <b>NET INCREASE/(DECREASE)</b>      | <b>(21,327,352)</b> | <b>(41,758,649)</b> | <b>(34,764,647)</b> | <b>(10,105,800)</b> | <b>(2,115,432)</b> | <b>7,990,368</b>   |

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| POWER & LIGHT<br>EXPENSES      | 6/30/2023         | 6/30/2024         | 6/30/2025         | 6/30/2026         | 6/30/2027         |                    |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
|                                | FY2023            | FY2024            | FY2025            | FY2026            | FY2027            |                    |
|                                | Prior 3           | Prior 2           | Prior 1           | Rev 1             | Tentative         | Difference         |
|                                | Actuals           | Actuals           | Actuals           | Budget            | Budget            |                    |
| Salaries and Wages (full-time) | 2,001,314         | 2,114,636         | 2,310,967         | 2,386,082         | 2,604,228         | 218,146            |
| Salaries and Wages (part-time) | 26,017            | 15,605            | 3,481             | 55,984            | 25,326            | (30,658)           |
| Employee Benefits              | 1,015,490         | 1,023,954         | 1,076,923         | 1,168,522         | 1,290,940         | 122,418            |
| Overtime                       | 25,218            | 33,417            | 29,843            | 35,000            | 35,000            | 0                  |
| <b>Personnel</b>               | <b>3,068,039</b>  | <b>3,187,612</b>  | <b>3,421,214</b>  | <b>3,645,588</b>  | <b>3,955,494</b>  | <b>309,906</b>     |
| Professional Development       | 53,498            | 53,196            | 55,263            | 76,577            | 76,615            | 38                 |
| Supplies                       | 560,968           | 616,541           | 648,663           | 662,050           | 666,950           | 4,900              |
| Equipment Maintenance          | 1,242             | 1,602             | 1,673             | 2,250             | 2,250             | 0                  |
| Motor Pool Maintenance         | 118,630           | 107,033           | 146,332           | 130,000           | 125,000           | (5,000)            |
| Fuel & Utilities               | 103,358           | 92,443            | 93,135            | 108,000           | 113,000           | 5,000              |
| Buildings & Ground Maint       | 12,527            | 8,870             | 11,419            | 12,550            | 12,600            | 50                 |
| Data Processing                | 44,571            | 39,537            | 51,827            | 230,184           | 218,200           | (11,984)           |
| Professional and Technical     | 160,502           | 139,257           | 414,446           | 412,622           | 548,800           | 136,178            |
| Other Services                 | 1,292,209         | 1,143,745         | 1,862,112         | 5,841,619         | 2,225,318         | (3,616,301)        |
| Power Purchase                 | 19,304,667        | 18,489,403        | 20,287,134        | 22,400,000        | 24,012,000        | 1,612,000          |
| Risk Management                | 59,290            | 77,294            | 100,708           | 96,389            | 96,824            | 435                |
| Vehicle Lease from Motor Pool  | 334,218           | 329,218           | 390,017           | 319,098           | 339,604           | 20,506             |
| Construction Material          | 2,576,128         | 5,129,213         | 5,275,810         | 3,163,055         | 2,600,000         | (563,055)          |
| Collection Fees                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
| Transfer Station Fees          | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
| Interfund Services Received    | 1,323,619         | 1,319,433         | 1,405,004         | 1,429,728         | 1,596,729         | 167,001            |
| <b>Operations</b>              | <b>25,945,427</b> | <b>27,546,785</b> | <b>30,743,543</b> | <b>34,884,122</b> | <b>32,633,890</b> | <b>(2,250,232)</b> |
| Capital - Buildings & Land     | 52,877            | 72,896            | 106,593           | 725,000           | 25,000            | (700,000)          |
| Capital - Equipment            | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
| Capital - Projects             | 4,646,835         | 1,651,066         | 2,365,269         | 3,976,720         | 2,410,833         | (1,565,887)        |
| Dev. Impact Fee Reimbursement  | 511,406           | 473,403           | 488,259           | 538,082           | 564,987           | 26,905             |
| Vehicle & Equipment Purchases  | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
| <b>Capital</b>                 | <b>5,211,118</b>  | <b>2,197,365</b>  | <b>2,960,121</b>  | <b>5,239,802</b>  | <b>3,000,820</b>  | <b>(2,238,982)</b> |
| Debt-Principal                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
| Debt-Interest                  | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
| Local Building Authority Debt  | 190,080           | 190,080           | 190,080           | 190,080           | 190,080           | 0                  |
| <b>Debt</b>                    | <b>190,080</b>    | <b>190,080</b>    | <b>190,080</b>    | <b>190,080</b>    | <b>190,080</b>    | <b>0</b>           |
| <b>TOTAL EXPENSES</b>          | <b>34,414,664</b> | <b>33,121,842</b> | <b>37,314,958</b> | <b>43,959,592</b> | <b>39,780,284</b> | <b>(4,179,308)</b> |

| POWER & LIGHT REVENUES         | 6/30/2023          | 6/30/2024          | 6/30/2025          | 6/30/2026          | 6/30/2027          |                    |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                | FY2023             | FY2024             | FY2025             | FY2026             | FY2027             |                    |
|                                | Prior 3            | Prior 2            | Prior 1            | Rev 1              | Tentative          | Difference         |
|                                | Actuals            | Actuals            | Actuals            | Budget             | Budget             |                    |
| INTEREST EARNINGS              | 628,374            | 688,291            | 930,889            | 800,000            | 520,000            | (280,000)          |
| ELEC. IMPACT FEES INTEREST     | 98                 | 0                  | 0                  | 75                 | 0                  | (75)               |
| INTEREST EARNINGS ON BONDS     | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| INTERFUND LOAN PYMT FROM PARKS | 0                  | 343,542            | 343,542            | 343,542            | 343,542            | 0                  |
| ELECTRIC CONSTRUCTION LABOR    | 244,217            | 211,774            | 299,167            | 336,578            | 247,436            | (89,142)           |
| ELECTRIC CONSTRUCTION MATERIAL | 3,420,640          | 3,165,793          | 4,837,782          | 3,163,055          | 2,600,000          | (563,055)          |
| ELECTRIC CONSTRUCTION EQUIPMEN | 100,143            | 82,480             | 137,107            | 142,422            | 120,000            | (22,422)           |
| ELECTRIC METER FEE             | 309,936            | 497,142            | 298,911            | 309,540            | 306,931            | (2,609)            |
| POWER ANNEXATION FEE           | 142,341            | 503,595            | 64,783             | 44,742             | 50,000             | 5,258              |
| FEDERAL GRANT                  |                    |                    |                    |                    | 201,000            | 201,000            |
| MISCELLANEOUS REVENUE          | 1,611,033          | 1,381,880          | 1,124,697          | 125,000            | 125,000            | 0                  |
| MISC. REVENUE TAXABLE          | 0                  | 0                  | 4,517              | 0                  |                    | 0                  |
| POLE ATTACHMENTS REVENUE       | 45,331             | 46,683             | 48,279             | 49,735             | 83,301             | 33,566             |
| RES ELEC. SALES TAXABLE        | 12,834,299         | 12,578,169         | 14,283,935         | 14,500,000         | 15,600,000         | 1,100,000          |
| COMMERCIAL ELEC. SALES TAXABLE | 6,717,438          | 6,913,099          | 7,872,449          | 8,200,000          | 8,700,000          | 500,000            |
| COMMERCIAL ELEC. SALES EXEMPT  | 8,684,106          | 8,334,642          | 8,836,972          | 9,300,000          | 10,500,000         | 1,200,000          |
| UTILITY OFFICE FEES            | 319,602            | 327,511            | 354,013            | 365,578            | 376,545            | 10,967             |
| POWER IMPACT FEES              | 2,009,348          | 2,191,339          | 3,097,873          | 2,500,000          | 2,231,000          | (269,000)          |
| <b>TOTAL REVENUES</b>          | <b>37,066,906</b>  | <b>37,265,940</b>  | <b>42,534,916</b>  | <b>40,180,267</b>  | <b>42,004,755</b>  | <b>1,824,488</b>   |
| TRANSFER/DIVIDEND (TO)GEN FUND | (1,225,000)        | (1,268,820)        | (1,335,000)        | (1,335,000)        | (1,310,000)        | 25,000             |
| TRANSFER FROM (TO) STORM DRAIN | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| TRANSFER FROM (TO) DEBT SER ST | (679,503)          | (679,503)          | (679,503)          | (679,503)          | (679,503)          | 0                  |
| <b>NET TRANSFERS IN/(OUT)</b>  | <b>(1,904,503)</b> | <b>(1,948,323)</b> | <b>(2,014,503)</b> | <b>(2,014,503)</b> | <b>(1,989,503)</b> | <b>25,000</b>      |
| <b>TOTAL EXPENSES</b>          | <b>34,414,664</b>  | <b>33,121,842</b>  | <b>37,314,958</b>  | <b>43,959,592</b>  | <b>39,780,284</b>  | <b>(4,179,308)</b> |
| <b>NET INCREASE/(DECREASE)</b> | <b>747,739</b>     | <b>2,195,775</b>   | <b>3,205,455</b>   | <b>(5,793,828)</b> | <b>234,968</b>     | <b>6,028,796</b>   |

| AIRPORT<br>EXPENSES            | 6/30/2023        | 6/30/2024        | 6/30/2025        | 6/30/2026        | 6/30/2027        |                  |
|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                                | FY2023           | FY2024           | FY2025           | FY2026           | FY2027           |                  |
|                                | Prior 3          | Prior 2          | Prior 1          | Rev 1            | Tentative        | Difference       |
|                                | Actuals          | Actuals          | Actuals          | Budget           | Budget           |                  |
| Salaries and Wages (full-time) | 79,823           | 88,900           | 101,013          | 163,656          | 180,104          | 16,448           |
| Salaries and Wages (part-time) | 38,613           | 44,149           | 50,536           | 35,450           | 37,222           | 1,772            |
| Employee Benefits              | 35,968           | 41,172           | 60,763           | 94,964           | 101,078          | 6,114            |
| Overtime                       | 193              | 15,605           | 21,391           | 10,000           | 20,000           | 10,000           |
| <b>Personnel</b>               | <b>154,597</b>   | <b>189,826</b>   | <b>233,703</b>   | <b>304,070</b>   | <b>338,404</b>   | <b>34,334</b>    |
| Professional Development       | 7,087            | 8,559            | 8,296            | 5,025            | 6,800            | 1,775            |
| Supplies                       | 1,725            | 6,833            | 13,308           | 8,250            | 10,550           | 2,300            |
| Equipment Maintenance          | 6,753            | 7,492            | 5,789            | 6,500            | 6,500            | 0                |
| Motor Pool Maintenance         | 19,068           | 10,158           | 16,002           | 9,000            | 16,000           | 7,000            |
| Fuel & Utilities               | 18,028           | 17,216           | 27,829           | 26,700           | 33,800           | 7,100            |
| Buildings & Ground Maint       | 8,544            | 16,176           | 37,226           | 63,150           | 109,200          | 46,050           |
| Data Processing                | 0                | 802              | 6,607            | 4,687            | 8,600            | 3,913            |
| Professional and Technical     | 121,486          | 72,162           | 146,977          | 42,230           | 40,730           | (1,500)          |
| Other Services                 | 74,544           | 137,316          | 223,221          | 256,075          | 268,936          | 12,861           |
| Power Purchase                 | 0                | 0                | 0                | 0                | 0                | 0                |
| Risk Management                | 8,977            | 16,648           | 15,988           | 7,000            | 17,401           | 10,401           |
| Vehicle Lease from Motor Pool  | 11,890           | 19,890           | 24,833           | 18,406           | 16,636           | (1,770)          |
| Construction Material          | 0                | 0                | 0                | 0                | 0                | 0                |
| Collection Fees                | 0                | 0                | 0                | 0                | 0                | 0                |
| Transfer Station Fees          | 0                | 0                | 0                | 0                | 0                | 0                |
| Interfund Services Received    | 42,632           | 43,974           | 94,897           | 109,112          | 119,694          | 10,582           |
| <b>Operations</b>              | <b>320,734</b>   | <b>357,226</b>   | <b>620,973</b>   | <b>556,135</b>   | <b>654,847</b>   | <b>98,712</b>    |
| Capital - Buildings & Land     | 0                | 0                | 9,413            | 10,000           | 1,500,000        | 1,490,000        |
| Capital - Equipment            | 0                | 0                | 0                | 0                | 0                | 0                |
| Capital - Projects             | 740,281          | 4,089,210        | 659,286          | 803,636          | 4,607,470        | 3,803,834        |
| Dev. Impact Fee Reimbursement  | 0                | 0                | 0                | 0                | 0                | 0                |
| Vehicle & Equipment Purchases  | 0                | 0                | 0                | 0                | 0                | 0                |
| <b>Capital</b>                 | <b>740,281</b>   | <b>4,089,210</b> | <b>668,699</b>   | <b>813,636</b>   | <b>6,107,470</b> | <b>5,293,834</b> |
| Debt-Principal                 | 0                | 0                | 0                | 0                | 91,415           | 91,415           |
| Debt-Interest                  | 0                | 0                | 0                | 0                | 20,172           | 20,172           |
| Local Building Authority Debt  | 0                | 0                | 0                | 0                | 0                | 0                |
| <b>Debt</b>                    | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>111,587</b>   | <b>111,587</b>   |
| <b>TOTAL EXPENSES</b>          | <b>1,215,612</b> | <b>4,636,262</b> | <b>1,523,375</b> | <b>1,673,841</b> | <b>7,212,308</b> | <b>5,538,467</b> |

| AIRPORT REVENUES               | 6/30/2023        | 6/30/2024        | 6/30/2025        | 6/30/2026        | 6/30/2027        |                  |
|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                                | FY2023           | FY2024           | FY2025           | FY2026           | FY2027           |                  |
|                                | Prior 3          | Prior 2          | Prior 1          | Rev 1            | Tentative        | Difference       |
|                                | Actuals          | Actuals          | Actuals          | Budget           | Budget           |                  |
| AIRPORT DEVELOPED GROUND LEASE | 197,295          | 214,979          | 264,236          | 284,225          | 600,590          | 316,365          |
| AIRPORT UNDEVELOPED GRND LEASE | 0                | 303,898          | 286,348          | 360,725          | 100,000          | (260,725)        |
| AIRPORT FARMLAND LEASE         | 23,100           | 3,733            | 1,744            | 1,500            | 1,500            | 0                |
| AIRPORT HANGAR TRANSFER FEE    | 0                | 0                | 0                | 12,500           | 30,000           | 17,500           |
| AIRPRT OUT PARKING STALL FEE   | 0                | 0                | 0                | 2,000            | 0                | (2,000)          |
| AIRPORT FUEL TAX               | 19,028           | 17,397           | 11,341           | 18,000           | 18,000           | 0                |
| AIRPORT TIE DOWN/PARKING FEES  | 34,368           | 56,139           | 67,163           | 75,000           | 99,000           | 24,000           |
| AIRPORT FUEL FLOWAGE FEES      | 31,420           | 28,735           | 40,211           | 70,000           | 75,000           | 5,000            |
| AIRPORT LANDING FEES           | 0                | 0                | 0                | 125,000          | 125,000          | 0                |
| WINGS&WHEELS MISC. REVENUE     | 0                | 8,191            | 2,379            | 0                | 35,000           | 35,000           |
| WINGS&WHEELS TICKET SALES      | 50,814           | 63,911           | 122,460          | 125,000          | 150,000          | 25,000           |
| WINGS&WHEELS SPONSORSHIPS      | 14,000           | 47,850           | 36,425           | 75,000           | 80,000           | 5,000            |
| WINGS&WHEELS EVENT ENTRY FEES  | 16,970           | 16,310           | 8,590            | 20,000           | 0                | (20,000)         |
| WINGS&WHEELS VENDORS           | 945              | 2,025            | 1,800            | 0                |                  | 0                |
| WINGS&WHEELS CAR SHOW REGISTR  | 2,250            | 1,450            | 2,275            | 2,500            | 4,000            | 1,500            |
| WINGS&WHEELS - MERCHANDISE REV | 1,232            | 3,436            | 6,209            | 7,000            | 10,000           | 3,000            |
| AIRPORT MERCHANDISE REVENUE    | 0                | 0                | 382              | 1,500            | 0                | (1,500)          |
| INTEREST EARNINGS              | 10,135           | 5,189            | 2,811            | 3,000            | 3,000            | 0                |
| FEDERAL GRANTS                 | 212,868          | 3,678,075        | 255,173          | 316,724          | 3,996,000        | 3,679,276        |
| NON FED GRANTS & DONATIONS     | 2,831            | 190,133          | 331,971          | 70,335           | 3,000,000        | 2,929,665        |
| AIR- MISC. REVENUE NONTAXABLE  | 14,324           | 40,225           | 91,912           | 10,000           | 1,000            | (9,000)          |
| AIRPORT- MISC. REVENUE TAXABLE | 0                | 0                | 0                | 0                |                  | 0                |
| LOAN FROM GENERAL FUND         | 0                | 0                | 0                | 500,000          |                  | (500,000)        |
| TOTAL REVENUES                 | 631,580          | 4,681,676        | 1,533,430        | 2,080,009        | 8,328,090        | 6,248,081        |
|                                |                  |                  |                  |                  |                  |                  |
| TRANSFER FROM GENERAL FUND     | 105,000          | 95,000           | 0                | 0                | 0                | 0                |
| <b>NET TRANSFERS IN/(OUT)</b>  | <b>105,000</b>   | <b>95,000</b>    | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| <b>TOTAL EXPENSES</b>          | <b>1,215,612</b> | <b>4,636,262</b> | <b>1,523,375</b> | <b>1,673,841</b> | <b>7,212,308</b> | <b>5,538,467</b> |
| <b>NET INCREASE/(DECREASE)</b> | <b>(479,032)</b> | <b>140,414</b>   | <b>10,055</b>    | <b>406,168</b>   | <b>1,115,782</b> | <b>709,614</b>   |

| SOLID WASTE EXPENSES           | 6/30/2023        | 6/30/2024        | 6/30/2025        | 6/30/2026        | 6/30/2027        |                 |
|--------------------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
|                                | FY2023           | FY2024           | FY2025           | FY2026           | FY2027           |                 |
|                                | Prior 3          | Prior 2          | Prior 1          | Rev 1            | Tentative        | Difference      |
|                                | Actuals          | Actuals          | Actuals          | Budget           | Budget           |                 |
| Salaries and Wages (full-time) | 150,144          | 182,051          | 194,523          | 203,419          | 214,849          | 11,430          |
| Salaries and Wages (part-time) | 15,961           | 7,914            | 11,733           | 18,420           | 17,064           | (1,356)         |
| Employee Benefits              | 73,468           | 80,343           | 100,413          | 115,366          | 126,167          | 10,801          |
| Overtime                       | 327              | 165              | 173              | 500              | 500              | 0               |
| <b>Personnel</b>               | <b>239,900</b>   | <b>270,473</b>   | <b>306,842</b>   | <b>337,705</b>   | <b>358,580</b>   | <b>20,875</b>   |
| Professional Development       | 285              | 2,884            | 855              | 3,550            | 3,750            | 200             |
| Supplies                       | 213,339          | 124,117          | 210,919          | 174,740          | 167,950          | (6,790)         |
| Equipment Maintenance          | 0                | 0                | 3,587            | 0                | 0                | 0               |
| Motor Pool Maintenance         | 4,124            | 7,674            | 5,582            | 5,000            | 4,000            | (1,000)         |
| Fuel & Utilities               | 4,333            | 4,266            | 3,180            | 5,200            | 4,200            | (1,000)         |
| Buildings & Ground Maint       | 478              | 1,697            | 1,077            | 1,700            | 1,700            | 0               |
| Data Processing                | 10,293           | 11,845           | 12,689           | 14,900           | 21,900           | 7,000           |
| Professional and Technical     | 6,969            | 14,768           | 9,656            | 10,300           | 9,900            | (400)           |
| Other Services                 | 160,921          | 177,621          | 191,004          | 187,568          | 199,768          | 12,200          |
| Power Purchase                 | 0                | 0                | 0                | 0                | 0                | 0               |
| Risk Management                | 4,264            | 4,518            | 4,454            | 5,000            | 4,392            | (608)           |
| Vehicle Lease from Motor Pool  | 8,833            | 8,833            | 6,686            | 7,303            | 6,520            | (783)           |
| Construction Material          | 0                | 0                | 0                | 0                | 0                | 0               |
| Collection Fees                | 1,472,111        | 1,414,156        | 1,481,959        | 1,532,640        | 1,652,409        | 119,769         |
| Transfer Station Fees          | 939,924          | 1,088,837        | 1,097,691        | 1,121,185        | 1,163,140        | 41,955          |
| Interfund Services Received    | 193,169          | 202,606          | 235,469          | 253,215          | 274,855          | 21,640          |
| <b>Operations</b>              | <b>3,019,043</b> | <b>3,063,822</b> | <b>3,264,808</b> | <b>3,322,301</b> | <b>3,514,484</b> | <b>192,183</b>  |
| Capital - Buildings & Land     | 0                | 0                | 0                | 12,700           | 0                | (12,700)        |
| Capital - Equipment            | 0                | 0                | 0                | 0                | 0                | 0               |
| Capital - Projects             | 0                | 0                | 0                | 0                | 0                | 0               |
| Dev. Impact Fee Reimbursement  | 0                | 0                | 0                | 0                | 0                | 0               |
| Vehicle & Equipment Purchases  | 0                | 0                | 0                | 0                | 0                | 0               |
| <b>Capital</b>                 | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>12,700</b>    | <b>0</b>         | <b>(12,700)</b> |
| Debt-Principal                 | 0                | 0                | 0                | 0                | 0                | 0               |
| Debt-Interest                  | 0                | 0                | 0                | 0                | 0                | 0               |
| Local Building Authority Debt  | 20,160           | 20,160           | 20,160           | 20,160           | 20,160           | 0               |
| <b>Debt</b>                    | <b>20,160</b>    | <b>20,160</b>    | <b>20,160</b>    | <b>20,160</b>    | <b>20,160</b>    | <b>0</b>        |
| <b>TOTAL EXPENSES</b>          | <b>3,279,103</b> | <b>3,354,455</b> | <b>3,591,810</b> | <b>3,692,866</b> | <b>3,893,224</b> | <b>200,358</b>  |

| <b>SOLID WASTE REVENUES</b>    | 6/30/2023        | 6/30/2024        | 6/30/2025        | 6/30/2026        | 6/30/2027        |                 |
|--------------------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
|                                | FY2023           | FY2024           | FY2025           | FY2026           | FY2027           |                 |
|                                | Prior 3          | Prior 2          | Prior 1          | Rev 1            | Tentative        | Difference      |
|                                | Actuals          | Actuals          | Actuals          | Budget           | Budget           |                 |
| INTEREST EARNINGS              | 48,768           | 58,602           | 72,405           | 60,900           | 56,000           | (4,900)         |
| MISCELLANEOUS INCOME           | 0                | 0                | 0                | 0                | 0                | 0               |
| GARBAGE SERVICES               | 2,483,194        | 2,623,527        | 2,734,977        | 2,819,736        | 2,933,856        | 114,120         |
| RECYCLE SERVICES               | 675,010          | 851,864          | 902,182          | 938,730          | 985,770          | 47,040          |
| <b>TOTAL REVENUES</b>          | <b>3,206,972</b> | <b>3,533,993</b> | <b>3,709,564</b> | <b>3,819,366</b> | <b>3,975,626</b> | <b>156,260</b>  |
| TRANSFER/DIVIDEND (TO)GEN FUND | (25,000)         | (25,000)         | (50,000)         | (50,000)         | (50,000)         | 0               |
| <b>NET TRANSFERS IN/(OUT)</b>  | <b>(25,000)</b>  | <b>(25,000)</b>  | <b>(50,000)</b>  | <b>(50,000)</b>  | <b>(50,000)</b>  | <b>0</b>        |
| <b>TOTAL EXPENSES</b>          | <b>3,279,103</b> | <b>3,354,455</b> | <b>3,591,810</b> | <b>3,692,866</b> | <b>3,893,224</b> | <b>200,358</b>  |
| <b>NET INCREASE/(DECREASE)</b> | <b>(97,131)</b>  | <b>154,538</b>   | <b>67,754</b>    | <b>76,500</b>    | <b>32,402</b>    | <b>(44,098)</b> |

| STREETS & STORM DRAIN<br>EXPENSES | 6/30/2023         | 6/30/2024         | 6/30/2025         | 6/30/2026         | 6/30/2027         |                    |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
|                                   | FY2023            | FY2024            | FY2025            | FY2026            | FY2027            |                    |
|                                   | Prior 3           | Prior 2           | Prior 1           | Rev 1             | Tentative         | Difference         |
|                                   | Actuals           | Actuals           | Actuals           | Budget            | Budget            |                    |
| Salaries and Wages (full-time)    | 1,096,843         | 1,145,599         | 1,280,524         | 1,313,293         | 1,364,467         | 51,174             |
| Salaries and Wages (part-time)    | 53,083            | 100,276           | 113,891           | 144,453           | 162,705           | 18,252             |
| Employee Benefits                 | 639,978           | 641,866           | 690,303           | 716,674           | 710,181           | (6,493)            |
| Overtime                          | 32,479            | 11,492            | 12,862            | 15,900            | 15,000            | (900)              |
| <b>Personnel</b>                  | <b>1,822,383</b>  | <b>1,899,233</b>  | <b>2,097,580</b>  | <b>2,190,320</b>  | <b>2,252,353</b>  | <b>62,033</b>      |
| Professional Development          | 22,986            | 14,110            | 19,227            | 32,355            | 36,125            | 3,770              |
| Supplies                          | 1,493,878         | 438,250           | 395,799           | 591,795           | 645,700           | 53,905             |
| Equipment Maintenance             | 4,432             | 4,660             | 7,654             | 5,200             | 5,200             | 0                  |
| Motor Pool Maintenance            | 304,471           | 369,028           | 341,019           | 260,000           | 290,000           | 30,000             |
| Fuel & Utilities                  | 131,476           | 120,849           | 115,754           | 150,000           | 145,000           | (5,000)            |
| Buildings & Ground Maint          | 19,791            | 10,816            | 20,973            | 74,450            | 13,850            | (60,600)           |
| Data Processing                   | 16,580            | 19,635            | 23,614            | 27,300            | 24,300            | (3,000)            |
| Professional and Technical        | 315,590           | 374,699           | 411,898           | 537,450           | 514,850           | (22,600)           |
| Other Services                    | 1,638,375         | 1,756,916         | 1,944,931         | 2,204,500         | 1,538,300         | (666,200)          |
| Power Purchase                    | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
| Risk Management                   | 28,000            | 41,632            | 36,853            | 34,686            | 43,223            | 8,537              |
| Vehicle Lease from Motor Pool     | 695,195           | 679,395           | 690,187           | 609,970           | 607,922           | (2,048)            |
| Construction Material             | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
| Collection Fees                   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
| Transfer Station Fees             | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
| Interfund Services Received       | 857,185           | 807,913           | 892,537           | 1,028,233         | 1,142,443         | 114,210            |
| <b>Operations</b>                 | <b>5,527,959</b>  | <b>4,637,903</b>  | <b>4,900,446</b>  | <b>5,555,939</b>  | <b>5,006,914</b>  | <b>(549,025)</b>   |
| Capital - Buildings & Land        | 13,495            | 102,733           | 518,522           | 300,000           | 315,000           | 15,000             |
| Capital - Equipment               | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
| Capital - Projects                | 7,557,380         | 10,308,457        | 4,663,618         | 9,635,536         | 9,780,000         | 144,464            |
| Dev. Impact Fee Reimbursement     | 3,586,661         | 1,507,279         | 2,114,908         | 2,757,000         | 1,685,867         | (1,071,133)        |
| Vehicle & Equipment Purchases     | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
| <b>Capital</b>                    | <b>11,157,536</b> | <b>11,918,469</b> | <b>7,297,048</b>  | <b>12,692,536</b> | <b>11,780,867</b> | <b>(911,669)</b>   |
| Debt-Principal                    | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
| Debt-Interest                     | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
| Local Building Authority Debt     | 18,000            | 18,000            | 18,000            | 18,000            | 18,000            | 0                  |
| <b>Debt</b>                       | <b>18,000</b>     | <b>18,000</b>     | <b>18,000</b>     | <b>18,000</b>     | <b>18,000</b>     | <b>0</b>           |
| <b>TOTAL EXPENSES</b>             | <b>18,525,878</b> | <b>18,473,605</b> | <b>14,313,074</b> | <b>20,456,795</b> | <b>19,058,134</b> | <b>(1,398,661)</b> |

| STREETS & STORM DRAIN REVENUES | 6/30/2023          | 6/30/2024         | 6/30/2025         | 6/30/2026         | 6/30/2027          |                     |
|--------------------------------|--------------------|-------------------|-------------------|-------------------|--------------------|---------------------|
|                                | FY2023             | FY2024            | FY2025            | FY2026            | FY2027             |                     |
|                                | Prior 3            | Prior 2           | Prior 1           | Rev 1             | Tentative          | Difference          |
|                                | Actuals            | Actuals           | Actuals           | Budget            | Budget             |                     |
| STORM DRAINAGE REVENUE         | 2,946,433          | 3,063,623         | 3,048,236         | 3,162,000         | 3,480,000          | 318,000             |
| STORM DRAIN INSPECTION FEE     | 43,500             | 53,900            | 28,200            | 34,574            | 21,500             | (13,074)            |
| ROAD CLOSURE FEE               | 19,650             | 248,240           | 235,900           | 357,232           | 300,000            | (57,232)            |
| B&C ROAD ALLOTMENT             | 1,891,923          | 2,107,020         | 2,298,291         | 2,421,415         | 2,700,000          | 278,585             |
| CNTY OPT HIGHWAY & TRANSIT TAX | 1,189,007          | 1,231,134         | 1,262,469         | 1,321,466         | 1,425,000          | 103,534             |
| EXCAVATION PERMIT FEE          | 51,536             | 52,881            | 76,562            | 75,178            | 30,000             | (45,178)            |
| COUNTY PUBLIC TRANSIT TAX      | 0                  | 177,224           | 572,577           | 582,360           | 675,000            | 92,640              |
| INTEREST EARNINGS              | 92,070             | 32,184            | 142,532           | 108,000           | 422,500            | 314,500             |
| STORM IMPACT FEES INTEREST     | 95                 | 0                 | 0                 | 215               | 0                  | (215)               |
| TRANSPORTATION IMPACT FEES INT | 92                 | 0                 | 0                 | 184               | 0                  | (184)               |
| FEDERAL GRANTS                 | 0                  | 0                 | 0                 | 0                 |                    | 0                   |
| NON FED GRANTS & DONATIONS     | 0                  | 8,136,994         | 799,858           | 18,183,232        | 4,941,190          | (13,242,042)        |
| MISC. REVENUE                  | 218,979            | 155,497           | 729,572           | 75,000            |                    | (75,000)            |
| MISC. REVENUE TAXABLE          | 0                  | 2,873             | 0                 | 0                 |                    | 0                   |
| ROAD REPAIR ASSESSMENT         | 861,981            | 877,066           | 905,121           | 905,121           | 362,048            | (543,073)           |
| USE OF BOND PROCEEDS           | 0                  | 0                 | 0                 | 0                 | 0                  | 0                   |
| LID BANK REVENUE               | 0                  | 0                 | 0                 | 0                 |                    | 0                   |
| NEW SUBDIVISION SIGN REVENUE   | 37,331             | 23,619            | 23,600            | 25,000            | 13,000             | (12,000)            |
| DEVELOPMENT SEAL COATS REIMBUR | 171,671            | 328,573           | 461,334           | 445,000           | 395,000            | (50,000)            |
| TRANSPORTATION IMPACT FEES     | 2,596,039          | 2,974,889         | 1,868,201         | 2,223,198         | 1,520,000          | (703,198)           |
| STORM DRAIN IMPACT FEES        | 1,012,266          | 2,312,131         | 3,617,952         | 1,607,396         | 930,000            | (677,396)           |
| <b>TOTAL REVENUES</b>          | <b>11,132,573</b>  | <b>21,777,848</b> | <b>16,070,405</b> | <b>31,526,571</b> | <b>17,215,238</b>  | <b>(14,311,333)</b> |
| TRANSFER/DIVIDEND (TO)GEN FUND | (25,000)           | (25,000)          | (25,000)          | 0                 | 0                  | 0                   |
| TRANSFER FROM GENERAL FUND     | 1,258,750          | 0                 | 0                 | 475,000           | 475,000            | 0                   |
| <b>NET TRANSFERS IN/(OUT)</b>  | <b>1,233,750</b>   | <b>(25,000)</b>   | <b>(25,000)</b>   | <b>475,000</b>    | <b>475,000</b>     | <b>0</b>            |
| <b>TOTAL EXPENSES</b>          | <b>18,525,878</b>  | <b>18,473,605</b> | <b>14,313,074</b> | <b>20,456,795</b> | <b>19,058,134</b>  | <b>(1,398,661)</b>  |
| <b>NET INCREASE/(DECREASE)</b> | <b>(6,159,555)</b> | <b>3,279,243</b>  | <b>1,732,331</b>  | <b>11,544,776</b> | <b>(1,367,896)</b> | <b>(12,912,672)</b> |

| GUN CLUB EXPENSES              | 6/30/2023      | 6/30/2024      | 6/30/2025      | 6/30/2026      | 6/30/2027      |                 |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|-----------------|
|                                | FY2023         | FY2024         | FY2025         | FY2026         | FY2027         |                 |
|                                | Prior 3        | Prior 2        | Prior 1        | Rev 1          | Tentative      | Difference      |
|                                | Actuals        | Actuals        | Actuals        | Budget         | Budget         |                 |
| Salaries and Wages (full-time) | 5,179          | 5,043          | 5,476          | 5,549          | 5,854          | 305             |
| Salaries and Wages (part-time) | 78,941         | 114,086        | 101,049        | 120,009        | 124,357        | 4,348           |
| Employee Benefits              | 13,027         | 12,642         | 12,359         | 12,711         | 13,247         | 536             |
| Overtime                       | 5,565          | 5,073          | 3,170          | 5,000          | 3,200          | (1,800)         |
| <b>Personnel</b>               | <b>102,712</b> | <b>136,844</b> | <b>122,054</b> | <b>143,269</b> | <b>146,658</b> | <b>3,389</b>    |
| Professional Development       | 2,373          | 1,922          | 3,054          | 2,630          | 3,680          | 1,050           |
| Supplies                       | 115,489        | 267,457        | 203,660        | 268,050        | 210,070        | (57,980)        |
| Equipment Maintenance          | 3,572          | 4,045          | 9,601          | 4,000          | 4,000          | 0               |
| Motor Pool Maintenance         | 1,328          | 4,756          | 107            | 1,500          | 1,000          | (500)           |
| Fuel & Utilities               | 14,891         | 15,658         | 14,401         | 16,450         | 15,600         | (850)           |
| Buildings & Ground Maint       | 10,680         | 17,386         | 9,683          | 33,690         | 19,550         | (14,140)        |
| Data Processing                | 0              | 0              | 0              | 0              | 0              | 0               |
| Professional and Technical     | 27,057         | 3,190          | 144            | 170            | 270            | 100             |
| Other Services                 | 6,883          | 9,701          | 7,525          | 11,750         | 10,250         | (1,500)         |
| Power Purchase                 | 0              | 0              | 0              | 0              | 0              | 0               |
| Risk Management                | 1,033          | 1,262          | 1,304          | 1,441          | 1,939          | 498             |
| Vehicle Lease from Motor Pool  | 4,505          | 4,505          | 4,505          | 1,972          | 1,972          | 0               |
| Construction Material          | 0              | 0              | 0              | 0              | 0              | 0               |
| Collection Fees                | 0              | 0              | 0              | 0              | 0              | 0               |
| Transfer Station Fees          | 0              | 0              | 0              | 0              | 0              | 0               |
| Interfund Services Received    | 0              | 0              | 0              | 0              | 0              | 0               |
| <b>Operations</b>              | <b>187,811</b> | <b>329,882</b> | <b>253,984</b> | <b>341,653</b> | <b>268,331</b> | <b>(73,322)</b> |
| Capital - Buildings & Land     | 0              | 0              | 0              | 0              | 0              | 0               |
| Capital - Equipment            | 0              | 455            | 16,975         | 0              | 0              | 0               |
| Capital - Projects             | 0              | 81,528         | 0              | 0              | 0              | 0               |
| Dev. Impact Fee Reimbursement  | 0              | 0              | 0              | 0              | 0              | 0               |
| Vehicle & Equipment Purchases  | 0              | 0              | 0              | 0              | 0              | 0               |
| <b>Capital</b>                 | <b>0</b>       | <b>81,983</b>  | <b>16,975</b>  | <b>0</b>       | <b>0</b>       | <b>0</b>        |
| Debt-Principal                 | 0              | 0              | 0              | 0              | 0              | 0               |
| Debt-Interest                  | 0              | 0              | 0              | 0              | 0              | 0               |
| Local Building Authority Debt  | 0              | 0              | 0              | 0              | 0              | 0               |
| <b>Debt</b>                    | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>        |
| <b>TOTAL EXPENSES</b>          | <b>290,523</b> | <b>548,709</b> | <b>393,013</b> | <b>484,922</b> | <b>414,989</b> | <b>(69,933)</b> |

| GUN CLUB REVENUES              | 6/30/2023       | 6/30/2024      | 6/30/2025      | 6/30/2026      | 6/30/2027      |                 |
|--------------------------------|-----------------|----------------|----------------|----------------|----------------|-----------------|
|                                | FY2023          | FY2024         | FY2025         | FY2026         | FY2027         |                 |
|                                | Prior 3         | Prior 2        | Prior 1        | Rev 1          | Tentative      | Difference      |
|                                | Actuals         | Actuals        | Actuals        | Budget         | Budget         |                 |
| MEMBERSHIPS                    | 4,111           | 4,995          | 4,834          | 3,500          | 4,800          | 1,300           |
| SHELLS SALES                   | 49,884          | 91,754         | 64,317         | 90,000         | 64,000         | (26,000)        |
| GUN - PRO SHOP MERCHANDISE     | 0               | 5,561          | 13,601         | 12,000         | 20,000         | 8,000           |
| R V HOOK-UPS                   | 9,745           | 23,550         | 10,712         | 24,000         | 10,500         | (13,500)        |
| PUNCH PASSES                   | 21,642          | 30,160         | 23,524         | 24,000         | 25,000         | 1,000           |
| LEAGUE/ROUND ROBIN SHOOT       | 31,070          | 55,048         | 64,161         | 50,000         | 75,000         | 25,000          |
| TARGET SALES                   | 17,542          | 2,832          | 1,027          | 1,000          | 1,000          | 0               |
| A.T.A. EVENT FEES              | 82,507          | 185,579        | 84,560         | 150,000        | 83,000         | (67,000)        |
| VENDING MACHINE SALES          | 2,259           | (15)           | 4              | 0              |                | 0               |
| ADVERTISING                    | 4,416           | 1,101          | 1,080          | 2,000          | 600            | (1,400)         |
| MEMBER/NON-MEMBER PRACTICE     | 14,535          | 20,919         | 18,291         | 19,000         | 19,000         | 0               |
| FOOD SALES                     | 101             | 2,911          | 1,924          | 2,250          | 2,300          | 50              |
| SPORTING CLAY PRACTICE         | 0               | 11,345         | 4,183          | 4,000          | 7,000          | 3,000           |
| SPORTING CLAY EVENTS           | 0               | 27,858         | 75,911         | 85,000         | 76,000         | (9,000)         |
| OPTIONS                        | 18,897          | (145)          | 0              | 0              |                | 0               |
| TIPS                           | 1,321           | 0              | 0              | 0              |                | 0               |
| INTEREST EARNINGS              | 2,303           | 2,586          | 5,152          | 500            | 5,000          | 4,500           |
| NON FED GRANTS & DONATIONS     | 0               | 87,421         | 24,149         | 14,000         | 14,000         | 0               |
| MISC. REVENUE NONTAXABLE       | 3,935           | 7,520          | 35,613         | 5,000          | 500            | (4,500)         |
| GUN CLUB MISC. TAXABLE         | 0               | (15)           | 1,595          | 0              | 500            | 500             |
| OVER / SHORT                   | 485             | 73             | 88             | 0              |                | 0               |
| <b>TOTAL REVENUES</b>          | <b>264,753</b>  | <b>561,038</b> | <b>434,726</b> | <b>486,250</b> | <b>408,200</b> | <b>(78,050)</b> |
| <b>TOTAL EXPENSES</b>          | <b>290,523</b>  | <b>548,709</b> | <b>393,013</b> | <b>484,922</b> | <b>414,989</b> | <b>(69,933)</b> |
| <b>NET INCREASE/(DECREASE)</b> | <b>(25,770)</b> | <b>12,329</b>  | <b>41,713</b>  | <b>1,328</b>   | <b>(6,789)</b> | <b>(8,117)</b>  |

| BROADBAND EXPENSES             | 6/30/2023        | 6/30/2024         | 6/30/2025        | 6/30/2026         | 6/30/2027         |                  |
|--------------------------------|------------------|-------------------|------------------|-------------------|-------------------|------------------|
|                                | FY2023           | FY2024            | FY2025           | FY2026            | FY2027            |                  |
|                                | Prior 3          | Prior 2           | Prior 1          | Rev 1             | Tentative         | Difference       |
|                                | Actuals          | Actuals           | Actuals          | Budget            | Budget            |                  |
| Salaries and Wages (full-time) | 1,793,305        | 1,933,371         | 2,235,822        | 2,406,472         | 2,305,414         | (101,058)        |
| Salaries and Wages (part-time) | 189,523          | 207,177           | 130,064          | 164,323           | 130,159           | (34,164)         |
| Employee Benefits              | 913,224          | 948,787           | 1,051,716        | 1,227,740         | 1,150,470         | (77,270)         |
| Overtime                       | 46,690           | 45,792            | 46,055           | 50,000            | 50,000            | 0                |
| <b>Personnel</b>               | <b>2,942,742</b> | <b>3,135,127</b>  | <b>3,463,657</b> | <b>3,848,535</b>  | <b>3,636,043</b>  | <b>(212,492)</b> |
| Professional Development       | 7,279            | 9,593             | 10,242           | 16,200            | 34,550            | 18,350           |
| Supplies                       | 363,774          | 584,541           | 430,385          | 606,975           | 575,625           | (31,350)         |
| Equipment Maintenance          | 31,737           | 12,268            | 8,040            | 39,000            | 15,000            | (24,000)         |
| Motor Pool Maintenance         | 63,977           | 60,524            | 69,150           | 70,000            | 80,000            | 10,000           |
| Fuel & Utilities               | 226,244          | 230,247           | 246,277          | 292,000           | 242,000           | (50,000)         |
| Buildings & Ground Maint       | 49,592           | 43,669            | 42,316           | 83,500            | 63,200            | (20,300)         |
| Data Processing                | 83,649           | 63,402            | 43,886           | 78,025            | 61,700            | (16,325)         |
| Professional and Technical     | 3,095            | 3,104             | 4,487            | 4,500             | 15,000            | 10,500           |
| Other Services                 | 2,802,440        | 2,639,187         | 2,414,441        | 2,416,956         | 2,530,256         | 113,300          |
| Power Purchase                 | 0                | 0                 | 0                | 0                 | 0                 | 0                |
| Risk Management                | 29,729           | 33,806            | 56,871           | 58,313            | 51,424            | (6,889)          |
| Vehicle Lease from Motor Pool  | 163,720          | 166,620           | 185,431          | 172,215           | 184,087           | 11,872           |
| Construction Material          | 0                | 0                 | 0                | 0                 | 0                 | 0                |
| Collection Fees                | 0                | 0                 | 0                | 0                 | 0                 | 0                |
| Transfer Station Fees          | 0                | 0                 | 0                | 0                 | 0                 | 0                |
| Interfund Services Received    | 306,692          | 307,168           | 349,266          | 732,731           | 811,735           | 79,004           |
| <b>Operations</b>              | <b>4,131,928</b> | <b>4,154,129</b>  | <b>3,860,792</b> | <b>4,570,415</b>  | <b>4,664,577</b>  | <b>94,162</b>    |
| Capital - Buildings & Land     | 0                | 0                 | 0                | 0                 | 0                 | 0                |
| Capital - Equipment            | 0                | 55,674            | 323,422          | 50,000            | 570,650           | 520,650          |
| Capital - Projects             | 1,074,585        | 945,210           | 571,648          | 1,100,000         | 1,324,000         | 224,000          |
| Dev. Impact Fee Reimbursement  | 0                | 0                 | 0                | 0                 | 0                 | 0                |
| Vehicle & Equipment Purchases  | 0                | 0                 | 0                | 0                 | 0                 | 0                |
| <b>Capital</b>                 | <b>1,074,585</b> | <b>1,000,884</b>  | <b>895,070</b>   | <b>1,150,000</b>  | <b>1,894,650</b>  | <b>744,650</b>   |
| Debt- Principal                | 1,000,000        | 957,665           | 0                | 0                 | 0                 | 0                |
| Debt- Interest                 | 0                | 300,000           | 0                | 0                 | 0                 | 0                |
| Local Building Authority Debt  | 789,765          | 789,765           | 789,765          | 836,880           | 887,880           | 51,000           |
| <b>Debt</b>                    | <b>1,789,765</b> | <b>2,047,430</b>  | <b>789,765</b>   | <b>836,880</b>    | <b>887,880</b>    | <b>51,000</b>    |
| <b>TOTAL EXPENSES</b>          | <b>9,939,020</b> | <b>10,337,570</b> | <b>9,009,284</b> | <b>10,405,830</b> | <b>11,083,150</b> | <b>677,320</b>   |

| <b>BROADBAND REVENUES</b>      | 6/30/2023         | 6/30/2024         | 6/30/2025         | 6/30/2026         | 6/30/2027         |                  |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|
|                                | FY2023            | FY2024            | FY2025            | FY2026            | FY2027            |                  |
|                                | Prior 3           | Prior 2           | Prior 1           | Rev 1             | Tentative         | Difference       |
|                                | Actuals           | Actuals           | Actuals           | Budget            | Budget            |                  |
| ADVERTISING                    | 8,230             | 4,253             | 3,870             | 4,000             | 4,000             | 0                |
| CABLE T.V. COMMISSIONS         | 1,885             | 1,800             | 1,566             | 1,200             | 1,200             | 0                |
| INTEREST EARNINGS              | 141,661           | 190,777           | 248,047           | 225,000           | 210,000           | (15,000)         |
| CONSTRUCTION MATERIAL          | 461               | 0                 | 0                 | 0                 | 0                 | 0                |
| MISCELLANEOUS REVENUE          | 19,720            | 13,372            | 64,421            | 15,000            | 10,000            | (5,000)          |
| LOCAL PHONE FEE                | 176,382           | 155,180           | 130,546           | 125,000           | 85,000            | (40,000)         |
| FEDERAL ACCESS FEE             | 17,364            | 15,588            | 13,478            | 12,000            | 9,500             | (2,500)          |
| DETAIL PAPER BILL FEE          | 0                 | 0                 | 0                 | 0                 |                   | 0                |
| UNLISTED NUMBER/1 800 # FEE    | 67                | 130               | 239               | 200               | 200               | 0                |
| INSTATE - LONG DISTANCE CALLS  | 2                 | 210               | 357               | 300               | 200               | (100)            |
| WHOLESALE BROADBAND SALES      | 40,747            | 56,414            | 74,537            | 70,000            | 120,000           | 50,000           |
| RES. INTERNET SALES            | 6,365,504         | 6,855,291         | 7,302,680         | 7,700,000         | 7,850,000         | 150,000          |
| COM. INTERNET SALES            | 636,744           | 684,871           | 748,878           | 780,000           | 850,000           | 70,000           |
| @HOME WIFI BY PLUME            | 185,810           | 309,852           | 404,362           | 450,000           | 390,000           | (60,000)         |
| TELEVISION SERVICE             | 2,733,782         | 2,737,580         | 2,156,553         | 1,900,000         | 2,000,000         | 100,000          |
| TV EQUIP RENTAL & SALES        | 239,300           | 140,667           | 43,986            | 2,000             | 2,000             | 0                |
| <b>TOTAL REVENUES</b>          | <b>10,567,659</b> | <b>11,165,985</b> | <b>11,193,520</b> | <b>11,284,700</b> | <b>11,532,100</b> | <b>247,400</b>   |
| TRANSFER/DIVIDEND (TO)GEN FUND | (200,000)         | (200,000)         | (450,000)         | (450,000)         | (633,171)         | (183,171)        |
| TRANSFER FROM (TO) CP FUNDS    | 1,000,000         | 0                 | 0                 | 0                 | 0                 | 0                |
| <b>NET TRANSFERS IN/(OUT)</b>  | <b>800,000</b>    | <b>(200,000)</b>  | <b>(450,000)</b>  | <b>(450,000)</b>  | <b>(633,171)</b>  | <b>(183,171)</b> |
| <b>TOTAL EXPENSES</b>          | <b>9,939,020</b>  | <b>10,337,570</b> | <b>9,009,284</b>  | <b>10,405,830</b> | <b>11,083,150</b> | <b>677,320</b>   |
| <b>NET INCREASE/(DECREASE)</b> | <b>1,428,639</b>  | <b>628,415</b>    | <b>1,734,236</b>  | <b>428,870</b>    | <b>(184,221)</b>  | <b>(613,091)</b> |

| <b>MOTOR POOL<br/>(INTERNAL SERVICE FUND)<br/>EXPENSES</b> | 6/30/2023        | 6/30/2024        | 6/30/2025        | 6/30/2026        | 6/30/2027        |                  |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
|  | FY2023           | FY2024           | FY2025           | FY2026           | FY2027           |                  |
|  | Prior 3          | Prior 2          | Prior 1          | Rev 1            | Tentative        | Difference       |
|  | Actuals          | Actuals          | Actuals          | Budget           | Budget           |                  |
| Salaries and Wages (full-time)                             | 297,512          | 382,977          | 328,449          | 424,052          | 413,176          | (10,876)         |
| Salaries and Wages (part-time)                             | 35,214           | 39,432           | 66,760           | 78,899           | 69,589           | (9,310)          |
| Employee Benefits  | 162,871          | 187,673          | 190,663          | 216,989          | 227,227          | 10,238           |
| Overtime   | 1,166            | 3,762            | 2,554            | 4,000            | 4,000            | 0                |
| <b>Personnel</b>   | <b>496,763</b>   | <b>613,844</b>   | <b>588,426</b>   | <b>723,940</b>   | <b>713,992</b>   | <b>(9,948)</b>   |
| Professional Development                                   | 11,690           | 9,696            | 16,077           | 13,355           | 15,980           | 2,625            |
| Supplies   | 53,897           | 55,204           | 47,111           | 61,580           | 54,400           | (7,180)          |
| Equipment Maintenance                                      | 503,196          | 511,147          | 511,502          | 522,000          | 498,000          | (24,000)         |
| Motor Pool Maintenance                                     | 0                | 0                | 0                | 0                | 0                | 0                |
| Fuel & Utilities   | 623,092          | 570,821          | 539,493          | 637,000          | 630,000          | (7,000)          |
| Buildings & Ground Maint                                   | 68,958           | 33,174           | 17,784           | 18,300           | 14,300           | (4,000)          |
| Data Processing  | 33,204           | 29,671           | 15,680           | 13,000           | 19,000           | 6,000            |
| Professional and Technical                                 | 107,943          | 126,618          | 158,183          | 144,200          | 138,850          | (5,350)          |
| Other Services   | 498              | 543              | 5,531            | 5,300            | 5,300            | 0                |
| Power Purchase   | 0                | 0                | 0                | 0                | 0                | 0                |
| Risk Management  | 11,741           | 10,337           | 11,912           | 12,000           | 12,000           | 0                |
| Vehicle Lease from Motor Pool                              | 100,812          | 100,812          | 94,703           | 85,938           | 100,016          | 14,078           |
| Construction Material                                      | 0                | 0                | 0                | 0                | 0                | 0                |
| Collection Fees  | 0                | 0                | 0                | 0                | 0                | 0                |
| Transfer Station Fees                                      | 0                | 0                | 0                | 0                | 0                | 0                |
| Interfund Services Received                                | 0                | 0                | 0                | 0                | 0                | 0                |
| <b>Operations</b>  | <b>1,515,031</b> | <b>1,448,023</b> | <b>1,417,976</b> | <b>1,512,673</b> | <b>1,487,846</b> | <b>(24,827)</b>  |
| Capital - Buildings & Land                                 | 0                | 0                | 0                | 24,700           | 0                | (24,700)         |
| Capital - Equipment  | 0                | 0                | 37               | 0                | 0                | 0                |
| Capital - Projects   | 0                | 0                | 0                | 0                | 0                | 0                |
| Dev. Impact Fee Reimbursement                              | 0                | 0                | 0                | 0                | 0                | 0                |
| Vehicle & Equipment Purchases                              | 4,402,966        | 6,252,471        | 4,798,316        | 4,110,900        | 4,014,615        | (96,285)         |
| <b>Capital</b>   | <b>4,402,966</b> | <b>6,252,471</b> | <b>4,798,353</b> | <b>4,135,600</b> | <b>4,014,615</b> | <b>(120,985)</b> |
| Debt-Principal   | 0                | 0                | 0                | 0                | 0                | 0                |
| Debt-Interest  | 0                | 0                | 0                | 0                | 0                | 0                |
| Local Building Authority Debt                              | 0                | 0                | 0                | 0                | 0                | 0                |
| <b>Debt</b>  | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| <b>TOTAL EXPENSES</b>                                      | <b>6,414,760</b> | <b>8,314,338</b> | <b>6,804,755</b> | <b>6,372,213</b> | <b>6,216,453</b> | <b>(155,760)</b> |

| <b>MOTOR POOL<br/>(INTERNAL SERVICE FUND)<br/>REVENUES</b> | 6/30/2023        | 6/30/2024        | 6/30/2025        | 6/30/2026        | 6/30/2027        |                  |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
|  | FY2023           | FY2024           | FY2025           | FY2026           | FY2027           |                  |
|  | Prior 3          | Prior 2          | Prior 1          | Rev 1            | Tentative        | Difference       |
|  | Actuals          | Actuals          | Actuals          | Budget           | Budget           |                  |
| EQUIP. MAINT. REVENUE                                      | 1,414,062        | 1,385,412        | 1,486,345        | 1,624,313        | 1,571,838        | (52,475)         |
| FUEL REVENUE   | 590,804          | 683,866          | 517,126          | 600,000          | 600,000          | 0                |
| SALE OF EQUIP NON-TAXABLE                                  | 406,684          | 1,282,008        | 470,925          | 450,000          | 250,000          | (200,000)        |
| SALE OF EQUIPMENT TAXABLE                                  | 0                | 0                | 0                | 0                | 0                | 0                |
| INTEREST EARNINGS  | 122,257          | 155,525          | 226,580          | 240,000          | 210,000          | (30,000)         |
| INSURANCE PROCEEDS   | 26,188           | 180,415          | 33,538           | 25,000           | 50,000           | 25,000           |
| LEASE INCOME   | 4,083,383        | 3,877,880        | 4,562,010        | 3,718,957        | 3,792,278        | 73,321           |
| LEASE INCOME- 10% NEW TO FLEET                             | 0                | 153,643          | 63,720           | 35,690           | 85,600           | 49,910           |
| MISC. REVENUE  | 0                | 8,993            | 0                | 0                | 0                | 0                |
| <b>TOTAL REVENUES</b>                                      | <b>6,643,378</b> | <b>7,727,742</b> | <b>7,360,244</b> | <b>6,693,960</b> | <b>6,559,716</b> | <b>(134,244)</b> |
| <b>TOTAL EXPENSES</b>                                      | <b>6,414,760</b> | <b>8,314,338</b> | <b>6,804,755</b> | <b>6,372,213</b> | <b>6,216,453</b> | <b>(155,760)</b> |
| <b>NET INCREASE/(DECREASE)</b>                             | <b>228,618</b>   | <b>(586,596)</b> | <b>555,489</b>   | <b>321,747</b>   | <b>343,263</b>   | <b>21,516</b>    |

Spanish Fork City Fiscal Year 2027

# SPECIAL REVENUE FUNDS



| RAP Tax Fund - Recreation, Arts & Parks | 6/30/2023        | 6/30/2024        | 6/30/2025        | 6/30/2026          | 6/30/2027          |                  |
|---|------------------|------------------|------------------|--------------------|--------------------|------------------|
|   | FY2023           | FY2024           | FY2025           | FY2026             | FY2027             |                  |
|   | Prior 3          | Prior 2          | Prior 1          | Rev 1              | Tentative          | Difference       |
|   | Actuals          | Actuals          | Actuals          | Budget             | Budget             |                  |
| SUPPLIES                                | 0                | 0                | 0                | 0                  |                    | 0                |
| OTHER SERV-MERCHANT/BANK FEES           | 0                | 289              | 265              | 0                  |                    | 0                |
| EXTERNAL GRANT RECIPIENTS               | 9,700            | 10,700           | 12,500           | 13,400             | 22,700             | 9,300            |
| GUN CLUB                                | 0                | 13,600           | 14,000           | 14,000             | 13,000             | (1,000)          |
| SPANISH FORK AIRPORT                    | 0                | 0                | 12,000           | 12,000             | 20,000             | 8,000            |
| LITTLE MISS SF                          | 1,495            | 1,500            | 1,500            | 1,500              | 1,500              | 0                |
| MISS SF                                 | 0                | 900              | 1,000            | 1,000              | 0                  | (1,000)          |
| PARKS                                   | 350,174          | 328,447          | 278,522          | 404,000            | 196,000            | (208,000)        |
| MTB PARKING LOT                         | 0                | 0                | 0                | 12,000             | 15,000             | 3,000            |
| YOUTH ARTS FESTIVAL                     | 4,750            | 5,000            | 8,000            | 9,000              | 10,000             | 1,000            |
| SPANISH FORK CHORALE                    | 1,800            | 2,000            | 2,000            | 1,600              | 2,000              | 400              |
| HARVEST MOON HURRAH                     | 0                | 5,000            | 0                | 0                  |                    | 0                |
| YOUTH THEATER                           | 9,991            | 10,000           | 10,000           | 6,500              | 0                  | (6,500)          |
| COMMUNITY THEATER                       | 12,079           | 14,000           | 10,000           | 10,000             | 0                  | (10,000)         |
| ARTS COUNCIL                            | 11,352           | 9,700            | 0                | 0                  |                    | 0                |
| RECREATION CENTER                       | 50,000           | 1,000,000        | 750,000          | 150,000            |                    | (150,000)        |
| RECREATION                              | 2,450            | 0                | 0                | 0                  |                    | 0                |
| <b>TOTAL EXPENSES</b>                   | <b>453,791</b>   | <b>1,401,136</b> | <b>1,099,787</b> | <b>635,000</b>     | <b>280,200</b>     | <b>(354,800)</b> |
| RAP SALES TAX REVENUE                   | 1,197,120        | 1,244,074        | 1,278,718        | 1,300,000          | 1,400,000          | 100,000          |
| RAP TAX INTEREST REVENUE                | 69,871           | 87,159           | 85,642           | 50,000             | 45,000             | (5,000)          |
| MISCELLANEOUS REVENUE                   | 0                | 0                | 0                | 0                  |                    | 0                |
| <b>TOTAL REVENUES</b>                   | <b>1,266,991</b> | <b>1,331,233</b> | <b>1,364,360</b> | <b>1,350,000</b>   | <b>1,445,000</b>   | <b>95,000</b>    |
| TRANSFER FROM GENERAL FUND              | 0                | 0                | 0                | 0                  |                    | 0                |
| TRANSFER TO DEBT SERVICE FUND           | 0                | 0                | 0                | (1,045,000)        | (1,090,000)        | (45,000)         |
| <b>NET TRANSFERS IN/(OUT)</b>           | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>(1,045,000)</b> | <b>(1,090,000)</b> | <b>(45,000)</b>  |
| <b>NET INCREASE/(DECREASE)</b>          | <b>813,200</b>   | <b>(69,903)</b>  | <b>264,573</b>   | <b>(330,000)</b>   | <b>74,800</b>      | <b>404,800</b>   |

| Local Building Authority Fund | 6/30/2023         | 6/30/2024         | 6/30/2025        | 6/30/2026        | 6/30/2027         |                   |
|-------------------------------|-------------------|-------------------|------------------|------------------|-------------------|-------------------|
|                               | FY2023            | FY2024            | FY2025           | FY2026           | FY2027            |                   |
|                               | Prior 3           | Prior 2           | Prior 1          | Rev 1            | Tentative         | Difference        |
|                               | Actuals           | Actuals           | Actuals          | Budget           | Budget            |                   |
| PROFESSIONAL AND TECHNICAL    | 0                 | 0                 | 0                | 0                |                   | 0                 |
| ACCOUNTING AND AUDITING       | 0                 | 0                 | 0                | 0                |                   | 0                 |
| LEGAL                         | 0                 | 0                 | 0                | 0                |                   | 0                 |
| OTHER SERVICES                | 0                 | 0                 | 0                | 0                |                   | 0                 |
| INSURANCE                     | 0                 | 0                 | 0                | 0                |                   | 0                 |
| CAPITAL - PROJECTS            | 0                 | 0                 | 0                | 0                |                   | 0                 |
| CAP- LIBRARY HALL             | 8,551,525         | 1,440,167         | 0                | 0                |                   | 0                 |
| CAP-NEW SFCN BUILDING         | 4,493,476         | 7,445,146         | 22,525           | 0                |                   | 0                 |
| CAP-PW BUILDING               |                   |                   |                  |                  | 7,000,000         | 7,000,000         |
| CAP-FIRE STATION 61 REBUILD   |                   |                   |                  |                  | 16,000,000        | 16,000,000        |
| LBA PRINCIPAL                 | 1,307,000         | 1,244,000         | 1,262,000        | 1,326,000        | 1,397,000         | 71,000            |
| LBA INTEREST                  | 631,943           | 694,571           | 678,001          | 656,140          | 635,882           | (20,258)          |
| BOND ISSUANCE COST            | 0                 | 0                 | 0                | 0                |                   | 0                 |
| <b>TOTAL EXPENSES</b>         | <b>14,983,944</b> | <b>10,823,884</b> | <b>1,962,526</b> | <b>1,982,140</b> | <b>25,032,882</b> | <b>23,050,742</b> |

|                          |                  |                  |                  |                  |                   |                   |
|--------------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|
| LEASE REV. FROM SFCITY   | 1,941,885        | 1,941,885        | 1,941,885        | 1,989,000        | 2,040,000         | 51,000            |
| INTEREST ON LIBRARY BOND | 204,976          | 42,371           | 28,271           | 15,000           | 25,000            | 10,000            |
| INTEREST ON SFCN BOND    | 404,084          | 280,429          | 66,786           | 10,000           | 15,000            | 5,000             |
| INTEREST ON PW BOND      |                  |                  |                  |                  | 937,500           | 937,500           |
| MISC. INCOME             | 0                | 0                | 0                | 0                |                   | 0                 |
| BOND PROCEEDS            | 0                | 0                | 0                | 0                | 60,000,000        | 60,000,000        |
| <b>TOTAL REVENUES</b>    | <b>2,550,945</b> | <b>2,264,685</b> | <b>2,036,942</b> | <b>2,014,000</b> | <b>63,017,500</b> | <b>61,003,500</b> |

|                                |               |          |          |          |                  |                  |
|--------------------------------|---------------|----------|----------|----------|------------------|------------------|
| TRANSFER (TO)FROM GENERAL FUND | 60,000        | 0        | 0        | 0        | 0                | 0                |
| TRANSFER (TO)FROM CP FUNDS     |               |          |          |          | 2,000,000        | 2,000,000        |
| <b>TRANSFERS IN/(OUT)</b>      | <b>60,000</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>2,000,000</b> | <b>2,000,000</b> |

|                                |                     |                    |               |               |                   |                   |
|--------------------------------|---------------------|--------------------|---------------|---------------|-------------------|-------------------|
| <b>NET INCREASE/(DECREASE)</b> | <b>(12,372,999)</b> | <b>(8,559,199)</b> | <b>74,416</b> | <b>31,860</b> | <b>39,984,618</b> | <b>39,952,758</b> |
|--------------------------------|---------------------|--------------------|---------------|---------------|-------------------|-------------------|

| Transportation Utility Fee Fund | 6/30/2023 | 6/30/2024 | 6/30/2025 | 6/30/2026 | 6/30/2027      |                |
|---------------------------------|-----------|-----------|-----------|-----------|----------------|----------------|
|                                 | FY2023    | FY2024    | FY2025    | FY2026    | FY2027         |                |
|                                 | Prior 3   | Prior 2   | Prior 1   | Rev 1     | Tentative      | Difference     |
|                                 | Actuals   | Actuals   | Actuals   | Budget    | Budget         |                |
| ROAD REPAIR & MAINTENANCE       |           |           |           |           | 600,000        | 600,000        |
|                                 |           |           |           |           |                | 0              |
|                                 |           |           |           |           |                | 0              |
|                                 |           |           |           |           |                | 0              |
|                                 |           |           |           |           |                | 0              |
|                                 |           |           |           |           |                | 0              |
|                                 |           |           |           |           |                | 0              |
|                                 |           |           |           |           |                | 0              |
|                                 |           |           |           |           |                | 0              |
| <b>TOTAL EXPENSES</b>           | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>600,000</b> | <b>600,000</b> |
| TRANSPORTATION UTILITY FEE      |           |           |           |           | 600,000        | 600,000        |
|                                 |           |           |           |           |                | 0              |
|                                 |           |           |           |           |                | 0              |
| <b>TOTAL REVENUES</b>           | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>600,000</b> | <b>600,000</b> |
| <b>NET INCREASE/(DECREASE)</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>       | <b>0</b>       |

| Debt Service Fund             | 6/30/2023        | 6/30/2024        | 6/30/2025        | 6/30/2026        | 6/30/2027        |                    |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
|                               | FY2023           | FY2024           | FY2025           | FY2026           | FY2027           |                    |
|                               | Prior 3          | Prior 2          | Prior 1          | Rev 1            | Tentative        | Difference         |
|                               | Actuals          | Actuals          | Actuals          | Budget           | Budget           |                    |
| OTHER SERV-MERCHANT/BANK FEES | 0                | 42               | 0                | 0                |                  | 0                  |
| BOND PRINCIPAL                | 1,514,231        | 1,901,624        | 2,750,139        | 3,973,998        | 2,730,511        | (1,243,487)        |
| BOND INTEREST & FEES          | 375,054          | 348,454          | 2,808,847        | 2,849,856        | 2,722,414        | (127,442)          |
| UNEXPENDED SURPLUS            | 0                | 0                | 0                | 0                |                  | 0                  |
| TRANSFER TO SEWER COLLECTION  | 0                | 0                | 0                | 0                |                  | 0                  |
|                               |                  |                  |                  |                  |                  |                    |
|                               |                  |                  |                  |                  |                  |                    |
|                               |                  |                  |                  |                  |                  |                    |
|                               |                  |                  |                  |                  |                  |                    |
| <b>TOTAL EXPENSES</b>         | <b>1,889,285</b> | <b>2,250,120</b> | <b>5,558,986</b> | <b>6,823,854</b> | <b>5,452,925</b> | <b>(1,370,929)</b> |

|                       |                |                |                  |                |                |                  |
|-----------------------|----------------|----------------|------------------|----------------|----------------|------------------|
| INTEREST EARNINGS     | 29,256         | 54,249         | 85,340           | 104,000        | 80,000         | (24,000)         |
| GRANTS & DONATIONS    | 0              | 0              | 2,600,000        | 0              |                | 2,600,000        |
| STATE LEASE PAYMENT   | 797,497        | 797,497        | 797,497          | 797,497        | 797,497        | 0                |
| <b>TOTAL REVENUES</b> | <b>826,753</b> | <b>851,746</b> | <b>3,482,837</b> | <b>901,497</b> | <b>877,497</b> | <b>2,576,000</b> |

|                               |                  |                  |                  |                  |                  |                    |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| TRANSFER FROM ELECTRIC FUND   | 679,503          | 679,503          | 679,503          | 679,503          | 679,503          | 0                  |
| TRANS. (TO)/FROM GENERAL FUND | 413,186          | 413,186          | 1,963,000        | 3,205,193        | 1,824,000        | (1,381,193)        |
| TRANSFER FROM CAP PROJ FUNDS  | 0                | 343,542          | 543,542          | 543,542          | 543,542          | 0                  |
| TRANSFER FROM RAP FUND        | 0                | 0                | 0                | 1,045,000        | 1,090,000        | 45,000             |
| <b>TRANSFERS IN/(OUT)</b>     | <b>1,092,689</b> | <b>1,436,231</b> | <b>3,186,045</b> | <b>5,473,238</b> | <b>4,137,045</b> | <b>(1,336,193)</b> |

|                                |               |               |                  |                  |                  |                  |
|--------------------------------|---------------|---------------|------------------|------------------|------------------|------------------|
| <b>NET INCREASE/(DECREASE)</b> | <b>30,157</b> | <b>37,857</b> | <b>1,109,896</b> | <b>(449,119)</b> | <b>(438,383)</b> | <b>2,610,736</b> |
|--------------------------------|---------------|---------------|------------------|------------------|------------------|------------------|

| Volunteer Fire & EMS Retirement | 6/30/2023     | 6/30/2024     | 6/30/2025      | 6/30/2026     | 6/30/2027     |            |
|---------------------------------|---------------|---------------|----------------|---------------|---------------|------------|
|                                 | FY2023        | FY2024        | FY2025         | FY2026        | FY2027        |            |
|                                 | Prior 3       | Prior 2       | Prior 1        | Rev 1         | Tentative     | Difference |
|                                 | Actuals       | Actuals       | Actuals        | Budget        | Budget        |            |
| RETIREMENT PAYMENTS             | 39,452        | 43,318        | 125,437        | 52,000        | 52,000        | 0          |
| SUPPLIES                        | (10)          | 0             | 0              | 0             |               | 0          |
|                                 |               |               |                |               |               |            |
|                                 |               |               |                |               |               |            |
| <b>TOTAL EXPENSES</b>           | <b>39,442</b> | <b>43,318</b> | <b>125,437</b> | <b>52,000</b> | <b>52,000</b> | <b>0</b>   |
| INTEREST INCOME                 | 4,106         | 6,186         | 5,776          | 3,000         | 3,500         | 500        |
| CITY CONTRIBUTION               | 38,973        | 43,318        | 111,000        | 52,000        | 52,000        | 0          |
| <b>TOTAL REVENUES</b>           | <b>43,079</b> | <b>49,504</b> | <b>116,776</b> | <b>55,000</b> | <b>55,500</b> | <b>500</b> |
| <b>NET INCREASE/(DECREASE)</b>  | <b>3,637</b>  | <b>6,186</b>  | <b>(8,661)</b> | <b>3,000</b>  | <b>3,500</b>  | <b>500</b> |

Spanish Fork City Fiscal Year 2027

# CAPITAL PROJECT FUNDS



| CAPITAL PROJECT FUNDS      | 6/30/2023        | 6/30/2024         | 6/30/2025         | 6/30/2026         | 6/30/2027         |                     |
|----------------------------|------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
|                            | FY2023           | FY2024            | FY2025            | FY2026            | FY2027            |                     |
|                            | Prior 3          | Prior 2           | Prior 1           | Rev 1             | Tentative         | Difference          |
| BY FUND                    | Actuals          | Actuals           | Actuals           | Budget            | Budget            |                     |
| Land Acq. & Cap. Buildings | 3,567,229        | 4,037,043         | 2,262,530         | 2,436,000         | 10,337,000        | 7,901,000           |
| Not In Use                 | 0                | 0                 | 0                 | 0                 | 0                 | 0                   |
| Golf Course Projects       | 168,884          | 0                 | 379,692           | 110,000           | 40,000            | (70,000)            |
| Verk Industrial Park       | 0                | 5,968,333         | 24,168,985        | 33,099,166        | 14,556,678        | (18,542,488)        |
| River Reclamation & Trails | 1,068            | 3,439             | 0                 | 2,550,000         | 190,000           | (2,360,000)         |
| Fire Station Construction  | 0                | 0                 | 29,570            | 4,750,000         | 0                 | (4,750,000)         |
| Rec. Center Construction   | 1,130,702        | 29,586,250        | 32,842,107        | 15,906,073        | 0                 | (15,906,073)        |
| Parks Projects             | 2,923,642        | 1,740,484         | 909,387           | 2,131,714         | 2,552,000         | 420,286             |
| FitCity Center CIP         | \$ 0             | \$ 0              | \$ 0              | \$ 0              | \$ 0              | \$ 0                |
| <b>TOTAL EXPENSES</b>      | <b>7,791,525</b> | <b>41,335,549</b> | <b>60,592,271</b> | <b>60,982,953</b> | <b>27,675,678</b> | <b>(33,307,275)</b> |

| Land Acquisition & Capital Building - Capital Project Fund | 6/30/2023        | 6/30/2024          | 6/30/2025        | 6/30/2026          | 6/30/2027          |                  |
|--|------------------|--------------------|------------------|--------------------|--------------------|------------------|
|  | FY2023           | FY2024             | FY2025           | FY2026             | FY2027             |                  |
|  | Prior 3          | Prior 2            | Prior 1          | Rev 1              | Tentative          | Difference       |
|  | Actuals          | Actuals            | Actuals          | Budget             | Budget             |                  |
| BLDG&GROUND - REPAIRS & MAINT                              | 0                | 0                  | 0                | 0                  |                    | 0                |
| OTHER SERV-MERCHANT/BANK FEES                              | 0                | 1,133              | 1,011            | 0                  |                    | 0                |
| OTHER SERV-APPRAISAL/PROP TAX                              | 0                | 1,857              | 3,261            | 0                  |                    | 0                |
| LAND ACQUISITION   | 3,187,513        | 2,200              | 1,934,231        | 500,000            | 500,000            | 0                |
| ENGINEERING DESIGN   | 0                | 0                  | 0                | 0                  |                    | 0                |
| FAIRGROUNDS PROJECTS                                       | 0                | 0                  | 183,604          | 700,000            | 8,700,000          | 8,000,000        |
| BLDG & GROUNDS SHOP  | 333,328          | 2,363,159          | 17,520           | 0                  |                    | 0                |
| PARKS SHOP (@GC SHOPS)                                     | 0                | 0                  | 0                | 1,000,000          | 1,137,000          | 137,000          |
| OLD LIBRARY REMODEL  | 41,888           | 1,642,014          | 0                | 0                  |                    | 0                |
| CITY OFFICE BUILDING REMODEL                               | 4,500            | 26,680             | 122,903          | 0                  |                    | 0                |
| GREENHOUSE RELOCATION                                      | 0                | 0                  | 0                | 236,000            |                    | (236,000)        |
| <b>TOTAL EXPENSES</b>                                      | <b>3,567,229</b> | <b>4,037,043</b>   | <b>2,262,530</b> | <b>2,436,000</b>   | <b>10,337,000</b>  | <b>7,901,000</b> |
| INTEREST EARNINGS  | 0                | 323,000            | 316,625          | 210,000            | 100,000            | (110,000)        |
| MISC. REVENUE  | 1,605,218        | 30                 | 105,000          | 350,000            | 5,265,500          | 4,915,500        |
| RAP TAX GRANTS   | 0                | 0                  | 0                | 0                  |                    | 0                |
| <b>TOTAL REVENUES</b>                                      | <b>1,605,218</b> | <b>323,030</b>     | <b>421,625</b>   | <b>560,000</b>     | <b>5,365,500</b>   | <b>4,805,500</b> |
| TRANSFER TO OTHER CP FUNDS                                 | 0                | (1,000,000)        | (750,000)        | (2,250,000)        |                    | 2,250,000        |
| TRANSFER FROM ELECTRIC                                     | 0                | 0                  | 0                | 0                  |                    | 0                |
| TRANSFER FROM GENERAL FUND                                 | 4,390,302        | 3,432,114          | 2,968,000        | 2,541,400          | 3,192,800          | 651,400          |
| <b>TRANSFERS IN/(OUT)</b>                                  | <b>4,390,302</b> | <b>2,432,114</b>   | <b>2,218,000</b> | <b>291,400</b>     | <b>3,192,800</b>   | <b>2,901,400</b> |
| <b>NET INCREASE/(DECREASE)</b>                             | <b>2,428,291</b> | <b>(1,281,899)</b> | <b>377,095</b>   | <b>(1,584,600)</b> | <b>(1,778,700)</b> | <b>(194,100)</b> |

| Golf Course Projects - Capital<br>Project Fund | 6/30/2023      | 6/30/2024 | 6/30/2025      | 6/30/2026      | 6/30/2027     |                 |
|--|----------------|-----------|----------------|----------------|---------------|-----------------|
|  | FY2023         | FY2024    | FY2025         | FY2026         | FY2027        |                 |
|  | Prior 3        | Prior 2   | Prior 1        | Rev 1          | Tentative     | Difference      |
|  | Actuals        | Actuals   | Actuals        | Budget         | Budget        |                 |
| OTHER SERV-MERCHANT/BANK FEES                  | 0              | 0         | 5              | 0              |               | 0               |
| GOLF COURSE IMPROVEMENTS                       | 168,884        | 0         | 110,657        | 110,000        | 40,000        | (70,000)        |
| CONSTRUCTION                                   | 0              | 0         | 269,030        | 0              |               | 0               |
| ENGINEERING DESIGN                             | 0              | 0         | 0              | 0              |               | 0               |
| UNEXPENDED SURPLUS                             | 0              | 0         | 0              | 0              |               | 0               |
| TRANSFER TO RESERVE                            | 0              | 0         | 0              | 0              |               | 0               |
|  |                |           |                |                |               |                 |
| <b>TOTAL EXPENSES</b>                          | <b>168,884</b> | <b>0</b>  | <b>379,692</b> | <b>110,000</b> | <b>40,000</b> | <b>(70,000)</b> |

|                           |          |               |              |                |              |                  |
|---------------------------|----------|---------------|--------------|----------------|--------------|------------------|
| INTEREST INCOME           | 0        | 0             | 1,426        | 8,000          | 5,000        | (3,000)          |
| LOAN PROCEEDS             | 0        | 0             | 0            | 0              |              | 0                |
| NON-TAXABLE MISC. REVENUE | 0        | 20,844        | 0            | 180,000        |              | (180,000)        |
| <b>TOTAL REVENUES</b>     | <b>0</b> | <b>20,844</b> | <b>1,426</b> | <b>188,000</b> | <b>5,000</b> | <b>(183,000)</b> |

|                               |               |               |                |                |                |          |
|-------------------------------|---------------|---------------|----------------|----------------|----------------|----------|
| TRANSFER TO NORTH PARK DEV.   | 0             | 0             | 0              | 0              |                | 0        |
| TRANSFER FROM WATER           | 0             | 0             | 0              | 0              |                | 0        |
| TRANSFER FROM GENERAL FUND    | 57,548        | 80,000        | 312,000        | 200,000        | 200,000        | 0        |
| TRANSFER FROM GEN. FUND- I.F. | 0             | 0             | 0              | 0              |                | 0        |
| <b>TRANSFERS IN/(OUT)</b>     | <b>57,548</b> | <b>80,000</b> | <b>312,000</b> | <b>200,000</b> | <b>200,000</b> | <b>0</b> |

|                                |                  |                |                 |                |                |                  |
|--------------------------------|------------------|----------------|-----------------|----------------|----------------|------------------|
| <b>NET INCREASE/(DECREASE)</b> | <b>(111,336)</b> | <b>100,844</b> | <b>(66,266)</b> | <b>278,000</b> | <b>165,000</b> | <b>(113,000)</b> |
|--------------------------------|------------------|----------------|-----------------|----------------|----------------|------------------|

| Verk Industrial Park - Capital Project Fund | 6/30/2023 | 6/30/2024        | 6/30/2025         | 6/30/2026         | 6/30/2027         |                     |
|---|-----------|------------------|-------------------|-------------------|-------------------|---------------------|
|   | FY2023    | FY2024           | FY2025            | FY2026            | FY2027            |                     |
|   | Prior 3   | Prior 2          | Prior 1           | Rev 1             | Tentative         | Difference          |
|   | Actuals   | Actuals          | Actuals           | Budget            |                   |                     |
| VERK PROJECT 3RD PARTY CONSULT              | 0         | 0                | 33,162            | 0                 |                   | 0                   |
| OTHER SERV-MERCHANT/BANK FEES               | 0         | 0                | 393               | 0                 |                   | 0                   |
| VERK LAND FOR SEWER                         | 0         | 0                | 127,175           | 0                 |                   | 0                   |
| VERK LAND & EASEMENTS                       | 0         | 0                | 2,096,209         | 1,621,070         | 872,000           | (749,070)           |
| VPN11 1730 W LAND PURCHASE                  |           |                  |                   |                   |                   | 0                   |
| VERK PROJECT SEWER                          | 0         | 73,587           | 9,418,749         | 4,863,000         | 815,000           | (4,048,000)         |
| VERK PROJECT WATER                          | 0         | 15,797           | 5,093,560         | 0                 |                   | 0                   |
| VPN 4 WATER TANK                            |           |                  |                   |                   |                   | 0                   |
| VPN5 1730 W WATER LINE                      | 0         | 0                | 0                 | 1,000,000         | 0                 | (1,000,000)         |
| VPN8 1730 W PI LINE                         | 0         | 0                | 0                 | 1,000,000         | 750,000           | (250,000)           |
| CAP - VERK 138KV TRANSFORMERS               | 0         | 1,059,416        | 338,341           | 1,139,476         | 900,000           | (239,476)           |
| CAP- AIRPORT SUBSTATION T1-T2               | 0         | 1,061,912        | 1,279,874         | 1,265,000         | 0                 | (1,265,000)         |
| CAP- VERK 138 KV LINE                       | 0         | 277,353          | 5,160,094         | 3,000,000         | 2,750,000         | (250,000)           |
| VERK STOCKMAN FLATS SUBSTATION              | 0         | 0                | 162,904           | 6,200,000         | 4,700,000         | (1,500,000)         |
| VERK PROJECT STREETS                        | 0         | 3,324,186        | 419,470           | 0                 |                   | 0                   |
| VPN10 1730 W RDWAY CONNECTION               | 0         | 0                | 0                 | 2,500,000         | 2,750,000         | 250,000             |
| VPN13 GREEN TREE                            | 0         | 0                | 0                 | 0                 | 44,000            | 44,000              |
| VERK PROJECT STORM DRAIN                    | 0         | 35,405           | 24,244            | 0                 |                   | 0                   |
| VERK PROJECT ENGINEERING                    | 0         | 120,677          | 14,810            | 100,000           | 100,000           | 0                   |
| VERK PROJECT - AVIATOR WAY                  | 0         | 0                | 0                 | 0                 | 875,678           | 875,678             |
| UIPA LOAN PRINCIPAL                         | 0         | 0                | 0                 | 10,000,000        |                   | (10,000,000)        |
| UIPA LOAN INTEREST                          | 0         | 0                | 0                 | 410,620           |                   | (410,620)           |
| <b>TOTAL EXPENSES</b>                       | <b>0</b>  | <b>5,968,333</b> | <b>24,168,985</b> | <b>33,099,166</b> | <b>14,556,678</b> | <b>(18,542,488)</b> |

|                                |          |                   |                  |                   |                   |                     |
|--------------------------------|----------|-------------------|------------------|-------------------|-------------------|---------------------|
| INTEREST INCOME                | 0        | 0                 | 137,362          | 0                 |                   | 0                   |
| LOAN PROCEEDS                  | 0        | 10,000,000        | 0                | 0                 |                   | 0                   |
| NON-FEDERAL GRANTS & DONATIONS | 0        | 5,000,000         | 2,836,958        | 2,500,000         | 1,185,799         | (1,314,201)         |
| VERK PID REIMBURSEMENTS        | 0        | 0                 | 0                | 40,000,000        | 10,932,104        | (29,067,896)        |
| MISC. INCOME                   | 0        | 0                 | 161,684          | 0                 | 4,494,140         | 4,494,140           |
| <b>TOTAL REVENUES</b>          | <b>0</b> | <b>15,000,000</b> | <b>3,136,004</b> | <b>42,500,000</b> | <b>16,612,043</b> | <b>(25,887,957)</b> |

|                             |          |          |          |          |          |          |
|-----------------------------|----------|----------|----------|----------|----------|----------|
| TRANSFER FROM GENERAL FUND  | 0        | 0        | 0        | 0        |          | 0        |
| TRANSFER FROM ELECTRIC FUND | 0        | 0        | 0        | 0        |          | 0        |
| <b>TRANSFERS IN/(OUT)</b>   | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |

|                                |          |                  |                     |                  |                  |                    |
|--------------------------------|----------|------------------|---------------------|------------------|------------------|--------------------|
| <b>NET INCREASE/(DECREASE)</b> | <b>0</b> | <b>9,031,667</b> | <b>(21,032,981)</b> | <b>9,400,834</b> | <b>2,055,365</b> | <b>(7,345,469)</b> |
|--------------------------------|----------|------------------|---------------------|------------------|------------------|--------------------|

| River Reclamation & Trails - Capital<br>Project Fund | 6/30/2023      | 6/30/2024      | 6/30/2025 | 6/30/2026        | 6/30/2027        |                    |
|--|----------------|----------------|-----------|------------------|------------------|--------------------|
|  | FY2023         | FY2024         | FY2025    | FY2026           | FY2027           |                    |
|  | Prior 3        | Prior 2        | Prior 1   | Rev 1            | Tentative        | Difference         |
|  | Actuals        | Actuals        | Actuals   | Budget           | Budget           |                    |
| OTHER SERV-MERCHANT/BANK FEES                        | 0              | 0              | 0         | 0                |                  | 0                  |
| RIVER RECLAMATION                                    | 0              | 0              | 0         | 0                |                  | 0                  |
| POPLAR LANE TRAILHEAD                                | 0              | 0              | 0         | 0                |                  | 0                  |
| CONSTRUCTION   | 0              | 0              | 0         | 0                |                  | 0                  |
| MAPLETON TRAIL CONNECTION                            | 1,068          | 3,439          | 0         | 50,000           | 190,000          | 140,000            |
| UNEXPENDED SURPLUS                                   | 0              | 0              | 0         | 0                |                  | 0                  |
| TRANSFER TO RESERVE                                  | 0              | 0              | 0         | 0                |                  | 0                  |
| HWY 6/US 89 BRIDGE PROJECT                           | 0              | 0              | 0         | 2,500,000        |                  | (2,500,000)        |
|  |                |                |           |                  |                  |                    |
|  |                |                |           |                  |                  |                    |
|  |                |                |           |                  |                  |                    |
| <b>TOTAL EXPENSES</b>                                | <b>1,068</b>   | <b>3,439</b>   | <b>0</b>  | <b>2,550,000</b> | <b>190,000</b>   | <b>(2,360,000)</b> |
| INTEREST INCOME                                      | 0              | 0              | 0         | 0                |                  | 0                  |
| LOAN PROCEEDS  | 0              | 0              | 0         | 0                |                  | 0                  |
| GRANT PROCEEDS                                       | 0              | 0              | 0         | 2,500,000        |                  | (2,500,000)        |
| MISC. INCOME   | 134,791        | 0              | 0         | 0                |                  | 0                  |
| <b>TOTAL REVENUES</b>                                | <b>134,791</b> | <b>0</b>       | <b>0</b>  | <b>2,500,000</b> | <b>0</b>         | <b>(2,500,000)</b> |
|  |                |                |           |                  |                  | 0                  |
| <b>NET INCREASE/(DECREASE)</b>                       | <b>133,723</b> | <b>(3,439)</b> | <b>0</b>  | <b>66,753</b>    | <b>(190,000)</b> | <b>(140,000)</b>   |

| Fire Station - Capital Project Fund | 6/30/2023 | 6/30/2024 | 6/30/2025     | 6/30/2026        | 6/30/2027 |                    |
|-------------------------------------|-----------|-----------|---------------|------------------|-----------|--------------------|
|                                     | FY2023    | FY2024    | FY2025        | FY2026           | FY2027    |                    |
|                                     | Prior 3   | Prior 2   | Prior 1       | Rev 1            | Tentative | Difference         |
|                                     | Actuals   | Actuals   | Actuals       | Budget           | Budget    |                    |
| EXPENSE                             | 0         | 0         | 0             | 0                |           | 0                  |
| FIRE STATION 61 CONSTRUCTION        | 0         | 0         | 0             | 4,000,000        | 0         | (4,000,000)        |
| STATION 61 ENGINEERING DESIGN       | 0         | 0         | 29,570        | 750,000          | 0         | (750,000)          |
| UNEXPENDED SURPLUS                  | 0         | 0         | 0             | 0                |           | 0                  |
| TRANSFER TO RESERVE                 | 0         | 0         | 0             | 0                |           | 0                  |
| <b>TOTAL EXPENSES</b>               | <b>0</b>  | <b>0</b>  | <b>29,570</b> | <b>4,750,000</b> | <b>0</b>  | <b>(4,750,000)</b> |

|                       |          |          |          |                   |          |                     |
|-----------------------|----------|----------|----------|-------------------|----------|---------------------|
| INTEREST INCOME       | 0        | 0        | 0        | 250,000           | 0        | (250,000)           |
| BOND PROCEEDS         | 0        | 0        | 0        | 15,000,000        | 0        | (15,000,000)        |
| GRANT PROCEEDS        | 0        | 0        | 0        | 0                 |          | 0                   |
| MISC. INCOME          | 0        | 0        | 0        | 0                 |          | 0                   |
| <b>TOTAL REVENUES</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>15,250,000</b> | <b>0</b> | <b>(15,250,000)</b> |

|                                |          |          |                |                  |                    |                    |
|--------------------------------|----------|----------|----------------|------------------|--------------------|--------------------|
| TRANSFER FROM LAND ACQ CP FUND | 0        | 0        | 750,000        | 2,250,000        |                    | (2,250,000)        |
| TRANSFER FROM GENERAL FUND     | 0        | 0        | 0              | 0                |                    | 0                  |
| TRANSFER FROM ELECTRIC FUND    | 0        | 0        | 0              | 0                |                    | 0                  |
| TRANSFER TO LBA FUND           |          |          |                |                  | (2,000,000)        |                    |
| <b>TRANSFERS IN/(OUT)</b>      | <b>0</b> | <b>0</b> | <b>750,000</b> | <b>2,250,000</b> | <b>(2,000,000)</b> | <b>(2,250,000)</b> |
|                                |          |          |                |                  |                    |                    |

| Rec Center Construction - Capital<br>Projects Fund | 6/30/2023        | 6/30/2024         | 6/30/2025         | 6/30/2026         | 6/30/2027 |                     |
|--|------------------|-------------------|-------------------|-------------------|-----------|---------------------|
|  | FY2023           | FY2024            | FY2025            | FY2026            | FY2027    |                     |
|  | Prior 3          | Prior 2           | Prior 1           | Rev 1             | Tentative | Difference          |
|  | Actuals          | Actuals           | Actuals           | Budget            | Budget    |                     |
| OTHER SERV-MERCHANT/BANK FEES                      | 0                | 0                 | 0                 | 0                 |           | 0                   |
| DESIGN & CONSTRUCT CUT BRIDGE                      | 0                | 0                 | 0                 | 0                 |           | 0                   |
| CENTER STREET WIDEN                                | 0                | 0                 | 0                 | 0                 |           | 0                   |
| REC CENTER LAND                                    | 574,487          | 3,560,355         | 0                 | 0                 |           | 0                   |
| REC CENTER DESIGN                                  | 555,635          | 1,828,146         | 293,378           | 572,841           |           | (572,841)           |
| REC CENTER CONSTRUCTION                            | 580              | 24,197,749        | 32,054,368        | 13,477,303        |           | (13,477,303)        |
| REC CENTER LANDSCAPING                             | 0                | 0                 | 217,290           | 333,000           |           | (333,000)           |
| REC CENTER FF&E                                    | 0                | 0                 | 277,071           | 1,522,929         |           | (1,522,929)         |
| <b>TOTAL EXPENSES</b>                              | <b>1,130,702</b> | <b>29,586,250</b> | <b>32,842,107</b> | <b>15,906,073</b> | <b>0</b>  | <b>(15,906,073)</b> |

|                       |               |                   |                  |                  |          |                    |
|-----------------------|---------------|-------------------|------------------|------------------|----------|--------------------|
| INTEREST EARNINGS     | 0             | 218,748           | 1,524,463        | 100,000          |          | (100,000)          |
| BOND PROCEEDS         | 0             | 61,665,867        | 0                | 0                | 0        | 0                  |
| RAP TAX GRANT         | 50,000        | 1,000,000         | 750,000          | 150,000          |          | (150,000)          |
| MISC. INCOME          | 0             | 503,626           | 584,654          | 1,000,000        |          | (1,000,000)        |
| <b>TOTAL REVENUES</b> | <b>50,000</b> | <b>63,388,241</b> | <b>2,859,117</b> | <b>1,250,000</b> | <b>0</b> | <b>(1,250,000)</b> |

|                             |                  |                  |                |          |          |          |
|-----------------------------|------------------|------------------|----------------|----------|----------|----------|
| TRANSFER FROM GENERAL FUND  | 6,542,079        | 2,050,000        | 300,000        | 0        |          | 0        |
| TRANSFER TO BROADBAND FUND  | (1,000,000)      | 0                | 0              | 0        |          | 0        |
| TRANSFER FROM LAND ACQ FUND | 0                | 1,000,000        | 0              | 0        |          | 0        |
| TRANSFER FROM PARK CAP FUND | 0                | 200,000          | 0              | 0        | 0        | 0        |
| <b>TRANSFERS IN/(OUT)</b>   | <b>5,542,079</b> | <b>3,250,000</b> | <b>300,000</b> | <b>0</b> | <b>0</b> | <b>0</b> |

|                                |                  |                   |                     |                     |          |                   |
|--------------------------------|------------------|-------------------|---------------------|---------------------|----------|-------------------|
| <b>NET INCREASE/(DECREASE)</b> | <b>4,461,377</b> | <b>37,051,991</b> | <b>(29,682,990)</b> | <b>(14,656,073)</b> | <b>0</b> | <b>14,656,073</b> |
|--------------------------------|------------------|-------------------|---------------------|---------------------|----------|-------------------|

| Parks - Capital Projects Fund | 6/30/2023        | 6/30/2024        | 6/30/2025      | 6/30/2026        | 6/30/2027        |                |
|-------------------------------|------------------|------------------|----------------|------------------|------------------|----------------|
|                               | FY2023           | FY2024           | FY2025         | FY2026           | FY2027           |                |
|                               | Prior 3          | Prior 2          | Prior 1        | Rev 1            | Tentative        | Difference     |
|                               | Actuals          | Actuals          | Actuals        | Budget           | Budget           |                |
| OTHER SERV-MERCHANT/BANK FEES | 0                | 0                | 146            | 0                |                  | 0              |
| LAND                          | 1,065,955        | 0                | 449,544        | 550,000          |                  | (550,000)      |
| RMP POWER LINE PARK           | 168,028          | 101,913          | 192,339        | 0                | 430,000          | 430,000        |
| NELSON FIELD BLEACHERS        | 0                | 0                | 0              | 0                | 500,000          | 500,000        |
| ELECTRIC PARK                 | 1,244,561        | 1,096,745        | 0              | 0                |                  | 0              |
| URBAN FOREST                  | 327,829          | 403,312          | 8,201          | 65,000           | 15,000           | (50,000)       |
| LEGACY FARMS PARK             | 3,825            | 0                | 0              | 0                |                  | 0              |
| SUNSET RIDGE PARK             | 0                | 0                | 0              | 404,000          | 983,000          | 579,000        |
| OAKRIDGE COVE CONTRACT        | 0                | 0                | 182,999        | 185,214          |                  | (185,214)      |
| SPTS PARK FIELDS 9&10 RENO    | 0                | 0                | 0              | 540,000          |                  | (540,000)      |
| REC IF DEV REIMBURSEMENT      | 113,444          | 138,514          | 76,158         | 80,000           |                  | (80,000)       |
| CANYON VIEW PARK PI PROJECT   | 0                | 0                | 0              | 0                | 365,000          | 365,000        |
| PARKS PROJECTS                | 0                | 0                | 0              | 0                | 259,000          | 259,000        |
| TRAIL PROJECTS                | 0                | 0                | 0              | 307,500          |                  | (307,500)      |
| <b>TOTAL EXPENSES</b>         | <b>2,923,642</b> | <b>1,740,484</b> | <b>909,387</b> | <b>2,131,714</b> | <b>2,552,000</b> | <b>420,286</b> |

|                        |                  |                  |                  |                  |                  |                |
|------------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| INTEREST INCOME        | 0                | 0                | 40,061           | 88,000           | 80,000           | (8,000)        |
| MISC. INCOME           | 0                | 2,500            | 0                | 540,000          | 2,240,000        | 1,700,000      |
| RAP TAX GRANTS         | 50,000           | 0                | 0                | 404,000          |                  | (404,000)      |
| RECREATION IMPACT FEES | 2,274,578        | 1,793,715        | 1,644,264        | 1,800,000        | 1,200,000        | (600,000)      |
| <b>TOTAL REVENUES</b>  | <b>2,324,578</b> | <b>1,796,215</b> | <b>1,684,325</b> | <b>2,832,000</b> | <b>3,520,000</b> | <b>688,000</b> |

|                               |          |                  |                  |                  |                  |          |
|-------------------------------|----------|------------------|------------------|------------------|------------------|----------|
| TRANSFER FROM GENERAL FUND    | 0        | 0                | 0                | 0                |                  | 0        |
| TRANSFER FROM ELECTRIC FUND   | 0        | 0                | 0                | 0                |                  | 0        |
| TRANSFER TO REC CENTER FUND   | 0        | (200,000)        | 0                | 0                |                  | 0        |
| TRANSFER TO DEBT SERVICE FUND | 0        | (343,542)        | (543,542)        | (543,542)        | (543,542)        | 0        |
| <b>TRANSFERS IN/(OUT)</b>     | <b>0</b> | <b>(543,542)</b> | <b>(543,542)</b> | <b>(543,542)</b> | <b>(543,542)</b> | <b>0</b> |

|                                |                  |                  |                |                |                |                |
|--------------------------------|------------------|------------------|----------------|----------------|----------------|----------------|
| <b>NET INCREASE/(DECREASE)</b> | <b>(599,064)</b> | <b>(487,811)</b> | <b>231,396</b> | <b>156,744</b> | <b>424,458</b> | <b>267,714</b> |
|--------------------------------|------------------|------------------|----------------|----------------|----------------|----------------|

| FitCity Center - Capital Projects<br>Fund | 6/30/2023 | 6/30/2024 | 6/30/2025 | 6/30/2026      | 6/30/2027      |                |
|---|-----------|-----------|-----------|----------------|----------------|----------------|
|   | FY2023    | FY2024    | FY2025    | FY2026         | FY2027         |                |
|   | Prior 3   | Prior 2   | Prior 1   | Rev 1          | Tentative      | Difference     |
|   | Actuals   | Actuals   | Actuals   | Budget         | Budget         |                |
| OTHER SERV-MERCHANT/BANK FEES             | 0         | 0         | 0         | 0              |                | 0              |
|   |           |           |           |                |                |                |
|   |           |           |           |                |                |                |
|   |           |           |           |                |                |                |
| <b>TOTAL EXPENSES</b>                     | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| MISC. INCOME                              | 0         | 0         | 0         | 0              |                | 0              |
| INTEREST INCOME                           | 0         | 0         | 0         | 2,704          |                | (2,704)        |
|   |           |           |           |                |                |                |
| <b>TOTAL REVENUES</b>                     | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>2,704</b>   | <b>0</b>       | <b>(2,704)</b> |
| TRANSFER FROM GENERAL FUND                | 0         | 0         | 0         | 135,185        | 135,185        | 0              |
| TRANSFER FROM ELECTRIC FUND               | 0         | 0         | 0         | 0              |                | 0              |
| <b>TRANSFERS IN/(OUT)</b>                 | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>135,185</b> | <b>135,185</b> | <b>0</b>       |
| <b>NET INCREASE/(DECREASE)</b>            | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>137,889</b> | <b>135,185</b> | <b>(2,704)</b> |

Spanish Fork City Fiscal Year 2027

# RDA FUNDS



| Summary - Redevelopment Agency Fund | 6/30/2023         | 6/30/2024         | 6/30/2025           | 6/30/2026         | 6/30/2027         |                   |
|-------------------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
|                                     | FY2023            | FY2024            | FY2025              | FY2026            | FY2027            | Difference        |
|                                     | Prior 3           | Prior 2           | Prior 1             | Rev 1             | Tentative         |                   |
| BY DIVISION                         | Actuals           | Actuals           | Actuals             | Budget            | Budget            |                   |
| North Industrial                    | 17,000            | 21,486            | 1,993,136           | 0                 | 205,300           | 205,300           |
| Not In Use                          | 0                 | 0                 | 0                   | 0                 | 0                 | 0                 |
| Sierra Bonita                       | 114,876           | 161,377           | 76,768              | 320,000           | 275,000           | (45,000)          |
| Krona                               | 290,412           | 0                 | 244,732             | 268,400           | 280,000           | 11,600            |
| RDA - Housing                       | 0                 | 46                | 51                  | 0                 | 500               | 500               |
| RDA - Admin                         | 39,566            | 801,722           | 3,066               | 4,300             | 5,100             | 800               |
| <b>TOTAL EXPENSES</b>               | <b>\$ 461,854</b> | <b>\$ 984,631</b> | <b>\$ 2,317,753</b> | <b>\$ 592,700</b> | <b>\$ 765,900</b> | <b>\$ 173,200</b> |

| North Industrial - Redevelopment<br>Agency Project Area | 6/30/2023       | 6/30/2024     | 6/30/2025          | 6/30/2026    | 6/30/2027        |                  |
|---|-----------------|---------------|--------------------|--------------|------------------|------------------|
|   | FY2023          | FY2024        | FY2025             | FY2026       | FY2027           |                  |
|   | Prior 3         | Prior 2       | Prior 1            | Rev 1        | Tentative        | Difference       |
|   | Actuals         | Actuals       | Actuals            | Budget       | Budget           |                  |
| NI- PUBLIC NOTICES                                      | 0               | 0             | 0                  | 0            |                  | 0                |
| NI- TRAVEL  | 0               | 0             | 0                  | 0            |                  | 0                |
| NI- SUPPLIES  | 0               | 0             | 0                  | 0            |                  | 0                |
| NI- PROFESSIONAL AND TECHNICAL                          | 17,000          | 0             | 0                  | 0            |                  | 0                |
| NI- PRO & TECH-ACCOUNTG &AUDIT                          | 0               | 0             | 0                  | 0            |                  | 0                |
| NI- PROF & TECH - LEGAL                                 | 0               | 8,000         | 0                  | 0            |                  | 0                |
| NI- OTHER SERVICES                                      | 0               | 0             | 0                  | 0            |                  | 0                |
| NI- OTHER SERV-MERCH/BANK FEES                          | 0               | 295           | 102                | 0            | 300              | 300              |
| NI- OTHER SERV - CONTRACT PMTS                          | 0               | 0             | 0                  | 0            | 205,000          | 205,000          |
| NI- OTHER SERV -CITY ADMIN FEE                          | 0               | 0             | 0                  | 0            |                  | 0                |
| NI- INSURANCE   | 0               | 0             | 0                  | 0            |                  | 0                |
| NI- CAPITAL - PROJECTS                                  | 0               | 13,191        | 1,993,034          | 0            |                  | 0                |
| NI- BOND PRINCIPAL                                      | 0               | 0             | 0                  | 0            |                  | 0                |
| NI- BOND INTEREST                                       | 0               | 0             | 0                  | 0            |                  | 0                |
| NI- BOND ISSUE COST                                     | 0               | 0             | 0                  | 0            |                  | 0                |
|   |                 |               |                    |              |                  |                  |
| <b>TOTAL EXPENSES</b>                                   | <b>17,000</b>   | <b>21,486</b> | <b>1,993,136</b>   | <b>0</b>     | <b>205,300</b>   | <b>205,300</b>   |
| NI PROPERTY TAX INCREMENT                               | 0               | 0             | 0                  | 0            |                  | 0                |
| NI INTEREST EARNINGS                                    | 0               | 83,945        | 36,808             | 6,475        | 2,000            | (4,475)          |
| NI MISC. REVENUE  | 0               | 0             | 0                  | 0            |                  | 0                |
| NI BOND PROCEEDS  | 0               | 0             | 0                  | 0            |                  | 0                |
| <b>TOTAL REVENUES</b>                                   | <b>0</b>        | <b>83,945</b> | <b>36,808</b>      | <b>6,475</b> | <b>2,000</b>     | <b>(4,475)</b>   |
| <b>NET INCREASE/(DECREASE)</b>                          | <b>(17,000)</b> | <b>62,459</b> | <b>(1,956,328)</b> | <b>6,475</b> | <b>(203,300)</b> | <b>(209,775)</b> |

| Sierra Bonita Community<br>Development Project Area (CDA) | 6/30/2023      | 6/30/2024      | 6/30/2025      | 6/30/2026      | 6/30/2027      |                 |
|---|----------------|----------------|----------------|----------------|----------------|-----------------|
|   | FY2023         | FY2024         | FY2025         | FY2026         | FY2027         |                 |
|   | Prior 3        | Prior 2        | Prior 1        | Rev 1          | Tentative      | Difference      |
|   | Actuals        | Actuals        | Actuals        | Budget         | Budget         |                 |
| SB- PUBLIC NOTICES  | 0              | 0              | 0              | 0              |                | 0               |
| SB- TRAVEL  | 0              | 0              | 0              | 0              |                | 0               |
| SB- SUPPLIES  | 0              | 0              | 0              | 0              |                | 0               |
| SB- PROFESSIONAL AND TECHNICAL                            | 0              | 0              | 0              | 0              |                | 0               |
| SB-PRO & TECH-ACCOUNTG & AUDIT                            | 0              | 0              | 0              | 0              |                | 0               |
| SB- PROF & TECH - LEGAL                                   | 0              | 0              | 0              | 0              |                | 0               |
| SB- OTHER SERVICES  | 0              | 0              | 0              | 0              |                | 0               |
| SB- OTHER SERV - CONTRACT PMTS                            | 111,153        | 156,131        | 68,292         | 310,400        | 260,000        | (50,400)        |
| SB-OTHER SERV - CITY ADMIN FEE                            | 3,723          | 5,246          | 8,476          | 9,600          | 15,000         | 5,400           |
| SB- INSURANCE   | 0              | 0              | 0              | 0              |                | 0               |
| SB- CAPITAL - PROJECTS                                    | 0              | 0              | 0              | 0              |                | 0               |
| SB- BOND PRINCIPAL  | 0              | 0              | 0              | 0              |                | 0               |
| SB- BOND INTEREST   | 0              | 0              | 0              | 0              |                | 0               |
| SB- BOND ISSUE COST                                       | 0              | 0              | 0              | 0              |                | 0               |
|   |                |                |                |                |                |                 |
| <b>TOTAL EXPENSES</b>                                     | <b>114,876</b> | <b>161,377</b> | <b>76,768</b>  | <b>320,000</b> | <b>275,000</b> | <b>(45,000)</b> |
| SB- PROPERTY TAX INCREMENT                                | 114,876        | 161,377        | 260,413        | 320,000        | 275,000        | (45,000)        |
| SB- INTEREST EARNINGS                                     | 0              | 0              | 0              | 0              |                | 0               |
| SB- MISC. REVENUE   | 0              | 0              | 0              | 0              |                | 0               |
| SB- BOND PROCEEDS   | 0              | 0              | 0              | 0              |                | 0               |
|   |                |                |                |                |                |                 |
| <b>TOTAL REVENUES</b>                                     | <b>114,876</b> | <b>161,377</b> | <b>260,413</b> | <b>320,000</b> | <b>275,000</b> | <b>(45,000)</b> |
| <b>NET INCREASE/(DECREASE)</b>                            | <b>0</b>       | <b>0</b>       | <b>183,645</b> | <b>0</b>       | <b>0</b>       | <b>0</b>        |

| Krona - Community Development<br>Project Area (CDA) | 6/30/2023      | 6/30/2024      | 6/30/2025        | 6/30/2026      | 6/30/2027      |               |
|---|----------------|----------------|------------------|----------------|----------------|---------------|
|   | FY2023         | FY2024         | FY2025           | FY2026         | FY2027         |               |
|   | Prior 3        | Prior 2        | Prior 1          | Rev 1          | Tentative      | Difference    |
|   | Actuals        | Actuals        | Actuals          | Budget         | Budget         |               |
| KR- PUBLIC NOTICES                                  | 0              | 0              | 0                | 0              |                | 0             |
| KR- TRAVEL  | 0              | 0              | 0                | 0              |                | 0             |
| KR- SUPPLIES  | 0              | 0              | 0                | 0              |                | 0             |
| KR- PROFESSIONAL AND TECHNICAL                      | 0              | 0              | 0                | 0              |                | 0             |
| KR-PRO & TECH-ACCOUNTG & AUDIT                      | 0              | 0              | 0                | 0              |                | 0             |
| KR- PROF & TECH - LEGAL                             | 0              | 0              | 0                | 0              |                | 0             |
| KR- OTHER SERVICES                                  | 0              | 0              | 0                | 0              |                | 0             |
| KR- OTHER SERV - CONTRACT PMTS                      | 290,412        | 0              | 244,732          | 268,400        | 280,000        | 11,600        |
| KR-OTHER SERV - CITY ADMIN FEE                      | 0              | 0              | 0                | 0              |                | 0             |
| KR- INSURANCE                                       | 0              | 0              | 0                | 0              |                | 0             |
| KR- CAPITAL - PROJECTS                              | 0              | 0              | 0                | 0              |                | 0             |
| KR- BOND PRINCIPAL                                  | 0              | 0              | 0                | 0              |                | 0             |
| KR- BOND INTEREST                                   | 0              | 0              | 0                | 0              |                | 0             |
| KR- BOND ISSUE COST                                 | 0              | 0              | 0                | 0              |                | 0             |
|   |                |                |                  |                |                |               |
| <b>TOTAL EXPENSES</b>                               | <b>290,412</b> | <b>0</b>       | <b>244,732</b>   | <b>268,400</b> | <b>280,000</b> | <b>11,600</b> |
| KR PROPERTY TAX INCREMENT                           | 0              | 0              | 0                | 0              |                | 0             |
| KR INTEREST EARNINGS                                | 0              | 0              | 0                | 0              |                | 0             |
| KR MISC. REVENUE                                    | 0              | 0              | 0                | 0              |                | 0             |
| KR BOND PROCEEDS                                    | 0              | 0              | 0                | 0              |                | 0             |
| <b>TOTAL REVENUES</b>                               | <b>0</b>       | <b>0</b>       | <b>0</b>         | <b>0</b>       | <b>0</b>       | <b>0</b>      |
| TRANSFER (TO)FROM GEN FUND                          | 290,412        | 133,462        | 111,270          | 268,400        | 280,000        | 11,600        |
| <b>TRANSFERS IN/(OUT)</b>                           | <b>290,412</b> | <b>133,462</b> | <b>111,270</b>   | <b>268,400</b> | <b>280,000</b> | <b>11,600</b> |
| <b>NET INCREASE/(DECREASE)</b>                      | <b>0</b>       | <b>133,462</b> | <b>(133,462)</b> | <b>0</b>       | <b>0</b>       | <b>0</b>      |

| Housing - Redevelopment Agency<br>Project Area | 6/30/2023 | 6/30/2024 | 6/30/2025 | 6/30/2026 | 6/30/2027  |            |
|--|-----------|-----------|-----------|-----------|------------|------------|
|  | FY2023    | FY2024    | FY2025    | FY2026    | FY2027     |            |
|  | Prior 3   | Prior 2   | Prior 1   | Rev 1     | Tentative  | Difference |
|  | Actuals   | Actuals   | Actuals   | Budget    | Budget     |            |
| HO- PUBLIC NOTICES                             | 0         | 0         | 0         | 0         | 0          | 0          |
| HO- TRAVEL                                     | 0         | 0         | 0         | 0         |            | 0          |
| HO- SUPPLIES                                   | 0         | 0         | 0         | 0         |            | 0          |
| HO- PROFESSIONAL AND TECHNICAL                 | 0         | 0         | 0         | 0         |            | 0          |
| HO-PRO & TECH-ACCOUNTG &<br>AUDIT              | 0         | 0         | 0         | 0         |            | 0          |
| HO- PROF & TECH - LEGAL                        | 0         | 0         | 0         | 0         |            | 0          |
| HO- OTHER SERVICES                             | 0         | 0         | 0         | 0         |            | 0          |
| HO- OTHER SERV-MERCH/BANK FEES                 | 0         | 46        | 51        | 0         | 500        | 500        |
| HO- OTHER SERV - CONTRACT PMTS                 | 0         | 0         | 0         | 0         |            | 0          |
| HO-OTHER SERV - CITY ADMIN FEE                 | 0         | 0         | 0         | 0         |            | 0          |
| HO- INSURANCE                                  | 0         | 0         | 0         | 0         |            | 0          |
| HO- CAPITAL - PROJECTS                         | 0         | 0         | 0         | 0         |            | 0          |
| HO- BOND PRINCIPAL                             | 0         | 0         | 0         | 0         |            | 0          |
| HO- BOND INTEREST                              | 0         | 0         | 0         | 0         |            | 0          |
| HO- BOND ISSUE COST                            | 0         | 0         | 0         | 0         |            | 0          |
| <b>TOTAL EXPENSES</b>                          | <b>0</b>  | <b>46</b> | <b>51</b> | <b>0</b>  | <b>500</b> | <b>500</b> |

|                             |          |               |               |               |               |          |
|-----------------------------|----------|---------------|---------------|---------------|---------------|----------|
| HOUS PROPERTY TAX INCREMENT | 0        | 0             | 0             | 0             |               | 0        |
| HOUS INTEREST EARNINGS      | 0        | 12,959        | 15,833        | 15,000        | 15,000        | 0        |
| HOUS MISC. REVENUE          | 0        | 0             | 0             | 0             |               | 0        |
| HOUS BOND PROCEEDS          | 0        | 0             | 0             | 0             |               | 0        |
| <b>TOTAL REVENUES</b>       | <b>0</b> | <b>12,959</b> | <b>15,833</b> | <b>15,000</b> | <b>15,000</b> | <b>0</b> |

|                            |                |               |               |               |               |              |
|----------------------------|----------------|---------------|---------------|---------------|---------------|--------------|
| TRANSFER (TO)FROM GEN FUND | 158,245        | 14,829        | 12,363        | 29,920        | 35,000        | 5,080        |
| <b>TRANSFERS IN/(OUT)</b>  | <b>158,245</b> | <b>14,829</b> | <b>12,363</b> | <b>29,920</b> | <b>35,000</b> | <b>5,080</b> |

|                                |                |               |               |               |               |              |
|--------------------------------|----------------|---------------|---------------|---------------|---------------|--------------|
| <b>NET INCREASE/(DECREASE)</b> | <b>158,245</b> | <b>27,742</b> | <b>28,145</b> | <b>44,920</b> | <b>49,500</b> | <b>4,580</b> |
|--------------------------------|----------------|---------------|---------------|---------------|---------------|--------------|

| Administration - Redevelopment<br>Agency Project Area | 6/30/2023      | 6/30/2024        | 6/30/2025     | 6/30/2026    | 6/30/2027     |              |
|---|----------------|------------------|---------------|--------------|---------------|--------------|
|   | FY2023         | FY2024           | FY2025        | FY2026       | FY2027        |              |
|   | Prior 3        | Prior 2          | Prior 1       | Rev 1        | Tentative     | Difference   |
|   | Actuals        | Actuals          | Actuals       | Budget       | Budget        |              |
| ADMIN- PUBLIC NOTICES                                 | 0              | 0                | 0             | 0            |               | 0            |
| ADMIN- TRAVEL   | 0              | 0                | 0             | 0            |               | 0            |
| ADMIN- SUPPLIES                                       | 0              | 0                | 0             | 0            |               | 0            |
| AD- PROFESSIONAL AND TECHNICAL                        | 0              | 0                | 0             | 0            |               | 0            |
| AD- PRO & TECH-ACCOUNTG<br>&AUDIT                     | 0              | 0                | 0             | 0            |               | 0            |
| ADMIN- PROF & TECH - LEGAL                            | 18,989         | 0                | 0             | 0            |               | 0            |
| ADMIN- OTHER SERVICES                                 | 19,472         | 1,258            | 598           | 200          | 1,000         | 800          |
| AD- OTHER SERV-MERCH/BANK FEES                        | 0              | 63               | 34            | 100          | 100           | 0            |
| AD- OTHER SERV - CONTRACT PMTS                        | 0              | 797,934          | 0             | 0            |               | 0            |
| AD- OTHER SERV -CITY ADMIN FEE                        | 0              | 0                | 0             | 0            |               | 0            |
| ADMIN- INSURANCE                                      | 1,105          | 2,467            | 2,434         | 4,000        | 4,000         | 0            |
| ADMIN- CAPITAL - PROJECTS                             | 0              | 0                | 0             | 0            |               | 0            |
| ADMIN- BOND PRINCIPAL                                 | 0              | 0                | 0             | 0            |               | 0            |
| ADMIN- BOND INTEREST                                  | 0              | 0                | 0             | 0            |               | 0            |
| ADMIN- BOND ISSUE COST                                | 0              | 0                | 0             | 0            |               | 0            |
|   |                |                  |               |              |               |              |
| <b>TOTAL EXPENSES</b>                                 | <b>39,566</b>  | <b>801,722</b>   | <b>3,066</b>  | <b>4,300</b> | <b>5,100</b>  | <b>800</b>   |
| ADMIN PROPERTY TAX INCREMENT                          | 0              | 0                | 0             | 0            |               | 0            |
| ADMIN INTEREST EARNINGS                               | 121,743        | 25,673           | 10,529        | 8,000        | 10,000        | 2,000        |
| ADMIN MISC. REVENUE                                   | 3,723          | 5,246            | 8,476         | 0            |               | 0            |
| ADMIN BOND PROCEEDS                                   | 0              | 0                | 0             | 0            |               | 0            |
| <b>TOTAL REVENUES</b>                                 | <b>125,466</b> | <b>30,919</b>    | <b>19,005</b> | <b>8,000</b> | <b>10,000</b> | <b>2,000</b> |
| <b>NET INCREASE/(DECREASE)</b>                        | <b>85,900</b>  | <b>(770,803)</b> | <b>15,939</b> | <b>3,700</b> | <b>4,900</b>  | <b>1,200</b> |

Spanish Fork City Fiscal Year 2027

# FEE SCHEDULE



| <b>Taxes</b>                    |                        |                      |
|---------------------------------|------------------------|----------------------|
| <b>Property Tax</b>             | <b>Current</b>         | <b>FY 2027</b>       |
| City Proposed Tax Rate          | 0.000986               | No Increase Proposed |
| <b>Cable TV</b>                 | <b>Current</b>         | <b>FY 2027</b>       |
| Franchise Tax                   | 5% of gross revenue    | SAME                 |
| Pole Attachment Fee             | \$19.57                | SAME                 |
| Multi-Video Channel & Audio Tax | 6.25% of gross revenue | SAME                 |
| <b>Telephone</b>                | <b>Current</b>         | <b>FY 2027</b>       |
| Franchise Tax                   | 3.50%                  | SAME                 |
| <b>Energy Sales Tax</b>         | <b>Current</b>         | <b>FY 2027</b>       |
| Natural Gas                     | 6.00%                  | SAME                 |
| Electricity                     | 6.00%                  | SAME                 |
| <b>Sales Tax</b>                | <b>Current</b>         | <b>FY 2027</b>       |
| Rate Charged in the City        | 7.45%                  | SAME                 |

| <b>Community Development</b>                     |                         |                |
|--|-------------------------|----------------|
| <b>Building &amp; Development</b>                | <b>Current</b>          | <b>FY 2027</b> |
| Building Permit                                  | As set by adopted IRC   | SAME           |
| Partial Building Permit - Residential/Commercial | \$90/360                | SAME           |
| Building Reinspection                            | \$132 Flat Fee per trip | SAME           |
| Temporary Certificate                            | \$120                   | SAME           |
| Plan Check Residential per plan                  | \$499                   | SAME           |
| Plan Check Residential per hour over 3 hours     | \$129                   | SAME           |
| Plan Check Residential Duplicate per plan        | \$238                   | SAME           |
| Plan Check Non-Residential per plan              | \$1,634                 | SAME           |
| Plan Check Non-Residential per hour over 3 hours | \$306                   | SAME           |
| Site Plan Review                                 | \$4,022                 | SAME           |
| Preliminary Plat & re-approval per Plat          | \$3,164                 | SAME           |
| Preliminary Plat Review per Lot/Unit (0 to 75)   | \$129                   | SAME           |
| Preliminary Plat Review per Lot/Unit (76 to      | \$80                    | SAME           |

|  |                           |                |
|--|---------------------------|----------------|
| 199)   |                           |                |
| Preliminary Plat Review per Lot/Unit (200+)                    | \$49                      | SAME           |
| Final Plat & re-approval per Plat                              | \$2,679                   | SAME           |
| Final Plat Review per Lot/Unit                                 | \$135                     | SAME           |
| Minor Plat Amendment   | \$600                     | SAME           |
| Minor Subdivision Amendment                                    | \$600                     | SAME           |
| Notice of Pioneering Intent Application Fee                    | \$100                     | SAME           |
| Pioneering/Impact Fee Reimbursement Agreement Application Fee  | \$634                     | SAME           |
| Annexation Petition Filing                                     | \$360 + \$1,080           | SAME           |
| Electric Annexation Transfer Fee (before recording annexation) | \$631 per Electric Meter  | SAME           |
| Agricultural Protection Application Fee                        | \$360                     | SAME           |
| Agricultural Protection Removal Fee                            | \$0                       | SAME           |
| Zone Change Petition Filing                                    | \$420                     | SAME           |
| General Plan Amendment Petition                                | \$420                     | SAME           |
| Conditional Uses   | \$420                     | SAME           |
| Zone Verification  | \$50                      | SAME           |
| Board of Adjustment Petition Filing                            | \$420                     | SAME           |
| Public Improvement Deposit - Non-residential                   | \$2,500/Bldg permit       | SAME           |
| Public Improvement Deposit - single family                     | \$1,500/Bldg permit       | SAME           |
| Public Improvement Deposit - multi-family                      | \$500/Bldg permit unit    | SAME           |
| Basement Finish  | No Fee                    | SAME           |
| Utility Inspection Fee (paid with final plat)                  | 6% of Bond                | SAME           |
| SWPPP Fee - Storm Water Pollution Prevention Plan              | \$100                     | SAME           |
| Master Signage Plan Application Fee                            | \$600                     | SAME           |
| Signage (address & traffic signs; paid with final plat)        | Cost of Sign plus \$30.00 | SAME           |
| <b>Business Licensing</b>                                      | <b>Current</b>            | <b>FY 2027</b> |
| Business License Fee   | \$80                      | SAME           |
| Beer Licenses - Refer to City Ordinance 5.12.050               |                           |                |
| Business Licenses - Refer to City Ordinance 5.04.110           |                           |                |

| <b>Police</b>   |                                   |                       |
|---|-----------------------------------|-----------------------|
| <b>Animal Licensing</b>                               | <b>Current</b>                    | <b>FY 2027</b>        |
| Spayed Female/Neutered Male Dog / Multi-year pricing  | \$15 / \$25 / \$35                | SAME                  |
| Unaltered Female or Male Dog / Multi-year pricing     | \$35 / \$65 / \$95                | SAME                  |
| Kennel Permit   | \$25 / Year                       | SAME                  |
| Pot Belly Pig Permit                                  | \$15 / Year                       | SAME                  |
| <b>Police</b>   | <b>Current</b>                    | <b>FY 2027</b>        |
| Traffic Accident copy                                 | \$10                              | SAME                  |
| Police Report copy                                    | \$10                              | SAME                  |
| CD of documents (photos)                              | \$25                              | SAME                  |
| Color Copies per page                                 | \$2                               | SAME                  |
| Certify a copy per page                               | \$2                               | SAME                  |
| Traffic School  | \$100                             | SAME                  |
| Sex Offender Registration                             | \$25                              | SAME                  |
| Finger Print (non resident)                           | \$25                              | SAME                  |
| Animal Control release                                | \$50                              | SAME                  |
| Live animal trap security deposit for Cat / Dog       | \$75 / \$250                      | SAME                  |
| Private Security and/or Traffic Control               | \$ 100 per hour                   | <b>\$120 per hour</b> |
| Barricade usage (\$200 deposit):                      | 0 to 25 = \$50, 26 to 50 = \$100, | SAME                  |
| Body / Dash Cam DVD's                                 | 51 to 100 = \$200                 | SAME                  |
| Body / Dash Cam DVD's Edited Version                  | \$75                              | SAME                  |
| Weed Abatement/ Nuisance - Actual Cost plus admin fee | \$50                              | SAME                  |
| <b>False Alarms</b>                                   | <b>Current</b>                    | <b>FY 2027</b>        |
| 1st-3rd False Alarms                                  | Warning                           | SAME                  |
| 4th False Alarm                                       | \$50                              | SAME                  |
| 5th False Alarm                                       | \$75                              | SAME                  |
| 6th-9th False Alarm                                   | \$100                             | SAME                  |
| 10th and all subsequent                               | \$200                             | SAME                  |
| <b>Administrative Service Late Fee</b>                | <b>Current</b>                    | <b>FY 2027</b>        |
| 1-60 days   | \$10                              | SAME                  |
| 61-90 days  | \$20                              | SAME                  |
| 91-120 days   | \$30                              | SAME                  |

## Fire & EMS

### Fire & EMS Department Fees

\*\* At the discretion of the Chief or designee, any or all fire protection system plans may be sent to an independent 3rd party fire protection engineering consultant of the Chief or designees choosing for review and/or consultation. An administrative fee will be assessed on all plans to include site, building plan, or plan review. Any 3rd party review will incur additional expenses and must be paid before any inspections will occur or occupancy of premises will be allowed.

| In House Plan Reviews (Automatic Fire Protection System**) | Current | FY 2027 |
|--|---------|---------|
|--|---------|---------|

|  |        |      |
|--|--------|------|
| <100 Heads                                 | \$ 102 | SAME |
| 101-199 Heads                              | \$ 127 | SAME |
| 200-299 Heads                              | \$ 153 | SAME |
| >300 Heads - base fee plus \$0.50 per head | \$ 178 | SAME |

| Fire Alarm Systems** (Fees are for in-house plan reviews only) | Current | FY 2027 |
|--|---------|---------|
|--|---------|---------|

|                   |        |      |
|-------------------|--------|------|
| New System        | \$ 102 | SAME |
| Remodel           | \$ 61  | SAME |
| Additional Floors | \$ 61  | SAME |

| Commercial Hood System** | Current | FY 2027 |
|--------------------------|---------|---------|
|--------------------------|---------|---------|

|   |       |      |
|---|-------|------|
| Plan Review (per hood)  | \$102 | SAME |
| Fire inspections associated with Business Licenses (unless specifically identified below) | \$40  | SAME |
| 3rd and subsequent fire inspections   | \$510 | SAME |

| Specific Assessments for Fire Inspections | Current | FY 2027 |
|---|---------|---------|
|---|---------|---------|

|                                |        |      |
|--------------------------------|--------|------|
| Commercial Daycare/Preschool   | \$ 61  | SAME |
| Residential Day Care/Preschool | \$ 51  | SAME |
| Nursing Homes/Assisted Living  | \$ 76  | SAME |
| Firework Sales - per location  | \$ 117 | SAME |
| Special Amusement Building     | \$ 77  | SAME |
| Hospitals                      | \$ 102 | SAME |

| Fire Inspections/Enforcement | Current | FY 2027 |
|------------------------------|---------|---------|
|------------------------------|---------|---------|

|                             |       |      |
|-----------------------------|-------|------|
| Stop Work Removal           | \$306 | SAME |
| Installation without permit | \$357 | SAME |

\* Each additional day the violation continues without proper permitting or attempting to acquire appropriate permits, additional fees may be assessed in the amount of the initial \$500.00 fee.

|                         |   |   |
|-------------------------|---|---|
| 2nd Business Inspection | - | - |
|-------------------------|---|---|

|  |                |                |
|--|----------------|----------------|
| 3rd inspection due to non-compliance. Fine is to follow written warning  | \$ 357         | SAME           |
| Inspection on businesses operating without a license   | \$ 204         | SAME           |
| Fire Alarm Panel Inspection - submitted to 3rd party   | \$ 26          | SAME           |
| Fire Riser Inspection - submitted to 3rd party   | \$ 26          | SAME           |
| Hood Inspection/Cleaning   | \$ 26          | SAME           |
| Carbon Dioxide Monitors (CO2) - submitted to 3rd party   | New Fee        | \$ 26          |
| <b>Fire Permits</b>  | <b>Current</b> | <b>FY 2027</b> |
| Bi-Annual Burn Permit  | \$25           | SAME           |
| <b>Single Use Permit</b>   | <b>Current</b> | <b>FY 2027</b> |
| Fireworks Display  | \$102          | SAME           |
| Firefighter Air Replenishing Systems   | \$65           | SAME           |
| Distributed Antenna System (DAS)/ Bi-Directional Amplifier (BDA)   | \$65           | SAME           |
| Pyrotechnics (other)   | \$ 102         | SAME           |
| Carnivals < 10 attractions   | \$ 66          | SAME           |
| Carnivals > 10 attractions   | \$ 102         | SAME           |
| Temporary Membrane Structure in excess of 400 sq. ft   | \$ 66          | SAME           |
| Special Amusement Building   | \$ 102         | SAME           |
| Hot Work   | \$ 66          | SAME           |
| Scrap Tire Storage over 2,500 Cubic Ft.  | \$ 179         | SAME           |
| Lumber Yards and Woodworking Plant   | \$ 102         | SAME           |
| Minimum Storage/Use Site (solids 500 lbs or less; liquids 55 gal. or less)   | \$ 127         | SAME           |
| Battery Site   | \$ 127         | SAME           |
| Backup Generator Fuel Storage (Pipeline Natural Gas Exempt)  | \$ 127         | SAME           |
| Body Shop/Garage   | \$ 153         | SAME           |
| Hazardous Materials Storage Site (solids - 500 lbs or more; liquids 55 gal. or more)   | \$ 153         | SAME           |
| Hazardous Materials Dispensing/Use Site to include LP Gas  | \$ 204         | SAME           |
| Hazardous Materials Production/Processing - conducted on an annual basis (solids - 1000 lbs; liquids - 100 gal.; compressed gas defined by code \$500.00 | \$ 510         | SAME           |

|   |   |                |
|---|---|----------------|
| 100+ Gallons of Hazardous Materials - conducted on an annual basis  | \$ 357  | SAME           |
| Oil/Hydrocarbon Refinery - conducted on an annual basis   | \$ 510  | SAME           |
| <b>Fire Operations</b>  | <b>Current</b>                                    | <b>FY 2027</b> |
| Equipment Damaged   | Actual Cost                                       | SAME           |
| Material utilized in mitigation   | Actual Cost                                       | SAME           |
| <b>False Fire Alarm Responses (per calendar year)</b>   |   |                |
| First two (2) false alarms  | \$0   | SAME           |
| Third through fifth false alarms (per call)   | \$250   | SAME           |
| Sixth and each succeeding false alarm (per call)  | \$450   | SAME           |
| <b>Fire Apparatus/Equipment Rates</b>   | <b>Current</b>                                    | <b>FY 2027</b> |
| Brush Truck - 2 Firefighters (T6)   | \$152/Hour  | SAME           |
| Ladder/Tower Truck - 4 Firefighters (T1)  | \$257/Hour  | SAME           |
| Pumper Truck - 4 Firefighters (T1)  | \$257/Hour  | SAME           |
| Tender Truck - 2 Firefighters (T1)  | \$257/Hour  | SAME           |
| Any Auxiliary equipment will be charged at the FEMA standard rate   | FEMA Rate   | SAME           |
| <b>EMS</b>  | <b>Current</b>                                    | <b>FY 2027</b> |
| Ambulance fees will comply with the fees set forth by the State of Utah Bureau of EMS and may vary annually.                          | State   | SAME           |
| <b>Fire &amp; EMS Special Events</b>  | <b>Current</b>                                    | <b>FY 2027</b> |
| 1-EMT/Paramedic Only  | In City: \$50/hour<br>Out of City:\$75/Hour       | SAME           |
| 1-EMT/Paramedic + UTV   | In City: \$90/hour - - - Out of City: \$105/hour  | SAME           |
| 2-EMTs/Paramedics + UTV   | In City: \$140/hour - - - Out of City: \$165/hour | SAME           |
| 2-EMTs/Paramedics + Ambulance   | In City: \$160/Hour<br>Out of City: \$175/Hour    | SAME           |
| CPR/First Aid Training  | \$60/Person                                       | SAME           |
| Fire apparatus request at special events will follow hourly rate in Fire Apparatus/Equipment Rates Fee Schedule with a 2 hour minimum |   |                |

## SFCN Television, Internet, & Phone

| TV Service   |                |            |
|--|----------------|------------|
| TV Service (Rate changes typically occur in the spring of each year)   | Current        | FY 2027    |
| SFCNott Service  | \$19.99/month  | SAME       |
| Basic Cable Service  | \$62.84/month  | SAME       |
| Expanded Basic Cable Service   | \$135.10/month | SAME       |
| Super Digital Service (includes basic & expanded basic)  | \$176.92/month | SAME       |
| Premium Channels   |                | FY 2027    |
| Starz and Encore   | \$9/month      | SAME       |
| Cinemax - à la carte   | \$11/month     | SAME       |
| HBO - à la carte   | \$16/month     | SAME       |
| HBO and Cinemax  | \$27/month     | SAME       |
| Full package (all channels listed above)   | \$170.50/month | SAME       |
| Equipment  | Current        | FY 2027    |
| Sale of FireTV Stick   | \$45           | SAME       |
| One-time Fees  | Current        | FY 2027    |
| Installation per outlet (Pre-wired)  | \$10           | SAME       |
| Installation per outlet (Not pre-wired)  | \$20           | SAME       |
| Installation additional outlet, separate visit (Pre-wired)   | \$15           | SAME       |
| Installation additional outlet, separate visit (Not Pre-wired)   | \$25           | SAME       |
| Unreturned Digital Converter Box and Remote  | \$250          | SAME       |
| Reconnect Fee  | \$30           | SAME       |
| After Hour Service Call Fee  | \$25           | SAME       |
| Hourly service charge for any other service  | \$28           | SAME       |
| SPECIAL RATES - The City Manager shall allow establishment of incentive rate structures from time to time.                                     |                |            |
| Note: Pre-wired outlets determined by an SFCN technician to be inadequate will be charged the same install rate as an unwired outlet (\$25.00) |                |            |
| Note: Prices do not include taxes or franchise and regulatory fees.  |                |            |
| Fiber Internet   |                |            |
| High Speed Internet  | Current        | FY 2027    |
| Senior Rate (65+) 300 mbps Tier Internet (@Home Wifi service and 1 router included)  | Did not exist  | \$35/month |

|  |                    |  |
|--|--------------------|--|
| 300 Mbps Tier Internet (No router included)                      | \$45/month         | SAME   |
| 500 Mbps Internet (@Home Wifi service and 1 router included)     | Did not exist      | \$50/month                                     |
| 1 Gbps Internet (@Home Wifi service and 1 router included)       | \$75/month         | SAME   |
| 2 Gbps Internet (@Home Wifi service and 1 router included)       | Did not exist      | \$90/month                                     |
| 10 Gbps Tier Internet (@Home Wifi service and 1 router included) | \$275/month        | SAME   |
| @Home managed wifi service (two SuperPods included)              | \$10/month         | 1 Router now included in the price of Internet |
| Each additional @home router                                     | \$5/month          | SAME   |
| Discount on Internet for bundled Expanded TV customers           | \$7/month discount | SAME   |
| <b>Residential Internet One-time Fees</b>                        | <b>Current</b>     | <b>FY 2027</b>                                 |
| Installation (Pre-wired)   | \$10               | SAME   |
| Installation (Not pre-wired)                                     | \$20               | SAME   |
| Installation additional outlet, separate visit (Pre-wired)       | \$15               | SAME   |
| Installation additional outlet, separate visit (Pre-wired)       | \$25               | SAME   |
| Reconnect Fee  | \$30               | SAME   |
| After Hour Service Call Fee                                      | \$25               | SAME   |
| Content Filter   | \$5                | SAME   |
| <b>Business</b>  | <b>Current</b>     | <b>FY 2027</b>                                 |
| Small Office / Home Office (SOHO) Internet                       | \$55/month         | Cable Modem Internet phased out                |
| Business Internet  | \$85/month         | Cable Modem Internet phased out                |
| Dedicated Internet   | Varies             | SAME   |
| 1 Gbps Business (1 IP included - each add. static IP is \$5)     | \$98/month         | SAME   |
| 2 Gbps Business (1 IP included - each add. static IP is \$5)     | Did not exist      | \$149/month                                    |
| 10 Gbps Business (1 IP included - each add. static IP is \$5)    | \$375/month        | SAME   |
| <b>Bulk Bandwidth - Long Haul</b>                                | <b>Current</b>     | <b>FY 2027</b>                                 |
| 10 mbps Point-to-point L2 VLAN (no internet access)              | \$200/month        | SAME   |
| 100 mbps Point-to-point L2 VLAN (no internet access)             | \$1,500/month      | SAME   |

|  |                |                |
|--|----------------|----------------|
| access)  |                |                |
| Installation   | Varies         | SAME           |
| <b>Business Internet One-time Fees</b>   | <b>Current</b> | <b>FY 2027</b> |
| Installation (Not pre-wired)   | \$299          | SAME           |
| Additional Service Call  | \$75 per hour  | SAME           |
| <b>Telephone</b>   |                |                |
| <b>Telephone Service</b>   | <b>Current</b> | <b>FY 2027</b> |
| Residential Service  | \$15           | SAME           |
| After Hour Service Call Fee  | \$25           | SAME           |
| <p>All required hardware and software will be provided and installed to connect one computer or router to the system. The computer is NOT provided in the installation price. Rates may change at any time. Server Hosting, Domain, DNS, VPN and other services <b>may be made</b> available for an additional fee. Other conditions may apply. SPECIAL RATES - The City Manager shall allow establishment of incentive rate structures from time to time.</p> |                |                |

| <b>Library</b>                         |                |                |
|--|----------------|----------------|
| <b>Accounts</b>                        | <b>Current</b> | <b>FY 2027</b> |
| Resident                               | No Fee         | SAME           |
| Non-Resident (12-month)                | \$120          | \$135          |
| Non-Resident (6-month)                 | \$60           | \$75           |
| Non-Resident (3-month)                 | \$30           | \$40           |
| Replacement Card                       | \$2            | SAME           |
| <b>Overdue Fines (per day)</b>         | <b>Current</b> | <b>FY 2027</b> |
| Book                                   | \$0.10         | SAME           |
| Periodical                             | \$0.10         | SAME           |
| Audio                                  | \$0.10         | SAME           |
| Videos & DVDs                          | \$0.10         | SAME           |
| Kindle e-Readers & Video Game Consoles | \$1.00         | SAME           |
| Backpacks                              | \$0.50         | SAME           |
| Games/Puzzles/Specialty Items          | \$0.50         | SAME           |
| <b>Items for Purchase</b>              | <b>Current</b> | <b>FY 2027</b> |
| Book - Hardback                        | \$1.00         | SAME           |
| Book - Paperback                       | \$0.50         | SAME           |
| Periodicals                            | No Fee         | SAME           |
| Audiobook                              | \$2.00         | SAME           |

|   |  |  |
|---|--|--|
| Video   | \$1.00   | SAME   |
| Book Bag  | \$3.00   | SAME   |
| <b>Room Reservations</b>  | <b>Current</b>   | <b>FY 2027</b>   |
| Conference Room   | \$10/Hour  | SAME   |
| Heritage Room   | Resident: \$50/hour;<br>Non-Resident: \$100/hour<br>After-hours staffing fee:<br>\$30/hour<br>Cancellation fee: \$25 | Resident: \$50/hour;<br>Non-Resident: \$100/hour<br>After-hours staffing fee:<br>\$30/hour<br><b>After-hours Upstairs Lobby<br/>Use: \$20/hour</b><br>Cancellation fee: \$25 |
| Study Room  | No Fee   | SAME   |
| <b>Miscellaneous</b>  | <b>Current</b>   | <b>FY 2027</b>   |
| Black and White   | \$0.10 per page  | SAME   |
| Color   | \$0.50 per page  | SAME   |
| Lamination  | \$0.10 per inch  | SAME   |
| Butcher paper   | \$0.60 per foot  | SAME   |
| Cardstock paper   | \$0.20 per sheet   | SAME   |
| Earbuds   | \$1.00 each  | SAME   |
| Interlibrary loans (Assessed only if the loan is not picked up) | \$4  | SAME   |
| Sound booth equipment replacements                              | Varies   | SAME   |

| <b>Parks &amp; Recreation</b>  |                |                |
|--|----------------|----------------|
| <b>Recreation Programs</b>   |                |                |
| <b>Football</b>  | <b>Current</b> | <b>FY 2027</b> |
| Jr. Gridiron (1st-2nd)   | \$40           | SAME           |
| Youth Flag (3rd-9th) (Optional 3rd-6th Camp \$10)                          | \$55           | SAME           |
| High School (10th-12th)  | \$60           | SAME           |
| Mens Flag  | \$450/team     | SAME           |
| <b>Soccer</b>  | <b>Current</b> | <b>FY 2027</b> |
| Women Outdoor  | \$300/team     | SAME           |
| Youth Soccer   | \$45           | SAME           |
| Reversible Jersey  | \$12           | SAME           |
| Optional Soccer Clinic (fall only \$10.00) and League (5 yrs. - 6th grade) | \$50           | SAME           |

|  |                |                |
|--|----------------|----------------|
| League (7th-9th)   | \$55           | SAME           |
| Little Kickers Soccer (Non-resident add \$5.00)                          | \$35           | SAME           |
| <b>Youth Softball</b>  | <b>Current</b> | <b>FY 2027</b> |
| Accelerated Softball 8u, 10u, 12u & 14u                                  | \$650/team     | SAME           |
| Phoenix fast pitch (9th-12th)  | \$70           | SAME           |
| Fox fast pitch (7th-9th)   | \$65           | SAME           |
| Filly fast pitch (5th-6th)   | \$60           | SAME           |
| Falcon fast pitch (3rd-4th)  | \$60           | SAME           |
| Coach pitch  | \$35           | SAME           |
| T-ball   | \$35           | SAME           |
| <b>Youth Baseball</b>  | <b>Current</b> | <b>FY 2027</b> |
| Mustang fast pitch (3rd-4th)   | \$65           | SAME           |
| Pinto fast pitch (5th-6th)   | \$65           | SAME           |
| Pony fast pitch (7th-8th)  | \$70           | SAME           |
| Colt fast pitch (9th-12th)   | \$75           | SAME           |
| Baseball Camp (must be registered in Spanish Fork League Mustang - Pony) | \$10           | SAME           |
| Coach pitch  | \$40           | SAME           |
| T-ball   | \$40           | SAME           |
| Start Smart Baseball (non-resident add \$5.00)                           | \$40           | SAME           |
| <b>Fishing</b>   | <b>Current</b> | <b>FY 2027</b> |
| Urban Fishing Program  | \$35           | SAME           |
| <b>Track &amp; Field</b>   | <b>Current</b> | <b>FY 2027</b> |
| Track Club - Resident  | \$40           | SAME           |
| Track Club - Non-resident  | \$50           | SAME           |
| Cross Country Track  | \$40           | SAME           |
| <b>Wrestling</b>   | <b>Current</b> | <b>FY 2027</b> |
| League Only (5 year old - 7th)   | \$50           | SAME           |
| <b>Street Hockey</b>   | <b>Current</b> | <b>FY 2027</b> |
| Street Hockey (1st-4th)  | NA             | \$45           |
| Street Hockey (5th-9th)  | NA             | \$55           |
| <b>Basketball</b>  | <b>Current</b> | <b>FY 2027</b> |
| Little Hoopsters (1st-2nd) - Resident                                    | \$40           | SAME           |
| Little Hoopsters (1st-2nd) - Non-resident                                | \$50           | SAME           |
| League Only (3rd-8th)  | \$55           | SAME           |

|  |                 |                |
|--|-----------------|----------------|
| Camp with League (3rd-8th)   | \$65            | SAME           |
| League (9th-12th)  | \$65            | SAME           |
| Men  | \$600/team      | SAME           |
| <b>Pickleball</b>  | <b>Current</b>  | <b>FY 2027</b> |
| Tournaments (Pickle Jam, Wicked Pickle)  | \$40/tournament | SAME           |
| Leagues (Kitchen Cleaner Ladder)   | \$80/team       | SAME           |
| Leagues (Spring/ Fall Ladder) - Resident   | \$40/Individual | SAME           |
| Leagues (Spring/ Fall Ladder) - Non-resident                                     | \$50/Individual | SAME           |
| Instruction (\$5 Non-resident fee)   | \$20            | SAME           |
| Jr. Pickleball Clinic and League (URPA)  | \$50            | SAME           |
| <b>Volleyball</b>  | <b>Current</b>  | <b>FY 2027</b> |
| Women  | \$ 275 /team    | SAME           |
| Coed Volleyball  | \$ 275 /team    | SAME           |
| Youth Volleyball - Resident (4th-9th)  | \$45            | \$50           |
| Youth Volleyball - Non-resident (4th-9th)  | \$55            | \$60           |
| Youth Volleyball - Resident (10th-12th)  | NA              | \$60           |
| Youth Volleyball - Non-resident (10th-12th)                                      | NA              | \$70           |
| <b>Adult Softball (All Leagues are Double Headers)</b>                           | <b>Current</b>  | <b>FY 2027</b> |
| Womens' Slow Pitch Single Game League (Summer)                                   | \$650           | SAME           |
| Co-Ed League (Summer)  | \$650           | SAME           |
| Mens' League (Summer)  | \$650           | SAME           |
| Co-Ed (Fall)   | \$650           | SAME           |
| Mens' League (Fall)  | \$650           | SAME           |
| <b>Tennis</b>  | <b>Current</b>  | <b>FY 2027</b> |
| Adult group (8 lessons) - Resident   | \$35            | SAME           |
| Adult group (8 lessons) - Non-resident   | \$40            | SAME           |
| Youth group - 8 lessons (ages 11-14 years)(Non-resident add \$5)                 | \$35            | SAME           |
| 10 and under - 8 lessons (Ages 5-10)(Non-resident add \$5)                       | \$35            | SAME           |
| CUTA League (10 to 17 yrs.)(Non-resident add \$10)                               | \$90            | SAME           |
| Jr. Coed Instruction (6th to 12th grades)(Non-resident add \$5)                  | \$90            | SAME           |
| Yearly individual tennis memberships (October 1 - September 30) Non-resident Fee | \$140           | SAME           |

|  |   |                |
|--|---|----------------|
| add \$10   |   |                |
| Yearly family tennis memberships (October 1- September 30) Non-resident Fee add \$20   | \$200   | SAME           |
| <b>Camps &amp; Clinics</b>   | <b>Current</b>                                | <b>FY 2027</b> |
| Fastpitch Clinic   | \$15  | SAME           |
| Sports & Fitness (Non Resident add \$10)   | \$40  | SAME           |
| Kids in the Park (Non Resident add \$10)   | \$90  | SAME           |
| <p>Non-resident registration fees are capped at a maximum of \$50 per family per year. There are no non-resident fees added for Camps.</p> <p>Family includes dependent children living at home (including students). Add \$5.00 late fee when registering after scheduled time.</p>   |   |                |
| <b>The Oaks Golf Course</b>  | <b>Current</b>                                | <b>FY 2027</b> |
| Green Fees Mon-Thursday  | Per 9 holes \$19                              | SAME           |
| Green Fees Friday, Saturday, & Sunday  | Per 9 holes \$21                              | SAME           |
| Green Fees Junior (Mon- Thurs Only)  | Per 9 holes \$15                              | SAME           |
| Season Pass Regular (7 day only available)<br><b>NO NEW</b>  | 7 day \$1,100 (only for current pass holders) | SAME           |
| Season Pass Junior (4 day Mon-Thurs Only)  | 4 day \$500                                   | SAME           |
| Season Pass Senior (5 day only available) <b>NO NEW</b>  | 5 day \$825 (only for current pass holders)   | SAME           |
| Carts  | \$12/ player/ 9 holes                         | SAME           |
| Private Carts Trail Fee  | \$ 10   | SAME           |
| Driving Range  | \$7 small, \$10 medium, \$14 large            | SAME           |
| Club Rental  | \$12 per nine, \$24 per 18                    | SAME           |
| Pull Carts   | \$5 per 9, \$10 per 18                        | SAME           |
| Golf Punch Pass (Mon-Thurs Only) (10) 9 Holes Walking  | 20% Discount                                  | SAME           |
| Cart Punch Pass (20) 9 Holes   | 20% Discount                                  | SAME           |
| <b>As of January 1, 2024 all fees except the Driving Range are before sales tax.</b>   |   |                |
| <b>Private Cart Grandfather Policy: As of January 1, 2017</b>  |   |                |
| <p>As of January 1, 2017, the only private carts that will be allowed on the golf course are those who purchased a season pass in 2016 and have a private cart. If you are not on this list as of January 1, 2017, you will not be allowed to bring on a private cart for the private cart rate. You may use your private cart but will be charged the listed regular cart rate per rider.</p> |   |                |
|  |   |                |
| <b>The Gun Club</b>  | <b>Current</b>                                | <b>FY 2027</b> |
| Practice Round (Members)   | \$7.00 per 25 targets                         | SAME           |

|   |                        |      |
|---|------------------------|------|
| Practice Round (Non-Members)                      | \$8.00 per 25 targets  | SAME |
| Practice Round 10 Punch Card (Members)            | \$65.00 per 10 Rounds  | SAME |
| Youth Sporting Clay Target Price (18 and younger) | \$.40 cents per target | SAME |
| Member Sporting Clay Target Price                 | \$.42 cents per target | SAME |
| Non-Member Sporting Clay Target Price             | \$.46 cents per target | SAME |

| City Events & Performances   |   |                                    |
|------------------------------|---|------------------------------------|
| Arts Council                 | Current   | FY 2027                            |
| Spanish Fork Chorale         | \$45/person per semester, additional family member \$30 | SAME                               |
| Youth Arts Festival          | \$45/10 hours of instruction (supplies not included)    | SAME                               |
| Youth Theater Registration   | \$50/per month (Sept.-Mar.)                             | SAME                               |
| Youth Theater Admission      | \$3 per child, \$5 per adult                            | SAME                               |
| Youth Theater Participation  | \$50 monthly fee \$45 material fee                      | SAME                               |
| SF Community Theater Tickets | \$10/adults, \$8/students, \$6/children                 | SAME                               |
| Harvest Moon Vendor          | \$50 per booth  | SAME                               |
| Fiesta Days Events           | Current   | FY 2027                            |
| Kickball Tournament          | \$80/team   | SAME                               |
| Softball Tournament          | \$350/team  | \$375/team                         |
| Corn Hole Tournament         | \$30 / Team   | SAME                               |
| Pickleball Tournament        | \$40 / Team   | SAME                               |
| Disc Golf Tournament         | \$60 / Team   | SAME                               |
| Speedy Spaniard 10K          | \$13/early reg., \$20/final reg. Optional t-shirt \$11  | SAME                               |
| Speedy Spaniard Mile Run     | \$8/early reg., \$15/final reg. Optional t-shirt \$8    | SAME                               |
| Golf Tournament              | \$130/team (does not include cart)                      | SAME                               |
| Baby Contest                 | \$15/pre-reg., \$25/day of contest                      | \$15/pre-reg., \$30/day of contest |
| Car Show                     | \$20/1st entry, \$10/each additional                    | SAME                               |
| Vendors in the Park          | \$350/5 days  | SAME                               |
| Craft Fair Booths            | \$200/corner or front row, \$150/interior booth         | SAME                               |
| Grand Parade Entry           | \$125/commercial/political entries                      | SAME                               |
| Pyromusical food vendors     | \$100 per spot  | SAME                               |
| Car Show food vendors        | \$50 per spot   | SAME                               |
| Fiesta Days Roving Vendor    | \$25 each   | SAME                               |

|  |  |                |
|--|--|----------------|
|  | (late registration add \$25)   |                |
| Fireworks Spectacular Vendor   | \$75 per spot  | SAME           |
| <b>Pyromusical Event Sponsorship</b>   | <b>Current</b>   | <b>FY 2027</b> |
| Title Sponsor  | \$10,000   | SAME           |
| Star Sponsor   | \$5,000  | SAME           |
| Firecracker Sponsor  | \$2,500  | SAME           |
| Bottle Rocket Sponsor  | \$1,000  | SAME           |
| Ignitor Sponsor  | \$500  | SAME           |
| Sparkler Sponsor   | Other Amount/In-kind   | SAME           |
| <b>Fiesta Days Event Sponsorship</b>   | <b>Current</b>   | <b>FY 2027</b> |
| Diamond Sponsor (Street Dance & Speedy Spaniard)   | \$2,500  | SAME           |
| Emerald Sponsor (Children's Day Activity Tent, Car Show, Fireworks, Spectacular Concert, Sunday Night in the Park) | \$1,500  | SAME           |
| Platinum Sponsor (Entertainment in the park, Spanish Fork's Got Talent)  | \$1,000  | SAME           |
| Gold Sponsor (Baby Contest, Children's Day Inflatables)  | \$500-\$750  | SAME           |
| Silver Sponsor (Recreation Events, Car Show Band, Miss & Mr Extraordinaire Pageant)                                | \$250  | SAME           |
| Bronze Sponsor (Car Show Award)  | \$100  | SAME           |
| Friend Sponsor   | In-kind/Other  | SAME           |
| <b>Easter Egg Hunt Event Sponsorship</b>   | <b>Current</b>   | <b>FY 2027</b> |
| Field Sponsor  | \$500 w/booth  | SAME           |
| Egg Sponsor  | \$200 w/booth  | SAME           |
| Bike/Basket Sponsor  | \$125 (\$150 w/booth)  | SAME           |
| Candy Bar Sponsor  | \$100 (\$125 w/booth)  | SAME           |
| Activity Booth   | \$ 50  | SAME           |
| <b>Fiesta Days Rodeo Tickets (Per Seat, Taxes and Fees Not Included)</b>   | <b>Current</b>   | <b>FY 2027</b> |
| All Performances   | Tier 1: Lower - \$22.50,<br>Upper - \$20.50<br>Tier 2: Lower - \$19.00,<br>Upper - \$17.00<br>Tier 3: Lower - \$15.50,<br>Upper - \$13.50<br>Tier 4: Lower - \$12.00,<br>Upper - \$10.00 | SAME           |
| Box seats - All performances   | \$ 20.50   | SAME           |

| <b>Rodeo Sponsors &amp; Vendors</b> | <b>Current</b>   | <b>FY 2027</b>                                     |
|-------------------------------------|--|--|
| Presented By                        | \$15,000   | SAME   |
| Roping Chute Sponsor                | \$ 12,000  | SAME   |
| Cash Bonus Sponsor                  | \$8,200  | SAME   |
| Gold Chute                          | \$6,000  | SAME   |
| Event                               | \$4,000  | SAME   |
| Scoring & Timing                    | \$8,000  | SAME   |
| Best Seats In The House             | \$6,600  | SAME   |
| Video Board                         | \$6,000  | SAME   |
| Tickets                             | \$6,000  | SAME   |
| Instant Replay                      | \$6,000  | SAME   |
| Vendor Booth                        | \$1,000  | SAME   |
| <b>Special Events</b>               | <b>Current</b>   | <b>FY 2027</b>                                     |
| Backyard Brawl Baseball Tournament  | \$500  | SAME   |
| Big Slam Softball Tournament        | \$600  | SAME   |
| Fri Night Co-ed Softball Tournament | \$350/team   | \$375/team   |
| Thanksgiving Dodgeball Tournament   | \$80/team  | SAME   |
| Festival of Lights                  | \$20/car, \$35 vans, trailers, \$60/bus, \$15/ Senior Center or Facility- \$10 discount when using advanced ticketing. | \$10/car, \$25 commercial vans, trailers, \$50/bus |
| Toys 4 Kids Co-ed Tournament        | \$175/team   | \$200/team   |
| Special Event App Review Fee        | \$25 per application per review (don't charge) \$50 per application per review (charge)                                | SAME   |
| Little Miss SF Tickets              | \$3 per child, \$5 per adult   | SAME   |
| Little Miss SF Registration         | \$65 Early Registration \$70 for regular Registration  | SAME   |
| Miss SF Tickets                     | \$10 per person  | SAME   |
| Children's Market Booth             | \$20 Group; \$15 Double; \$10 Individual   | SAME   |
| <b>Memberships &amp; Clubs</b>      |  |  |
| <b>Gun Club</b>                     | <b>Current</b>   | <b>FY 2027</b>                                     |
| Annual Membership                   | \$40   | SAME   |
| <b>Burials &amp; Interments</b>     |  |  |
| <b>Cemetery</b>                     | <b>Current</b>   | <b>FY 2027</b>                                     |

|  |   |       |
|--|---|-------|
| Lot (resident)   | Tier1 \$1000<br>Tier2 \$1200<br>Tier3 \$1,400   | SAME  |
| Lot (non-resident)   | Tier1 \$1,600<br>Tier2 \$1,800<br>Tier3 \$2,000 | SAME  |
| Open/Close (resident)  | \$550   | SAME  |
| Open/Close (non-resident)  | \$550   | SAME  |
| Open/Close Double Deep (resident)  | \$850 first - \$550 second                      | SAME  |
| Open/Close Double Deep (non-resident)  | \$850 first - \$550 second                      | SAME  |
| Disinterment (resident & non-resident)   | \$1,250   | SAME  |
| 1/2 lot Disinterment (non-resident & non-resident)   | \$625   | SAME  |
| After hours - Hearse arrives after 3:30 PM additional charge   | \$250   | SAME  |
| Saturday burial additional charge  | \$250   | SAME  |
| Failure to give 72 hour advanced notice additional charge  | \$250   | SAME  |
| Transfer of Deeds (resident to resident; non-resident to resident)   | \$25  | \$ 50 |
| Transfer of Deeds (resident to non-resident)   | \$600   | SAME  |
| Heritage Transfer Fee (Transfer out of Deceased Owner)   | \$ 150  | SAME  |
| Babies - Lots: In baby land rate is 1/2 of tier 2 rates (RESIDENT & NON-RESIDENT RATES APPLY) - outside baby land rate is same as listed above. Open/Close: 1/2 of above rates |   |       |
| Cremations - Lots: All rates are 1/2 of the above Tier 2 rates. Open/Close: 1/2 of above rates   |   |       |

| <b>FitCity Center</b>  |                |                |
|--|----------------|----------------|
| <b>Facility Rentals</b>  |                |                |
| <b>FitCity Center</b>  | <b>Current</b> | <b>FY 2027</b> |
| Full Facility - 10:30 p.m. to 12 a.m.                          | \$ 2,800       | SAME           |
| Security deposit for all full-facility rentals                 | \$ 1,000       | SAME           |
| *does not include outdoor pools.                               |                |                |
| <b>Community rooms/stage/serving area</b>                      | <b>Current</b> | <b>FY 2027</b> |
| Hourly Rate (minimum of 2 hours). Stage and 3 community rooms. | \$ 150         | \$175          |
| Hourly Rate (minimum of 2 hours). Stage and 2 community rooms. | \$ 100         | \$125          |

|   |                       |                |
|---|-----------------------|----------------|
| Hourly Rate (minimum of 2 hours). Stage and 1 community room.   | \$ 75                 | \$100          |
| Hourly Rate (minimum of 2 hours). 1 Community Room.   | \$ 50                 | \$75           |
| Security deposit (refundable) for all rentals   | \$ 250                | SAME           |
| Piano Deposit   | None                  | \$250          |
| <b>Other Facility Rentals</b>   | <b>Current</b>        | <b>FY 2027</b> |
| Competition Pool per lane per hour  | \$ 15                 | SAME           |
| Entire Competition Pool per hour  | \$ 120                | SAME           |
| Swim Meet Labor per hour  | \$ 65                 | SAME           |
| Colorado Timing System per meet, excluding staff time   | \$ 165                | SAME           |
| Roof Deck - per hour  | \$ 150                | SAME           |
| Party Room - 2 hours, excluding admission   | \$ 60                 | SAME           |
| Outdoor Pool & Pavilion - Nightly 6:30 - 8 p.m. & 8:30 -10 p.m. (200 guests then \$2 per additional person) | \$ 600                | SAME           |
| Outdoor Pool & Pavilion - Saturdays 10 - 11:30 a.m. (200 guests then \$2 per additional person)             | \$ 600                | SAME           |
| Outdoor Pavilion - block 12-2:30/3:30-6 p.m.  | \$ 250                | SAME           |
|   |                       |                |
| <b>Programs</b>   |                       |                |
| <b>Programs</b>   | <b>Current</b>        | <b>FY 2027</b> |
| Swim Lessons - resident/non-resident  | \$ 40/50              | SAME           |
| Swim Lessons - Semi Private - resident/non-resident   | \$ 60/70              | SAME           |
| Swim Lessons - Private - resident/non-resident  | \$ 80/90              | SAME           |
| FitCity Fins Swim Team - Summer session   | \$ 150/160            | SAME           |
| FitCity Fins Swim Team - Non-summer Session   | \$ 50/60              | SAME           |
| Personal Training Single Session  | None                  | \$65           |
| Personal Training per hour individual/2-person  | \$ 60/35              | SAME           |
| Personal Training 2-Session Package   | \$ 125                | SAME           |
| Personal Training 4-Session Package   | \$ 240                | SAME           |
| Personal Training 6-Session Package   | \$ 350                | SAME           |
| Personal Training 8-Session Package   | \$ 440                | SAME           |
| Toddler Programs - member/non-member  | \$ 30/40              | SAME           |
| Child Watch - Daily   | \$3/hr per child      | SAME           |
| Child Watch Late fee  | \$1/min (cap at \$15) | SAME           |
| Child Watch - Monthly One Child   | \$24 per month        | SAME           |
| Child Watch - Monthly Two Children  | \$40 per month        | SAME           |
| Child Watch - Monthly Three Children  | \$54 per month        | SAME           |

|   |                |                |
|---|----------------|----------------|
| Child Watch - Monthly Four or More Children | \$66 per month | SAME           |
| <b>Memberships</b>                          |                |                |
| <b>Recreation Center</b>                    | <b>Current</b> | <b>FY 2027</b> |
| Day Use Rate                                |                |                |
| Youth (3-17) & Adult 60+                    | \$ 6           | SAME           |
| Adult (18-59)                               | \$ 7           | SAME           |
| Replacement Membership Card                 | \$5            | SAME           |
| <b>Annual Membership</b>                    | <b>Current</b> | <b>FY 2027</b> |
| Residents                                   |                |                |
| Adult (18-59)                               | \$ 295         | SAME           |
| Youth (3-17) or Adult 60+                   | \$ 165         | SAME           |
| Two-party                                   | \$ 405         | SAME           |
| Adult 60+ Two-party                         | \$ 295         | SAME           |
| Family                                      | \$ 505         | SAME           |
| Non-Residents                               |                |                |
| Adult (18-59)                               | \$ 370         | SAME           |
| Youth (3-17) or Adult 60+                   | \$ 205         | SAME           |
| Two-party                                   | \$ 510         | SAME           |
| Adult 60+ Two-party                         | \$ 370         | SAME           |
| Family                                      | \$ 635         | SAME           |
|   |                |                |
| <b>Three-month Membership</b>               | <b>Current</b> | <b>FY 2027</b> |
| Residents                                   |                |                |
| Adult (18-59)                               | \$ 79          | SAME           |
| Youth (3-17) & Adult 60+                    | \$ 46          | SAME           |
| Two-party                                   | \$ 106         | SAME           |
| Adult 60+ Two-party                         | \$ 79          | SAME           |
| Family                                      | \$ 131         | SAME           |
| Non-Residents                               |                | SAME           |
| Adult (18-59)                               | \$ 98          | SAME           |
| Youth (3-17) & Adult 60+                    | \$ 56          | SAME           |
| Two-party                                   | \$ 133         | SAME           |
| Adult 60+ Two-party                         | \$ 98          | SAME           |
| Family                                      | \$ 164         | SAME           |
|   |                |                |
| <b>One-month Recurring Membership</b>       | <b>Current</b> | <b>FY 2027</b> |

|                              |                |                |
|------------------------------|----------------|----------------|
| Residents                    |                |                |
| Adult (18-59)                | \$ 30          | SAME           |
| Youth (3-17) & Adult 60+     | \$ 19          | SAME           |
| Two-party                    | \$ 39          | SAME           |
| Adult 60+ Two-party          | \$ 30          | SAME           |
| Family                       | \$ 48          | SAME           |
| Non-Residents                |                | SAME           |
| Adult (18-59)                | \$ 36          | SAME           |
| Youth (3-17) & Adult 60+     | \$ 22          | SAME           |
| Two-party                    | \$ 48          | SAME           |
| Adult 60+ Two-party          | \$ 36          | SAME           |
| Family                       | \$ 58          | SAME           |
|                              |                |                |
| <b>Corporate Memberships</b> | <b>Current</b> | <b>FY 2027</b> |
| Tier 1: 5-19 employees       | 10% off        | SAME           |
| Tier 2: 20+ employees        | 20% off        | SAME           |
|                              |                |                |
| <b>Events</b>                | <b>Current</b> | <b>FY 2027</b> |
| FitCity Fair Vendor          | None           | \$50 per booth |

| <b>Parks &amp; Recreation</b>                        |                           |                |
|--|---------------------------|----------------|
| <b>Facility Rentals</b>                              |                           |                |
| <b>Room Rental (non-commercial use)</b>              | <b>Current</b>            | <b>FY 2027</b> |
| City Office  | \$25/day or \$10 per hour | SAME           |
| City Park Stage (Commercial Allowed)                 | \$25/day or \$10 per hour | SAME           |
| <b>Oaks Event Center Rates</b>                       | <b>Current</b>            | <b>FY 2027</b> |
| Monday - Thursday 4:00-11:00 pm                      | \$1,600                   | SAME           |
| Monday - Thursday All Day (12 Hours)                 | \$2,000                   | SAME           |
| Friday - Sunday & Holidays 4:00-11:00 pm             | \$1,900                   | SAME           |
| Friday - Sunday & Holidays All Day (12 Hours)        | \$2,400                   | SAME           |
| Monday - Thursday Hourly Rate (minimum of 3 hours)   | \$250                     | SAME           |
| Friday-Sunday & Holidays Hourly Rate (3 hr. minimum) | \$300                     | SAME           |
| <b>Fairgrounds Facility Rentals</b>                  | <b>Current</b>            | <b>FY 2027</b> |

|  |                       |      |
|--|-----------------------|------|
| Arena #1 (Small Indoor) Day Rental includes full arena preparation - Applies to 5 hours & above      | \$400/day             | SAME |
| Arena #2 (Outdoor) Day Rental rate includes full arena preparation - Applies to 5 hours & above      | \$500/day             | SAME |
| Arena #3 (Big Indoor) Day Rental rate includes full arena preparation - Applies to 5 hours & above   | \$500/day             | SAME |
| Arena #1 (Small Indoor) Hourly Rental - arena comes as is - Applies to less than 5 hours             | \$40/hr               | SAME |
| Arena #2 (Outdoor) Hourly Rental - arena comes as is - Applies to less than 5 hours                  | \$50/hr               | SAME |
| Arena #3 (Big Indoor) Hourly Rental - arena comes as is - Applies to less than 5 hours               | \$50/hr               | SAME |
| All Three Arenas - in addition must rent minimum of 100 stalls per day                               | \$800/day             | SAME |
| Ticketed Events any arena  | \$1,000/day+10%       | SAME |
| Tennis Building  | \$1,000/day           | SAME |
| Tennis Building (set up day / clean up day) mandatory w/ rental                                      | \$500/each day        | SAME |
| Back Parking Lot   | \$800/day             | SAME |
| Equipment Rental   | \$60/hr               | SAME |
| RV Hookups   | \$25/day              | SAME |
| Additional Personnel   | \$40/hr per person    | SAME |
| Additional Equipment with Operator   | \$100 per hr          | SAME |
| Additional Bleacher Rental or Podium Rental  | \$25 each             | SAME |
| Panel Rental (\$5 each if renter sets up, \$10 each if city sets up)                                 | \$5 or \$10 each      | SAME |
| <b>Arena Preparation</b>   |                       |      |
| Full Preparation Outdoor Arena - Water & Work  | \$100                 | SAME |
| Full Preparation Indoor Arena - Water & Work   | \$50                  | SAME |
| <b>Riding Passes</b>   |                       |      |
| Annual Single Riding Pass  | \$75                  | SAME |
| Annual Family Riding Pass Family includes dependent children living at home.                         | \$150                 | SAME |
| Single Day Riding Pass   | \$20                  | SAME |
| <b>High Chaparral Event Center Rental</b>  |                       |      |
| Meeting room, kitchen & show office (\$500 cleaning & security deposit; 6hr block 8am-2pm or 4-10pm) | \$300/6hrs; \$500/day | SAME |
| <b>Ponderosa Event Center Rental</b>   |                       |      |
| Meeting room & kitchen (\$500 cleaning & security deposit; 6hr block 8am-2pm or 4-10pm)              | \$400/6hrs; \$700/day | SAME |

| <b>Stall Rental &amp; Shavings</b>                        |  |                |
|---|--|----------------|
| Non-Event Stall Rental - Daily                            | \$30 per stall                                       | SAME           |
| Event Stall Rental - Daily                                | \$25 per stall                                       | SAME           |
| Stall Rental - Monthly                                    | \$100/month  | SAME           |
| Shavings per Bag  | \$12/bag   | SAME           |
| Cattle Storage per head                                   | \$10/month   | SAME           |
| Pen Per Night   | \$20/head  | SAME           |
| Trailer/ Bin Storage                                      | \$10/month   | SAME           |
| <b>Park Pavillions</b>                                    | <b>Current</b>                                       | <b>FY 2027</b> |
| Adventure Heights Bell Tower                              | \$50 Rental Fee/\$50 Cleaning Deposit (refundable)   | SAME           |
| Canyon View Park #1 - Jaycees (3300 East Powerhouse Road) | \$50 Rental Fee/\$50 Cleaning Deposit (refundable)   | SAME           |
| Canyon View Park #2 - Lions                               | \$50 Rental Fee/\$50 Cleaning Deposit (refundable)   | SAME           |
| Canyon View Park #3 - Kiwanis                             | \$50 Rental Fee/\$50 Cleaning Deposit (refundable)   | SAME           |
| Mountain Country (2931 S Spanish Oaks Drive)              | \$50 Rental Fee/\$50 Cleaning Deposit (refundable)   | SAME           |
| North Park Grand (1188 N 400 E)                           | \$250 Rental Fee/\$500 Cleaning Deposit (refundable) | SAME           |
| North Park West (1242 N 200 E)                            | \$50 Rental Fee/\$50 Cleaning Deposit (refundable)   | SAME           |
| Sports Park Veterans' (185 W Volunteer Drive)             | \$50 Rental Fee/\$50 Cleaning Deposit (refundable)   | SAME           |
| Sports Park West (381 W Volunteer Drive)                  | \$50 Rental Fee/\$50 Cleaning Deposit (refundable)   | SAME           |
| <b>RV Parks &amp; Campgrounds</b>                         | <b>Current</b>                                       | <b>FY 2027</b> |
| Canyon View RV Park Single Space                          | \$40/night   | SAME           |
| Reservoir Campgrounds Single Space                        | \$15/night   | SAME           |
| Reservoir Campgrounds Double Space                        | \$20/night   | SAME           |
| <b>Gun Club Facility Rentals</b>                          | <b>Current</b>                                       | <b>FY 2027</b> |

| RV Fee  | \$35/Night   | SAME    |
|---|--|---------|
| House (Target Launcher)   | \$100 rents 3 houses for 3 hours (additional houses or hours are \$25 per) | SAME    |
| Field Rentals   |  |         |
| Baseball/Softball Fields Rentals  | Current  | FY 2027 |
| Small Baseball Field (JC, Kiwanis, East, Fireman, Rotary, Pony)   | \$75/2hr or \$150/day  | SAME    |
| Large Field (Nelson, SP Field 8)  | \$100/2hr or \$200/day   | SAME    |
| Softball (Sports Park Fields 1-7)   | \$75/2hr or \$150/day  | SAME    |
| Additional Field Preparations   |  |         |
| Small Fields & Sports Park -  | \$30 each prep   | SAME    |
| Large Fields -  | \$40 each prep   | SAME    |
| Soccer Fields Rentals   |  |         |
| Small Fields  | \$20 per hr. 8 hr limit  | SAME    |
| Medium Field  | \$25 per hr. 8 hr limit  | SAME    |
| Large Field   | \$35 per hr. 8 hr limit  | SAME    |
| Any field rented during nighttime hours will need to add an additional \$30/hour for a use of lights fee. |  |         |

## Public Works

**All utility rates will be effective Sep 21 and will first appear on the bills that go out at the beginning of November and are due on Nov 25th. All other rates effective Jun 21, and will first appear on the bills that go out at the beginning of Aug and are due Aug 25th. Schedule 2 rates revert to Schedule 1 on the next Jan 1st 9 years after account setup.**

### Solid Waste Rates

|   | Current  | FY 2027 |
|---|----------|---------|
| Per Garbage Can (In City, 1 Can required) *   | \$ 13.50 | SAME    |
| Per Garbage Can (Out of City)                 | \$25     | SAME    |
| Per Recycle Can (Voluntary, every other week) | \$8      | SAME    |

The rate may change according to the fuel surcharge clause of our contract.

\* Businesses are limited to 4 cans. Residents are limited to 2 cans. (Optional are required to be kept a minimum of 6 months)

### Streets & Storm Drain Rates

|  | Current  | FY 2027 |
|--|----------|---------|
| Schedule 1 Residential Rate and Non-Residential Rate per (ESU) | \$12.62  | SAME    |
| Schedule 2 Residential Rate and Non-Residential Rate per (ESU) | \$ 17.67 | SAME    |

|   |   |                |
|---|---|----------------|
| Land Disturbance Permit Fee   | Free  | SAME           |
| Non-Residential impervious area ESU (sq ft of building)   | 6,750   | SAME           |
| Fine for Parking on Streets During Snowstorm  | \$25  | SAME           |
| Res. Development 1 Yr Preservation Coat (sq ft of asphalt)  | \$0.35  | SAME           |
| Comm. Development 1 Yr Preservation Coat (sq ft of asphalt)   | \$ 0.47   | SAME           |
| ESU stands for Equivalent Service Unit  |   |                |
| <b>Utility Office Fees</b>  | <b>Current</b>  | <b>FY 2027</b> |
| Connection and reconnection fee   | \$30  | SAME           |
| Late Fee  | 5% of Unpaid Balance  | SAME           |
| Phone Payment Fee   | \$3   | SAME           |
| Red tag shut off notice   | \$15  | SAME           |
| Set up fee (Paid at time of new set up)   | \$25  | SAME           |
| Deposit (Residential units only)  | \$200   | SAME           |
| Deposit (Commercial)  | \$300   | SAME           |
| The deposit covers any and all utilities received by the customer. Customer may have the deposit waived by signing up for ACH Auto Pay. |   |                |
| Returned Payment Fee  | \$20  | SAME           |
| Utility Meter Test (Water or Electric)  | No charge   | SAME           |
| <b>Excavation Permits</b>   | <b>Current</b>  | <b>FY 2027</b> |
| Excavation Permit   | \$150 per road cut plus \$3/lin ft for Main Line (concrete \$50 if less than 50 lin ft) | SAME           |
| <b>Fee Factor for age of pavement:</b>  | <b>Current</b>  | <b>FY 2027</b> |
| Less than 1 year  | \$4   | SAME           |
| 1 to 3 years  | \$3   | SAME           |
| 4 to 5 years  | \$2   | SAME           |
| <b>Engineering</b>  | <b>Current</b>  | <b>FY 2027</b> |
| Printed Construction Standards Books  | \$50  | SAME           |
| Inspector: 5–6 years' experience  | \$70  | SAME           |
| Inspector: 6–8 years' experience  | \$75  | SAME           |
| Inspector: 10–15 years' experience  | \$80  | SAME           |
| Inspector: 15–20 years' experience  | \$95  | SAME           |
| Inspector: 20+ years' experience  | \$110   | SAME           |
| Jr Project Manager/Engineer   | \$130   | SAME           |
| Sr Project Manager/Engineer   | \$165   | SAME           |

|   |  |                |
|---|--|----------------|
| Geotechnical Engineer                     | \$140  | SAME           |
| Lab Technician                            | \$75   | SAME           |
| Field Technician                          | \$70   | SAME           |
| Sr Field Technician                       | \$90   | SAME           |
| Public Involvement PIO                    | \$80   | SAME           |
| Principal Engineer                        | \$185  | SAME           |
| Sr Principal Engineer                     | \$225  | SAME           |
| <b>Road Closure Fee</b>                   | <b>Current</b>   | <b>FY 2027</b> |
| Street Type                               | Rate = per lane/1,000 ft<br>(rounding up to nearest<br>thousand)/day | SAME           |
| Sidewalk/Bike Lane/Trail                  | \$50   | SAME           |
| Local                                     | \$100  | SAME           |
| Collector/Arterial - 500 to 4,500 ADT     | \$250  | SAME           |
| Collector/Arterial - 4,500 to 15,000 ADT  | \$500  | SAME           |
| Collector/Arterial - 15,000 to 32,000 ADT | \$1,000  | SAME           |
| <b>Transportation Utility Fee (TUF)</b>   | <b>Current</b>   | <b>FY 2027</b> |
| 0-100 Trips/Day                           | New Fee  | \$ 2.50        |
| 101-300 Trips/Day                         | New Fee  | \$ 20.19       |
| 301-600 Trips/Day                         | New Fee  | \$ 36.44       |
| 601+ Trips/Day                            | New Fee  | \$ 142.64      |

# Public Works

## Impact Fees

| Drinking Water System Impact Fees                         | Current        | FY 2027 |
|---|----------------|---------|
| Equivalent Residential Connection (ERC)                   | 0.32 AcFt/Year | SAME    |
| Residential Connections with 2 inch meter or smaller      | \$1,865        | SAME    |
| Multi-Family Res and Non-res with 1 inch meter or smaller | \$1,865        | SAME    |

All other connections the impact fee is based on anticipated ERCs.

| Pressurized Irrigation System Impact Fees                     | Current     | FY 2027 |
|---|-------------|---------|
| 0.23 acre Single Family Residential Lot                       | \$2,078     | SAME    |
| 1.00 acre Single Family Residential Lot                       | \$9,034.78  | SAME    |
| 1.00 acre of Landscaped Area for Multi-Family Res and Non-res | \$12,779.83 | SAME    |

| Sewer System Impact Fees                                  | Current | FY 2027 |
|---|---------|---------|
| Residential Connections with 2 inch meter or smaller      | \$4,215 | SAME    |
| Multi-Family Res and Non-res with 1 inch meter or smaller | \$4,215 | SAME    |

All other connections the impact fee is based on anticipated ERCs.

| Power & Light System Impact Fees | Current | FY 2027 |
|----------------------------------|---------|---------|
|----------------------------------|---------|---------|

### Single Phase (Amps)

|                |            |      |
|----------------|------------|------|
| 24 kW 100 Amps | \$2,071.38 | SAME |
| 30 kW 125 Amps | \$2,589.22 | SAME |
| 36 kW 150 Amps | \$3,107.06 | SAME |
| 48 kW 200 Amps | \$4,142.75 | SAME |
| 96 kW 400 Amps | \$8,285.50 | SAME |

### Three Phase (kVA)

|     |             |      |
|-----|-------------|------|
| 45  | \$3,883.83  | SAME |
| 75  | \$6,473.05  | SAME |
| 113 | \$9,709.58  | SAME |
| 150 | \$12,946.10 | SAME |
| 225 | \$19,419.15 | SAME |
| 300 | \$25,892.20 | SAME |
| 500 | \$43,153.67 | SAME |

|  |                |                |
|--|----------------|----------------|
| 750  | \$51,784.40    | SAME           |
| 800  | \$69,045.87    | SAME           |
| 1,000  | \$86,307.33    | SAME           |
| 1,500  | \$129,461.00   | SAME           |
| 2,000  | \$172,614.67   | SAME           |
| 3,000  | \$258,922.00   | SAME           |
| Larger sizes will be calculated on a case by case basis.   |                |                |
| <b>Parks &amp; Recreation Impact Fees</b>                  | <b>Current</b> | <b>FY 2027</b> |
| Single Family Home, Twin Home or Townhome                  | \$4,795.00     | SAME           |
| Multi-Family Home per Dwelling Unit                        | \$ 2,928.15    | SAME           |
| No fee for non-residential                                 |                |                |
| <b>Public Safety Impact Fees</b>                           | <b>Current</b> | <b>FY 2027</b> |
| Single Family Home, Twin Home or Townhome                  | \$675.76       | SAME           |
| Multi-Family Home per Dwelling Unit                        | \$412.66       | SAME           |
| Non-Residential (per 1,000 sq ft)                          | \$820.16       | SAME           |
| <b>Stormwater Impact Fees</b>                              | <b>Current</b> | <b>FY 2027</b> |
| Per Acre of Lot Area (does not include road right of way)  | \$6,286.22     | SAME           |
| <b>Transportation Impact Fees</b>                          | <b>Current</b> | <b>FY 2027</b> |
| Single Family, Twin Home or Townhome                       | \$1,992.92     | SAME           |
| Multi Family   | \$1,992.92     | SAME           |
| Non-Residential will be calculated on a case by case basis |                |                |

| <b>Public Works</b>   |                |                |
|---|----------------|----------------|
| All Utility rates will be effective Sep 21 and will first appear on the bills that go out at the beginning of November and are due on Nov 25th. All other rates effective Jun 21, and will first appear on the bills that go out at the beginning of Aug and are due Aug 25th. Schedule 2 rates revert to Schedule 1 on the next Jan 1st 9 years after account setup. |                |                |
| Power & Light Rates   |                |                |
| <b>Residential Service "RS"</b>   | <b>Current</b> | <b>FY 2027</b> |
| Schedule 1 Base Rate (\$/mo)  | \$ 21.49       | \$ 22.13       |
| Schedule 2 Base Rate (\$/mo)  | \$ 26.00       | \$ 26.78       |
| <b>Residential Energy Charge (\$/kWh)</b>   |                |                |
| Optional Shared Solar Rate All Shared Solar kWh*  | \$0.10620      | \$0.11422      |
| 0-500   | \$0.06290      | \$0.06962      |
| 501-1000  | \$0.08743      | \$0.09488      |

|  |                |                |
|--|----------------|----------------|
| 1001+  | \$0.11197      | \$0.12016      |
| *Shared Solar Blocks are purchased in 200 kWh increments.  |                |                |
| <b>General Service</b>   | <b>Current</b> | <b>FY 2027</b> |
| Schedule 1 Base Rate (\$/mo)   | \$23.00        | \$23.69        |
| Power Charge (\$/kW-mo) (Demand)   | \$8.00         | \$8.24         |
| <b>General Service Energy Charge (\$/kWh) :</b>  |                |                |
| First 1,000 kWh  | \$0.11565      | \$0.12395      |
| Next 4,000 kWh   | \$0.08724      | \$0.09469      |
| All other kWh  | \$0.05272      | \$0.05913      |
| <b>General Service Optional Shared Solar Rate</b>  |                |                |
| First 1,000 kWh  | \$0.13921      | \$0.14822      |
| Next 4,000 kWh   | \$0.09815      | \$0.10592      |
| All other kWh  | \$0.05933      | \$0.06594      |
| *Fixed Usage Rate will be re-evaluated in FY2030. Shared Solar participation will be limited to 30%, 50%, 80%, or 100%. Sign-up may occur at any time during the year through an online form but can only change thereafter July 1st of each year. |                |                |
| <b>Schedule 2 General Service "GS2"</b>  | <b>Current</b> | <b>FY 2027</b> |
| Base Rate (\$/mo)  | \$38.00        | \$39.14        |
| Power Charge (\$/kW-mo) (Demand)   | \$8.75         | \$9.01         |
| <b>Schedule 2 "GS2" Energy Charge (\$/kWh) :</b>   | <b>Current</b> | <b>FY 2027</b> |
| First 1,000 kWh  | \$0.11838      | \$ 0.12676     |
| Next 4,000 kWh   | \$0.08787      | \$ 0.09534     |
| All other kWh  | \$0.08475      | \$ 0.09212     |
| <b>Schedule 2 GS2 Optional Shared Solar Rate</b>   |                |                |
| First 1,000 kWh  | \$0.13975      | \$0.14877      |
| Next 4,000 kWh   | \$0.09694      | \$0.10468      |
| All other kWh  | \$0.09351      | \$0.10115      |
| *Fixed Usage Rate will be re-evaluated in FY2030. Shared Solar participation will be limited to 30%, 50%, 80%, or 100%. Sign-up may occur at any time during the year through an online form but can only change thereafter July 1st of each year. |                |                |
| <b>Large Power Service "LP"</b>  | <b>Current</b> | <b>FY 2027</b> |
| Base Rate (\$/mo)  | \$50.00        | \$ 52.50       |
| Demand Charge (\$/kW-mo)   | \$10.00        | \$ 10.50       |
| High Voltage (46 kV)   | \$2.00         | \$ 2.10        |
| Energy Charge (\$/kWh)*  | \$0.04627      | \$ 0.05341     |
| <b>Schedule 2 Large Power Service "LP2"</b>  | <b>Current</b> | <b>FY 2027</b> |
| Base Rate (\$/mo)  | \$125.00       | \$131.25       |

|   |                |                |
|---|----------------|----------------|
| Demand Charge (\$/kW-mo)  | \$10.10        | \$10.61        |
| High Voltage (46 kV)  | \$2.00         | \$2.10         |
| Energy Charge (\$/kWh)*   | \$0.04736      | \$0.05456      |
| <b>Large Power Optional Shared Solar Rate</b>   |                |                |
| Base Rate (\$/mo)   | \$50.00        | \$52.50        |
| Demand Charge (\$/kW-mo)  | \$10.00        | \$10.50        |
| High Voltage (46 kV)  | \$2.00         | \$2.10         |
| Energy Charge (\$/kWh)*   | \$0.05258      | \$0.06004      |
| *Fixed Usage Rate will be re-evaluated in FY2030. Shared Solar participation will be limited to 30%, 50%, 80%, or 100%. Sign-up may occur at any time during the year through an online form but can only change thereafter July 1st of each year.  |                |                |
| <b>Schedule 2 Large Power Optional Shared Solar Rate</b>  |                |                |
| Base Rate (\$/mo)   | \$125.00       | \$131.25       |
| Demand Charge (\$/kW-mo)  | \$10.10        | \$10.61        |
| High Voltage (46 kV)  | \$2.00         | \$2.10         |
| Energy Charge (\$/kWh)*   | \$0.05382      | \$0.06134      |
| *Fixed Usage Rate will be re-evaluated in FY2030. Shared Solar participation will be limited to 30%, 50%, 80%, or 100%. Sign-up may occur at any time during the year through an online form but can only change thereafter July 1st of each year.  |                |                |
| <b>Security Lighting</b>  | <b>Current</b> | <b>FY 2027</b> |
| \$/mo/unit  | \$ 17.50       | \$ 18.03       |
| This chart is a summary to illustrate billing units only. It is NOT the Spanish Fork Energy Division's official adopted rate schedules. All Electric rates are subject to the Monthly Power Cost Adjuster. (The PCA is adjusted to offset the base rate increase.) Assisted Living Facilities will be billed at the General Service Rate and will receive the Residential Fuels Sales Tax Discount. |                |                |
| <b>Power Cost Adjustment</b>  | <b>Current</b> | <b>FY 2027</b> |
| Base Power Cost   | \$0.06129      | \$0.06612      |
| <b>Power &amp; Light Miscellaneous Charges</b>  |                |                |
| Temporary Service:  | \$75 + use     | SAME           |
| Temporary Service(400amp +)   | \$ 1,700       | SAME           |
| Temporary Transformer   | \$ 750         | SAME           |
| Residential 100 to 200 amp Meter  | \$ 300         | SAME           |
| Residential 100 to 200 amp Network Meter, 5 jaw   | \$ 280         | SAME           |
| Residential 400 amp Meter   | \$ 300         | SAME           |
| Residential Instrument Rated 400-800 Amp Meter  | \$ 1,950       | SAME           |
| Non-residential 100 to 200 amp Meter  | \$ 300         | SAME           |
| Non-residential 100 to 200 amp Meter, 3 Phase   | \$ 500         | SAME           |
| Non-residential 201 to 800 amp Meter, 3 Phase   | \$ 1,950       | SAME           |

|  |   |      |
|--|---|------|
| Non-residential 801 amp and above Meter, 3 Phase   | \$ 2,000                                  | SAME |
| Non-residential Primary 12kV Meter   | \$985+CT/PT                               | SAME |
| Renew Choice per kWh Block   | \$ 1.50                                   | SAME |
| Non-Residential Electric Transfer Fee  | \$631/acre + Cost of Materials and Labor* | SAME |
| Residential Electric Transfer Fee  | \$ 220                                    | SAME |
| Large Solar Generation Application & Inspection Fee  | \$ 500                                    | SAME |
| Net Metering Fees  | \$ 500                                    | SAME |
| Data Center Feasibility Review   | \$ 900                                    | SAME |
| Meterbase Generation Transfer Switch Fee   | \$ 100                                    | SAME |
| <b>*Fee shall not apply to areas shown on the <a href="#">Electric Customer Annexation Connection Fee Exemption Map</a>.</b> |   |      |

## Public Works

**All Utility rates will be effective Sep 21 and will first appear on the bills that go out at the beginning of November and are due on Nov 25th. All other rates effective Jun 21, and will first appear on the bills that go out at the beginning of Aug and are due Aug 25th. Schedule 2 rates revert to Schedule 1 on the next Jan 1st 9 years after account setup.**

| Water Rates   |           |           |
|---|-----------|-----------|
| Residential Drinking Water Rates  | Current   | FY 2027   |
| Schedule 1 Residential Base Rate  | \$ 12.65  | \$ 13.03  |
| Schedule 2 Residential Base Rate  | \$ 16.70  | \$ 17.20  |
| Residential Usage Rate <b>with PI</b> Rate per 1,000 gallons 0 to 6,000 gallons/dwelling  | \$ 1.24   | \$ 1.28   |
| Additional Residential Usage Rate <b>with PI</b> 6,001 gallons to 18,000 gallons/dwelling | \$ 1.51   | \$ 1.56   |
| Additional Residential Usage Rate <b>with PI</b> for more than 18,000 gallons/dwelling    | \$ 2.33   | \$ 2.40   |
| Residential Usage Rate <b>without PI</b> per 1,000 gallons 0 to 6,000 gallons/dwelling    | \$ 1.22   | \$ 1.26   |
| Additional Residential Usage Rate <b>without PI</b> for more than 6,000 gallons/dwelling  | \$ 1.51   | \$ 1.55   |
| Non-Residential Drinking Water Rates  | Current   | FY 2027   |
| Schedule 1 Non-Residential 3/4 inch to 1 inch Meter Base Rate                             | \$ 12.65  | \$ 13.03  |
| Schedule 1 Non-Residential Base Rate - 1.5 inch Meter                                     | \$ 30.93  | \$ 31.86  |
| Schedule 1 Non-Residential Base Rate - 2 inch Meter                                       | \$ 54.99  | \$ 56.64  |
| Schedule 1 Non-Residential Base Rate - 3 to 4 inch Meter                                  | \$ 168.40 | \$ 173.45 |

|  |                                 |                |
|--|---------------------------------|----------------|
| Schedule 2 Non-Residential 3/4 inch to 1 inch Meter Base Rate                                | \$ 16.70                        | \$ 17.20       |
| Schedule 2 Non-Residential Base Rate - 1.5 inch Meter  | \$37.58                         | \$ 38.70       |
| Schedule 2 Non-Residential Base Rate - 2 inch Meter  | \$66.80                         | \$ 68.80       |
| Schedule 2 Non-Residential Base Rate - 3 to 4 inch Meter                                     | \$204.58                        | \$ 210.71      |
| Non-Residential Usage Rate <b>with PI</b> Rate per 1,000 gallons 0 to 6,000 gallons/dwelling | \$ 1.24                         | \$ 1.28        |
| Additional Non-Residential Usage Rate <b>with PI</b> for more than 6,000 gallons             | \$ 1.51                         | \$ 1.56        |
| Non-Residential Usage Rate <b>without PI</b> per 1,000 gallons 0 to 6,000 gallons/dwelling   | \$ 1.22                         | \$ 1.26        |
| Additional Non-Residential Usage Rate <b>without PI</b> for more than 6,000 gallons/dwelling | \$ 1.51                         | \$ 1.55        |
| <b>Water Right Value</b>   | <b>Current</b>                  | <b>FY 2027</b> |
| River/SWUA Water per AcFt (Based on an 80% Precipitation Year)                               | \$3,168                         | SAME           |
| ULS Water per AcFt   | \$5,383                         | SAME           |
| <b>Drinking Water &amp; PI Meter Fee (Meter &amp; Radio MXU Cost + Installation Cost)</b>    | <b>Current</b>                  | <b>FY 2027</b> |
| 3/4 inch to 1 inch Meter   | \$ 590                          | SAME           |
| 1 1/2 inch Meter   | \$ 1,404                        | SAME           |
| 2 inch Meter   | \$ 1,606                        | SAME           |
| 4 inch Meter   | \$ 3,445                        | SAME           |
| 6 inch Meter   | \$ 5,947                        | SAME           |
| <b>Hydrant Fees</b>  | <b>Current</b>                  | <b>FY 2027</b> |
| Fire Hydrant Access Fee  | \$100 + Usage, \$1500 deposit   | SAME           |
| PI Hydrant Access Fee  | Flat \$150 per yr/ expires Oct. | SAME           |
| Unauthorized Hydrant Use Fine  | \$1,000                         | SAME           |
| Hydrant On-Site Meter Reading Fee  | \$50/reading                    | SAME           |
| <b>Pressurized Irrigation Rates</b>  | <b>Current</b>                  | <b>FY 2027</b> |
| Schedule 1 Base Rate - 3/4 inch or 1 inch meter  | \$12.65                         | \$ 13.03       |
| Schedule 1 Base Rate - 1.5 inch meter  | \$ 30.94                        | \$ 31.86       |
| Schedule 1 Base Rate - 2 inch meter  | \$ 54.99                        | \$ 56.64       |
| Schedule 1 Base Rate - 3 to 4 inch meter   | \$ 168.40                       | \$ 173.45      |
| Schedule 2 Base Rate - 3/4 inch or 1 inch meter  | \$16.70                         | \$ 17.20       |
| Schedule 2 Base Rate - 1.5 inch meter  | \$ 37.58                        | \$ 38.70       |

|  |           |           |
|--|-----------|-----------|
| Schedule 2 Base Rate - 2 inch meter                                | \$ 66.80  | \$ 68.80  |
| Schedule 2 Base Rate - 3 to 4 inch meter                           | \$ 204.58 | \$ 210.71 |
| Metered Rate per 1,000 gallons (0 to 25,000 gallons)               | \$ 0.93   | \$ 0.96   |
| Metered Rate per 1,000 gallons/residential units (25,000+ gallons) | \$ 1.10   | \$ 1.13   |
| Agricultural Rate per 1,000 gallons                                | \$ 0.22   | \$ 0.23   |

## Public Works

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### Sewer Rates

| Sewer Base Rate  | Current  | FY 2027 |
|--|----------|---------|
| Schedule 1 Base Rate - 1 Inch or Less Drinking Water Meter | \$31.10  | SAME    |
| Schedule 1 Base Rate - 1.5 Inch Drinking Water Meter       | \$69.97  | SAME    |
| Schedule 1 Base Rate - 2 Inch Drinking Water Meter         | \$124.40 | SAME    |
| Schedule 1 Base Rate - 3 or 4 Inch Drinking Water Meter    | \$497.60 | SAME    |
| Metered Rate per 1,000 gallons                             | \$3.67   | SAME    |
| Schedule 2 Base Rate - 1 Inch or Less Drinking Water Meter | \$32.79  | SAME    |
| Schedule 2 Base Rate - 1.5 Inch Drinking Water Meter       | \$73.77  | SAME    |
| Schedule 2 Base Rate - 2 Inch Drinking Water Meter         | \$131.16 | SAME    |
| Schedule 2 Base Rate - 3 or 4 Inch Drinking Water Meter    | \$524.64 | SAME    |

**Rates calculated based on gallons of drinking water used per residential or business unit in the winter months. If no previous winter history, residential customers are given city average 5,000 gal. Commercial customer given average use of similar commercial customers.**

| Sewer Surcharges          |                |      |
|---------------------------|----------------|------|
| Biochemical Oxygen Demand | \$0.16 per lbs | SAME |
| Total Suspended Solids    | \$0.36 per lbs | SAME |
| Oil and Grease            | \$3.80 per lbs | SAME |

## Public Works

### Airport Rates

| Leases & Application Fees  | Current  | FY 2027 |
|--|--|---------|
| Building Ground Lease (per sqft per year)*   | \$ 0.45  | \$ 0.67 |
| *Minimum hangar charge is for 1,680 sqft. There is a 10% additional charge for buildings that front Main St. |  |         |
| Development/Non-Building Ground Lease (per sqft per year)  | \$ 0.09  | \$ 0.10 |
| Airport Development Application Fee  | \$ 250   | SAME    |
| Farmland Lease Rate (per acre per year) Unless Bid   | \$50   | SAME    |
| Parking & Tie Down Fees  | Current  | FY 2027 |
| Tie Down Waitlist Fee (Non-refundable. Rolls into first payment of tie down when a tie down is assigned)     | \$150  | SAME    |
| Tie Down & Parking: Annual (Paid in Advance)   | \$900  | \$950   |
| FBO Transient Tie Down & Parking: Annual (Paid in Advance)   | \$250  | SAME    |
| Helicopter Tie-Down Fee: Daily (4,000 to 20,000 lbs gross)   | \$25   | SAME    |
| Helicopter Tie-Down Fee: Daily (over 20,000 lbs gross)   | \$85   | SAME    |
| Fuel Tankers Parking: Daily (under 4,000 gallon capacity)  | \$25   | SAME    |
| Fuel Tankers Parking: Daily (4,000+ gallon capacity)   | \$85   | SAME    |
| Misc Airport Fees  | Current  | FY 2027 |
| Hangar Transfer Fee  | \$500  | SAME    |
| Gate Access Business Code Fee  | \$120  | SAME    |
| Gate Access Fee  | \$40   | SAME    |
| Administrative Citation  | NEW  | \$500   |
| Landing Fees   | Current  | FY 2027 |
| Complimentary Landings (Based Aircraft)  | One (1) complimentary landing per aircraft per day.  | SAME    |
| Complimentary Landings (Transient Aircraft)  | Transient aircraft under 5,000 lbs MTOW: One (1) complimentary landing per aircraft per day. | SAME    |
| Aircraft up to 60,000 lbs MTOW   | \$5.00 per landing for the first 2,000 lbs of MTOW, plus \$1.00 for                          | SAME    |

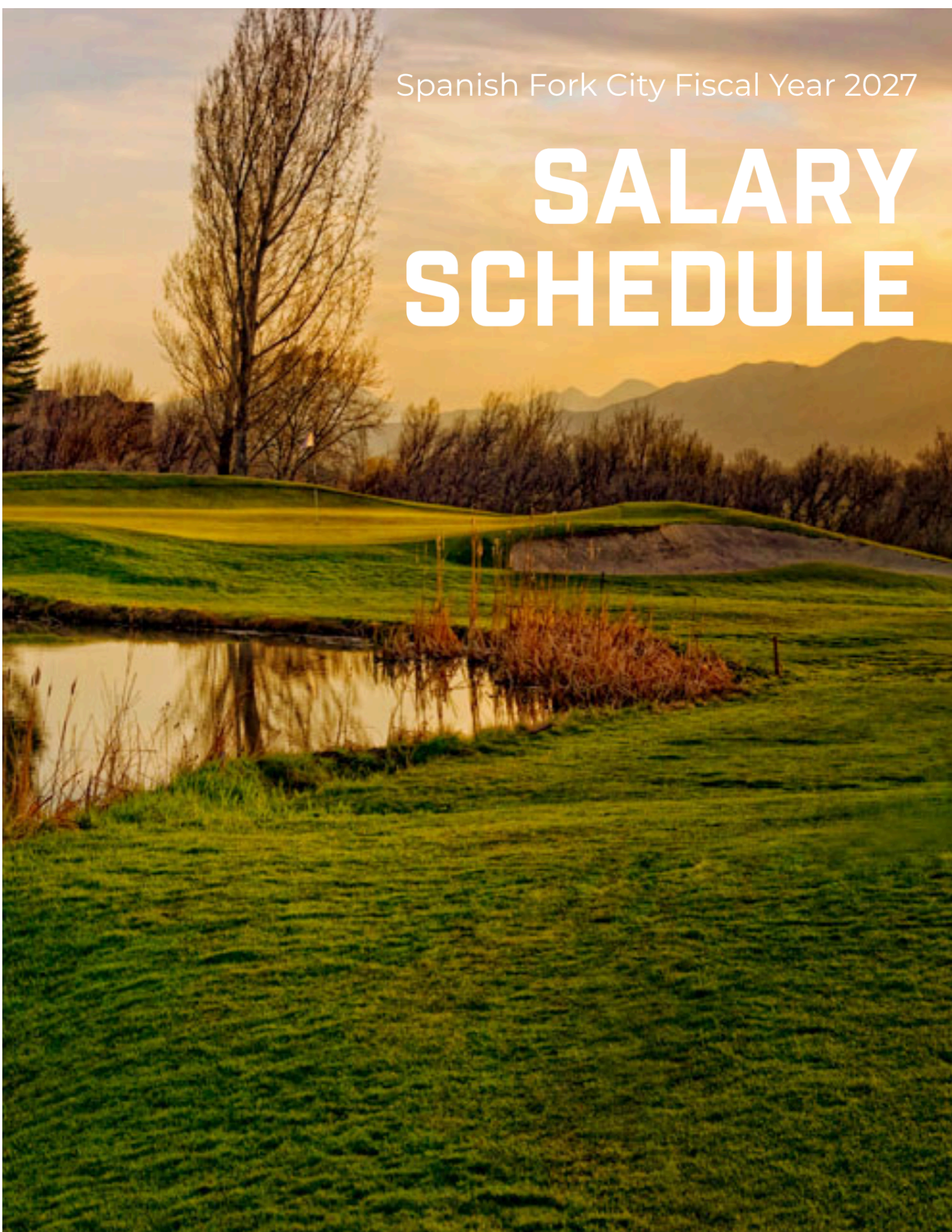
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|  | each additional 1,000 lbs (or fraction thereof) over 2,000 MTOW                                    |                |
| Overweight Aircraft Fee (over 60,000 lbs MTOW)                                   | \$63 per landing plus \$5 for each additional 1,000 lbs (or fraction thereof) over 60,000 lbs MTOW | SAME           |
| Unpermitted Helicopter Landing Fee   | \$50   | SAME           |
| <b>Flowage Fees</b>  | <b>Current</b>   | <b>FY 2027</b> |
| Flowage Fee  | \$0.15   | SAME           |
| Transient Fuel Tanker Flowage Fee<br>(Charged by FBO/City that Manages Tie-Down) | \$0.25   | SAME           |
| Unauthorized Fuel Fee  | \$ 1,000   | SAME           |
| <b>Wings &amp; Wheels</b>  | <b>Current</b>   | <b>FY 2027</b> |
| Wings & Wheels Gate Adult (18 & Older) Admission                                 | \$ 25  | SAME           |
| Wings & Wheels Online Adult (18 & Older) Online Admission                        | \$ 20  | SAME           |
| Wings & Wheels Online Teen (13-17) Online Admission                              | \$ 10  | SAME           |
| Wings & Wheels Gate Teen (13-17) Admission                                       | \$ 15  | SAME           |
| Wings & Wheels Gate Child 12 & Under   | No Fee   | SAME           |
| Wings & Wheels Parking per Vehicle   | New  | <b>\$ 10</b>   |
| Car Show Registration (Includes 1 Adult Gate Admission)                          | \$30 First car/\$15 for each additional car  | SAME           |
| Wings & Wheels Vendor  | \$ 100   | SAME           |
| Title Sponsor  | \$ 10,000  | SAME           |
| Platinum Sponsor   | \$ 7,500   | SAME           |
| Gold Sponsor   | \$ 5,000   | SAME           |
| Silver Sponsor   | \$ 2,500   | SAME           |
| Friend Sponsor   | \$ 1,000   | SAME           |
| Autocross Sponsor  | \$ 4,000   | SAME           |
| Car Show Sponsor   | \$ 2,000   | SAME           |

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Spanish Fork City Fiscal Year 2027

# SALARY SCHEDULE



| <b>Salary Ranges - Dynamic</b> |                |                 |                |
|--------------------------------|----------------|-----------------|----------------|
| <b>Effective October 2025</b>  |                |                 |                |
| Pay Grade                      | Annual Minimum | Annual Midpoint | Annual Maximum |
| 3                              | \$37,150       | \$46,438        | \$55,725       |
| 4                              | \$43,458       | \$54,323        | \$65,188       |
| 5                              | \$45,878       | \$57,347        | \$68,817       |
| 6                              | \$49,273       | \$61,591        | \$73,909       |
| 7                              | \$55,325       | \$69,156        | \$82,987       |
| 8                              | \$57,934       | \$72,417        | \$86,901       |
| 9                              | \$63,280       | \$79,100        | \$94,920       |
| 9P                             | \$68,517       | \$85,646        | \$102,776      |
| 10                             | \$71,575       | \$89,469        | \$107,363      |
| 11                             | \$76,984       | \$96,230        | \$115,476      |
| 12                             | \$79,023       | \$98,779        | \$118,535      |
| 12P                            | \$83,401       | \$104,252       | \$125,102      |
| 13                             | \$91,506       | \$114,383       | \$137,259      |
| 14                             | \$97,405       | \$121,756       | \$146,108      |
| 15                             | \$102,617      | \$128,272       | \$153,926      |
| 16                             | \$108,860      | \$136,075       | \$163,290      |
| 17                             | \$120,577      | \$150,721       | \$180,865      |
| 18                             | \$134,706      | \$168,382       | \$202,059      |
| CM                             | \$161,748      | \$202,185       | \$242,622      |

| <b>Salary Ranges - Non-Benefited Positions</b> |                |                 |                |
|--|----------------|-----------------|----------------|
| <b>Effective October 2025</b>                  |                |                 |                |
| Grade  | Hourly Minimum | Hourly Midpoint | Hourly Maximum |
| PT2  | \$7.87         | \$11.72         | \$14.06        |
| PT3  | \$11.89        | \$14.87         | \$17.84        |
| PT4  | \$12.69        | \$15.86         | \$19.03        |
| PT5  | \$14.73        | \$18.42         | \$22.10        |
| PT6  | \$17.43        | \$21.78         | \$26.14        |

**Effective October 4, 2025**

**Benefited Positions**  
Full Time and Part Time Benefited

| Position # | Position Title                           | Annual Minimum | Annual Midpoint | Annual Maximum | Hourly Minimum | Hourly Midpoint | Hourly Maximum | Pay Grade |
|------------|--|----------------|-----------------|----------------|----------------|-----------------|----------------|-----------|
| 125        | City Manager                             | \$161,748      | \$202,185       | \$242,622      | \$77.76        | \$97.20         | \$116.65       | CM        |
| 100        | Assistant City Manager                   | \$120,577      | \$150,721       | \$180,865      | \$57.97        | \$72.46         | \$86.95        | 17        |
| 725/790    | Accounting/Payroll Technician            | \$49,203       | \$61,504        | \$73,804       | \$23.66        | \$29.57         | \$35.48        | 6         |
| 180/195    | Human Resource Director                  | \$97,405       | \$121,756       | \$146,108      | \$46.83        | \$58.54         | \$70.24        | 14        |
| 160/2325   | Admin Secretary/Deputy Recorder          | \$49,203       | \$61,504        | \$73,804       | \$23.66        | \$29.57         | \$35.48        | 6         |
| 222/224    | Assistant to the City Manager            | \$71,575       | \$89,469        | \$107,363      | \$34.41        | \$43.01         | \$51.62        | 10        |
| 130/2310   | Recorder/Executive Assistant             | \$62,971       | \$78,714        | \$94,456       | \$30.27        | \$37.84         | \$45.41        | 9         |
| 200/185    | Human Resource Generalist                | \$49,203       | \$61,504        | \$73,804       | \$23.66        | \$29.57         | \$35.48        | 6         |
| 216/217    | Public Information Officer/Mang. Analyst | #N/A           | #N/A            | #N/A           | #N/A           | #N/A            | #N/A           | #N/A      |
| NC8        | Photo/Video Producer                     |                |                 |                |                |                 |                |           |
| NC14       | Social Media & Digital Specialist        | \$49,203       | \$61,504        | \$73,804       | \$23.66        | \$29.57         | \$35.48        | 6         |
| 780        | Finance Director                         | \$120,577      | \$150,721       | \$180,865      | \$57.97        | \$72.46         | \$86.95        | 17        |
| 775/735    | Utility Billing Manager                  | \$55,325       | \$69,156        | \$82,987       | \$26.60        | \$33.25         | \$39.90        | 7         |
| 770        | Office Coordinator                       | \$43,458       | \$54,323        | \$65,188       | \$20.89        | \$26.12         | \$31.34        | 4         |
| 2300       | Administrative Coordinator               | \$45,878       | \$57,347        | \$68,817       | \$22.06        | \$27.57         | \$33.08        | 5         |
| 775/735    | Utility Office Manager                   | \$55,325       | \$69,156        | \$82,987       | \$26.60        | \$33.25         | \$39.90        | 7         |
| 730        | Billing Technician                       | \$45,878       | \$57,347        | \$68,817       | \$22.06        | \$27.57         | \$33.08        | 5         |
| 705/726    | Internal Auditor                         | \$62,971       | \$78,714        | \$94,456       | \$30.27        | \$37.84         | \$45.41        | 9         |
| 715        | Senior Accountant                        | \$79,023       | \$98,779        | \$118,535      | \$37.99        | \$47.49         | \$56.99        | 12        |
| 145        | Treasurer                                | \$91,506       | \$114,383       | \$137,259      | \$43.99        | \$54.99         | \$65.99        | 13        |
| 1025       | City Attorney                            | \$134,706      | \$168,382       | \$202,059      | \$64.76        | \$80.95         | \$97.14        | 18        |
| 1004/1050  | Assistant City Attorney                  | \$108,860      | \$136,075       | \$163,290      | \$52.34        | \$65.42         | \$78.50        | 16        |
| 2325       | Administrative Specialist                | \$49,203       | \$61,504        | \$73,804       | \$23.66        | \$29.57         | \$35.48        | 6         |
| 1060       | Legal Secretary                          | \$45,878       | \$57,347        | \$68,817       | \$22.06        | \$27.57         | \$33.08        | 5         |
| 1070       | Prosecuting Attorney                     | \$91,506       | \$114,383       | \$137,259      | \$43.99        | \$54.99         | \$65.99        | 13        |
| 1120       | Library Director                         | \$102,617      | \$128,272       | \$153,926      | \$49.34        | \$61.67         | \$74.00        | 15        |
| 1110       | Children's Librarian                     | \$49,203       | \$61,504        | \$73,804       | \$23.66        | \$29.57         | \$35.48        | 6         |
| 1110       | Catalog Librarian                        | \$49,203       | \$61,504        | \$73,804       | \$23.66        | \$29.57         | \$35.48        | 6         |
| 1110       | Librarian                                | \$49,203       | \$61,504        | \$73,804       | \$23.66        | \$29.57         | \$35.48        | 6         |
| 1110       | Young Adult Librarian                    | \$49,203       | \$61,504        | \$73,804       | \$23.66        | \$29.57         | \$35.48        | 6         |
| 1115       | Library Clerk                            | \$37,150       | \$46,438        | \$55,725       | \$17.86        | \$22.33         | \$26.79        | 3         |
| 1125       | Senior Children's Librarian              | \$57,934       | \$72,417        | \$86,901       | \$27.85        | \$34.82         | \$41.78        | 8         |
| 1125       | Library Systems Coordinator              | \$57,934       | \$72,417        | \$86,901       | \$27.85        | \$34.82         | \$41.78        | 8         |
| 335/350    | Community Development Director           | \$120,577      | \$150,721       | \$180,865      | \$57.97        | \$72.46         | \$86.95        | 17        |
| 355        | Associate Planner                        | \$55,325       | \$69,156        | \$82,987       | \$26.60        | \$33.25         | \$39.90        | 7         |
| 305        | Building Inspector I                     | \$57,934       | \$72,417        | \$86,901       | \$27.85        | \$34.82         | \$41.78        | 8         |
| 310        | Building Inspector II                    | \$62,971       | \$78,714        | \$94,456       | \$30.27        | \$37.84         | \$45.41        | 9         |

| Position # | Position Title                              | Annual Minimum | Annual Midpoint | Annual Maximum | Hourly Minimum | Hourly Midpoint | Hourly Maximum | Pay Grade |
|------------|---|----------------|-----------------|----------------|----------------|-----------------|----------------|-----------|
| 315        | Building Permit Technician                  | \$49,203       | \$61,504        | \$73,804       | \$23.66        | \$29.57         | \$35.48        | 6         |
| 325        | Chief Building Official                     | \$91,506       | \$114,383       | \$137,259      | \$43.99        | \$54.99         | \$65.99        | 13        |
| 311/324    | Senior Building Inspector                   | \$77,178       | \$96,472        | \$115,767      | \$37.10        | \$46.38         | \$55.66        | 11        |
| 385        | Senior Planner                              | \$71,575       | \$89,469        | \$107,363      | \$34.41        | \$43.01         | \$51.62        | 10        |
| 2300       | Division Secretary                          | \$45,878       | \$57,347        | \$68,817       | \$22.06        | \$27.57         | \$33.08        | 5         |
| 1250       | Parks and Recreation Director               | \$120,577      | \$150,721       | \$180,865      | \$57.97        | \$72.46         | \$86.95        | 17        |
| 1160       | First Assistant Golf Professional           | \$55,325       | \$69,156        | \$82,987       | \$26.60        | \$33.25         | \$39.90        | 7         |
| 1250/1251  | Assistant Director - Recreation/Programs    | \$97,405       | \$121,756       | \$146,108      | \$46.83        | \$58.54         | \$70.24        | 14        |
| 1250/1251  | Assistant Director - Parks & Open Spaces    | \$97,405       | \$121,756       | \$146,108      | \$46.83        | \$58.54         | \$70.24        | 14        |
| 605        | Custodian                                   | \$45,878       | \$57,347        | \$68,817       | \$22.06        | \$27.57         | \$33.08        | 5         |
| 1270       | Fitness Coordinator                         | \$55,325       | \$69,156        | \$82,987       | \$26.60        | \$33.25         | \$39.90        | 7         |
| 1148       | Aquatics Coordinator                        | \$55,325       | \$69,156        | \$82,987       | \$26.60        | \$33.25         | \$39.90        | 7         |
| NC23       | Membership & Operations Supervisor          | \$62,971       | \$78,714        | \$94,456       | \$30.27        | \$37.84         | \$45.41        | 9         |
| 1149       | Aquatics Supervisor                         | \$62,971       | \$78,714        | \$94,456       | \$30.27        | \$37.84         | \$45.41        | 9         |
| 1275       | Programs Supervisor                         | \$62,971       | \$78,714        | \$94,456       | \$30.27        | \$37.84         | \$45.41        | 9         |
| 1265       | Recreation Center Manager                   | \$83,969       | \$104,961       | \$125,953      | \$40.37        | \$50.46         | \$60.55        | 12P       |
| 1155       | Assistant Greens Superintendent             | \$55,325       | \$69,156        | \$82,987       | \$26.60        | \$33.25         | \$39.90        | 7         |
| 2300       | Administrative Coordinator                  | \$45,878       | \$57,347        | \$68,817       | \$22.06        | \$27.57         | \$33.08        | 5         |
| 1220/1245  | Parks Maintenance Supervisor                | \$71,575       | \$89,469        | \$107,363      | \$34.41        | \$43.01         | \$51.62        | 10        |
| 645        | Building & Grounds Division Manager         | \$77,178       | \$96,472        | \$115,767      | \$37.10        | \$46.38         | \$55.66        | 11        |
| 1165       | Cemetery Sexton                             | \$62,971       | \$78,714        | \$94,456       | \$30.27        | \$37.84         | \$45.41        | 9         |
| 1180       | Concessions Manager                         | \$45,878       | \$57,347        | \$68,817       | \$22.06        | \$27.57         | \$33.08        | 5         |
| NC27       | Second Assistant Golf Professional          | \$45,878       | \$57,347        | \$68,817       | \$22.06        | \$27.57         | \$33.08        | 5         |
| 622        | Facilities Maintenance Leadworker           | \$57,934       | \$72,417        | \$86,901       | \$27.85        | \$34.82         | \$41.78        | 8         |
| NC22       | Facilities Maintenance Technician II        | \$49,203       | \$61,504        | \$73,804       | \$23.66        | \$29.57         | \$35.48        | 6         |
| 625/640    | Facilities Maintenance Technician I         | \$45,878       | \$57,347        | \$68,817       | \$22.06        | \$27.57         | \$33.08        | 5         |
| 770        | Customer Service Representative             | \$43,458       | \$54,323        | \$65,188       | \$20.89        | \$26.12         | \$31.34        | 4         |
| 2325       | Administrative Specialist                   | \$49,203       | \$61,504        | \$73,804       | \$23.66        | \$29.57         | \$35.48        | 6         |
| 1175       | Fairgrounds Manager                         | \$77,178       | \$96,472        | \$115,767      | \$37.10        | \$46.38         | \$55.66        | 11        |
| 2325       | Fairground/Rodeo Administrative Coordinator | \$49,203       | \$61,504        | \$73,804       | \$23.66        | \$29.57         | \$35.48        | 6         |
| 1200       | Golf Professional                           | \$97,405       | \$121,756       | \$146,108      | \$46.83        | \$58.54         | \$70.24        | 14        |
| 1195       | Golf Course Superintendent                  | \$71,575       | \$89,469        | \$107,363      | \$34.41        | \$43.01         | \$51.62        | 10        |
| 1225       | Leadworker                                  | \$55,325       | \$69,156        | \$82,987       | \$26.60        | \$33.25         | \$39.90        | 7         |
| 1225       | Assistant Cemetery Sexton                   | \$55,325       | \$69,156        | \$82,987       | \$26.60        | \$33.25         | \$39.90        | 7         |
| 1230       | Maintenance Worker                          | \$43,458       | \$54,323        | \$65,188       | \$20.89        | \$26.12         | \$31.34        | 4         |
| 1255/1260  | Parks Projects Manager                      | \$62,971       | \$78,714        | \$94,456       | \$30.27        | \$37.84         | \$45.41        | 9         |

| Position # | Position Title                                     | Annual Minimum                       | Annual Midpoint | Annual Maximum | Hourly Minimum | Hourly Midpoint | Hourly Maximum | Pay Grade |
|------------|--|--------------------------------------|-----------------|----------------|----------------|-----------------|----------------|-----------|
| NC21       | Parks & Right of Ways Landscape Architect          | \$77,178                             | \$96,472        | \$115,767      | \$37.10        | \$46.38         | \$55.66        | 11        |
| 1275       | Recreation Program Supervisor                      | \$62,971                             | \$78,714        | \$94,456       | \$30.27        | \$37.84         | \$45.41        | 9         |
| NC12       | Program Coordinator - FT                           | \$55,325                             | \$69,156        | \$82,987       | \$26.60        | \$33.25         | \$39.90        | 7         |
| 147/155    | Special Events Supervisor                          | \$62,971                             | \$78,714        | \$94,456       | \$30.27        | \$37.84         | \$45.41        | 9         |
| 1740       | Police Chief                                       | \$134,706                            | \$168,382       | \$202,059      | \$64.76        | \$80.95         | \$97.14        | 18        |
| 2325       | Administrative Specialist                          | \$49,203                             | \$61,504        | \$73,804       | \$23.66        | \$29.57         | \$35.48        | 6         |
| 1657       | Emergency Prep Coordinator                         | \$62,971                             | \$78,714        | \$94,456       | \$30.27        | \$37.84         | \$45.41        | 9         |
| 2310       | Executive Assistant                                | \$55,325                             | \$69,156        | \$82,987       | \$26.60        | \$33.25         | \$39.90        | 7         |
| 1750       | Patrol Officer I                                   | \$57,934                             | \$72,417        | \$86,901       | \$27.85        | \$34.82         | \$41.78        | 8         |
| 1760       | Patrol Officer II                                  | \$68,517                             | \$85,646        | \$102,776      | \$32.94        | \$41.18         | \$49.41        | 9P        |
| 1762/1763  | Master Officer                                     | \$77,178                             | \$96,472        | \$115,767      | \$37.10        | \$46.38         | \$55.66        | 11        |
| 1765       | Sergeant   | \$83,969                             | \$104,961       | \$125,953      | \$40.37        | \$50.46         | \$60.55        | 12P       |
| 1745       | Lieutenant   | \$97,405                             | \$121,756       | \$146,108      | \$46.83        | \$58.54         | \$70.24        | 14        |
| 1809       | Victim Advocate                                    | \$49,203                             | \$61,504        | \$73,804       | \$23.66        | \$29.57         | \$35.48        | 6         |
| 1680       | Fire & EMS Director/Fire Chief                     | \$134,706                            | \$168,382       | \$202,059      | \$64.76        | \$80.95         | \$97.14        | 18        |
| 2325       | Administrative Specialist                          | \$49,203                             | \$61,504        | \$73,804       | \$23.66        | \$29.57         | \$35.48        | 6         |
| 1715       | Fire Marshal                                       | \$83,969                             | \$104,961       | \$125,953      | \$40.37        | \$50.46         | \$60.55        | 12P       |
| 1545       | Battalion Chief                                    | \$97,405                             | \$121,756       | \$146,108      | \$33.45        | \$41.81         | \$50.17        | 14        |
| 1525       | Deputy Chief                                       | \$102,617                            | \$128,272       | \$153,926      | \$49.34        | \$61.67         | \$74.00        | 15        |
| 1675       | Fire Captain                                       | \$77,178                             | \$96,472        | \$115,767      | \$26.50        | \$33.13         | \$39.76        | 11        |
| 1685       | Fire Engineer                                      | \$62,971                             | \$78,714        | \$94,456       | \$21.62        | \$27.03         | \$32.44        | 9         |
| NC20       | AEMT - FT  | \$49,203                             | \$61,504        | \$73,804       | \$16.90        | \$21.12         | \$25.34        | 6         |
| 1695       | Firefighter/AEMT                                   | \$55,325                             | \$69,156        | \$82,987       | \$19.00        | \$23.75         | \$28.50        | 7         |
| 1705       | Firefighter/Paramedic                              | \$62,971                             | \$78,714        | \$94,456       | \$21.62        | \$27.03         | \$32.44        | 9         |
| 1705       | Paramedic  | \$62,971                             | \$78,714        | \$94,456       | \$21.62        | \$27.03         | \$32.44        | 9         |
| 1675       | Captain  | \$77,178                             | \$96,472        | \$115,767      | \$37.10        | \$46.38         | \$55.66        | 11        |
| 2025       | Public Works Director                              | \$134,706                            | \$168,382       | \$202,059      | \$64.76        | \$80.95         | \$97.14        | 18        |
| 235        | Airport Manager                                    | \$77,178                             | \$96,472        | \$115,767      | \$37.10        | \$46.38         | \$55.66        | 11        |
| 2585       | Apprentice Electric Meter Technician               | Click Here for Range                 |                 |                |                |                 |                | 11        |
| 2560       | Apprentice Lineworker                              | <a href="#">Click Here for Range</a> |                 |                |                |                 |                | 12P       |
| 2615       | Apprentice Substation Technician                   | <a href="#">Click Here for Range</a> |                 |                |                |                 |                | 12P       |
| 2600       | Assistant Power & Light Superintendent             | <a href="#">\$97,405</a>             | \$121,756       | \$146,108      | \$46.83        | \$58.54         | \$70.24        | 14        |
| 2055       | Assistant Fleet & Garbage Service Division Manager | \$62,971                             | \$78,714        | \$94,456       | \$30.27        | \$37.84         | \$45.41        | 9         |
| 2084       | Assistant Streets & Storm Water Division Manager   | \$71,575                             | \$89,469        | \$107,363      | \$34.41        | \$43.01         | \$51.62        | 10        |
| 2191/2195  | Assistant Wastewater Division Manager              | \$71,575                             | \$89,469        | \$107,363      | \$34.41        | \$43.01         | \$51.62        | 10        |

| Position # | Position Title                            | Annual Minimum | Annual Midpoint | Annual Maximum | Hourly Minimum | Hourly Midpoint | Hourly Maximum | Pay Grade |
|------------|---|----------------|-----------------|----------------|----------------|-----------------|----------------|-----------|
| 2515       | Blue Stake Tech II                        | \$55,325       | \$69,156        | \$82,987       | \$26.60        | \$33.25         | \$39.90        | 7         |
| 505/2515   | Blue Stakes/GIS GPS Specialist            | \$62,971       | \$78,714        | \$94,456       | \$30.27        | \$37.84         | \$45.41        | 9         |
| 394        | City Surveyor                             | \$97,405       | \$121,756       | \$146,108      | \$46.83        | \$58.54         | \$70.24        | 14        |
| 1901       | Cross Connection Control Technician       | \$49,203       | \$61,504        | \$73,804       | \$23.66        | \$29.57         | \$35.48        | 6         |
| 2174       | Cross Connection Control Administrator    | \$57,934       | \$72,417        | \$86,901       | \$27.85        | \$34.82         | \$41.78        | 8         |
| 2325       | Administrative Specialist                 | \$49,203       | \$61,504        | \$73,804       | \$23.66        | \$29.57         | \$35.48        | 6         |
| 475        | Design Staff Engineer                     | \$79,023       | \$98,779        | \$118,535      | \$37.99        | \$47.49         | \$56.99        | 12        |
| 475        | Development Staff Engineer                | \$79,023       | \$98,779        | \$118,535      | \$37.99        | \$47.49         | \$56.99        | 12        |
| NC19       | Design Staff Engineer - EIT               | \$77,178       | \$96,472        | \$115,767      | \$37.10        | \$46.38         | \$55.66        | 11        |
| 2585       | Electric Meter Technician                 | \$77,178       | \$96,472        | \$115,767      | \$37.10        | \$46.38         | \$55.66        | 11        |
| 2525       | Power & Light Superintendent              | \$108,860      | \$136,075       | \$163,290      | \$52.34        | \$65.42         | \$78.50        | 16        |
| 2605       | Electric Utility Planner                  | \$62,971       | \$78,714        | \$94,456       | \$30.27        | \$37.84         | \$45.41        | 9         |
| 660/665    | Electric Warehouse Purchasing Agent       | \$49,203       | \$61,504        | \$73,804       | \$23.66        | \$29.57         | \$35.48        | 6         |
| 472        | Engineering Designer                      | \$71,575       | \$89,469        | \$107,363      | \$34.41        | \$43.01         | \$51.62        | 10        |
| 455        | Engineering Division Manager              | \$108,860      | \$136,075       | \$163,290      | \$52.34        | \$65.42         | \$78.50        | 16        |
| 506/507    | Engineering Project Manager               | \$71,575       | \$89,469        | \$107,363      | \$34.41        | \$43.01         | \$51.62        | 10        |
| 500        | GIS Specialist II                         | \$49,203       | \$61,504        | \$73,804       | \$23.66        | \$29.57         | \$35.48        | 6         |
| 505        | GIS Specialist III                        | \$62,971       | \$78,714        | \$94,456       | \$30.27        | \$37.84         | \$45.41        | 9         |
| 490        | GIS Administrator                         | \$77,178       | \$96,472        | \$115,767      | \$37.10        | \$46.38         | \$55.66        | 11        |
| NC9        | Garbage Service Technician I              | \$43,458       | \$54,323        | \$65,188       | \$20.89        | \$26.12         | \$31.34        | 4         |
| NC10       | Garbage Service Technician II             | \$45,878       | \$57,347        | \$68,817       | \$22.06        | \$27.57         | \$33.08        | 5         |
| 2560       | Journey Lineworker                        | \$83,969       | \$104,961       | \$125,953      | \$40.37        | \$50.46         | \$60.55        | 12P       |
| 2615       | Journey Lineworker/Substation Tech        | \$83,969       | \$104,961       | \$125,953      | \$40.37        | \$50.46         | \$60.55        | 12P       |
| 2615       | Substation Technician                     | \$83,969       | \$104,961       | \$125,953      | \$40.37        | \$50.46         | \$60.55        | 12P       |
| 2000       | Journey Mechanic                          | \$55,325       | \$69,156        | \$82,987       | \$26.60        | \$33.25         | \$39.90        | 7         |
| 2570       | Line Foreman                              | \$91,506       | \$114,383       | \$137,259      | \$43.99        | \$54.99         | \$65.99        | 13        |
| 2590       | Service & Substation Foreman              | \$91,506       | \$114,383       | \$137,259      | \$43.99        | \$54.99         | \$65.99        | 13        |
| 1915       | Fleet & Garbage Service Manager           | \$77,178       | \$96,472        | \$115,767      | \$37.10        | \$46.38         | \$55.66        | 11        |
| 1995       | Mechanic I                                | \$49,203       | \$61,504        | \$73,804       | \$23.66        | \$29.57         | \$35.48        | 6         |
| 2030       | Public Works Inspector I                  | \$55,325       | \$69,156        | \$82,987       | \$26.60        | \$33.25         | \$39.90        | 7         |
| 2031       | Public Works Inspector II                 | \$62,971       | \$78,714        | \$94,456       | \$30.27        | \$37.84         | \$45.41        | 9         |
| 478        | Senior Civil Engineer                     | \$97,405       | \$121,756       | \$146,108      | \$46.83        | \$58.54         | \$70.24        | 14        |
| 2606       | Senior Power Utility Planner              | \$77,178       | \$96,472        | \$115,767      | \$37.10        | \$46.38         | \$55.66        | 11        |
| 2173       | Senior Water Operator I                   | \$55,325       | \$69,156        | \$82,987       | \$26.60        | \$33.25         | \$39.90        | 7         |
| 2135/2153  | Senior Streets and Stormwater Operator I  | \$55,325       | \$69,156        | \$82,987       | \$26.60        | \$33.25         | \$39.90        | 7         |
| 2095       | Senior Streets and Stormwater Operator II | \$57,934       | \$72,417        | \$86,901       | \$27.85        | \$34.82         | \$41.78        | 8         |
| 2135/2153  | Senior Wastewater Operator I              | \$55,325       | \$69,156        | \$82,987       | \$26.60        | \$33.25         | \$39.90        | 7         |

| Position # | Position Title                                | Annual Minimum | Annual Midpoint | Annual Maximum | Hourly Minimum | Hourly Midpoint | Hourly Maximum | Pay Grade |
|------------|---|----------------|-----------------|----------------|----------------|-----------------|----------------|-----------|
| 2140/2154  | Senior Wastewater Operator II                 | \$57,934       | \$72,417        | \$86,901       | \$27.85        | \$34.82         | \$41.78        | 8         |
| 2083/2084  | Stormwater Coord/Manager (SWMP Administrator) | \$62,971       | \$78,714        | \$94,456       | \$30.27        | \$37.84         | \$45.41        | 9         |
| 2090       | Streets and Stormwater Division Manager       | \$79,023       | \$98,779        | \$118,535      | \$37.99        | \$47.49         | \$56.99        | 12        |
| 2040       | Streets and Stormwater Foreman                | \$62,971       | \$78,714        | \$94,456       | \$30.27        | \$37.84         | \$45.41        | 9         |
| 2097/2088  | Streets and Stormwater Operator II            | \$45,878       | \$57,347        | \$68,817       | \$22.06        | \$27.57         | \$33.08        | 5         |
| 2135/2153  | Streets and Stormwater Operator I             | \$55,325       | \$69,156        | \$82,987       | \$26.60        | \$33.25         | \$39.90        | 7         |
| 485/394    | Survey/Engineering Technician                 | \$62,971       | \$78,714        | \$94,456       | \$30.27        | \$37.84         | \$45.41        | 9         |
| NC24       | Transportation Program Manager                | \$55,325       | \$69,156        | \$82,987       | \$26.60        | \$33.25         | \$39.90        | 7         |
| 2195/2146  | Wastewater Division Manager                   | \$79,023       | \$98,779        | \$118,535      | \$37.99        | \$47.49         | \$56.99        | 12        |
| 2125/2151  | Wastewater Operator I                         | \$43,458       | \$54,323        | \$65,188       | \$20.89        | \$26.12         | \$31.34        | 4         |
| 2130/2152  | Wastewater Operator II                        | \$45,878       | \$57,347        | \$68,817       | \$22.06        | \$27.57         | \$33.08        | 5         |
| 2170/2165  | Assistant Water Division Manager              | \$71,575       | \$89,469        | \$107,363      | \$34.41        | \$43.01         | \$51.62        | 10        |
| 2115       | Water Crew Lead                               | \$49,203       | \$61,504        | \$73,804       | \$23.66        | \$29.57         | \$35.48        | 6         |
| 2195/2146  | Water Division Manager                        | \$79,023       | \$98,779        | \$118,535      | \$37.99        | \$47.49         | \$56.99        | 12        |
| 2170       | Water Foreman                                 | \$62,971       | \$78,714        | \$94,456       | \$30.27        | \$37.84         | \$45.41        | 9         |
| 2171       | Water Operator I                              | \$43,458       | \$54,323        | \$65,188       | \$20.89        | \$26.12         | \$31.34        | 4         |
| 2172       | Water Operator II                             | \$45,878       | \$57,347        | \$68,817       | \$22.06        | \$27.57         | \$33.08        | 5         |
| 865        | Information Systems/SFCN Director             | \$134,706      | \$168,382       | \$202,059      | \$64.76        | \$80.95         | \$97.14        | 18        |
| 398        | Cable Channel Coordinator                     | \$77,178       | \$96,472        | \$115,767      | \$37.10        | \$46.38         | \$55.66        | 11        |
| NC25       | Fiber Construction Technician I               | \$49,203       | \$61,504        | \$73,804       | \$23.66        | \$29.57         | \$35.48        | 6         |
| NC1        | Fiber Construction Technician II              | \$57,934       | \$72,417        | \$86,901       | \$27.85        | \$34.82         | \$41.78        | 8         |
| NC5        | Customer Service Manager                      | \$91,506       | \$114,383       | \$137,259      | \$43.99        | \$54.99         | \$65.99        | 13        |
| NC16       | IT Technician I                               | \$49,203       | \$61,504        | \$73,804       | \$23.66        | \$29.57         | \$35.48        | 6         |
| NC15       | IT Technician II                              | \$55,325       | \$69,156        | \$82,987       | \$26.60        | \$33.25         | \$39.90        | 7         |
| 864        | IT Manager                                    | \$91,506       | \$114,383       | \$137,259      | \$43.99        | \$54.99         | \$65.99        | 13        |
| NC6        | Outside Plant Manager                         | \$91,506       | \$114,383       | \$137,259      | \$43.99        | \$54.99         | \$65.99        | 13        |
| NC13       | Network Engineer                              | \$91,506       | \$114,383       | \$137,259      | \$43.99        | \$54.99         | \$65.99        | 13        |
| NC2        | Customer Service Technician                   | \$57,934       | \$72,417        | \$86,901       | \$27.85        | \$34.82         | \$41.78        | 8         |
| 2325       | Administrative Specialist                     | \$49,203       | \$61,504        | \$73,804       | \$23.66        | \$29.57         | \$35.48        | 6         |
| 500        | GIS Specialist II                             | \$49,203       | \$61,504        | \$73,804       | \$23.66        | \$29.57         | \$35.48        | 6         |
| NC3        | Lead Cable Technician                         | \$77,178       | \$96,472        | \$115,767      | \$37.10        | \$46.38         | \$55.66        | 11        |
| NC4        | Lead Headend Technician                       | \$79,023       | \$98,779        | \$118,535      | \$37.99        | \$47.49         | \$56.99        | 12        |
| 905        | Programmer Analyst                            | \$79,023       | \$98,779        | \$118,535      | \$37.99        | \$47.49         | \$56.99        | 12        |
| 905/915    | Systems Analyst I                             | \$77,178       | \$96,472        | \$115,767      | \$37.10        | \$46.38         | \$55.66        | 11        |

## Non-Benefited Positions

Part Time, Seasonal, & Variable

| Position # | Position Title                            | Annual Minimum | Annual Midpoint | Annual Maximum | Hourly Minimum | Hourly Midpoint | Hourly Maximum | Pay Grade  |
|------------|---|----------------|-----------------|----------------|----------------|-----------------|----------------|------------|
|            | <b>Front Desk Staff</b>                   |                |                 |                | <b>\$7.87</b>  | <b>\$11.72</b>  | <b>\$14.06</b> | <b>PT2</b> |
|            | Child Watch Staff                         |                |                 |                | \$7.87         | \$11.72         | \$14.06        | PT2        |
|            | Program Instructors                       |                |                 |                | \$7.87         | \$11.72         | \$14.06        | PT2        |
|            | Office Assistant                          |                |                 |                | \$7.87         | \$11.72         | \$14.06        | PT2        |
|            | Senior Center - Ceramics                  |                |                 |                | \$7.87         | \$11.72         | \$14.06        | PT2        |
|            | FitCity Clean Team Member 16-17 years old |                |                 |                | \$7.87         | \$11.72         | \$14.06        | PT2        |
|            | FOL Maintenance Worker                    |                |                 |                | \$7.87         | \$11.72         | \$14.06        | PT2        |
|            | Gun Club Laborer                          |                |                 |                | \$7.87         | \$11.72         | \$14.06        | PT2        |
|            | Concessions                               |                |                 |                | \$7.87         | \$11.72         | \$14.06        | PT2        |
|            | Golf Cart Personnel                       |                |                 |                | \$7.87         | \$11.72         | \$14.06        | PT2        |
|            | Library Page                              |                |                 |                | \$7.87         | \$11.72         | \$14.06        | PT2        |
|            | Driver - No CDL                           |                |                 |                | \$7.87         | \$14.87         | \$17.84        | PT3        |
|            | FitCity Art Instructor                    |                |                 |                | \$7.87         | \$14.87         | \$17.84        | PT3        |
|            | FitCity Ceramics Instructor               |                |                 |                | \$7.87         | \$14.87         | \$17.84        | PT3        |
|            | Lifeguard                                 |                |                 |                | \$7.87         | \$14.87         | \$17.84        | PT3        |
|            | Laborer 16-17 yr old                      |                |                 |                | \$11.89        | \$14.87         | \$17.84        | PT3        |
|            | FitCity Clean Team Member 18+             |                |                 |                | \$11.89        | \$14.87         | \$17.84        | PT3        |
|            | Caretaker                                 |                |                 |                | \$11.89        | \$14.87         | \$17.84        | PT3        |
|            | Cashier                                   |                |                 |                | \$11.89        | \$14.87         | \$17.84        | PT3        |
|            | Fit City Center Cook                      |                |                 |                | \$11.89        | \$14.87         | \$17.84        | PT3        |
|            | Crossing Guard                            |                |                 |                | \$11.89        | \$14.87         | \$17.84        | PT3        |
|            | EMT                                       |                |                 |                | \$11.89        | \$14.87         | \$17.84        | PT3        |
|            | Greenhouse Worker                         |                |                 |                | \$11.89        | \$14.87         | \$17.84        | PT3        |
|            | Library Clerk                             |                |                 |                | \$11.89        | \$14.87         | \$17.84        | PT3        |
|            | Teen Services Clerk                       |                |                 |                | \$11.89        | \$14.87         | \$17.84        | PT3        |
|            | Adult Services Clerk                      |                |                 |                | \$11.89        | \$14.87         | \$17.84        | PT3        |
|            | Library Lead Page                         |                |                 |                | \$11.89        | \$14.87         | \$17.84        | PT3        |
|            | Senior Center Receptionist                |                |                 |                | \$11.89        | \$14.87         | \$17.84        | PT3        |
|            | FitCity Clean Team Shift Lead             |                |                 |                | \$12.69        | \$15.86         | \$19.03        | PT4        |
|            | Swim Instructor                           |                |                 |                | \$12.69        | \$15.86         | \$19.03        | PT4        |
|            | Child Watch Lead                          |                |                 |                | \$12.69        | \$15.86         | \$19.03        | PT4        |
|            | Assistant Director                        |                |                 |                | \$12.69        | \$15.86         | \$19.03        | PT4        |
|            | Concessions Supervisor                    |                |                 |                | \$12.69        | \$15.86         | \$19.03        | PT4        |
|            | Library Program Coordinator/Clerk         |                |                 |                | \$12.69        | \$15.86         | \$19.03        | PT4        |
|            | Gun Club Specialist                       |                |                 |                | \$12.69        | \$15.86         | \$19.03        | PT4        |
|            | Site Supervisor                           |                |                 |                | \$12.69        | \$15.86         | \$19.03        | PT4        |
|            | Driver CDL                                |                |                 |                | \$14.73        | \$18.42         | \$22.10        | PT5        |
|            | Senior Center - Kitchen Manager           |                |                 |                | \$14.73        | \$18.42         | \$22.10        | PT5        |

| Position # | Position Title                     | Annual Minimum | Annual Midpoint | Annual Maximum | Hourly Minimum | Hourly Midpoint | Hourly Maximum | Pay Grade |
|------------|------------------------------------|----------------|-----------------|----------------|----------------|-----------------|----------------|-----------|
|            | Assistant Librarian                |                |                 |                | \$14.73        | \$18.42         | \$22.10        | PT5       |
|            | Water Aerobics Instructor          |                |                 |                | \$14.73        | \$18.42         | \$22.10        | PT5       |
|            | Assistant Swim Coach               |                |                 |                | \$14.73        | \$18.42         | \$22.10        | PT5       |
|            | Firefighter                        |                |                 |                | \$14.73        | \$18.42         | \$22.10        | PT5       |
|            | Firefighter/EMT                    |                |                 |                | \$14.73        | \$18.42         | \$22.10        | PT5       |
|            | Lead Clerk                         |                |                 |                | \$14.73        | \$18.42         | \$22.10        | PT5       |
|            | Starter                            |                |                 |                | \$14.73        | \$18.42         | \$22.10        | PT5       |
|            | Office Clerk (Ticket CSR) - PT     |                |                 |                | \$14.73        | \$18.42         | \$22.10        | PT5       |
|            | Host                               |                |                 |                | \$14.73        | \$18.42         | \$22.10        | PT5       |
|            | Announcer                          |                |                 |                | \$14.73        | \$18.42         | \$22.10        | PT5       |
|            | Laborer 18 & Older                 |                |                 |                | \$17.43        | \$21.78         | \$26.14        | PT6       |
|            | AEMT                               |                |                 |                | \$17.43        | \$21.78         | \$26.14        | PT6       |
|            | Firefighter/AEMT                   |                |                 |                | \$17.43        | \$21.78         | \$26.14        | PT6       |
|            | GIS Intern                         |                |                 |                | \$17.43        | \$21.78         | \$26.14        | PT6       |
|            | PT - Traffic Engineer              |                |                 |                | \$17.43        | \$21.78         | \$26.14        | PT6       |
|            | Intern                             |                |                 |                | \$17.43        | \$21.78         | \$26.14        | PT6       |
|            | Chaplain                           |                |                 |                | \$17.43        | \$21.78         | \$26.14        | PT6       |
|            | Peer Support Coordinator           |                |                 |                | \$17.43        | \$21.78         | \$26.14        | PT6       |
|            | Head Swim Coach                    |                |                 |                | \$17.43        | \$21.78         | \$26.14        | PT6       |
|            | Fitness Instructor                 |                |                 |                | \$17.43        | \$21.78         | \$26.14        | PT6       |
|            | Head Lifeguard                     |                |                 |                | \$17.43        | \$21.78         | \$26.14        | PT6       |
|            | Utility Billing - Customer Service |                |                 |                | \$17.43        | \$21.78         | \$26.14        | PT6       |
|            | Office Assistant - Recreation      |                |                 |                | \$17.43        | \$21.78         | \$26.14        | PT6       |
|            | Crew Member                        |                |                 |                | \$17.43        | \$21.78         | \$26.14        | PT6       |
|            | HR Coordinator                     |                |                 |                | \$17.43        | \$21.78         | \$26.14        | PT6       |
|            | Event Producer                     |                |                 |                | \$17.43        | \$21.78         | \$26.14        | PT6       |
|            | Airport Operations Specialist      |                |                 |                | \$17.43        | \$21.78         | \$26.14        | PT6       |

Part Time positions paid using benefited employee pay scale.

| Position # | Position Title                             | Annual Minimum | Annual Midpoint | Annual Maximum | Hourly Minimum | Hourly Midpoint | Hourly Maximum | Pay Grade |
|------------|--|----------------|-----------------|----------------|----------------|-----------------|----------------|-----------|
|            | Customer Service Rep                       |                |                 |                | \$17.43        | \$21.78         | \$26.14        | PT6       |
|            | FitCity Membership & Customer Service Lead |                |                 |                | \$18.51        | \$23.14         | \$27.77        | 3         |
|            | Streets/Storm Water Technician I           |                |                 |                | \$18.51        | \$23.14         | \$27.77        | 3         |
|            | Water Technician I                         |                |                 |                | \$18.51        | \$23.14         | \$27.77        | 3         |
|            | Wastewater Technician I                    |                |                 |                | \$18.51        | \$23.14         | \$27.77        | 3         |
|            | Blue Stakes Technician I                   |                |                 |                | \$18.51        | \$23.14         | \$27.77        | 3         |
|            | Paramedic                                  |                |                 |                | \$18.51        | \$23.14         | \$27.77        | 3         |
|            | Firefighter/Paramedic                      |                |                 |                | \$18.51        | \$23.14         | \$27.77        | 3         |
|            | Captain                                    |                |                 |                | \$18.51        | \$23.14         | \$27.77        | 3         |
|            | Fleet & Garbage Technician                 |                |                 |                | \$18.51        | \$23.14         | \$27.77        | 3         |
|            | Parks Construction Worker                  |                |                 |                | \$18.51        | \$23.14         | \$27.77        | 3         |
|            | Mechanic I                                 |                |                 |                | \$18.51        | \$23.14         | \$27.77        | 3         |
|            | Customer Service Provisioner               |                |                 |                | \$18.51        | \$23.14         | \$27.77        | 3         |
|            | PT Streets & Storm Water Operator II       |                |                 |                | \$20.89        | \$26.12         | \$31.34        | 4         |
|            | Greenhouse Supervisor                      |                |                 |                | \$20.89        | \$26.12         | \$31.34        | 4         |
|            | Water Technician II                        |                |                 |                | \$20.89        | \$26.12         | \$31.34        | 4         |
|            | Special Events Coordinator                 |                |                 |                | \$22.06        | \$27.57         | \$33.08        | 5         |
|            | Gun Club Manager                           |                |                 |                | \$22.06        | \$27.57         | \$33.08        | 5         |
|            | Journey Mechanic                           |                |                 |                | \$26.60        | \$33.25         | \$39.90        | 7         |
|            | GIS Specialist II                          |                |                 |                | \$26.60        | \$33.25         | \$39.90        | 7         |
|            | Mapping and Inspector                      |                |                 |                | \$26.60        | \$33.25         | \$39.90        | 7         |
|            | Cable Technician                           |                |                 |                | \$27.85        | \$34.82         | \$41.78        | 8         |
|            | Heavy Equipment Operator                   |                |                 |                | \$27.85        | \$34.82         | \$41.78        | 8         |
|            | Patrol Officer I                           |                |                 |                | \$27.85        | \$34.82         | \$41.78        | 8         |
|            | Wellness Coordinator                       |                |                 |                | \$27.85        | \$34.82         | \$41.78        | 8         |
|            | Patrol Officer II                          |                |                 |                | \$30.27        | \$37.84         | \$45.41        | 9         |
|            | Project Manager                            |                |                 |                | \$34.41        | \$43.01         | \$51.62        | 10        |
|            | Staff Engineer                             |                |                 |                | \$37.10        | \$46.38         | \$55.66        | 11        |
|            | Substation Technician                      |                |                 |                | \$37.99        | \$47.49         | \$56.99        | 12        |



## NOTICE TO SPANISH FORK CITY UTILITY CUSTOMERS

State law requires that the City provide an annual disclosure on funds transferred from a utility enterprise fund to any other fund. The City has budgeted the following transfers.

The City of Spanish Fork has budgeted for the transfer from each utility fund to the general fund as a dividend to Spanish Fork taxpayers. This dividend is the result of the rate payers' investment in the City's utility infrastructure. These funds are used each year to help cover costs of important city services like police, fire, library, senior center, parks and recreation, and other city functions. The utility transfer helps keep property taxes low in Spanish Fork. If City utility services were provided by private utility vendors, these dividends would instead be paid to the private investor-owners. Because Spanish Fork residents are the investor-owners, these dividends are used to offset what otherwise would be a significant increase in property tax rates. These transfers are of funds which cannot be defined as a reasonable allocation of costs between funds. These amounts will not be repaid.

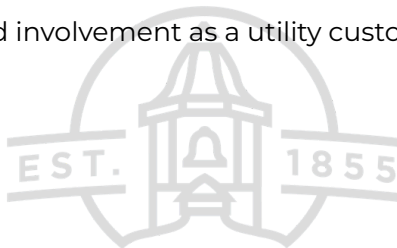
| <b>The amounts of the transfers are as follows:</b> | <b>Dollar Amount</b> | <b>% of Expenditures</b> |
|---|----------------------|--------------------------|
| From the Power Fund to the General Fund             | \$ 1,310,000         | 3.3 %                    |
| From the Water Fund to the General Fund             | \$ 352,000           | 2.6 %                    |
| From the Sewer Fund to the General Fund             | \$ 152,000           | 0.9 %                    |
| From the Solid Waste Fund to the General Fund       | \$ 50,000            | 1.3 %                    |
| From the Broadband Fund to the General Fund         | \$ 633,171           | 5.7 %                    |

Spanish Fork City also has a debt obligation that the Power Fund is helping make payments on. The funds are to pay for the Justice Center (Police/Court Building). This transfer is for funds which cannot be defined as a reasonable allocation of costs between funds. These amounts will not be repaid.

| <b>The amount of this transfer is as follows:</b> | <b>Dollar Amount</b> | <b>% of Expenditures</b> |
|---|----------------------|--------------------------|
| From the Power Fund to the Debt Service Fund      | \$ 679,503           | 1.7 %                    |

A public hearing will be held on Tuesday, June 2, 2026 at 6 p.m. at the City Council Chambers, located at 80 South Main Street, Spanish Fork, Utah. The public hearing will be to discuss the proposed dividend transfers in the Fiscal Year 2027 Budget. The fiscal year begins July 1, 2026 and ends June 30, 2027.

Thank you for your support and involvement as a utility customer of Spanish Fork.



Spanish Fork City Fiscal Year 2027

# DEBT SCHEDULE



| Funding Source |                                  |                                | Various General Fund & Enterprise Fund Revenue Sources |  |                               |   |
|----------------|----------------------------------|--------------------------------|--|--|-------------------------------|---|
|                |                                  |                                | Amount is Net of State Share                           | 2020 Interfund Loan from Power to Parks for All Abilities Park | 2024 Sales Tax for Rec Center | 2021 Local Building Authority Loan for Library Hall |
| Date           | Total Debt Payments of All Funds | Debt Paid by General Gov Funds | 2007 Sales Tax for Justice Center                      |  |                               |   |
|                |                                  |                                | Fiscal Total   | Fiscal Total   | Fiscal Total                  | Fiscal Total  |
| FY2027         | \$14,568,674                     | \$5,849,131                    | \$871,703  | \$343,542  | \$3,440,181                   | \$1,193,705   |
| FY2028         | \$13,806,365                     | \$5,046,838                    |  | \$343,542  | \$3,509,931                   | \$1,193,365   |
| FY2029         | \$13,883,588                     | \$5,125,163                    |  | \$343,542  | \$3,584,181                   | \$1,197,440   |
| FY2030         | \$13,981,266                     | \$5,201,833                    |  | \$343,542  | \$3,662,431                   | \$1,195,860   |
| FY2031         | \$13,716,242                     | \$4,932,854                    |  |  | \$3,739,181                   | \$1,193,673   |
| FY2032         | \$13,790,126                     | \$5,010,049                    |  |  | \$3,814,181                   | \$1,195,868   |
| FY2033         | \$13,759,117                     | \$5,094,549                    |  |  | \$3,897,181                   | \$1,197,368   |
| FY2034         | \$13,827,427                     | \$5,170,589                    |  |  | \$3,977,431                   | \$1,193,158   |
| FY2035         | \$13,912,647                     | \$5,262,464                    |  |  | \$4,064,681                   | \$1,197,783   |
| FY2036         | \$14,006,828                     | \$5,344,244                    |  |  | \$4,148,181                   | \$1,196,063   |
| FY2037         | \$14,082,491                     | \$5,435,724                    |  |  | \$4,237,681                   | \$1,198,043   |
| FY2038         | \$13,279,352                     | \$5,521,034                    |  |  | \$4,327,431                   | \$1,193,603   |
| FY2039         | \$13,376,283                     | \$5,614,181                    |  |  | \$4,416,931                   | \$1,197,250   |
| FY2040         | \$13,374,840                     | \$5,609,411                    |  |  | \$4,415,681                   | \$1,193,730   |
| FY2041         | \$13,376,159                     | \$5,615,761                    |  |  | \$4,417,681                   | \$1,198,080   |
| FY2042         | \$8,152,910                      | \$4,417,431                    |  |  | \$4,417,431                   |   |
| FY2043         | \$7,251,715                      | \$4,419,681                    |  |  | \$4,419,681                   |   |
| FY2044         | \$7,247,247                      | \$4,417,081                    |  |  | \$4,417,081                   |   |
| FY2045         | \$7,249,346                      | \$4,419,975                    |  |  | \$4,419,975                   |   |
| FY2046         | \$4,619,937                      | \$4,416,888                    |  |  | \$4,416,888                   |   |
| FY2047         | \$4,418,150                      | \$4,418,150                    |  |  | \$4,418,150                   |   |
| FY2048         | \$4,417,613                      | \$4,417,613                    |  |  | \$4,417,613                   |   |
| FY2049         | \$4,415,063                      | \$4,415,063                    |  |  | \$4,415,063                   |   |
| <b>Total</b>   | <b>\$254,513,385</b>             | <b>\$115,175,707</b>           | <b>\$871,703</b>                                       | <b>\$1,374,168</b>   | <b>\$94,994,847</b>           | <b>\$17,934,989</b>                                 |

| Funding Source |                               | SFCN Revenues  | Water Revenues                |                                   | Wastewater Revenues             |                                 |                                 |
|----------------|-------------------------------|--|-------------------------------|-----------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Date           | Debt Paid by Enterprise Funds | 2022 Local Building Authority Loan for SFCN Building | 2011 Water for Capital        | 2020 Water for Capital            | Amount is Net of Mapleton Share | Amount is Net of Mapleton Share | Amount is Net of Mapleton Share |
|                |                               | 2020 Wastewater for New Plant                        | 2024 Wastewater for New Plant | 2024 DWQ Wastewater for New Plant |                                 |                                 |                                 |
|                |                               | Fiscal Total   | Fiscal Total                  | Fiscal Total                      | Fiscal Total                    | Fiscal Total                    | Fiscal Total                    |
| FY2027         | \$8,719,543                   | \$839,175  | \$122,978                     | \$890,700                         | \$4,039,145                     | 2,627,225                       | \$200,320                       |
| FY2028         | \$8,759,527                   | \$889,608  | \$123,921                     | \$894,450                         | \$4,024,020                     | 2,626,600                       | \$200,928                       |
| FY2029         | \$8,758,425                   | \$896,788  | \$122,808                     | \$891,450                         | \$4,022,645                     | 2,623,225                       | \$201,510                       |
| FY2030         | \$8,779,433                   | \$896,799  | \$123,676                     | \$891,950                         | \$4,038,895                     | 2,626,850                       | \$201,263                       |
| FY2031         | \$8,783,388                   | \$897,780  | \$123,488                     | \$895,700                         | \$4,042,270                     | 2,622,350                       | \$201,800                       |
| FY2032         | \$8,780,077                   | \$897,636  | \$123,263                     | \$892,750                         | \$4,039,520                     | 2,624,600                       | \$202,309                       |
| FY2033         | \$8,664,568                   | \$898,331  |                               | \$894,200                         | \$4,041,820                     | 2,628,225                       | \$201,992                       |
| FY2034         | \$8,656,838                   | \$899,762  |                               | \$893,000                         | \$4,034,320                     | 2,628,100                       | \$201,656                       |
| FY2035         | \$8,650,183                   | \$899,820  |                               | \$891,500                         | \$4,027,660                     | 2,629,100                       | \$202,103                       |
| FY2036         | \$8,662,584                   | \$900,461  |                               | \$894,700                         | \$4,039,600                     | 2,626,100                       | \$201,723                       |
| FY2037         | \$8,646,767                   | \$901,568  |                               | \$892,500                         | \$4,026,600                     | 2,623,975                       | \$202,125                       |
| FY2038         | \$7,758,318                   | \$902,018  |                               |                                   | \$4,027,250                     | 2,627,350                       | \$201,700                       |
| FY2039         | \$7,762,102                   | \$902,720  |                               |                                   | \$4,031,350                     | 2,625,975                       | \$202,057                       |
| FY2040         | \$7,765,429                   | \$904,542  |                               |                                   | \$4,028,900                     | 2,629,600                       | \$202,387                       |
| FY2041         | \$7,760,398                   | \$905,508  |                               |                                   | \$4,029,900                     | 2,623,100                       | \$201,890                       |
| FY2042         | \$3,735,479                   | \$905,403  |                               |                                   |                                 | 2,627,900                       | \$202,176                       |
| FY2043         | \$2,832,034                   |  |                               |                                   |                                 | 2,629,600                       | \$202,434                       |
| FY2044         | \$2,830,166                   |  |                               |                                   |                                 | 2,627,500                       | \$202,666                       |
| FY2045         | \$2,829,371                   |  |                               |                                   |                                 | 2,626,500                       | \$202,871                       |
| FY2046         | \$203,049                     |  |                               |                                   |                                 |                                 | \$203,049                       |
| FY2047         | \$0                           |  |                               |                                   |                                 |                                 |                                 |
| FY2048         | \$0                           |  |                               |                                   |                                 |                                 |                                 |
| FY2049         | \$0                           |  |                               |                                   |                                 |                                 |                                 |
| Total          | \$139,337,678                 | \$14,337,914   | \$740,134                     | \$9,822,900                       | \$60,493,895                    | \$49,903,875                    | \$4,038,960                     |

Spanish Fork City Fiscal Year 2027

# DONATIONS



| Donations:                      |                       |   |            |
|---------------------------------|-----------------------|---|------------|
| ORGANIZATION / INDIVIDUAL       | WAIVED FEE / DONATION | FACILITY / PURPOSE  | VALUE      |
| High School Rodeo               | Waived Fee            | Fairgrounds Outdoor Arena - 1Day @ \$500, 2 Days @ \$1000, Equipment \$300  | \$ 2,800   |
| Jr. Livestock Show              | Waived Fee            | Fairgrounds #1 Arena & - 3 Days @ \$400/Day,140 Stalls @ \$600 Day, 140 Stalls @ \$25.00, Equipment For 4 Hrs @ \$55/Day              | \$ 6,720   |
| Jr. Livestock Show              | Cash Donation         | Added Money To Purchase Livestock   | \$ 600     |
| Jr. Livestock Show              | Cash Donation         | Governor'S Luncheon   | \$ 420     |
| 4-H (Every Thurs. Evening)      | Waived Fee            | Fairgrounds #1 Arena 52 Weeks @ \$120 Per Wk, 3 Horse Shows @ \$1000  | \$ 9,240   |
| 4-H                             | Waived Fee            | 3 Horse Shows (Outdoor Arena & Stable (\$400 X 2)   | \$ 800     |
| Daughters Of Utah Pioneers      | Waived Fee            | Memorial Building Lease Of Office Space (2200 Sq. Ft @ \$1) X 12  | \$ 26,400  |
| AA                              | Waived Fee            | Waive Rental Of High Chaparral 2 Hours Each Week (\$300/Wk)   | \$ 15,600  |
| Active Duty Military Families   | Waived Fee            | Waive Up To \$100/Month On Utility Bill   | \$ 20,000  |
| American Legion / Auxiliary     | Cash Donation         | Donation For 1 Boy And 1 Girl To Attend Program (Boy/Girl State)  | \$ 700     |
| Tabitha's Way                   | Waived Fee            | Waive The Rental Of Tennis Courts At Fairgrounds.   | \$ 1,000   |
| Icelandic Association           | Waived Fee            | City Park - Icelandic Days in June and Ponderosa  | \$ 1,000   |
| Icelandic Association           | Waived Fee            | Waive The Rental Of Ponderosa At Fairgrounds for Thoroblott Event in Feb  | \$ 600     |
| MMHS Drill Team Golf Tournament | Cash Donation         | Council Pd \$500 For A Team - \$264 Went To Golf Course For Fees Balance To Drill Team  | \$ 236     |
| SFHS Golf Alumni Tournament     | Waived Fee            | Charging \$16 Per Player With Cart - Regular Price Is \$46 - Value Based On 100 Players   | \$ 3,000   |
| Rotary Club                     | Waived Fee            | High Chaparral - Sort & organize dictionaries that they give away to schools  | \$ 300     |
| Community Garden                | Waived Fee            | Use of a library classroom four times during the year and the Heritage room one time during the year for an hour each.                | \$ 140     |
| Cedar Valley Fire Department    | Equipment Donation    | One time donation in June of 2025 of a fire vehicle (American La France Tender/Pumper) to the Cedar Valley Volunteer Fire Department. | \$ 20,000  |
|                                 |                       | TOTAL:  | \$ 109,556 |

| Under Contract:                       |                              |   |              |
|---------------------------------------|------------------------------|---|--------------|
| <b>ORGANIZATION / INDIVIDUAL</b>      | <b>FEE WAIVER / DONATION</b> | <b>FACILITY / PURPOSE</b>   | <b>VALUE</b> |
| Spanish Fork Area Chamber Of Commerce | Waived Fee                   |   |              |
| Spanish Fork Area Chamber Of Commerce | Cash Donation                | Membership  | \$ 7,500     |
| Sp. Fork Rotary / Chamber Of Commerce | Cash Donation                | Golf Tournament - Corp. Sponsorship   | \$ 1,000     |
| Sp. Fork Rotary / Chamber Of Commerce | Waived Fee                   | Silent Auction Two (10 Punch) Golf Pass (\$220), 1 (50 Punch) Swim Pass (\$160) | \$ 420       |
|                                       |                              | Sub-Total   | \$ 8,920     |
|                                       |                              | TOTAL   | \$ 118,476   |