

| Account Number               | Account Title                 | 2025-26<br>Current year<br>Actual | 2025-26<br>Current year<br>Budget | 07/25-06/26<br>Cur YTD<br>Variance | 2026-27<br>Future year<br>Budget | Budget Changes |
|------------------------------|-------------------------------|-----------------------------------|-----------------------------------|------------------------------------|----------------------------------|----------------|
| <b>General Fund</b>          |                               |                                   |                                   |                                    |                                  |                |
| <b>Taxes</b>                 |                               |                                   |                                   |                                    |                                  |                |
| 10-31-10                     | Property Tax                  | 112,892                           | 149,500                           | 36,608                             | 201,250                          |                |
| 10-31-20                     | Sales Tax                     | 267,393                           | 400,000                           | 132,607                            | 400,000                          |                |
| 10-31-30                     | Franchise Tax                 | 75,190                            | 80,000                            | 4,810                              | 80,000                           |                |
| 10-31-50                     | Redemption Taxes              | 460                               | 700                               | 240                                | 700                              |                |
| 10-31-60                     | UPP Taxes (personal property) | 1,210                             | 7,500                             | 6,290                              | 7,500                            |                |
| 10-31-70                     | UPP Fees & Lieu (Vehicle Tax) | 5,092                             | 7,000                             | 1,908                              | 7,000                            |                |
|                              | Total Taxes:                  | 462,237                           | 644,700                           | 182,463                            | 696,450                          |                |
| <b>Licenses and Permits</b>  |                               |                                   |                                   |                                    |                                  |                |
| 10-32-10                     | Zoning Clearance Permits      | 2,438                             | 1,000                             | -1,438                             | 4,000                            |                |
| 10-32-20                     | Home Occupation License       | 1,900                             | 2,000                             | 100                                | 2,000                            |                |
| 10-32-30                     | Conditional Use Permits       | 350                               | 400                               | 50                                 | 400                              |                |
| 10-32-40                     | Subdivision Fees              | 3,150                             | 1,000                             | -2,150                             | 1,000                            |                |
| 10-32-50                     | Cache County 20% Bldg. Fee    | 1,181                             | 2,000                             | 819                                | 2,000                            |                |
| 10-32-60                     | Dog Fees                      | 6,718                             | 6,000                             | -718                               | 6,000                            |                |
| 10-32-85                     | 911                           | 29,878                            | 33,000                            | 3,122                              | 33,000                           |                |
|                              | Total Licenses and Permits:   | 45,615                            | 45,400                            | -215                               | 48,400                           |                |
| <b>Charges for Services</b>  |                               |                                   |                                   |                                    |                                  |                |
| 10-34-10                     | Parks and Rec. & Rent Park    | 1,175                             | 1,000                             | -175                               | 1,000                            |                |
| 10-34-30                     | Late Fees                     | 258                               | 300                               | 42                                 | 300                              |                |
| 10-34-40                     | School Building Rental Income | 88,810                            | 25,000                            | -63,810                            | 50,000                           |                |
|                              | Total Charges for Services:   | 90,243                            | 26,300                            | -63,943                            | 51,300                           |                |
| <b>Fines and Forfeitures</b> |                               |                                   |                                   |                                    |                                  |                |
| 10-35-10                     | Fines and Forfeitures         | 736                               | 600                               | -136                               | 600                              |                |
|                              | Total Fines and Forfeitures:  | 736                               | 600                               | -136                               | 600                              |                |
| <b>Other Revenue</b>         |                               |                                   |                                   |                                    |                                  |                |
| 10-36-17                     | Apple Days-Fun Run            | 0                                 | 110                               | 110                                | 0                                |                |
| 10-36-18                     | Apple Days-Tennis             | 0                                 | 60                                | 60                                 | 0                                |                |
| 10-36-20                     | Apple Days                    | 931                               | 0                                 | -931                               | 1,000                            |                |
| 10-36-21                     | Vendor Booth-Apple Days       | 0                                 | 255                               | 255                                | 0                                |                |
| 10-36-30                     | Rent - City Building          | 300                               | 200                               | -100                               | 200                              |                |
| 10-36-35                     | Right of Way Fees             | 700                               | 0                                 | -700                               | 0                                |                |
| 10-36-50                     | Contribution                  | 0                                 | 2,000                             | 2,000                              | 1,000                            |                |
| 10-36-60                     | Interest Income               | 27,234                            | 18,000                            | -9,234                             | 15,000                           |                |
|                              | Total Other Revenue:          | 29,165                            | 20,625                            | -8,540                             | 17,200                           |                |
| <b>Administration</b>        |                               |                                   |                                   |                                    |                                  |                |
| 10-41-01                     | Mayor and Council             | 35,840                            | 26,040                            | -9,800                             | 47,000                           |                |
| 10-41-03                     | Treasurer                     | 8,318                             | 14,500                            | 6,182                              | 14,500                           |                |
| 10-41-05                     | Recorder                      | 26,168                            | 42,800                            | 16,632                             | 42,800                           |                |

| Account Number                | Account Title                 | 2025-26<br>Current year<br>Actual | 2025-26<br>Current year<br>Budget | 07/25-06/26<br>Cur YTD<br>Variance | 2026-27<br>Future year<br>Budget | Budget Changes |
|-------------------------------|-------------------------------|-----------------------------------|-----------------------------------|------------------------------------|----------------------------------|----------------|
| 10-41-06                      | Finance Director              | 3,501                             | 5,100                             | 1,599                              | 5,100                            |                |
| 10-41-10                      | Supervisor of Public Works    | 20,262                            | 17,330                            | -2,932                             | 20,000                           |                |
| 10-41-15                      | Payroll Taxes                 | 6,980                             | 10,057                            | 3,077                              | 14,000                           |                |
| 10-41-16                      | Health Insurance              | 23,171                            | 17,500                            | -5,671                             | 36,000                           |                |
| 10-41-18                      | Retirement                    | 7,837                             | 11,000                            | 3,163                              | 15,000                           |                |
| 10-41-40                      | Audit                         | 2,833                             | 3,800                             | 967                                | 3,000                            |                |
| 10-41-41                      | Professional Fees             | 6,113                             | 6,000                             | -113                               | 8,000                            |                |
| 10-41-43                      | Legal                         | 11,419                            | 14,000                            | 2,581                              | 4,000                            |                |
| 10-41-46                      | Dues and Subscriptions        | 3,156                             | 2,250                             | -906                               | 4,000                            |                |
| 10-41-55                      | Insurance Liability and Other | 1,453                             | 4,000                             | 2,547                              | 3,000                            |                |
| 10-41-65                      | Repairs and Maintenance       | 3,421                             | 1,000                             | -2,421                             | 1,000                            |                |
| 10-41-70                      | Training and Meetings         | 2,319                             | 2,000                             | -319                               | 2,000                            |                |
| 10-41-80                      | Bank Service Charges          | 1,572                             | 1,600                             | 28                                 | 1,600                            |                |
| 10-41-95                      | Miscellaneous                 | 5,403                             | 500                               | -4,903                             | 500                              |                |
| <b>Total Administration:</b>  |                               | <b>169,766</b>                    | <b>179,477</b>                    | <b>9,711</b>                       | <b>221,500</b>                   |                |
| <b>Office Expenses</b>        |                               |                                   |                                   |                                    |                                  |                |
| 10-44-10                      | Office and General Supplies   | 1,943                             | 5,500                             | 3,557                              | 5,500                            |                |
| 10-44-15                      | Dinner & Party                | 1,750                             | 2,000                             | 250                                | 2,000                            |                |
| 10-44-17                      | Computer Maintenance          | 0                                 | 1,600                             | 1,600                              | 2,500                            |                |
| 10-44-20                      | Computer Updates              | 0                                 | 500                               | 500                                | 0                                |                |
| 10-44-25                      | Computer - Recorder           | 0                                 | 550                               | 550                                | 0                                |                |
| 10-44-30                      | Copy Machine Maintenance      | 0                                 | 1,000                             | 1,000                              | 0                                |                |
| 10-44-35                      | 1/3 Caselle                   | 452                               | 1,500                             | 1,048                              | 2,200                            |                |
| 10-44-40                      | Elections                     | 0                                 | 6,000                             | 6,000                              | 0                                |                |
| 10-44-45                      | Fax, Copier, Printer          | 1,076                             | 2,500                             | 1,424                              | 2,500                            |                |
| 10-44-47                      | Fire Extinguisher Service     | 593                               | 250                               | -343                               | 250                              |                |
| 10-44-50                      | Newsletter/Fliers             | 929                               | 1,700                             | 771                                | 1,700                            |                |
| 10-44-52                      | Newspaper Ads                 | 177                               | 0                                 | -177                               | 250                              |                |
| 10-44-55                      | Postage                       | 1,020                             | 1,600                             | 580                                | 1,200                            |                |
| 10-44-65                      | Software                      | 794                               | 2,500                             | 1,706                              | 1,500                            |                |
| 10-44-70                      | Education, Travel, & Training | 0                                 | 3,500                             | 3,500                              | 3,500                            |                |
| 10-44-75                      | Gas                           | 457                               | 1,500                             | 1,043                              | 1,500                            |                |
| 10-44-77                      | Electricity                   | 1,535                             | 1,300                             | -235                               | 1,600                            |                |
| 10-44-78                      | Telephone                     | 1,493                             | 2,500                             | 1,007                              | 1,300                            |                |
| 10-44-79                      | Computer/IT                   | 6,094                             | 800                               | -5,294                             | 1,000                            |                |
| 10-44-85                      | Website                       | 1,620                             | 500                               | -1,120                             | 2,000                            |                |
| <b>Total Office Expenses:</b> |                               | <b>19,932</b>                     | <b>37,300</b>                     | <b>17,368</b>                      | <b>30,500</b>                    |                |
| <b>Community Affairs</b>      |                               |                                   |                                   |                                    |                                  |                |
| 10-48-20                      | Apple Days                    | 7,865                             | 8,000                             | 135                                | 8,000                            |                |
| 10-48-21                      | Events (X-mas Tree Lighting)  | 350                               | 500                               | 150                                | 500                              |                |
| 10-48-30                      | Civic Projects                | 299                               | 500                               | 201                                | 500                              |                |
| 10-48-50                      | Summer Reading Program        | 266                               | 350                               | 84                                 | 350                              |                |
| 10-48-60                      | Library                       | 0                                 | 4,700                             | 4,700                              | 6,000                            |                |
| 10-48-70                      | Royalty/Ambassadors           | 1,350                             | 3,000                             | 1,650                              | 3,000                            |                |

| Account Number                | Account Title                  | 2025-26<br>Current year<br>Actual | 2025-26<br>Current year<br>Budget | 07/25-06/26<br>Cur YTD<br>Variance | 2026-27<br>Future year<br>Budget | Budget Changes |
|-------------------------------|--------------------------------|-----------------------------------|-----------------------------------|------------------------------------|----------------------------------|----------------|
| Total Community Affairs:      |                                | 10,131                            | 17,050                            | 6,919                              | 18,350                           |                |
| <b>Planning &amp; Zoning</b>  |                                |                                   |                                   |                                    |                                  |                |
| 10-51-07                      | Planning Commission            | 794                               | 1,200                             | 406                                | 1,200                            |                |
| 10-51-19                      | Advertising, Notices           | 514                               | 500                               | -14                                | 600                              |                |
| 10-51-20                      | Cache County Planner           | 3,150                             | 3,500                             | 350                                | 3,500                            |                |
| 10-51-30                      | Pass Through Fees-PZ           | -2,701                            | 0                                 | 2,701                              | 0                                |                |
| 10-51-41                      | Professional Fees              | -1,538                            | 500                               | 2,038                              | 500                              |                |
| 10-51-45                      | Training                       | 0                                 | 500                               | 500                                | 1,500                            |                |
| Total Planning & Zoning:      |                                | 220                               | 6,200                             | 5,980                              | 7,300                            |                |
| <b>Public Safety</b>          |                                |                                   |                                   |                                    |                                  |                |
| 10-54-10                      | Crossing Guards                | 6,623                             | 13,000                            | 6,377                              | 13,000                           |                |
| 10-54-15                      | Payroll Taxes                  | 517                               | 1,300                             | 783                                | 1,300                            |                |
| 10-54-19                      | Crossing Guard Supplies        | 0                                 | 150                               | 150                                | 1,500                            |                |
| 10-54-20                      | Crossing Guard Training        | 0                                 | 200                               | 200                                | 200                              |                |
| 10-54-25                      | Emergency Preparedness         | 0                                 | 2,000                             | 2,000                              | 2,000                            |                |
| 10-54-30                      | Fire/EMS                       | 148,730                           | 150,000                           | 1,270                              | 150,000                          |                |
| 10-54-40                      | 911                            | 22,611                            | 33,000                            | 10,389                             | 33,000                           |                |
| 10-54-60                      | Police                         | 11,256                            | 17,000                            | 5,744                              | 17,000                           |                |
| 10-54-70                      | Animal Control                 | 3,776                             | 6,700                             | 2,924                              | 6,700                            |                |
| 10-54-75                      | Electricity - School Flashers  | 28                                | 0                                 | -28                                | 0                                |                |
| Total Public Safety:          |                                | 193,541                           | 223,350                           | 29,809                             | 224,700                          |                |
| <b>Roads</b>                  |                                |                                   |                                   |                                    |                                  |                |
| 10-60-10                      | Supervisor - Roads             | 15,758                            | 17,356                            | 1,598                              | 20,000                           |                |
| 10-60-11                      | Part-Time Wages                | 2,191                             | 2,884                             | 693                                | 5,000                            |                |
| 10-60-12                      | Maintenance Assistant          | 12,586                            | 13,700                            | 1,114                              | 15,000                           |                |
| 10-60-15                      | Payroll Taxes                  | 2,328                             | 3,680                             | 1,352                              | 8,000                            |                |
| 10-60-16                      | Health Insurance               | 10,728                            | 10,600                            | -128                               | 14,000                           |                |
| 10-60-18                      | Retirement                     | 4,492                             | 4,600                             | 108                                | 9,000                            |                |
| 10-60-41                      | Engineering/Professional Fees  | 17                                | 0                                 | -17                                | 100                              |                |
| 10-60-50                      | Gas, Oil & Vehicle Repair      | 1,839                             | 5,500                             | 3,661                              | 5,500                            |                |
| 10-60-56                      | Insurance, Liability and Other | 5,875                             | 7,400                             | 1,525                              | 7,500                            |                |
| 10-60-60                      | Street Lighting                | 17,683                            | 14,500                            | -3,183                             | 18,000                           |                |
| 10-60-75                      | Gas - Heating Garage           | 457                               | 600                               | 143                                | 600                              |                |
| 10-60-80                      | Roads O&M                      | 2,677                             | 0                                 | -2,677                             | 3,500                            |                |
| 10-60-88                      | Sidewalk Repairs               | 0                                 | 0                                 | 0                                  | 15,500                           |                |
| Total Roads:                  |                                | 76,631                            | 80,820                            | 4,189                              | 121,700                          |                |
| <b>Parks &amp; Recreation</b> |                                |                                   |                                   |                                    |                                  |                |
| 10-70-10                      | Supervisor - Parks             | 16,197                            | 17,356                            | 1,159                              | 20,000                           |                |
| 10-70-11                      | Part-Time Wages                | 3,067                             | 3,914                             | 847                                | 15,000                           |                |
| 10-70-12                      | Maintenance Assistant          | 15,103                            | 16,400                            | 1,297                              | 17,500                           |                |
| 10-70-15                      | Payroll Taxes                  | 2,617                             | 3,795                             | 1,178                              | 4,500                            |                |
| 10-70-16                      | Health Insurance               | 11,570                            | 11,400                            | -170                               | 23,500                           |                |

| Account Number                  | Account Title                  | 2025-26<br>Current year<br>Actual | 2025-26<br>Current year<br>Budget | 07/25-06/26<br>Cur YTD<br>Variance | 2026-27<br>Future year<br>Budget | Budget Changes |
|---------------------------------|--------------------------------|-----------------------------------|-----------------------------------|------------------------------------|----------------------------------|----------------|
| 10-70-18                        | Retirement                     | 4,895                             | 5,000                             | 105                                | 9,000                            |                |
| 10-70-30                        | Cleaning Supplies              | 0                                 | 600                               | 600                                | 0                                |                |
| 10-70-40                        | Maintenance Park               | 993                               | 4,000                             | 3,007                              | 0                                |                |
| 10-70-41                        | Professional Fees              | 0                                 | 3,000                             | 3,000                              | 2,000                            |                |
| 10-70-55                        | Plant Restoration (Tree City)  | 0                                 | 2,000                             | 2,000                              | 2,000                            |                |
| 10-70-56                        | Insurance Liability and Other  | 1,924                             | 1,800                             | -124                               | 1,500                            |                |
| 10-70-65                        | Soccer League Expenses         | 324                               | 1,000                             | 676                                | 1,400                            |                |
| 10-70-72                        | Park Deposit Refund            | 300                               | 750                               | 450                                | 750                              |                |
| 10-70-74                        | Building Deposit Refund        | 0                                 | 600                               | 600                                | 600                              |                |
| 10-70-75                        | Gas                            | 1,509                             | 800                               | -709                               | 2,000                            |                |
| 10-70-77                        | Electricity                    | 560                               | 900                               | 340                                | 900                              |                |
| 10-70-80                        | Parks O&M                      | 8,739                             | 11,500                            | 2,761                              | 30,000                           |                |
| 10-70-86                        | Park Restroom                  | 1,207                             | 1,600                             | 393                                | 0                                |                |
| Total Parks & Recreation:       |                                | 69,006                            | 86,415                            | 17,409                             | 130,650                          |                |
| <b>School Building Expenses</b> |                                |                                   |                                   |                                    |                                  |                |
| 10-75-75                        | School Building Gas            | 0                                 | 3,750                             | 3,750                              | 3,750                            |                |
| 10-75-77                        | School Building Electricity    | 56                                | 800                               | 744                                | 800                              |                |
| 10-75-80                        | School Repairs & Maintenance   | 5,648                             | 7,500                             | 1,852                              | 7,500                            |                |
| Total School Building Expenses: |                                | 5,704                             | 12,050                            | 6,346                              | 12,050                           |                |
| <b>Other Expenses</b>           |                                |                                   |                                   |                                    |                                  |                |
| 10-90-92                        | Contribution to CP Fund        | 0                                 | 42,963                            | 42,963                             | 0                                |                |
| 10-90-94                        | Contributi to Storm Sewer Fund | 0                                 | 52,000                            | 52,000                             | 0                                |                |
| 10-90-95                        | Reserves                       | 0                                 | 0                                 | 0                                  | 47,200                           |                |
| Total Other Expenses:           |                                | 0                                 | 94,963                            | 94,963                             | 47,200                           |                |
| General Fund Revenue Total:     |                                | 627,995                           | 737,625                           | 109,630                            | 813,950                          |                |
| General Fund Expenditure Total: |                                | 544,930                           | 737,625                           | 192,695                            | 813,950                          |                |
| Total General Fund:             |                                | 83,065                            | 0                                 | -83,065                            | 0                                |                |

| Account Number                               | Account Title                 | 2025-26<br>Current year<br>Actual | 2025-26<br>Current year<br>Budget | 07/25-06/26<br>Cur YTD<br>Variance | 2026-27<br>Future year<br>Budget | Budget Changes |
|----------------------------------------------|-------------------------------|-----------------------------------|-----------------------------------|------------------------------------|----------------------------------|----------------|
| <b>CLASS C ROAD MASS TRANSIT</b>             |                               |                                   |                                   |                                    |                                  |                |
| <b>Intergovernmental Revenue</b>             |                               |                                   |                                   |                                    |                                  |                |
| 11-33-15                                     | Mass Transit Taxes            | 26,688                            | 25,000                            | -1,688                             | 25,000                           |                |
| 11-33-20                                     | Class 'C' Road                | 120,763                           | 175,000                           | 54,237                             | 175,000                          |                |
| Total Intergovernmental Revenue:             |                               | 147,451                           | 200,000                           | 52,549                             | 200,000                          |                |
| <b>Other Revenue</b>                         |                               |                                   |                                   |                                    |                                  |                |
| 11-36-60                                     | Interest Income               | 6,853                             | 5,000                             | -1,853                             | 5,000                            |                |
| Total Other Revenue:                         |                               | 6,853                             | 5,000                             | -1,853                             | 5,000                            |                |
| <b>Roads</b>                                 |                               |                                   |                                   |                                    |                                  |                |
| 11-60-26                                     | Street Painting               | 9,800                             | 6,500                             | -3,300                             | 10,000                           |                |
| 11-60-30                                     | Walkway Repairs               | 12,024                            | 12,500                            | 476                                | 9,000                            |                |
| 11-60-40                                     | Signs                         | 0                                 | 3,000                             | 3,000                              | 3,000                            |                |
| 11-60-41                                     | Engineering/Professional Fees | 1,557                             | 7,000                             | 5,443                              | 7,000                            |                |
| 11-60-55                                     | Snow Removal                  | 1,518                             | 20,000                            | 18,482                             | 20,000                           |                |
| 11-60-65                                     | Street Repairs                | 56,277                            | 156,000                           | 99,723                             | 156,000                          |                |
| Total Roads:                                 |                               | 81,177                            | 205,000                           | 123,823                            | 205,000                          |                |
| CLASS C ROAD MASS TRANSIT Revenue Total:     |                               | 154,304                           | 205,000                           | 50,696                             | 205,000                          |                |
| CLASS C ROAD MASS TRANSIT Expenditure Total: |                               | 81,177                            | 205,000                           | 123,823                            | 205,000                          |                |
| Total CLASS C ROAD MASS TRANSIT:             |                               | 73,127                            | 0                                 | -73,127                            | 0                                |                |

| Account Number                           | Account Title                  | 2025-26<br>Current year<br>Actual | 2025-26<br>Current year<br>Budget | 07/25-06/26<br>Cur YTD<br>Variance | 2026-27<br>Future year<br>Budget | Budget Changes |
|------------------------------------------|--------------------------------|-----------------------------------|-----------------------------------|------------------------------------|----------------------------------|----------------|
| <b>Capital Projects Fund</b>             |                                |                                   |                                   |                                    |                                  |                |
| <b>Intergovernmental Revenue</b>         |                                |                                   |                                   |                                    |                                  |                |
| 40-33-25                                 | Park Grant (RAPZ)              | 120,000                           | 50,000                            | -70,000                            | 85,000                           |                |
| 40-33-28                                 | RPAZ POPULAITON FUNDS          | 6,285                             | 0                                 | -6,285                             | 0                                |                |
| Total Intergovernmental Revenue:         |                                | 126,285                           | 50,000                            | -76,285                            | 85,000                           |                |
| <b>Other</b>                             |                                |                                   |                                   |                                    |                                  |                |
| 40-36-10                                 | Interest - Capital Improvement | 7,386                             | 10,000                            | 2,614                              | 1,000                            |                |
| 40-36-90                                 | Contribution from General Fund | 0                                 | 42,963                            | 42,963                             | 0                                |                |
| 40-36-99                                 | Appropriated Fund Balance      | 0                                 | 0                                 | 0                                  | 171,000                          |                |
| Total Other:                             |                                | 7,386                             | 52,963                            | 45,577                             | 172,000                          |                |
| <b>Capital Projects</b>                  |                                |                                   |                                   |                                    |                                  |                |
| 40-60-04                                 | Stewart Hill - Phase II (RAPZ) | 0                                 | 50,000                            | 50,000                             | 120,000                          |                |
| 40-60-08                                 | Pavillion (City Hall)          | 1,658                             | 0                                 | -1,658                             | 0                                |                |
| 40-60-10                                 | Maint Vehicle - Truck          | 0                                 | 0                                 | 0                                  | 12,000                           |                |
| 40-60-11                                 | Mower                          | 0                                 | 0                                 | 0                                  | 15,000                           |                |
| 40-60-12                                 | Old School Windows             | 0                                 | 0                                 | 0                                  | 65,000                           |                |
| 40-60-13                                 | Old School ADA Ramp            | 0                                 | 0                                 | 0                                  | 30,000                           |                |
| 40-60-14                                 | Council Room Improvements      | 0                                 | 0                                 | 0                                  | 15,000                           |                |
| 40-60-80                                 | Transportation Masterplan      | 15,590                            | 0                                 | -15,590                            | 0                                |                |
| 40-60-99                                 | Reserves for future projects   | 0                                 | 52,963                            | 52,963                             | 0                                |                |
| Total Capital Projects:                  |                                | 17,248                            | 102,963                           | 85,715                             | 257,000                          |                |
| Capital Projects Fund Revenue Total:     |                                | 133,671                           | 102,963                           | -30,708                            | 257,000                          |                |
| Capital Projects Fund Expenditure Total: |                                | 17,248                            | 102,963                           | 85,715                             | 257,000                          |                |
| Total Capital Projects Fund:             |                                | 116,423                           | 0                                 | -116,423                           | 0                                |                |

| Account Number              | Account Title                       | 2025-26<br>Current year<br>Actual | 2025-26<br>Current year<br>Budget | 07/25-06/26<br>Cur YTD<br>Variance | 2026-27<br>Future year<br>Budget | Budget Changes |
|-----------------------------|-------------------------------------|-----------------------------------|-----------------------------------|------------------------------------|----------------------------------|----------------|
| <b>Park Impact Fees</b>     |                                     |                                   |                                   |                                    |                                  |                |
| <b>Licenses and Permits</b> |                                     |                                   |                                   |                                    |                                  |                |
| 41-32-70                    | Impact Fees - Parks                 | 903                               | 1,000                             | 97                                 | 1,000                            |                |
|                             | Total Licenses and Permits:         | 903                               | 1,000                             | 97                                 | 1,000                            |                |
| <b>Capital Projects</b>     |                                     |                                   |                                   |                                    |                                  |                |
| 41-60-81                    | Park Impact Fee Projects            | 0                                 | 1,000                             | 1,000                              | 1,000                            |                |
|                             | Total Capital Projects:             | 0                                 | 1,000                             | 1,000                              | 1,000                            |                |
|                             | Park Impact Fees Revenue Total:     | 903                               | 1,000                             | 97                                 | 1,000                            |                |
|                             | Park Impact Fees Expenditure Total: | 0                                 | 1,000                             | 1,000                              | 1,000                            |                |
|                             | Total Park Impact Fees:             | 903                               | 0                                 | -903                               | 0                                |                |

| Account Number              | Account Title                       | 2025-26<br>Current year<br>Actual | 2025-26<br>Current year<br>Budget | 07/25-06/26<br>Cur YTD<br>Variance | 2026-27<br>Future year<br>Budget | Budget Changes |
|-----------------------------|-------------------------------------|-----------------------------------|-----------------------------------|------------------------------------|----------------------------------|----------------|
| <b>Road Impact Fees</b>     |                                     |                                   |                                   |                                    |                                  |                |
| <b>Licenses and Permits</b> |                                     |                                   |                                   |                                    |                                  |                |
| 42-32-75                    | Impact Fees - Roads                 | 0                                 | 9,000                             | 9,000                              | 9,000                            |                |
|                             | Total Licenses and Permits:         | 0                                 | 9,000                             | 9,000                              | 9,000                            |                |
| <b>Capital Projects</b>     |                                     |                                   |                                   |                                    |                                  |                |
| 42-60-81                    | Road Impact Fee Projects            | 0                                 | 9,000                             | 9,000                              | 9,000                            |                |
|                             | Total Capital Projects:             | 0                                 | 9,000                             | 9,000                              | 9,000                            |                |
|                             | Road Impact Fees Revenue Total:     | 0                                 | 9,000                             | 9,000                              | 9,000                            |                |
|                             | Road Impact Fees Expenditure Total: | 0                                 | 9,000                             | 9,000                              | 9,000                            |                |
|                             | Total Road Impact Fees:             | 0                                 | 0                                 | 0                                  | 0                                |                |

| Account Number          | Account Title                 | 2025-26<br>Current year<br>Actual | 2025-26<br>Current year<br>Budget | 07/25-06/26<br>Cur YTD<br>Variance | 2026-27<br>Future year<br>Budget | Budget Changes |
|-------------------------|-------------------------------|-----------------------------------|-----------------------------------|------------------------------------|----------------------------------|----------------|
| <b>Water Fund</b>       |                               |                                   |                                   |                                    |                                  |                |
| <b>Other</b>            |                               |                                   |                                   |                                    |                                  |                |
| 51-36-10                | Charges for Services - Water  | 284,396                           | 500,000                           | 215,604                            | 500,000                          |                |
| 51-36-15                | Interest Earned - Water       | 12,763                            | 25,000                            | 12,237                             | 25,000                           |                |
| 51-36-20                | Hookups & Other - Water       | 1,500                             | 0                                 | -1,500                             | 1,500                            |                |
| 51-36-96                | Scrap Recovery                | 578                               | 0                                 | -578                               | 750                              |                |
| 51-36-98                | Container Refunds             | 0                                 | 1,400                             | 1,400                              | 1,400                            |                |
| 51-36-99                | Appropriated Fund Balance     | 0                                 | 0                                 | 0                                  | 117,750                          |                |
| Total Other:            |                               | 299,237                           | 526,400                           | 227,163                            | 646,400                          |                |
| <b>Water Department</b> |                               |                                   |                                   |                                    |                                  |                |
| 51-40-01                | Mayor and Council             | 7,680                             | 5,580                             | -2,100                             | 10,100                           |                |
| 51-40-03                | Treasurer                     | 8,073                             | 13,900                            | 5,827                              | 13,900                           |                |
| 51-40-05                | Recorder                      | 6,544                             | 11,000                            | 4,456                              | 9,900                            |                |
| 51-40-06                | Finance Director              | 3,500                             | 5,940                             | 2,440                              | 4,800                            |                |
| 51-40-10                | Supervisor - Public Works     | 28,017                            | 39,500                            | 11,483                             | 30,000                           |                |
| 51-40-11                | Part Time Wages               | 2,629                             | 3,100                             | 471                                | 3,100                            |                |
| 51-40-12                | Maintenance Assistant         | 15,103                            | 16,400                            | 1,297                              | 17,500                           |                |
| 51-40-15                | Payroll Taxes                 | 4,960                             | 6,800                             | 1,840                              | 8,000                            |                |
| 51-40-16                | Health Insurance              | 17,734                            | 17,500                            | -234                               | 20,000                           |                |
| 51-40-18                | Retirement                    | 8,325                             | 21,800                            | 13,475                             | 12,000                           |                |
| 51-40-20                | 1/3 Caselle Fee               | 452                               | 1,100                             | 648                                | 2,200                            |                |
| 51-40-22                | UB Write Offs                 | 0                                 | 1,500                             | 1,500                              | 1,500                            |                |
| 51-40-25                | Billing Expense               | 192                               | 300                               | 108                                | 300                              |                |
| 51-40-26                | Postage                       | 909                               | 1,100                             | 191                                | 1,000                            |                |
| 51-40-40                | Audit                         | 2,833                             | 2,300                             | -533                               | 3,000                            |                |
| 51-40-41                | Professional Fees             | 5,846                             | 4,000                             | -1,846                             | 4,000                            |                |
| 51-40-43                | Legal                         | 0                                 | 500                               | 500                                | 500                              |                |
| 51-40-46                | Dues and Subscriptions        | 1,131                             | 1,100                             | -31                                | 1,200                            |                |
| 51-40-50                | Gas, Oil, & Vehicle Repair    | 2,759                             | 3,100                             | 341                                | 3,100                            |                |
| 51-40-51                | Logan City Water Fees         | 7,457                             | 8,000                             | 543                                | 8,000                            |                |
| 51-40-55                | Insurance Liability and Other | 7,442                             | 6,600                             | -842                               | 9,000                            |                |
| 51-40-60                | ProLog Water Share Assessment | 7,095                             | 6,500                             | -595                               | 8,500                            |                |
| 51-40-65                | Water O&M                     | 60,400                            | 50,000                            | -10,400                            | 166,000                          |                |
| 51-40-66                | Materials and Supplies        | 3,696                             | 4,500                             | 804                                | 0                                |                |
| 51-40-70                | Training and meetings         | 0                                 | 3,500                             | 3,500                              | 3,500                            |                |
| 51-40-75                | Gas                           | 1,666                             | 2,400                             | 734                                | 2,400                            |                |
| 51-40-77                | Electricity                   | 50,951                            | 41,000                            | -9,951                             | 52,000                           |                |
| 51-40-78                | Telephone                     | 5,825                             | 4,000                             | -1,825                             | 4,000                            |                |
| 51-40-79                | Internet                      | 1,462                             | 400                               | -1,062                             | 4,000                            |                |
| 51-40-80                | Chlorine                      | 3,440                             | 4,000                             | 560                                | 4,900                            |                |
| 51-40-86                | Flow Meters                   | 9,928                             | 35,000                            | 25,072                             | 35,000                           |                |
| 51-40-95                | Miscellaneous                 | 0                                 | 147                               | 147                                | 0                                |                |
| Total Water Department: |                               | 276,048                           | 322,567                           | 46,519                             | 443,400                          |                |
| <b>Capital Projects</b> |                               |                                   |                                   |                                    |                                  |                |
| 51-50-74                | Maint Vehicle Truck           | 0                                 | 0                                 | 0                                  | 18,000                           |                |
| 51-50-75                | Generator Water Well          | 0                                 | 0                                 | 0                                  | 185,000                          |                |

| Account Number                | Account Title               | 2025-26<br>Current year<br>Actual | 2025-26<br>Current year<br>Budget | 07/25-06/26<br>Cur YTD<br>Variance | 2026-27<br>Future year<br>Budget | Budget Changes |
|-------------------------------|-----------------------------|-----------------------------------|-----------------------------------|------------------------------------|----------------------------------|----------------|
| 51-50-99                      | Reserve for future projects | 0                                 | 203,833                           | 203,833                            | 0                                |                |
| Total Capital Projects:       |                             | 0                                 | 203,833                           | 203,833                            | 203,000                          |                |
| Water Fund Revenue Total:     |                             | 299,237                           | 526,400                           | 227,163                            | 646,400                          |                |
| Water Fund Expenditure Total: |                             | 276,048                           | 526,400                           | 250,352                            | 646,400                          |                |
| Total Water Fund:             |                             | 23,189                            | 0                                 | -23,189                            | 0                                |                |

| Account Number                | Account Title                 | 2025-26<br>Current year<br>Actual | 2025-26<br>Current year<br>Budget | 07/25-06/26<br>Cur YTD<br>Variance | 2026-27<br>Future year<br>Budget | Budget Changes |
|-------------------------------|-------------------------------|-----------------------------------|-----------------------------------|------------------------------------|----------------------------------|----------------|
| <b>Sewer Fund</b>             |                               |                                   |                                   |                                    |                                  |                |
| <b>Other</b>                  |                               |                                   |                                   |                                    |                                  |                |
| 52-36-10                      | Charges for Services - Sewer  | 316,237                           | 360,000                           | 43,763                             | 360,000                          |                |
| 52-36-20                      | Interest Earned - Sewer       | 31,148                            | 50,000                            | 18,852                             | 50,000                           |                |
| 52-36-25                      | Sewer Assessment & Other      | 4,445                             | 0                                 | -4,445                             | 0                                |                |
| 52-36-99                      | Appropriated Fund Balance     | 0                                 | 0                                 | 0                                  | 15,600                           |                |
| Total Other:                  |                               | 351,830                           | 410,000                           | 58,170                             | 425,600                          |                |
| <b>Sewer Department</b>       |                               |                                   |                                   |                                    |                                  |                |
| 52-40-01                      | Mayor and Council             | 7,680                             | 5,580                             | -2,100                             | 10,100                           |                |
| 52-40-03                      | Treasurer                     | 8,073                             | 14,000                            | 5,927                              | 14,000                           |                |
| 52-40-05                      | Recorder                      | 6,544                             | 10,850                            | 4,306                              | 9,900                            |                |
| 52-40-06                      | Finance Director              | 3,500                             | 5,940                             | 2,440                              | 4,800                            |                |
| 52-40-10                      | Supervisor - Public Works     | 10,762                            | 9,200                             | -1,562                             | 11,000                           |                |
| 52-40-11                      | Part Time Wages               | 876                               | 1,000                             | 124                                | 1,000                            |                |
| 52-40-12                      | Maintenance Assistant         | 7,552                             | 8,300                             | 748                                | 8,700                            |                |
| 52-40-15                      | Payroll Taxes                 | 3,052                             | 4,300                             | 1,248                              | 5,000                            |                |
| 52-40-16                      | Health Insurance              | 8,690                             | 8,700                             | 10                                 | 10,000                           |                |
| 52-40-18                      | Retirement                    | 4,637                             | 18,000                            | 13,363                             | 7,000                            |                |
| 52-40-20                      | 1/3 Caselle Fee               | 452                               | 1,100                             | 648                                | 2,200                            |                |
| 52-40-22                      | UB Write Offs                 | 0                                 | 100                               | 100                                | 100                              |                |
| 52-40-25                      | Billing Expense               | 192                               | 250                               | 58                                 | 250                              |                |
| 52-40-26                      | Postage                       | 909                               | 1,100                             | 191                                | 1,000                            |                |
| 52-40-37                      | Depreciation                  | 0                                 | 23,000                            | 23,000                             | 23,000                           |                |
| 52-40-40                      | Audit                         | 2,833                             | 2,300                             | -533                               | 3,000                            |                |
| 52-40-41                      | Professional Fees             | 63                                | 100                               | 37                                 | 100                              |                |
| 52-40-43                      | Legal                         | 0                                 | 1,200                             | 1,200                              | 1,200                            |                |
| 52-40-46                      | Dues and Subscriptions        | 75                                | 50                                | -25                                | 100                              |                |
| 52-40-50                      | Gas, Oil & Vehicle Repair     | 2,592                             | 3,000                             | 408                                | 3,000                            |                |
| 52-40-55                      | Insurance Liability and Other | 7,834                             | 6,900                             | -934                               | 9,000                            |                |
| 52-40-65                      | Sewer O&M                     | 1,129                             | 25,000                            | 23,871                             | 25,000                           |                |
| 52-40-70                      | Training and meetings         | 0                                 | 650                               | 650                                | 650                              |                |
| 52-40-75                      | Gas                           | 457                               | 500                               | 43                                 | 500                              |                |
| 52-40-77                      | Electricity                   | 789                               | 400                               | -389                               | 1,000                            |                |
| 52-40-78                      | Telephone                     | 6,197                             | 2,000                             | -4,197                             | 1,000                            |                |
| 52-40-79                      | Internet                      | 1,092                             | 300                               | -792                               | 1,000                            |                |
| 52-40-80                      | Sewer Treatment               | 203,484                           | 175,000                           | -28,484                            | 240,000                          |                |
| 52-40-85                      | Supplies                      | 0                                 | 2,000                             | 2,000                              | 2,000                            |                |
| 52-40-95                      | Reserves                      | 0                                 | 79,180                            | 79,180                             | 0                                |                |
| Total Sewer Department:       |                               | 289,465                           | 410,000                           | 120,535                            | 395,600                          |                |
| <b>Capital Projects</b>       |                               |                                   |                                   |                                    |                                  |                |
| 52-50-07                      | Maint Vehicle Truck           | 0                                 | 0                                 | 0                                  | 30,000                           |                |
| Total Capital Projects:       |                               | 0                                 | 0                                 | 0                                  | 30,000                           |                |
| Sewer Fund Revenue Total:     |                               | 351,830                           | 410,000                           | 58,170                             | 425,600                          |                |
| Sewer Fund Expenditure Total: |                               | 289,465                           | 410,000                           | 120,535                            | 425,600                          |                |

| Account Number    | Account Title | 2025-26<br>Current year<br>Actual | 2025-26<br>Current year<br>Budget | 07/25-06/26<br>Cur YTD<br>Variance | 2026-27<br>Future year<br>Budget | Budget Changes |
|-------------------|---------------|-----------------------------------|-----------------------------------|------------------------------------|----------------------------------|----------------|
| Total Sewer Fund: |               | 62,365                            | 0                                 | -62,365                            | 0                                |                |

| Account Number                      | Account Title                  | 2025-26<br>Current year<br>Actual | 2025-26<br>Current year<br>Budget | 07/25-06/26<br>Cur YTD<br>Variance | 2026-27<br>Future year<br>Budget | Budget Changes |
|-------------------------------------|--------------------------------|-----------------------------------|-----------------------------------|------------------------------------|----------------------------------|----------------|
| <b>Storm Sewer Fund</b>             |                                |                                   |                                   |                                    |                                  |                |
| <b>Charges for Services</b>         |                                |                                   |                                   |                                    |                                  |                |
| 53-34-80                            | Storm Drainage                 | 23,065                            | 20,000                            | -3,065                             | 22,000                           |                |
| Total Charges for Services:         |                                | 23,065                            | 20,000                            | -3,065                             | 22,000                           |                |
| <b>Other Revenue</b>                |                                |                                   |                                   |                                    |                                  |                |
| 53-36-60                            | Interest Income                | 1,396                             | 0                                 | -1,396                             | 1,000                            |                |
| Total Other Revenue:                |                                | 1,396                             | 0                                 | -1,396                             | 1,000                            |                |
| <b>Other Revenue</b>                |                                |                                   |                                   |                                    |                                  |                |
| 53-38-90                            | Contribution General Fund      | 0                                 | 52,000                            | 52,000                             | 0                                |                |
| Total Other Revenue:                |                                | 0                                 | 52,000                            | 52,000                             | 0                                |                |
| <b>Other Revenue</b>                |                                |                                   |                                   |                                    |                                  |                |
| 53-39-90                            | Appropriated Fund Balance      | 0                                 | 15,000                            | 15,000                             | 0                                |                |
| Total Other Revenue:                |                                | 0                                 | 15,000                            | 15,000                             | 0                                |                |
| <b>Storm Drain</b>                  |                                |                                   |                                   |                                    |                                  |                |
| 53-60-76                            | Storm Water - Prof Fees        | 5,168                             | 5,000                             | -168                               | 5,000                            |                |
| 53-60-80                            | Repairs and Maintenance        | 1,973                             | 5,000                             | 3,028                              | 2,500                            |                |
| 53-60-90                            | Storm Water/Irrigation Co Matc | 0                                 | 2,000                             | 2,000                              | 2,000                            |                |
| 53-60-95                            | Reserves                       | 0                                 | 0                                 | 0                                  | 13,500                           |                |
| Total Storm Drain:                  |                                | 7,140                             | 12,000                            | 4,860                              | 23,000                           |                |
| <b>Storm Drain</b>                  |                                |                                   |                                   |                                    |                                  |                |
| 53-70-71                            | Storm Water Project            | 0                                 | 75,000                            | 75,000                             | 0                                |                |
| Total Storm Drain:                  |                                | 0                                 | 75,000                            | 75,000                             | 0                                |                |
| Storm Sewer Fund Revenue Total:     |                                | 24,460                            | 87,000                            | 62,540                             | 23,000                           |                |
| Storm Sewer Fund Expenditure Total: |                                | 7,140                             | 87,000                            | 79,860                             | 23,000                           |                |
| Total Storm Sewer Fund:             |                                | 17,320                            | 0                                 | -17,320                            | 0                                |                |

| Account Number              | Account Title                      | 2025-26<br>Current year<br>Actual | 2025-26<br>Current year<br>Budget | 07/25-06/26<br>Cur YTD<br>Variance | 2026-27<br>Future year<br>Budget | Budget Changes |
|-----------------------------|------------------------------------|-----------------------------------|-----------------------------------|------------------------------------|----------------------------------|----------------|
| <b>Sanitation Fund</b>      |                                    |                                   |                                   |                                    |                                  |                |
| <b>Charges for Services</b> |                                    |                                   |                                   |                                    |                                  |                |
| 54-34-80                    | Sanitation                         | 202,155                           | 190,000                           | -12,155                            | 200,000                          |                |
|                             | Total Charges for Services:        | 202,155                           | 190,000                           | -12,155                            | 200,000                          |                |
| <b>Other Revenue</b>        |                                    |                                   |                                   |                                    |                                  |                |
| 54-36-60                    | Interest Income                    | 1,277                             | 0                                 | -1,277                             | 0                                |                |
|                             | Total Other Revenue:               | 1,277                             | 0                                 | -1,277                             | 0                                |                |
| <b>Sanitation</b>           |                                    |                                   |                                   |                                    |                                  |                |
| 54-90-10                    | Sanitation Contract                | 186,354                           | 170,000                           | -16,354                            | 190,000                          |                |
| 54-90-95                    | Reserves                           | 0                                 | 20,000                            | 20,000                             | 10,000                           |                |
|                             | Total Sanitation:                  | 186,354                           | 190,000                           | 3,646                              | 200,000                          |                |
|                             | Sanitation Fund Revenue Total:     | 203,432                           | 190,000                           | -13,432                            | 200,000                          |                |
|                             | Sanitation Fund Expenditure Total: | 186,354                           | 190,000                           | 3,646                              | 200,000                          |                |
|                             | Total Sanitation Fund:             | 17,078                            | 0                                 | -17,078                            | 0                                |                |

| Account Number           | Account Title                        | 2025-26<br>Current year<br>Actual | 2025-26<br>Current year<br>Budget | 07/25-06/26<br>Cur YTD<br>Variance | 2026-27<br>Future year<br>Budget | Budget Changes |
|--------------------------|--------------------------------------|-----------------------------------|-----------------------------------|------------------------------------|----------------------------------|----------------|
| <b>Water Impact Fees</b> |                                      |                                   |                                   |                                    |                                  |                |
| <b>Other</b>             |                                      |                                   |                                   |                                    |                                  |                |
| 56-36-30                 | Impact Fees - Water                  | 3,251                             | 5,000                             | 1,749                              | 5,000                            |                |
|                          | Total Other:                         | 3,251                             | 5,000                             | 1,749                              | 5,000                            |                |
| <b>Capital Projects</b>  |                                      |                                   |                                   |                                    |                                  |                |
| 56-50-70                 | Impact Fee Projects                  | 11,016                            | 5,000                             | -6,016                             | 5,000                            |                |
|                          | Total Capital Projects:              | 11,016                            | 5,000                             | -6,016                             | 5,000                            |                |
|                          | Water Impact Fees Revenue Total:     | 3,251                             | 5,000                             | 1,749                              | 5,000                            |                |
|                          | Water Impact Fees Expenditure Total: | 11,016                            | 5,000                             | -6,016                             | 5,000                            |                |
|                          | Total Water Impact Fees:             | -7,765                            | 0                                 | 7,765                              | 0                                |                |

| Account Number           | Account Title                        | 2025-26<br>Current year<br>Actual | 2025-26<br>Current year<br>Budget | 07/25-06/26<br>Cur YTD<br>Variance | 2026-27<br>Future year<br>Budget | Budget Changes |
|--------------------------|--------------------------------------|-----------------------------------|-----------------------------------|------------------------------------|----------------------------------|----------------|
| <b>Sewer Impact Fees</b> |                                      |                                   |                                   |                                    |                                  |                |
| <b>Other</b>             |                                      |                                   |                                   |                                    |                                  |                |
| 57-36-30                 | Impact Fees - Sewer                  | 1,225                             | 10,000                            | 8,775                              | 10,000                           |                |
| 57-36-60                 | Interest Income                      | 2,526                             | 0                                 | -2,526                             | 0                                |                |
|                          | Total Other:                         | 3,751                             | 10,000                            | 6,249                              | 10,000                           |                |
| <b>Capital Projects</b>  |                                      |                                   |                                   |                                    |                                  |                |
| 57-50-70                 | Impact Fee Projects                  | 11,228                            | 10,000                            | -1,228                             | 10,000                           |                |
|                          | Total Capital Projects:              | 11,228                            | 10,000                            | -1,228                             | 10,000                           |                |
|                          | Sewer Impact Fees Revenue Total:     | 3,751                             | 10,000                            | 6,249                              | 10,000                           |                |
|                          | Sewer Impact Fees Expenditure Total: | 11,228                            | 10,000                            | -1,228                             | 10,000                           |                |
|                          | Total Sewer Impact Fees:             | -7,477                            | 0                                 | 7,477                              | 0                                |                |
|                          | Grand Revenue Total:                 | 1,802,834                         | 2,283,988                         | 481,154                            | 2,595,950                        |                |
|                          | Grand Expenditure Total:             | 1,424,607                         | 2,283,988                         | 859,381                            | 2,595,950                        |                |
|                          | Grand Totals:                        | 378,227                           | 0                                 | -378,227                           | 0                                |                |