Hildale City Special Council Meeting

Wednesday, May 21, 2025 at 6:00 PM

320 East Newel Avenue, Hildale City, Utah 84784

Agenda

Notice is hereby given to the members of the Hildale City Council and the public, that the City Council will hold a public meeting on **Wednesday, MAY 21, 2025 at 6:00 p.m. (MDT)**, at 320 East Newel Avenue, Hildale City, Utah 84784.

Councilmembers may be participating electronically by video or telephone conference. Members of the public may also watch the City of Hildale through the scheduled Zoom meeting.

Join Zoom Meeting

https://zoom.us/j/95770171318?pwd=aUVSU0hRSFFHcGQvcUlPT3ZYK0p5UT09

Meeting ID: 957 7017 1318
Passcode: 993804

Comments during the public comment or public hearing portions of the meeting may be emailed to recorder@hildalecity.com. All comments sent before the meeting may be read during the meeting and messages or emails sent during the meeting may be read at the Mayor's discretion.

Welcome, Introduction and Preliminary Matters: Mayor Jessop

Roll Call of Council Attendees: City Recorder

Pledge of Allegiance: By Invitation of Mayor Jessop

New Council Business:

1. Consideration, discussion and possible adoption of the Tentative Budget.
2. Consideration, discussion and possible approval of setting a Public Hearing for FY26 Tentative Budget.

Adjournment: Mayor Jessop

Agenda items and any variables thereto are set for consideration, discussion, approval, or other action. Council Members may be attending by telephone. Agenda is subject to change up to 24 hours prior to the meeting. Individuals needing special accommodations should notify the City Recorder at 435-874-2323 at least three days prior to the meeting.

TO: Mayor and City Council
FROM: Donia Jessop
DATE: May 21, 2025
SUBJECT: Budget Message for FY26 Tentative Budget

Pursuant to Utah Code § 10-6-111(2)(b), this memorandum accompanies the FY26 Tentative Budget and provides a summary of the proposed financial plan, outlines key policies, highlights major features and changes, and identifies adjustments from the previous fiscal year.

1. Explanation of the Budget

The FY26 tentative budget proposes total General Fund revenues and expenditures of $1,431,393. This is a significant reduction from the FY25 budget of $4,151,025, which had included one-time capital improvement projects and interfund transfers, particularly the appropriation to capital projects totaling over $2.3 million in FY25 that are not repeated in FY26.

2. Outline of Proposed Financial Policies

- **Balanced Budget:** As required by law, the budget is balanced, with expenditures matching available revenues.

- **Use of One-Time Funds:** FY26 limits the use of one-time funds, with a return to more sustainable ongoing revenues after the one-time capital spending in FY25.

- **Debt Management:** The city maintains its commitments to bond payments and has included scheduled debt service in the budget.

3. Important Features of the Budgetary Plan

- **Reduced Scope from FY25:** FY25 included large capital investments (e.g., $2.3 million in parks improvements). FY26 focuses on operational stability.

- **Revenue Projections:** Property tax, sales tax, and other general revenue streams have been adjusted to more closely align with actual recent collections. For example, property tax revenue is projected at $125,000, close to actuals rather than overestimated prior years.

- **Expenditure Control:** Budgeted expenditures have been right-sized for anticipated operations, with most department allocations being similar to or slightly below actuals in FY25.

4. Reasons for Salient Changes from Previous Fiscal Year

- **Elimination of One-Time Capital Transfers:** FY25 had a $2.3 million appropriation to capital projects, which is removed in FY26.

- **Adjusted Revenue Estimates:** Several revenue lines have been updated to reflect actual trends, such as business licenses and building permits, reducing from $12,000 and $35,417 in FY25 to $8,000 and $28,000 respectively in FY26.

- **Intergovernmental Revenue Adjustments:** Grants and external funds that were used in FY25 (e.g., Class C Road Funds) have been reprojected based on updated awards or expiration of specific grants.

5. Explanation of Major Changes in Financial Policy

There are no major policy changes proposed in FY26. However, the budget continues to emphasize a conservative approach by not using one-time revenue sources to fund ongoing operations and by fully funding debt obligations. One change to note is the reprioritization away from capital projects toward stabilizing operations following the significant infrastructure investments in FY25.

Respectfully,
Donia Jessop
Hildale City, Mayor

Draft General Fund Budget FY25-26

Account Number	Description	Prior Year Actuals	YTD Budgeted	YTD Actuals	Proposed Budget
		FY24	FY25	FY25	FY26
GENERAL FUND REVENUE					
TAXES					
11-31-100	PROPERTY TAX - CURRENT YEAR	$ (118,598.93)	$ (123,081.00)	$ (146,161.30)	$ 125,000.00
11-31-200	PROP TAX - DELINQUENT PR YR	$ (37,133.46)	$ (22,872.00)	$ (57,471.32)	$ 34,000.00
11-31-300	GENERAL SALES & USE TAX	$ (291,215.84)	$ (240,000.00)	$ (253,001.72)	$ 240,000.00
11-31-301	RAP TAX	$ (23,963.79)	$ (25,000.00)	$ (20,640.43)	$ 25,000.00
11-31-401	ENERGY & USE TAX	$ (98,187.78)	$ (95,000.00)	$ (105,729.02)	$ 95,000.00
11-31-402	TELECOM LICENSE TAX	$ (7,280.91)	$ (7,500.00)	$ (6,451.10)	$ 7,500.00
11-31-403	TRANSIENT ROOM TAX	$ (28,014.91)	$ (29,627.00)	$ (28,688.29)	$ 30,000.00
11-31-700	FEE-IN-LIEU TX - PERSONAL PROP	$ (16,864.55)	$ (17,415.00)	$ (11,511.54)	$ 18,000.00
11-31-900	PNLTY & INT ON DELINQ TAXES	$ (2,910.83)	$ (2,088.00)	$ (1,695.67)	$ 2,260.00
TOTAL TAXES		$ (624,171.00)	$ (562,583.00)	$ (631,350.39)	$ 576,760.00
LICENSES AND PERMITS					
11-32-100	BUSINESS LICENSE FEES	$ (7,235.00)	$ (12,000.00)	$ (3,650.00)	$ 8,000.00
11-32-200	BUILDING PERMITS	$ (25,723.45)	$ (35,417.00)	$ (26,499.17)	$ 28,000.00
11-32-300	LAND USE FEE'S	$ (10,392.50)	$ (11,865.00)	$ (4,400.00)	$ 11,000.00
TOTAL LICENSES AND PERMITS		(43,350.95)	(59,282.00)	(34,549.17)	47,000.00
INTERGOVERNMENTAL REVENUE					
11-33-411	FD BEMS GRANT	$ (5,352.00)	$ -	$ -	$ -
11-33-421	FD ASSISTANCE GRANT	$ (6,800.00)	$ (91,000.00)	$ (15,455.90)	$ 7,800.00
11-33-433	UDOT SAFE ROUTES TO SCHOOL GRA	$ (134,800.00)	$ -	$ -	$ -
11-33-435	CIB GENERAL PLAN GRANT	$ -	$ (18,000.00)	$ -	$ -
11-33-437	CORONAVIRUS RELIEF FUNDS	$ -	$ -	$ -	
11-33-438	UDOT 2022 GRANT	$ -	$ (25,000.00)	$ -	$ -
11-33-560	CLASS C ROAD FUND	$ (79,381.34)	$ (83,000.00)	$ (107,500.58)	$ 133,333.00
11-33-565	HIGHWAY/TRANSIT TAX	$ (26,938.88)	$ (38,000.00)	$ (33,155.06)	$ 40,000.00
11-33-580	LIQUOR FUND ALLOTMENT	$ -	$ (3,000.00)	$ -	$ 3,000.00
TOTAL INTERGOVERNMENTAL REVENUE		(253,272.22)	(258,000.00)	(156,111.54)	184,133.00
CHARGES FOR SERVICES					
11-34-110	COURT COSTS, FEES, CHARGES	$ -	$ (3,000.00)	$ -	$ 3,000.00
11-34-120	GRAMA, COPYING, ETC.	$ (6,051.72)	$ (7,882.00)	$ (501.82)	$ 8,000.00
11-34-130	ZONING & SUBDIVISION FEES	$ -	$ (40,000.00)	$ -	
11-34-191	TAX COLLECTION FEES - UT	$ 3.85	$ -	$ -	$ -
11-34-252	SRO POLICE	$ -	$ (60,000.00)	$ (58,227.00)	$ 60,000.00
11-34-910	SOLID WASTE- AZ STRIP LANDFILL	$ -	$ (24,000.00)	$ -	$ 24,000.00
11-34-915	GARKANE SERVICES	$ -	$ (6,000.00)	$ -	$ 24,000.00
11-34-900	FLOOD AND STORM WATER	$ -	$ -	$ -	$ 30,000.00
TOTAL CHARGES FOR SERVICES		(6,047.87)	(140,882.00)	(58,728.82)	149,000.00
FINES AND FOREFEITTURES					
11-35-110	COURT FINES	$ (51,857.26)	$ (50,665.00)	$ (41,166.96)	$ 103,000.00
11-35-210	BAIL AND BOND FORFEITURE	$ -	$ (1,000.00)	$ -	$ -
TOTAL FINES AND FOREFEITTURES		$ (51,857.26)	$ (51,665.00)	$ (41,166.96)	$ 103,000.00
MISCELLANEOUS REVENUE					
11-36-100	INTEREST EARNINGS - GEN FUND	$ (11,483.81)	$ (50,000.00)	$ (16,039.14)	$ 12,000.00
11-36-110	MISCELLANEOUS REVENUE	$ (8,630.00)	$ (11,863.00)	$ (3,435.28)	$ 12,000.00
11-36-210	RENTAL - OFFICES IN CITY BLDG	$ -	$ (12,000.00)	$ (3,250.00)	$ 18,000.00

11-36-600	SUNDRY REVENUES	$ (317.88)	$ (1,000.00)	$ (2,020.00)	$ 2,000.00
11-36-800	LOT LEASES	$ (48,447.57)	$ (60,000.00)	$ (28,149.19)	$ 300,000.00
11-36-910	SUNDRY REV - GEN FUND	$ (4,330.30)	$ (5,000.00)	$ (9,085.69)	$ 13,000.00
TOTAL MISCELLANEOUS REVENUE		(73,209.56)	(139,863.00)	(61,979.30)	357,000.00
CONTRIBUTIONS AND TRANSFERS					
11-38-248	EVENT FEES	$ 5,801.05	$ -	$ (9,481.17)	$ 10,500.00
11-38-701	Hildale City Community Outreac	$ (4,270.00)	$ -	$ (33,630.00)	$ 4,000.00
11-38-702	CONTRIBUTIONS-COMM OUTREACH	$ -	$ (29,500.00)	$ -	$ -
11-38-920	APPROP - CAPITAL PROJECTS	$ (24,881.37)	$ (2,309,250.00)	$ (2,309,250.00)	$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		(23,350.32)	(2,338,750.00)	(2,352,361.17)	14,500.00
TOTAL GENERAL FUND REVENUE		(1,075,259.18)	(4,151,025.00)	(3,167,448.63)	1,431,393.00
GENERAL FUND EXPENDITURES					
FLOOD AND STORMWATER					
11-40-900	CIB DEBT SERVICE TRANSFER	$ -	$ -	$ -	$ 28,610.00
TOTAL FLOOD AND STORM WATER					$ 28,610.00
GEN GOVT ADMINISTRATION					
11-41-110	SALARIES-PERMANENT EMPLOYEES	$ 94,114.05	$ 99,000.00	$ 54,811.76	$ 63,000.00
11-41-111	SECRETARIAL STAFF	$ 37,630.34	$ 35,000.00	$ 29,476.63	$ 36,126.00
11-41-112	MAYOR	$ 25,442.34	$ 24,000.00	$ 35,596.18	$ 39,000.00
11-41-113	MANAGER	$ 70,352.51	$ 54,700.00	$ 61,714.86	$ -
11-41-114	TREASURER	$ 4,699.54	$ 2,400.00	$ 2,711.16	$ 4,660.00
11-41-115	RECORDER	$ 36,304.00	$ 34,000.00	$ 26,776.81	$ 12,950.00
11-41-116	COMMUNITY DEVELOPMENT	$ -	$ -	$ 72.17	
11-41-117	ATTORNEY	$ 50,000.00	$ 4,000.00	$ -	$ 30,000.00
11-41-120	SALARIES-TEMPORARY EMPLOYEES	$ -	$ -	$ -	$ -
11-41-130	PAYROLL TAXES	$ 17,368.28	$ 18,000.00	$ 17,794.46	$ 21,150.00
11-41-140	BENEFITS-OTHER	$ (6,774.99)	$ -	$ 21,531.01	$ 25,198.00
11-41-151	STIPENDS - CITY COUNCIL	$ 5,110.00	$ 4,800.00	$ 4,765.36	$ 6,400.00
11-41-152	STIPENDS - PLANNING COMMISSION	$ 3,150.00	$ 4,000.00	$ 1,120.00	$ 4,000.00
11-41-210	BOOKS, SUBSCR, & MEMBERSHIPS	$ 22,072.10	$ 3,000.00	$ 15,199.74	$ 11,000.00
11-41-220	PUBLIC NOTICES	$ 228.20	$ -	$ 885.16	$ -
11-41-230	TRAVEL & TRAINING	$ 12,016.54	$ 10,000.00	$ 14,410.07	$ 10,000.00
11-41-235	HEALTH & HYDRATION	$ 2,509.69	$ 2,000.00	$ 2,446.41	$ 2,000.00
11-41-240	OFFICE EXPENSE & SUPPLIES	$ 2,800.87	$ 1,000.00	$ 2,197.56	$ 2,700.00
11-41-241	COPIER & PRINTER	$ 1,479.81	$ 500.00	$ 902.41	$ 1,000.00
11-41-242	PAYROLL FEES	$ 6,593.09	$ 1,000.00	$ 5,730.53	$ 6,000.00
11-41-244	PRINT & POSTAGE	$ 4,830.25	$ 2,500.00	$ 118.50	$ 100.00
11-41-257	FUEL	$ 3,414.93	$ 4,000.00	$ 4,005.89	$ 3,000.00
11-41-260	TOOLS & EQUIPMENT-NON CAPITAL	$ -	$ -	$ 325.27	$ 434.00
11-41-271	MAINT & SUPPLY - BUILDING	$ 4,967.36	$ 1,000.00	$ 3,380.80	$ 3,760.00
11-41-272	MAINT & SUPPLY - IT	$ 478.34	$ -	$ 363.67	$ 500.00
11-41-274	MAINT & SUPPLY EQUIPMENT	$ 45.58	$ -	$ 10.00	$ 900.00
11-41-280	UTILITIES	$ 1,497.04	$ 1,800.00	$ 1,091.11	$ 1,262.00
11-41-285	POWER	$ 1,786.45	$ 1,800.00	$ 1,456.97	$ 1,760.00
11-41-287	TELEPHONE	$ 11,680.37	$ 9,000.00	$ 4,938.31	$ 5,536.00
11-41-310	PROFESSIONAL & TECHNICAL	$ 21,329.78	$ 10,000.00	$ 5,614.78	$ 5,000.00
11-41-311	ENGINEER	$ 4,266.26	$ -	$ 1,665.18	$ 4,000.00
11-41-312	CONSULTANT	$ 59,417.25	$ -	$ 59,782.99	$ 10,000.00
11-41-313	AUDITOR	$ 23,595.00	$ 20,000.00	$ 18,892.50	$ 25,000.00
11-41-316	INFORMATION TECHNOLOGY - SERVI	$ 18,568.56	$ 25,000.00	$ 15,439.39	$ 18,000.00
11-41-318	INFORMATION TECHNOLOGY - SOFTW	$ 1,713.57	$ 2,000.00	$ 1,452.40	$ 1,728.00
11-41-319	CONTINGENCY	$ -	$ -	$ 20,000.16	$ -
11-41-330	EDUCATION	$ 120.00	$ -	$ 3,712.50	$ -

11-41-350	ELECTIONS	$ 976.50	$ 1,000.00	$ -	$ 1,000.00
11-41-510	INSURANCE	$ 38,437.35	$ 40,000.00	$ 47,531.99	$ 40,000.00
11-41-521	CREDIT CARD PROCESSING FEES	$ 1,738.73	$ 150.00	$ 1,680.25	$ 2,000.00
11-41-560	BAD DEBT EXPENSE	$ 49.00	$ -	$ -	$ -
11-41-720	BUILDING IMPROVEMENTS	$ 16,678.00	$ 1,000.00	$ -	$ 2,000.00
11-41-741	EQUIPMENT - OFFICE	$ -	$ -	$ 2,187.12	$ 2,000.00
11-41-743	EQUIPMENT - VEHICLE	$ 1,155.60	$ 6,500.00	$ 18,839.17	$ 10,000.00
11-41-914	TRANSFER TO FUND 63	$ 25,321.52	$ -	$ 8,326.62	$ -
TOTAL GEN GOVT ADMINISTRATION		627,163.81	423,150.00	518,957.85	413,164.00
MUNICIPAL COURT					
11-42-110	SALARIES-PERMANENT EMPLOYEES	$ 53,955.38	$ 49,000.00	$ 49,164.47	$ 56,581.00
11-42-130	PAYROLL TAXES & BENEFITS	$ 11,377.43	$ 4,000.00	$ 12,649.86	$ 14,800.00
11-42-230	TRAVEL	$ -	$ -	$ 243.82	$ 150.00
11-42-271	MAINT & SUPPLY - OFFICE	$ 45.05	$ -	$ 146.00	$ 200.00
11-42-287	TELEPHONE	$ 40.00	$ -	$ -	$ -
11-42-310	PROFESSIONAL & TECHNICAL	$ 12,382.02	$ 12,000.00	$ 13,401.89	$ 14,400.00
11-42-550	FINES, SURCHARGES - AOC	$ 19,126.66	$ 16,000.00	$ 16,621.06	$ 16,859.00
11-42-551	RESTITUTION PAYMENTS	$ 232.91	$ 500.00	$ -	$ -
11-42-552	BAIL, BOND PAYMENT RELEASE	$ 2,595.00	$ -	$ 2,090.00	$ 2,786.00
11-42-620	MISC. SERVICES	$ -	$ -	$ 1,054.44	$ -
11-42-790	OTHER	$ 450.00	$ -	$ -	$ -
TOTAL MUNICIPAL COURT		100,204.45	81,500.00	95,371.54	105,776.00
POLICE DEPARTMENT					
11-43-820	LIQUOR FUND ALLOTMENT TRANSFER	$ -	$ -	$ 2,135.67	$ 2,136.00
11-43-980	INTRA-GOVT CHARGES	$ 449,643.79	$ 412,066.00	$ 434,005.30	$ 354,298.00
11-43-989	JUDGEMENT RES	$ -	$ 10,000.00	$ -	$ -
TOTAL POLICE DEPARTMENT		449,643.79	422,066.00	436,140.97	356,434.00
FIRE DEPARTMENT					
11-44-810	FD BEMS GRANT TRANSFER	$ 79,020.67	$ -	$ 96,603.79	$ -
11-44-811	FD ASSISTANCE GRANT TRANSFER	$ 6,800.00	$ -	$ 22,958.15	$ 7,800.00
11-44-812	DEBT SERVICE TRANSFER	$ 107,880.01	$ -	$ -	$ 80,185.00
11-44-980	INTRA-GOVT CHARGES	$ 90,999.98	$ 85,000.00	$ 83,416.73	$ 80,888.00
TOTAL FIRE DEPARTMENT		284,700.66	85,000.00	202,978.67	168,873.00
BUILDING DEPARTMENT					
11-45-110	SALARIES-PERMANENT EMPLOYEES	$ 27,920.52	$ 12,000.00	$ 17,750.50	$ 23,000.00
11-45-210	BOOKS, SUBSCR, & MEMBERSHIPS	$ 375.00	$ -	$ -	$ -
11-45-310	PROFESSIONAL & TECHNICAL	$ -	$ -	$ 396.28	$ 400.00
11-45-330	EDUCATION	$ 4,855.59	$ -	$ 456.04	$ 500.00
TOTAL BUILDING DEPARTMENT		33,151.11	12,000.00	18,602.82	23,900.00
POLICE SAFETY DISPATCH					
11-46-980	INTRA-GOVT CHARGES	$ 125,147.00	$ 114,168.00	$ 109,790.00	$ 105,000.00
TOTAL POLICE SAFETY DISPATCH		125,147.00	114,168.00	109,790.00	105,000.00
PUBLIC WORKS - STREETS & ROADS					
11-47-110	SALARIES-PERMANENT EMPLOYEES	$ 110,089.03	$ 111,182.00	$ 94,684.48	$ 105,000.00
11-47-130	PAYROLL TAXES	$ 8,821.32	$ 9,000.00	$ 7,068.54	$ 8,000.00
11-47-140	BENEFITS-OTHER	$ 13,247.85	$ 9,000.00	$ 24,480.46	$ 29,108.00
11-47-210	BOOKS, SUBSCR, & MEMBERSHIPS	$ 571.25	$ -	$ -	$ -
11-47-230	TRAVEL	$ 26.81	$ -	$ 743.10	$ 1,000.00
11-47-255	EQUIPMENT RENT OR LEASE	$ 1,274.00	$ -	$ -	$ -
11-47-257	FUEL	$ 4,872.04	$ 3,000.00	$ 2,557.23	$ 1,500.00

11-47-258	BULK OIL	$ -	$ -	$ -	$ -
11-47-272	MAINT & SUPPLY - OTHER	$ 139.24	$ -	$ 1,676.65	$ 1,376.00
11-47-274	MAINT & SUPPLY EQUIPMENT	$ 43,466.21	$ -	$ 4,977.50	$ 3,000.00
11-47-286	STREET LIGHTS	$ 5,855.40	$ 5,400.00	$ 4,401.28	$ 5,400.00
11-47-311	ENGINEER	$ 446.00	$ -	$ 1,500.00	$ -
11-47-330	EDUCATION	$ 990.00	$ -	$ -	$ -
11-47-410	SPEC DEPT MATERIALS & SUPPLIES	$ 5,128.90	$ -	$ -	$ -
11-47-740	EQUIPMENT - PURCHASE	$ -	$ -	$ 5,860.00	$ -
11-47-743	EQUIPMENT - VEHICLE	$ 160.00	$ -	$ -	$ -
11-47-953	SAFE ROUTES TO SCHOOL	$ 114,325.50	$ -	$ -	$ -
TOTAL PUBLIC WORKS - STREETS & ROADS		309,413.55	137,582.00	147,949.24	154,384.00
PUBLIC WORKS - PARKS					
11-48-110	SALARIES-PERMANENT EMPLOYEES	$ 53,198.49	$ -	$ 56,047.75	$ 47,000.00
11-48-120	SALARIES-TEMPORARY EMPLOYEES	$ -	$ -	$ -	$ -
11-48-130	PAYROLL TAXES	$ 4,156.94	$ -	$ 4,287.68	$ 3,550.00
11-48-140	BENEFITS-OTHER	$ 262.50	$ -	$ 958.14	$ 252.00
11-48-210	BOOKS, SUBSCR, & MEMBERSHIPS	$ 200.00	$ -	$ -	$ 200.00
11-48-230	TRAVEL, MEETINGS, AND TRAINING	$ 40.00	$ -	$ 330.00	$ 500.00
11-48-257	FUEL	$ 2,147.11	$ -	$ 1,543.75	$ 2,057.00
11-48-271	MAINT & SUPPLY - OFFICE	$ 99.00	$ -	$ 1,026.95	$ 1,100.00
11-48-272	MAINT & SUPPLY - OTHER	$ 18,245.23	$ -	$ 3,885.35	$ 3,684.00
11-48-273	MAINT & SUPPLY - SYSTEM	$ 443.55	$ -	$ 582.00	$ 776.00
11-48-274	MAINT & SUPPLY EQUIPMENT	$ 21.64	$ -	$ 55.12	$ 396.00
11-48-280	UTILITIES	$ 4,170.88	$ -	$ 3,486.20	$ 3,736.00
11-48-285	POWER	$ 3,425.16	$ -	$ 2,665.38	$ 3,096.00
11-48-287	TELEPHONE INET	$ 2,500.92	$ -	$ 2,081.70	$ 2,220.00
11-48-410	SPECIAL PROJECT	$ 24,842.51	$ -	$ 24,000.00	$ -
11-48-730	IMPROVEMENTS OTHER THAN BLDGS	$ -	$ 2,309,250.00	$ 253,824.25	$ -
11-48-850	DEBT SERVICE - VEHICLE & EQUIP	$ -	$ -	$ 6,685.00	$ 6,685.00
TOTAL PUBLIC WORKS - PARKS		113,753.93	2,309,250.00	361,459.27	75,252.00
COMMUNITY OUTREACH DEPARTMENT					
11-49-230	TRAVEL, MEETINGS, AND TRAINING	$ -	$ -	$ 573.96	$ -
11-49-250	EQUIPMENT SUPPLIES & MAINT	$ 99.99	$ -	$ 45.74	$ -
11-49-274	EQUIPMENT PURCHASE	$ 584.20	$ -	$ -	$ -
11-49-310	PROFESSIONAL & TECHNICAL	$ 52.13	$ -	$ -	$ -
11-49-410	SPECIAL PROJECT	$ 17,006.25	$ 29,500.00	$ 15,258.06	$ -
TOTAL COMMUNITY OUTREACH DEPARTMENT		17,742.57	29,500.00	15,877.76	-
TOTAL GENERAL FUND REVENUE		(1,075,259.18)	(4,151,025.00)	(3,167,448.63)	1,431,393.00
TOTAL GNERAL FUND EXPENDITURES		2,060,920.87	3,614,216.00	1,907,128.12	1,431,393.00
NET REVENUE OVER EXPENDITURES		985,661.69	(536,809.00)	(1,260,320.51)	-
GENERAL DEBT SERVICE					
FIRE DEPT DEBT SERVICE					
31-34-802	TRANS FOR CIB EQUIP BOND PMT	$ (107,880.01)	$ -	$ -	$ (80,185.00)
31-44-711	FIRE EQ 2015 BOND DEBT SERVICE	$ -	$ -	$ -	$ 79,000.00
31-44-712	FIRE EQ 2015 BOND INTEREST	$ -	$ -	$ -	$ 1,185.00
TOTAL FIRE DEPT DEBT SERVICE		-	-	-	-
FLOOD & STORM WATER DEBT SERVICE					
31-39-803	TRANSFERS FOR CIB DETENTION PO	$ -	$ -	$ -	$ (28,926.00)
31-49-790	2018 CIB DETENTION POND PRINC	$ -	$ -	$ -	$ 20,000.00
31-49-791	2018 CIB DETENTION POND INT	$ -	$ -	$ -	$ 8,926.00
TOTAL FLOOD & STORM WATER DEBT SERVICE					-

TOTAL GENERAL DEBT SERVICE FUND EXPENDITURES		-	-	108,296.68	-
HILDALE CITY GRANTS					
INTERGOVERNMENTAL REVENUE					
41-33-438	INNOVATION CENTER GRANT	$ (253,133.48)	$ -	$ (18,750.00)	$ 6,690.00
41-33-801	LIQUOR FUND ALLOTMENT	$ (2,135.67)	$ -	$ (2,190.44)	$ -
TOTAL INTERGOVERNMENTAL REVENUE		(255,269.15)	-	(20,940.44)	6,690.00
FIRE DEPT GRANTS					
41-34-802	FD BEMS GRANT	$ -	$ -	$ (101,721.67)	$ 71,803.56
TOTAL FIRE DEPT GRANTS		-	-	(89,754.41)	71,803.56
TOTAL HILDALE CITY GRANTS REVENUE		(255,269.15)	-	(110,694.85)	78,493.56
GF ADMIN GRANTS/LOANS/ALLOTMENT					
41-41-790	INNOVATION CENTER - GRANT EXP	$ 253,133.48	$ -	$ 162,893.21	$ 6,690.00
TOTAL GF ADMIN GRANTS/LOANS/ALLOTMENT		253,133.48	-	109,405.61	78,493.56
TOTAL HILDALE CITY GRANTS EXPENDITURES		253,133.48	-	109,405.61	78,493.56
NET REVENUE OVER EXPENDITURES		(2,135.67)	-	(1,289.24)	-
CAPITAL PROJECTS FUND					
CAP PROJECTS PARKS DEPT.					
45-48-731	MAXWELL PARK IMPROVEMENTS	$ -	$ -	$ 83,280.00	$ 2,271,360.00
TOTAL CAP PROJECTS PARKS DEPT.		-	-	37,890.00	2,271,360.00
TOTAL CAP PROJECTS FUND EXPENDITUES		-	-	37,890.00	2,271,360.00

Utility Advisory Board Recommendation Memorandum

To: Hildale City Mayor & City Council and Colorado City Town Manager and Town Council

From: Hildale/Colorado City Utility Advisory Board Chair, Ezra Nielsen Ezra J Nielsen

Date: March 31, 2025

Cc: Jerald A Postema, Utility Director, Nathan Fischer, Utility Superintendent, Athena Cawley, Utility Administrative Assistant/Assistant City Recorder, Maxene Jessop, City Recorder/Accounts Payable, Shirley Zitting, Town Clerk/HR Director

Re: **Recommendations to approve the Utility Budget for FY26**

On March 13th and 27th, 2025, at 6:00 pm at Hildale City Hall during the special Budget Work Session and the regularly scheduled meeting of the Utility Advisory Board, the members reviewed and acted on the proposed Draft Utility Budget.

After making some changes from the Work Session Budget Meeting, the Board unanimously approved the recommendation for both councils to adopt the FY26 Utility Budget.

Report Criteria:

Includes only accounts with balances and activity

Includes grand totals

[Report].Fund = "63","65","81","82","84","90"

Account Number	Title	Prior Year Actual FY24	Prior Year Budget FY24	Current Year Estimated Actual FY25	Current Year Budget FY25	Proposed Budget FY26
2017 JUDGMENT RESOLUTION FUND						
2017 JUDGMENT RESOLUTION FUND						
63-38-101	TRANSFER FROM GENERAL FUND	25,321.52	24,000.00	8,326.62	10,000.00	10,000.00
63-38-102	TRANSFER FROM WATER FUND	8,441.99	8,000.00	2,775.54	10,000.00	10,000.00
63-38-103	TRANSFER FROM WASTEWATER	8,441.99	8,000.00	2,775.54	10,000.00	10,000.00
63-38-105	TRANSFER FROM GAS FUND	8,441.99	8,000.00	2,775.54	10,000.00	10,000.00
	Total 2017 JUDGMENT RESOLUTION FUND:	50,647.49	48,000.00	16,653.24	40,000.00	40,000.00
2017 JUDGMENT RESOLUTION FUND						
63-41-310	PROFESSIONAL & TECHNICAL	50,647.49	28,000.00	23,376.75	20,000.00	20,000.00
63-41-315	LEGAL - GENERAL	.00	20,000.00	.00	20,000.00	20,000.00
	Total 2017 JUDGMENT RESOLUTION FUND:	50,647.49	48,000.00	23,376.75	40,000.00	40,000.00
	2017 JUDGMENT RESOLUTION FUND Revenue Total:	50,647.49	48,000.00	16,653.24	40,000.00	40,000.00
	2017 JUDGMENT RESOLUTION FUND Expenditure Total:	50,647.49	48,000.00	23,376.75	40,000.00	40,000.00
	Total 2017 JUDGMENT RESOLUTION FUND:	.00	.00	6,723.51-	.00	.00

Account Number	Title	Prior Year Actual FY24	Prior Year Budget FY24	Current Year Estimated Actual FY25	Current Year Budget FY25	Proposed Budget FY26
JOINT ADMINISTRATION FUND						
JOINT ADMINISTRATION FUND						
65-38-102	TRANSFER FROM WATER FUND	487,849.86	717,270.00	254,656.67	388,229.00	547,400.00
65-38-103	TRANSFER FROM WASTEWATER	650,403.35	925,730.00	339,440.39	465,186.00	622,400.00
65-38-105	TRANSFER FROM GAS FUND	325,202.54	21,304.00	169,720.20	819,944.00	348,700.00
65-38-910	LANDFILL REVENUES	24,000.00	20,000.00	16,000.00	20,000.00	24,000.00
65-38-915	GARKANE SERVICES	14,004.00	12,000.00	14,004.00	.00	20,000.00
	Total JOINT ADMINISTRATION FUND:	1,501,459.75	1,696,304.00	793,821.26	1,693,359.00	1,562,500.00
JOINT ADMINISTRATION FUND						
65-41-110	SALARIES-PERMANENT EMPLOYEES	568,654.98	757,994.00	428,773.03	740,477.00	650,000.00
65-41-112	MAYOR	.00	.00	.00	3,000.00	.00
65-41-113	MANAGER	31,052.82	97,388.00	25,719.56	32,820.00	39,000.00
65-41-114	TREASURER	50,291.83	55,654.00	17,491.80	41,600.00	46,000.00
65-41-115	RECORDER	30,280.00	37,330.00	22,693.21	25,759.00	39,000.00
65-41-120	SALARIES-TEMPORARY EMPLOYEES	17,494.42	103,024.00	.00	31,247.00	31,000.00
65-41-130	PAYROLL TAXES	48,343.80	81,600.00	37,232.72	41,815.00	64,800.00
65-41-140	BENEFITS-OTHER	107,115.90	123,900.00	98,383.93	125,000.00	111,815.00
65-41-144	PRINT AND POSTAGE	9,471.06	20,000.00	9,740.43	10,000.00	15,000.00
65-41-145	CONSULTANT	55,107.50	20,000.00	30,847.25	40,000.00	.00
65-41-150	STIPENDS - UTILITY BOARD	3,100.00	3,000.00	1,900.00	6,000.00	4,500.00
65-41-160	MERCHANT PROCESSING	.00	1,000.00	.00	.00	.00
65-41-210	BOOKS, SUBSCR, & MEMBERSHIPS	4,209.14	4,200.00	866.98	3,000.00	4,200.00
65-41-230	TRAVEL & TRAINING	1,120.11	3,000.00	200.00	4,000.00	5,200.00
65-41-235	FOOD & REFRESHMENT	2,733.30	3,000.00	2,363.38	5,400.00	5,400.00
65-41-240	OFFICE EXPENSE & SUPPLIES	2,189.88	3,000.00	1,472.15	3,000.00	4,500.00
65-41-242	PAYROLL FEES	6,594.57	1,000.00	4,721.59	6,000.00	6,500.00
65-41-250	EQUIPMENT SUPPLIES & MAINT	43,866.44	13,500.00	27,464.28	45,000.00	49,000.00
65-41-257	FUEL	32,231.74	39,700.00	14,253.41	50,000.00	30,000.00
65-41-260	TOOLS & EQUIPMENT-NON CAPITAL	14,052.65	10,000.00	8,725.84	30,000.00	20,700.00
65-41-271	MAINT & SUPPLY - OFFICE	7,434.72	5,000.00	3,560.41	7,000.00	4,200.00
65-41-274	MAINT & SUPPLY EQUIPMENT	25.00	.00	.00	.00	.00
65-41-280	UTILITIES	10,446.87	23,514.00	5,741.78	19,900.00	13,900.00
65-41-285	POWER	11,627.91	27,000.00	7,173.66	17,500.00	15,900.00
65-41-287	TELEPHONE	10,870.99	12,000.00	6,840.67	12,000.00	11,600.00
65-41-310	PROFESSIONAL & TECHNICAL	87,238.59	40,000.00	66,168.96	82,100.00	82,100.00
65-41-313	AUDITOR	47,905.00	20,000.00	31,322.50	40,000.00	40,000.00
65-41-315	LEGAL - GENERAL	.00	4,000.00	.00	.00	5,000.00
65-41-317	INFORMATION TECHNOLOGY - CONS	.00	25,000.00	2,875.47	75,000.00	15,000.00
65-41-318	INFORMATION TECHNOLOGY - SOFTW	67,700.84	27,000.00	47,592.03	.00	60,000.00
65-41-319	INFORMATION TECHNOLOGY - SYSTE	.00	10,000.00	.00	.00	.00
65-41-330	PUBLIC EDUCATION	4,484.40	10,000.00	4,669.13	3,600.00	3,600.00
65-41-510	INSURANCE	105,323.80	85,500.00	115,782.93	108,000.00	120,000.00
65-41-520	COLLECTION COSTS	.00	.00	.00	3,000.00	.00
65-41-521	CREDIT CARD PROCESSING FEES	15,043.83	.00	10,735.84	12,000.00	15,000.00
65-41-580	RENT OR LEASE	10,122.13	10,000.00	9,132.91	37,600.00	1,200.00
65-41-610	MISC. SUPPLIES	.00	.00	20.75	.00	.00
65-41-620	MISC. SERVICES	27,331.83	.00	1,833.75	.00	.00
65-41-720	BUILDINGS	450.00	3,000.00	723.09	2,000.00	25,000.00
65-41-741	EQUIPMENT - OFFICE	5,545.26	5,000.00	2,350.73	6,000.00	12,000.00

Account Number	Title	Prior Year Actual FY24	Prior Year Budget FY24	Current Year Estimated Actual FY25	Current Year Budget FY25	Proposed Budget FY26
65-41-743	EQUIPMENT - VEHICLE	.00	.00	6,238.32	.00	.00
65-41-780	RESERVE PURCHASES	5,265.00	.00	.00	12,541.00	.00
65-41-850	DEBT SERVICE - VEHICLE & EQUIP	17,627.51	11,000.00	10,051.75	11,000.00	11,000.00
65-41-900	AUTOMATIC PAYMENT INCENTIVE	207.50	.00	.00	.00	.00
65-41-901	Survey Incentive Program	2,050.00	.00	425.00	.00	385.00
	Total JOINT ADMINISTRATION FUND:	1,464,611.32	1,696,304.00	1,066,089.24	1,693,359.00	1,562,500.00
	JOINT ADMINISTRATION FUND Revenue Total:	1,501,459.75	1,696,304.00	793,821.26	1,693,359.00	1,562,500.00
	JOINT ADMINISTRATION FUND Expenditure Total:	1,464,611.32	1,696,304.00	1,066,089.24	1,693,359.00	1,562,500.00
	Total JOINT ADMINISTRATION FUND:	36,848.43	.00	272,267.98-	.00	.00

Account Number	Title	Prior Year Actual FY24	Prior Year Budget FY24	Current Year Estimated Actual FY25	Current Year Budget FY25	Proposed Budget FY26
WATER FUND						
WATER FUND						
81-37-111	WATER SALES - METERED	400,439.90	495,930.00	374,486.77	500,000.00	550,000.00
81-37-121	WATER SALES - FLAT RATE	452,777.24	459,870.00	423,869.63	480,000.00	1,150,000.00
81-37-160	CONSTRUCTION REVENUE	.00	5,000.00	.00	6,000.00	8,000.00
81-37-331	CONNECTION CHARGES	45,319.66	40,000.00	23,670.73	42,000.00	29,000.00
81-37-332	CONSTRUCTION & REPAIR	1,205.60	89,600.00	11,000.90	22,000.00	27,000.00
81-37-351	SUNDRY OPERATING REVENUE	337.03	20,000.00	.00	20,000.00	20,000.00
81-37-411	INTEREST	46,654.75	22,000.00	29,436.76	36,000.00	40,000.00
81-37-412	PENALTIES	47,344.08	60,000.00	24,485.43	50,000.00	25,000.00
81-37-451	IMPACT FEE - UT	.00	.00	50,320.00	300,000.00	250,000.00
81-37-452	IMPACT FEE - AZ	.00	.00	35,421.00	400,000.00	500,000.00
	Total WATER FUND:	994,078.26	1,192,400.00	972,691.22	1,856,000.00	2,599,000.00
WATER FUND						
81-38-102	TRANSFERS FROM R&R RESERVE	.00	150,000.00	.00	.00	160,000.00
81-38-361	LOAN PROCEEDS	.00	460,000.00	.00	.00	460,000.00
81-38-999	CONTINGENCY	.00	400,000.00	.00	.00	200,000.00
	Total WATER FUND:	.00	1,010,000.00	.00	.00	820,000.00
WATER FUND						
81-41-210	BOOKS, SUBSCR, & MEMBERSHIPS	995.08	3,000.00	893.00	1,000.00	1,500.00
81-41-230	TRAVEL & TRAINING	12.37	5,000.00	3,389.01	1,000.00	5,000.00
81-41-235	FOOD & REFRESHMENT	266.28	1,000.00	403.00	500.00	1,000.00
81-41-250	EQUIPMENT SUPPLIES & MAINT	1,500.31	5,000.00	179.26	1,200.00	121,000.00
81-41-257	FUEL	134.29	400.00	261.45	400.00	400.00
81-41-260	TOOLS & EQUIPMENT-NON CAPITAL	1,655.73	10,000.00	654.88	10,000.00	19,000.00
81-41-273	MAINT & SUPPLY - SYSTEM	194,049.39	177,700.00	74,781.61	133,000.00	180,200.00
81-41-285	POWER	147,989.85	160,800.00	95,336.98	130,000.00	200,000.00
81-41-311	ENGINEER	47,990.00	40,100.00	52,000.00	65,000.00	100,000.00
81-41-314	LABORATORY & TESTING	5,894.35	12,500.00	14,022.89	30,000.00	30,000.00
81-41-315	LEGAL - GENERAL	.00	1,300.00	31.00	.00	10,000.00
81-41-330	PUBLIC EDUCATION	2,050.00	3,500.00	1,089.96	2,000.00	3,500.00
81-41-340	SYSTEM CONSTRUCTION SERVICES	26,083.56	33,830.00	2,757.48	30,000.00	50,000.00
81-41-341	CONST-CUSTOMER'S INSTALLATION	.00	5,000.00	4,015.08	1,000.00	.00
81-41-432	WATER CHEMICALS & SUPPLIES	19,675.91	23,000.00	35,187.65	22,000.00	40,000.00
81-41-580	RENT OR LEASE	1,046.50	.00	.00	.00	.00
81-41-780	RESERVE PURCHASES	884.60	.00	.00	.00	.00
	Total WATER FUND:	450,228.22	482,130.00	285,003.25	427,100.00	761,600.00
WATER FUND						
81-42-560	BAD DEBT EXPENSE	3,180.00	7,000.00	.00	.00	7,000.00
81-42-600	IMPACT FEE - UT	.00	.00	.00	300,000.00	250,000.00
81-42-601	IMPACT FEE - AZ	.00	.00	.00	400,000.00	500,000.00
81-42-730	IMPROVEMENTS OTHER THAN BLDGS	.00	7,000.00	.00	2,000.00	8,500.00
81-42-742	EQUIPMENT - FIELD	.00	1,000.00	.00	1,000.00	1,000.00
81-42-750	SP PROJECTS CAPITAL	12,200.12	460,000.00	49,744.52	135,260.00	160,000.00
81-42-780	RESERVE PURCHASES	186,279.70	150,000.00	.00	60,000.00	460,000.00

Account Number	Title	Prior Year Actual FY24	Prior Year Budget FY24	Current Year Estimated Actual FY25	Current Year Budget FY25	Proposed Budget FY26
81-42-815	PRINC. & INT W.RIGHTS LOAN	.00	61,300.00	.00	61,300.00	50,000.00
81-42-911	TRANSFERS TO JOINT ADMIN FUND	487,849.86	717,270.00	254,656.67	388,229.00	550,000.00
81-42-912	TRANSFERS TO LITIGATION	.00	12,000.00	.00	.00	.00
81-42-914	TRANSFERS TO 2017 JMT RES FUND	8,441.99	8,000.00	2,775.54	10,000.00	10,000.00
81-42-960	TRANSFERS TO RESERVE FUNDS	.00	36,700.00	.00	48,200.00	460,900.00
81-42-999	CONTINGENCY	.00	260,000.00	.00	22,911.00	200,000.00
	Total WATER FUND:	697,951.67	1,720,270.00	307,176.73	1,428,900.00	2,657,400.00
	WATER FUND Revenue Total:	994,078.26	2,202,400.00	972,691.22	1,856,000.00	3,419,000.00
	WATER FUND Expenditure Total:	1,148,179.89	2,202,400.00	592,179.98	1,856,000.00	3,419,000.00
	Total WATER FUND:	154,101.63-	.00	380,511.24	.00	.00

Account Number	Title	Prior Year Actual FY24	Prior Year Budget FY24	Current Year Estimated Actual FY25	Current Year Budget FY25	Proposed Budget FY26
WASTEWATER FUND						
WASTEWATER FUND						
82-37-160	CONSTRUCTION REVENUE	.00	10,000.00	.00	.00	10,000.00
82-37-311	SERVICE CHARGES	843,452.69	804,470.00	580,732.90	840,000.00	855,000.00
82-37-312	SERVICE CHARGES - CPMCWID	193,258.75	196,000.00	116,107.93	200,000.00	200,000.00
82-37-331	CONNECTION CHARGES	.00	11,530.00	.00	20,000.00	10,000.00
82-37-332	SERVICING CUSTOMER INSTALL	10,037.50	10,000.00	20,225.12	18,000.00	10,000.00
82-37-411	INTEREST	66,956.26	30,000.00	42,245.99	60,000.00	55,000.00
82-37-451	IMPACT FEE	145,000.00	600,000.00	88,900.00	110,000.00	480,000.00
82-37-452	IMPACT FEE - CPMCWID	637,425.00	48,500.00	29,650.00	631,425.00	24,000.00
82-37-600	LOAN PROCEEDS	.00	.00	.00	500,000.00	.00
	Total WASTEWATER FUND:	1,896,130.20	1,710,500.00	877,861.94	2,379,425.00	1,644,000.00
WASTEWATER FUND						
82-38-102	TRANSFERS FROM R&R RESERVE	.00	120,000.00	.00	.00	540,000.00
82-38-361	LOAN PROCEEDS	.00	500,000.00	.00	.00	122,000.00
82-38-440	SUNDRY NON-OPERATING REVENUE	.00	1,000.00	.00	.00	35,000.00
82-38-999	CONTINGENCY	.00	400,000.00	.00	.00	400,000.00
	Total WASTEWATER FUND:	.00	1,021,000.00	.00	.00	1,097,000.00
WASTEWATER FUND						
82-41-210	BOOKS, SUBSCR, & MEMBERSHIPS	.00	3,000.00	574.00	1,000.00	3,000.00
82-41-230	TRAVEL	127.06	8,400.00	2,472.60	1,500.00	4,200.00
82-41-235	FOOD & REFRESHMENT	.00	600.00	.00	.00	500.00
82-41-250	EQUIPMENT SUPPLIES & MAINT	443.95	3,000.00	1,313.09	2,000.00	19,000.00
82-41-257	FUEL	3,864.43	5,400.00	1,494.96	5,000.00	5,400.00
82-41-260	TOOLS & EQUIPMENT-NON CAPITAL	209.85	3,500.00	926.73	2,000.00	.00
82-41-273	MAINTENANCE & SUPPLY - SYSTEM	26,844.13	131,000.00	44,716.11	35,000.00	149,000.00
82-41-274	MAINT & SUPPLY EQUIPMENT	7,974.95	71,670.00	15,343.23	1,000.00	60,000.00
82-41-285	POWER	66,718.42	38,000.00	35,081.98	60,000.00	80,000.00
82-41-311	ENGINEER	3,843.90	58,000.00	750.00	30,000.00	35,000.00
82-41-314	LABORATORY & TESTING	700.00	3,000.00	.00	3,000.00	3,000.00
82-41-315	LEGAL - GENERAL	350.00	2,500.00	.00	.00	2,500.00
82-41-330	PUBLIC EDUCATION	1,900.00	5,300.00	1,125.98	3,000.00	5,300.00
82-41-340	SYSTEM CONSTRUCTION SERVICES	211,353.74	540,000.00	56,097.99	367,975.00	540,000.00
82-41-341	CONST-CUSTOMER'S INSTALLATION	.00	10,000.00	.00	10,000.00	10,000.00
82-41-620	MISC. SERVICES	.00	.00	100.00	.00	.00
	Total WASTEWATER FUND:	324,330.43	883,370.00	159,996.67	521,475.00	916,900.00
WASTEWATER FUND						
82-42-560	BAD DEBT EXPENSE	4,796.00	10,000.00	.00	10,000.00	10,000.00
82-42-600	IMPACT FEE - UT	.00	.00	.00	110,000.00	.00
82-42-602	IMPACT FEE - CPMCWID	.00	.00	.00	631,425.00	.00
82-42-710	LAND	.00	100,000.00	15,000.00	.00	100,000.00
82-42-720	BUILDINGS	.00	30,000.00	.00	.00	30,000.00
82-42-742	EQUIPMENT - FIELD	.00	30,000.00	.00	10,000.00	30,000.00
82-42-780	RESERVE PURCHASES	187,286.54	230,000.00	24,025.30	150,000.00	230,000.00
82-42-812	PRINCIPAL ON BONDS - RDA B	.00	35,000.00	.00	111,000.00	111,000.00

Account Number	Title	Prior Year Actual FY24	Prior Year Budget FY24	Current Year Estimated Actual FY25	Current Year Budget FY25	Proposed Budget FY26
82-42-822	INTEREST ON BONDS - RDA - B	40,326.47	40,000.00	19,164.25	38,400.00	38,400.00
82-42-911	TRANSFERS TO JOINT ADMIN FUND	650,403.35	925,730.00	339,440.39	465,186.00	625,000.00
82-42-912	TRANSFERS TO LITIGATION	.00	12,000.00	.00	.00	.00
82-42-914	TRANSFERS TO 2017 JMT RES FUND	8,441.99	8,000.00	2,775.54	10,000.00	10,000.00
82-42-960	TRANSFERS TO RESERVE FUNDS	.00	134,400.00	.00	150,000.00	2,700.00
82-42-990	APPROPRIATION FOR FUND BALANCE	.00	130,000.00	.00	.00	237,000.00
82-42-999	CONTINGENCY	.00	163,000.00	.00	171,939.00	400,000.00
	Total WASTEWATER FUND:	891,254.35	1,848,130.00	400,405.48	1,857,950.00	1,824,100.00
	WASTEWATER FUND Revenue Total:	1,896,130.20	2,731,500.00	877,861.94	2,379,425.00	2,741,000.00
	WASTEWATER FUND Expenditure Total:	1,215,584.78	2,731,500.00	560,402.15	2,379,425.00	2,741,000.00
	Total WASTEWATER FUND:	680,545.42	.00	317,459.79	.00	.00

Account Number	Title	Prior Year Actual FY24	Prior Year Budget FY24	Current Year Estimated Actual FY25	Current Year Budget FY25	Proposed Budget FY26
GAS FUND						
GAS FUND						
84-37-111	GAS SALES - METERED NAT GAS	367,007.90	800,000.00	191,982.96	800,000.00	400,000.00
84-37-112	GAS SALES - LIQUID PROPANE	201,583.60	796,069.00	134,378.05	93,000.00	300,000.00
84-37-113	GAS SALES - CYLINDER	4,159.43	8,700.00	3,279.91	5,000.00	5,000.00
84-37-114	GAS SALES - CYLINDER EXCHANGE	658.48	3,700.00	199.95	1,000.00	5,000.00
84-37-115	GAS SALES - CC METERED NAT GAS	172,872.38	.00	135,240.27	1,400,000.00	250,000.00
84-37-121	NATURAL GAS SALES - FLAT RATE	37,653.51	38,000.00	25,671.32	31,341.00	50,000.00
84-37-122	PROPANE GAS - FLAT RATE	48,853.97	64,000.00	33,416.48	40,654.00	25,000.00
84-37-160	CONSTRUCTION REVENUE	51,614.90	100,000.00	59,550.51	7,000.00	75,000.00
84-37-331	CONNECTION CHARGES	5,940.00	8,000.00	3,426.20	9,000.00	9,000.00
84-37-351	SUNDRY OPERATING REVENUE	.00	47,000.00	.00	.00	.00
84-37-411	INTEREST	44,526.97	25,000.00	28,094.19	40,000.00	40,000.00
84-37-412	PENALTIES	17,265.27	19,000.00	8,148.67	20,000.00	20,000.00
	Total GAS FUND:	952,136.41	1,909,469.00	623,388.51	2,446,995.00	1,179,000.00
GAS FUND						
84-38-102	TRANSFERS FROM R&R RESERVE	.00	175,030.00	.00	.00	235,000.00
84-38-316	INTRAGOVERNMENTAL GRANTS	.00	250,000.00	.00	646,000.00	650,000.00
84-38-999	CONTINGENCY	.00	400,000.00	.00	.00	200,000.00
	Total GAS FUND:	.00	825,030.00	.00	646,000.00	1,085,000.00
GAS FUND						
84-41-140	BENEFITS-OTHER	.00	3,000.00	.00	3,000.00	3,000.00
84-41-210	BOOKS, SUBSCR, & MEMBERSHIPS	3,032.24	2,000.00	5,574.92	4,000.00	4,000.00
84-41-230	TRAVEL & TRAINING	.00	5,000.00	1,573.18	10,000.00	10,000.00
84-41-235	FOOD & REFRESHMENT	.00	500.00	118.72	500.00	500.00
84-41-250	EQUIPMENT SUPPLIES & MAINT	679.41	5,000.00	2,438.81	5,000.00	15,000.00
84-41-257	FUEL	2,605.22	3,500.00	1,238.90	3,500.00	3,500.00
84-41-260	TOOLS & EQUIPMENT-NON CAPITAL	3,947.27	8,000.00	4,223.21	10,000.00	18,000.00
84-41-271	MAINT & SUPPLY - OFFICE	.00	.00	72.37	.00	.00
84-41-273	MAINT & SUPPLY SYSTEM	36,479.78	64,500.00	5,883.07	64,500.00	64,500.00
84-41-280	UTILITIES	236.06	.00	.00	.00	.00
84-41-285	POWER	980.32	2,000.00	1,416.60	1,500.00	2,500.00
84-41-311	ENGINEER	.00	2,000.00	727.50	5,000.00	5,000.00
84-41-315	LEGAL - GENERAL	.00	2,000.00	79.00	.00	2,000.00
84-41-330	PUBLIC EDUCATION	6,069.40	6,200.00	6,777.33	1,500.00	1,500.00
84-41-340	SYSTEM CONSTRUCTION SERVICES	14,329.26	13,600.00	3,821.08	20,000.00	20,000.00
84-41-341	CONST-CUSTOMER'S INSTALLATION	16,686.35	40,000.00	11,625.18	40,000.00	50,000.00
84-41-431	NATURAL GAS COMMODITY SUPPLY	302,501.46	561,100.00	169,906.75	380,000.00	280,000.00
84-41-432	PROPANE GAS COMMODITY SUPPLY	142,723.90	626,500.00	55,341.03	135,000.00	100,000.00
84-41-434	NAT GAS COMMODITY TRANSPORT	44,264.35	27,700.00	35,633.89	130,000.00	100,000.00
84-41-440	SPECIAL UTILITY PROJECTS	.00	.00	161.10	.00	.00
84-41-510	INSURANCE	34,421.17	.00	28,924.56	35,000.00	40,000.00
84-41-580	RENT OR LEASE	4,663.50	4,900.00	1,335.88	4,900.00	4,900.00
84-41-610	MISC. SUPPLIES	.00	5,000.00	.00	5,000.00	.00

Account Number	Title	Prior Year Actual FY24	Prior Year Budget FY24	Current Year Estimated Actual FY25	Current Year Budget FY25	Proposed Budget FY26
	Total GAS FUND:	613,619.69	1,382,500.00	336,873.08	858,400.00	724,400.00
GAS FUND						
84-42-560	BAD DEBT EXPENSE	11,356.00	6,000.00	.00	6,000.00	6,000.00
84-42-710	LAND	.00	5,000.00	7,096.83	5,000.00	5,000.00
84-42-750	SP PROJECTS CAPITAL	.00	278,700.00	.00	646,000.00	650,000.00
84-42-780	RESERVE PURCHASES	.00	122,000.00	.00	226,500.00	235,000.00
84-42-911	TRANSFERS TO JOINT ADMIN FUND	325,202.54	470,730.00	169,720.20	819,944.00	350,000.00
84-42-912	TRANSFERS TO LITIGATION	.00	12,000.00	.00	.00	.00
84-42-914	TRANSFERS TO 2017 JMT RES FUND	8,441.99	8,000.00	2,775.54	10,000.00	10,000.00
84-42-960	TRANSFERS TO RESERVE FUNDS	.00	105,400.00	.00	337,000.00	83,600.00
84-42-999	CONTINGENCY	.00	344,169.00	.00	184,151.00	200,000.00
	Total GAS FUND:	345,000.53	1,351,999.00	179,592.57	2,234,595.00	1,539,600.00
	GAS FUND Revenue Total:	952,136.41	2,734,499.00	623,388.51	3,092,995.00	2,264,000.00
	GAS FUND Expenditure Total:	958,620.22	2,734,499.00	516,465.65	3,092,995.00	2,264,000.00
	Total GAS FUND:	6,483.81-	.00	106,922.86	.00	.00

Account Number	Title	Prior Year Actual FY24	Prior Year Budget FY24	Current Year Estimated Actual FY25	Current Year Budget FY25	Proposed Budget FY26
90 FUND HILDALE CITY FIBER DEP						
90 FUND HILDALE CITY FIBER DEP						
90-37-111	FIBER SALES	5,552.28	.00	1,371.51-	4,627.00	3,000.00
90-37-332	CONSTRUCTION	.00	.00	396.48-	.00	500.00
90-37-412	PENALTIES	84.56	.00	49.77-	51.00	50.00
	Total 90 FUND HILDALE CITY FIBER DEP:	5,636.84	.00	1,817.76-	4,678.00	3,550.00
90 FUND HILDALE CITY FIBER DEP						
90-38-999	CONTINGENCY	.00	125,113.00	.00	.00	.00
	Total 90 FUND HILDALE CITY FIBER DEP:	.00	125,113.00	.00	.00	.00
90 FUND HILDALE CITY FIBER DEP						
90-41-260	TOOLS & EQUIPMENT-NON CAPITAL	.00	.00	293.51	.00	1,000.00
90-41-273	MAINT & SUPPLY SYSTEM	.00	.00	452.44	.00	1,000.00
90-41-319	CONTINGENCY	.00	.00	.00	3,478.00	350.00
90-41-580	RENT OR LEASE	1,100.00	.00	1,000.00	1,200.00	1,200.00
	Total 90 FUND HILDALE CITY FIBER DEP:	1,100.00	.00	1,745.95	4,678.00	3,550.00
90 FUND HILDALE CITY FIBER DEP						
90-42-999	CONTINGENCY	.00	125,113.00	.00	.00	.00
	Total 90 FUND HILDALE CITY FIBER DEP:	.00	125,113.00	.00	.00	.00
	90 FUND HILDALE CITY FIBER DEP Revenue Total:	5,636.84	125,113.00	1,817.76-	4,678.00	3,550.00
	90 FUND HILDALE CITY FIBER DEP Expenditure Total:	1,100.00	125,113.00	1,745.95	4,678.00	3,550.00
	Total 90 FUND HILDALE CITY FIBER DEP:	4,536.84	.00	71.81	.00	.00
	Grand Totals:	561,345.25	.00	522,338.69	.00	.00