FRUIT HEIGHTS CITY
PUBLIC HEARING NOTICE

NOTICE IS HEREBY GIVEN that the Fruit Heights City Council will hold a Public Hearing on Tuesday, May 6, 2025, at 7:00 pm in the Council Chambers of City Hall located at 910 S. Mountain Road, Fruit Heights, Utah, 84037.

PUBLIC HEARING FOR THE FOLLOWING:

- Adopt Tentative Budget for Fiscal Year 2025-2026.

See more information on the pages below.

FRUIT HEIGHTS CITY CORPORATION
GENERAL FUND

		FY2026 TENTATIVE BUDGET		
		FY24 ACTUAL	FY25 ESTIMATES	FY26 BUDGET
REVENUES				
TAXES				
10-31-100	GENERAL PROPERTY TAXES	1,191,793	1,167,786	1,400,000
10-31-110	FEE'S IN LIEU	60,070	75,188	65,000
10-31-200	DELINQUENT PRIOR YEARS TAXES	8,933	8,611	8,000
10-31-300	GENERAL SALES & USE TAXES	1,117,894	1,118,306	1,100,000
TOTAL TAXES		**2,378,690**	**2,369,890**	**2,573,000**
LICENSES AND PERMITS				
10-32-100	BUSINESS LICENSES & PERMITS	4,470	7,193	5,000
10-32-105	APPLICATION FEE	750	2,000	2,000
10-32-210	BUILDING PERMIT FEES	52,477	35,716	50,000
10-32-215	EXCAVATION FEE	3,019	1,727	2,000
10-32-300	CABLE RENT & FRANCHISE FEES	47,872	40,000	40,000
TOTAL LICENSES AND PERMITS		**108,588**	**86,636**	**99,000**
INTERGOVERNMENTAL REVENUE				
10-33-585	LOCAL OPTION TAX	105,209	104,856	103,000
TOTAL INTERGOVERNMENTAL REVENUE		**105,209**	**104,856**	**103,000**
CHARGES FOR SERVICES				
10-34-110	CONVENIENCE FEE (Credit Card Fee)	342	1,276	750
10-34-130	SUBDIVISION/ENGINEERING FEES	76,670	22,857	30,000
10-34-240	INSPECTION FEES	36,890	46,479	40,000
10-34-740	PARK & RESERVATIONS FEES	5,153	6,417	3,500
10-34-910	ADMIN COST SHARE - WATER FUND	297,700	272,000	283,000
10-34-920	ADMIN COST SHARE - SEWER FUND	37,900	37,500	40,100
10-34-925	ADMIN CST SHARE - STRM DRN FND	173,200	158,000	167,000
10-34-930	ADMIN COSTS - SOLID WASTE	27,100	28,500	74,400
10-34-940	BLDG COST SHARE - WATER FUND	85,400	50,000	50,000
10-34-950	BLDG COST SHARE - SEWER FUND	10,900	12,500	12,400
10-34-960	BLDG COST SHARE-STRM DRN FUND	46,600	35,000	35,100
10-34-970	BLDG COST SHARE-SOLID WSTE FND	12,500	12,500	14,100
TOTAL CHARGES FOR SERVICES		**810,354**	**683,028**	**750,350**
MISCELLANEOUS				
10-36-100	INTEREST EARNINGS	79,915	93,513	100,000
10-36-400	SALE OF FIXED ASSETS	1,000	-	-
10-36-650	DONATIONS	7,880	15,495	-
10-36-700	LEASE & OTHER FINANCE PROCEEDS	104,082	100,000	100,000
10-36-900	FEES FROM RENT OF BUILDING	1,050	1,560	2,000
10-36-990	SUNDRY REVENUES	57,964	24,014	25,000
TOTAL MISCELLANEOUS		**251,892**	**234,581**	**227,000**

FRUIT HEIGHTS CITY CORPORATION
GENERAL FUND

		FY2026 TENTATIVE BUDGET		
		FY24 ACTUAL	FY25 ESTIMATES	FY26 BUDGET
CONTRIBUTIONS AND TRANSFERS				
10-39-650	PRIOR YEARS SURPLUS GEN. FUND	-	-	329,800
TOTAL CONTRIBUTIONS AND TRANSFERS		**-**	**-**	**329,800**
TOTAL FUND REVENUE		**3,654,733**	**3,478,991**	**4,082,150**

EXPENDITURES

		FY24 ACTUAL	FY25 ESTIMATES	FY26 BUDGET
LEGISLATIVE				
10-41-110	SALARIES - MAYOR AND COUNCIL	34,500	34,500	38,500
10-41-130	EMPLOYEE BENEFITS	2,639	2,639	3,000
10-41-210	BOOKS/SUBS/MEMBERSHIPS	-	-	-
10-41-220	PUBLIC NOTICES	141	118	200
10-41-230	TRAVEL, EDUCATION	795	120	3,000
10-41-240	TRAVEL, EDUCATION	53	-	-
TOTAL LEGISLATIVE		**38,129**	**37,377**	**44,700**
ADMINISTRATION				
10-43-110	SALARIES AND WAGES	193,762	147,252	163,000
10-43-130	EMPLOYEE BENEFITS	105,778	88,149	105,000
10-43-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	225	33	350
10-43-230	TRAVEL, EDUCATION	2,447	1,999	7,500
10-43-310	PROFESSIONAL & TECH SERVICES	4,023	3,240	15,000
TOTAL ADMINISTRATION		**306,236**	**240,673**	**290,850**
TREASURER				
10-44-110	SALARIES AND WAGES	55,407	56,481	60,000
10-44-130	EMPLOYEE BENEFITS	25,532	24,990	36,000
10-44-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	150	-	100
10-44-230	TRAVEL, EDUCATION	-	-	1,500
10-44-340	MILEAGE	-	-	-
TOTAL TREASURER		**81,089**	**81,470**	**97,600**
RECORDER/PUBLIC OUTREACH				
10-45-110	SALARIES AND WAGES	63,103	58,111	66,000
10-45-130	EMPLOYEE BENEFITS	5,093	4,601	10,000
10-45-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	175	2,756	8,500
10-45-230	TRAVEL, EDUCATION	-	-	1,500
TOTAL RECORDER/PUBLIC OUTREACH		**68,371**	**65,468**	**86,000**
AUDITING				
10-46-310	PROFESSIONAL & TECH SERVICES	11,100	11,425	15,000
TOTAL AUDITING		**11,100**	**11,425**	**15,000**
ATTORNEY				
10-47-310	PROFESSIONAL & TECH SERVICES	41,402	28,135	38,000
TOTAL ATTORNEY		**41,402**	**28,135**	**38,000**

FRUIT HEIGHTS CITY CORPORATION
GENERAL FUND

		FY2026 TENTATIVE BUDGET		
		FY24 ACTUAL	FY25 ESTIMATES	FY26 BUDGET
CITY HALL OPERATIONS				
10-48-210	VETERAN'S MEMORIAL	4,643	25,725	600
10-48-266	MAINT AGREEMENT-COPIER	2,571	2,785	2,800
10-48-270	UTILITIES	7,272	6,039	7,000
10-48-551	CLEANING - LABOR AND SUPPLIES	5,481	4,819	7,200
10-48-555	BLDG MAINTENANCE/REPAIRS	3,125	4,951	45,000
10-48-610	MISCELLANEOUS EXPENSES	1,913	2,054	1,500
10-48-720	CAPITAL OUTLAY	27,854	24,949	25,000
TOTAL CITY HALL OPERATIONS		**52,859**	**71,323**	**89,100**
EMERGENCY PREPAREDNESS				
10-49-230	TRAVEL & EDUCATION	119	-	500
10-49-250	EQUIP - SUPPLIES & MAINTENANCE	1,204	281	500
TOTAL EMERGENCY PREPAREDNESS		**1,322**	**281**	**1,000**
NON-DEPARTMENTAL				
10-50-110	SALARIES AND WAGES	950	31,185	37,500
10-50-130	BENEFITS	-	13,527	16,500
10-50-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	6,899	1,191	1,700
10-50-220	PUBLIC NOTICES	1,558	2,265	2,400
10-50-240	OFFICE SUPPLIES AND EXPENSE	3,386	2,048	5,000
10-50-250	EQUIP - SUPPLIES & MAINTENANCE	1,749	-	4,500
10-50-280	TELEPHONE	5,520	4,921	5,500
10-50-281	CELLULAR TELEPHONE	866	874	1,200
10-50-282	TWO WAY RADIOS	-	-	
10-50-310	PROF & TECH SERVICES	147,245	107,674	130,000
10-50-315	BANK PROCESSING FEES	-	23,649	30,000
10-50-330	FRUIT HEIGHTS COMMUNITY ACTIVITIES	11,577	10,295	18,000
10-50-335	KAYS/FRUIT HEIGHTS CIVIC	1,236	-	1,000
10-50-510	INSURANCE	53,536	47,895	60,000
10-50-515	INSURANCE / LIFE / AD&D	1,419	1,547	3,200
10-50-530	ANIMAL CONTROL	-	-	-
10-50-610	MISCELLANEOUS EXPENSE	7,131	5,440	8,000
10-50-730	CAPITAL OUTLAY - FURNISHINGS	1,335	-	5,000
TOTAL NON-DEPARTMENTAL		**244,405**	**252,512**	**329,500**
ELECTIONS				
10-52-610	ELECTION SUPPLIES	-	-	300
10-52-620	ELECTION SERVICES	4,144	5,000	10,000
TOTAL ELECTIONS		**4,144**	**5,000**	**10,300**
PLANNING AND ZONING				
10-53-110	SALARIES AND WAGES	15,136	14,293	23,000
10-53-130	EMPLOYEE BENEFITS	7,763	6,036	12,300
10-53-140	PLANNING COMMISSION	1,430	940	4,100
10-53-220	PUBLIC NOTICES	885	59	700
10-53-310	PROFESSIONAL & TECH SERVICES	75,533	37,906	65,000
10-53-620	CONTRACT SERVICES	13,043	18,663	16,000
TOTAL PLANNING AND ZONING		**113,790**	**77,896**	**121,100**

FRUIT HEIGHTS CITY CORPORATION
GENERAL FUND

		FY2026 TENTATIVE BUDGET		
		FY24 ACTUAL	**FY25 ESTIMATES**	**FY26 BUDGET**
POLICE DEPARTMENT				
10-54-310	CONTRACT SERVICES	272,956	346,869	360,000
10-54-450	NARCOTICS TASK FORCE	5,369	7,159	7,500
TOTAL POLICE DEPARTMENT		**278,325**	**354,027**	**367,500**
FIRE PROTECTION				
10-57-250	EQUIP - SUPPLIES & MAINTENANCE	150	-	500
10-57-620	CONTRACT SERVICES	307,500	330,750	336,000
TOTAL FIRE PROTECTION		**307,650**	**330,750**	**336,500**
BUILDING INSPECTION				
10-58-110	SALARIES & WAGES	15,136	12,607	22,000
10-58-130	EMPLOYEE BENEFITS	7,763	7,800	14,000
10-58-140	CONTRACT SERVICES - BLDG INSPS	30,116	26,337	40,000
10-58-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	1,064	1,059	1,500
10-58-240	OFFICE SUPPLIES AND EXPENSE	48	-	100
10-58-310	PROFESSIONAL & TECH SERVICES	5,795	-	-
TOTAL BUILDING INSPECTION		**59,922**	**47,803**	**77,600**
PUBLIC WORKS ADMIN				
10-59-110	SALARIES AND WAGES	191,141	245,449	279,000
10-59-130	EMPLOYEE BENEFITS	82,619	105,230	165,000
10-59-230	TRAVEL & EDUCATION	2,149	3,888	7,100
10-59-240	OFFICE SUPPLIES & EXPENSE	211	-	1,000
TOTAL PUBLIC WORKS ADMIN		**276,119**	**354,567**	**452,100**
STREETS				
10-60-110	SALARIES AND WAGES	60,123	48,848	69,000
10-60-130	EMPLOYEE BENEFITS	26,802	17,236	30,000
10-60-230	TRAVEL, EDUCATION	195	-	
10-60-240	OFFICE SUPPLIES AND EXPENSE	30	-	100
10-60-250	EQUIP - SUPPLIES & MAINTENANCE	1,298	3,535	5,000
10-60-270	UTILITIES	34,263	22,290	30,000
10-60-310	PROFESSIONAL & TECH SERVICES	41,184	38,040	60,000
10-60-340	EQUIPMENT RENTAL & MILEAGE	-	-	1,000
10-60-410	ROAD PATCHING - SUPPLIES	39,258	42,485	60,000
10-60-420	ROAD MAINTENANCE	52,010	10,976	75,000
10-60-450	PUBLIC SAFETY - SNOW PLOWING	18,910	16,421	45,000
10-60-480	PUBLIC SAFETY-LIGHTS & SIGNS	112,447	71,640	70,000
10-60-680	VEHICLE MAINTENANCE (COST SHARE)	20,000	70,150	70,000
TOTAL STREETS		**406,520**	**341,620**	**515,100**

FRUIT HEIGHTS CITY CORPORATION
GENERAL FUND

		FY24 ACTUAL	FY25 ESTIMATES	FY26 BUDGET
		FY2026 TENTATIVE BUDGET		
CITY PARKS				
10-70-110	EMPLOYEES	60,205	56,520	68,000
10-70-125	TEMPORARY EMPLOYEE	-	-	-
10-70-130	EMPLOYEE BENEFITS	26,822	19,018	30,000
10-70-230	TRAVEL, EDUCATION	-	-	-
10-70-250	EQUIP - SUPPLIES & MAINTENANCE	18,942	50,735	55,000
10-70-260	PARK FACILITIES - REPAIR/MAINT	7,402	1,204	10,000
10-70-270	UTILITIES	1,032	1,443	2,000
10-70-310	PROFESSIONAL & TECH SERVICES	11,319	4,819	3,500
10-70-340	EQUIPMENT RENTAL	2,886	104	1,000
10-70-540	HA CREEK/Benchland IRRIGATION WATER	9,530	1,838	12,000
10-70-680	VEHICLE MAINTENANCE (COST SHARE)	47,370	70,000	70,000
10-70-740	CAPITAL OUTLAY - EQUIPMENT	53,492	28,328	10,000
TOTAL CITY PARKS		**238,999**	**234,008**	**261,500**
YOUTH COUNCIL				
10-72-615	UNIFORMS	(1,081)	-	500
10-72-620	YOUTH COUNCIL MISC. EXPENSES	5,650	6,180	7,000
TOTAL YOUTH COUNCIL		**4,568**	**6,180**	**7,500**
DISASTER RESPONSE				
10-73-610	MISC SUPPLIES & EQUIPMENT	280	-	-
TOTAL DISASTER RESPONSE		**280**	**-**	**-**
CONTRIBUTIONS AND TRANSFERS				
10-90-200	CONTRIBUTION TO VEHICLE/EQUIP	142,500	300,000	250,000
10-90-220	CONTRIBUTION TO CLASS C ROAD	513,074	187,500	150,000
10-90-999	CONTRIBUTION TO CAP PROJ FUND	685,000	300,000	268,800
10-90-120	UNALLOCATED TO FUND BALANCE	-	150,977	272,400
TOTAL CONTRIBUTIONS AND TRANSFERS		**1,340,574**	**938,477**	**941,200**
TOTAL FUND EXPENDITURES		**3,875,805**	**3,478,991**	**4,082,150**
NET REVENUE OVER EXPENDITURES		**(221,072)**	**(0)**	**-**

2025 FUND BALANCE	
Projected Revenues	3,478,991
PY Unrestricted fund balance	843,037
Add FY25 change in fund balance	150,977
Projected Unrestricted Fund Balance	994,014
% of Budgeted Revenues (5%-35%)	29%
$ Amount below (above) the 30% target	49,683
2026 FUND BALANCE	
Projected Revenues	4,082,150
PY Unrestricted fund balance	994,014
Add FY25 change in fund balance	(57,400)

FRUIT HEIGHTS CITY CORPORATION
GENERAL FUND

	FY2026 TENTATIVE BUDGET		
	FY24 ACTUAL	FY25 ESTIMATES	FY26 BUDGET
Projected Unrestricted Fund Balance	936,614		
% of Budgeted Revenues (5%-35%)	23%		
$ Amount below (above) the 30% target	288,031		

FRUIT HEIGHTS CITY CORPORATION
CAPITAL PROJECTS FUND

		FY2026 TENTATIVE BUDGET		
		FY24 ACTUAL	FY25 ESTIMATES	FY26 BUDGET
REVENUES				
SOURCE 33 &36				
13-33-400	GRANTS - STATE	-	-	-
13-36-100	INTEREST EARNINGS	223,866	237,318	200,000
TOTAL SOURCE 33 & 36		**223,866**	**237,318**	**200,000**
SOURCE 37				
13-37-280	PARKS AND TRAILS IMPACT FEES	6,690	3,823	5,600
13-37-300	TRANSPORTATION UTILITY FUND	179,606	236,082	180,000
TOTAL SOURCE 37		**186,296**	**239,905**	**185,600**
SOURCE 38				
13-38-100	CONTR.. FROM GENERAL FUND	685,000	300,000	268,800
13-38-800	CONTRIBUTIONS	-	-	-
13-38-999	USE OF FUND BALANCE	-	371,685	465,600
TOTAL SOURCE 38		**685,000**	**671,685**	**734,400**
TOTAL FUND REVENUE		**1,095,162**	**1,148,908**	**1,120,000**
EXPENDITURES				
13-90-880	UNALLOCATED USE OF FUND BAL	-	881,720	
TOTAL DEPARTMENT 90		**-**	**881,720**	**-**
CAPITAL PROJECTS				
13-99-003	SIDEWALK REPLACEMENT	13,775	4,437	15,000
NEW	TRANSPORTATION FEE PROJECTS	-	-	280,000
13-99-004	PARKING LOT	-	-	-
13-99-012	PARK IMPROVEMENTS	-	-	250,000
13-99-024	EAST BENCH TRAIL	814,889	262,750	25,000
13-99-026	CITY BUILDING	-	-	550,000
TOTAL CAPITAL PROJECTS		**828,664**	**267,188**	**1,120,000**
TOTAL FUND EXPENDITURES		**828,664**	**1,148,908**	**1,120,000**
NET REVENUE OVER EXPENDITURES		**266,498**	**0**	**-**

	CAPITAL PROJECTS FUND BALANCE		
	RESTRICTED	UNRESTRICTED	TOTAL
6/30/2024	767,451	2,780,385	3,547,836
2025 Est. Net Income		510,035	

FRUIT HEIGHTS CITY CORPORATION
CAPITAL PROJECTS FUND

	FY2026 TENTATIVE BUDGET		
	FY24 ACTUAL	FY25 ESTIMATES	FY26 BUDGET
2025 Est. Restrictions	236,082	(236,082)	
6/30/2025	1,003,533	3,054,338	4,057,871
2026 Est. Net Income		(185,600)	
2026 Est. Restrictions	(100,000)	100,000	
6/30/2026	903,533	2,968,738	3,872,271

FRUIT HEIGHTS CITY CORPORATION
CLASS C FUND

		FY2026 TENTATIVE BUDGET		
			FY25	
		FY24 ACTUAL	ESTIMATES	FY26 BUDGET
REVENUES				
INTERGOVERNMENTAL REVENUE				
21-33-560	CLASS C" ROAD FUND ALLOTMENTS"	278,881	298,474	280,000
TOTAL INTERGOVERNMENTAL REVENUE		**278,881**	**298,474**	**280,000**
OTHER REVENUE				
21-38-100	INTEREST EARNINGS	26,190	22,769	15,000
21-38-110	ANTIC. USE BEGINNING FUND BAL	-	-	
TOTAL OTHER REVENUE		**26,190**	**22,769**	**15,000**
CONTRIBUTIONS AND TRANSFERS				
21-39-100	CONTRIBUTION FROM GENERAL FUND	513,074	187,500	150,000
TOTAL CONTRIBUTIONS AND TRANSFERS		**513,074**	**187,500**	**150,000**
TOTAL FUND REVENUE		**818,146**	**508,743**	**445,000**
EXPENDITURES				
21-40-560	ROAD MAINTENANCE	-	-	-
21-40-580	ROADWAY IMPROV-OVERLAYS	1,103,406	8,304	280,000
21-90-880	CONTRIBUTION TO FUND BALANCE	-	500,439	165,000
TOTAL GEN FUND SUMMARY EXPENDITURES		**1,103,406**	**508,743**	**445,000**
TOTAL FUND EXPENDITURES		**1,103,406**	**508,743**	**445,000**
NET REVENUE OVER EXPENDITURES		**(285,260)**	**0**	**-**

	CLASS C FUND BALANCE	
	RESTRICTED	TOTAL
6/30/2024	325,126	325,126
2025 Est. Net Income		
2025 Est. Restrictions	500,439	500,439
6/30/2025	825,565	825,565
2026 Est. Net Income	165,000	
2026 Est. Restrictions	-	
6/30/2026	990,565	990,565

FRUIT HEIGHTS CITY CORPORATION
IRRIGATION WATER PROJ FUND

		FY2026 TENTATIVE BUDGET		
			FY25	
		FY24 ACTUAL	ESTIMATES	FY26 BUDGET
REVENUES				
SOURCE 30				
49-30-210	ANNUAL MAINTENANCE FEES	12,768	13,000	13,000
TOTAL SOURCE 30		**12,768**	**13,000**	**13,000**
OTHER REVENUE				
49-38-200	SPECIAL ASSESSMENTS	332	1,471	-
49-38-910	USE OF FUND BALANCE	-	-	-
TOTAL OTHER REVENUE		**332**	**1,471**	**-**
TOTAL FUND REVENUE		**13,101**	**14,471**	**13,000**
EXPENDITURES				
GEN FUND SUMMARY EXPENDITURES				
49-40-250	EQUIP - SUPPLIES & MAINTENANCE	422	3,051	8,000
49-40-270	Utilities	-	-	1,000
49-40-310	PROF & TECH SERVICES	-	-	-
49-40-540	Benchland Water	-	1,689	2,000
TOTAL GEN FUND SUMMARY EXPENDITURES		**422**	**4,740**	**11,000**
DEPARTMENT 90				
49-90-880	UNALLOCATED TO FUND BALLANCE	-	9,731	1,500
49-90-999	TRANSFER TO FUND 51	-	-	500
TOTAL DEPARTMENT 90		**-**	**9,731**	**2,000**
TOTAL FUND EXPENDITURES		**422**	**14,471**	**13,000**
NET REVENUE OVER EXPENDITURES		**12,679**	**0**	**-**

FRUIT HEIGHTS CITY CORPORATION
WATER FUND

		FY2026 TENTATIVE BUDGET		
		FY24 ACTUAL	**FY25 ESTIMATES**	**FY26 BUDGET**
REVENUES				
ENTERPRISE REVENUE				
51-37-100	WATER SALES	1,036,771	1,159,577	1,150,000
51-37-280	CULINARY WATER IMPACT FEE	31,667	23,669	52,000
51-37-290	WATER CONNECTION FEES	570	267	1,000
TOTAL ENTERPRISE REVENUE		**1,069,008**	**1,183,513**	**1,203,000**
OTHER REVENUE				
51-38-100	INTEREST EARNINGS	111,933	85,530	70,000
51-38-115	PAPER BILLING REVENUE	11,839	11,913	10,000
51-38-500	SALE OF SUPPLIES (METERS, ETC)	4,115	1,707	5,000
51-38-600	GRANT REVENUE	1,197,223	-	-
51-38-610	GRANT REVENUE - ARPA	398,428	-	-
51-38-900	MISCELLANEOUS REVENUE	-	-	-
51-38-910	USE OF BEGINNING FUND BALANCE	-	-	566,450
TOTAL OTHER REVENUE		**1,723,539**	**99,150**	**651,450**
TOTAL FUND REVENUE		**2,792,546**	**1,282,663**	**1,854,450**
EXPENDITURES				
SOURCE OF SUPPLY				
51-81-100	SOURCE OF SUPPLY EXPENSE	288,304	320,512	353,000
TOTAL SOURCE OF SUPPLY		**288,304**	**320,512**	**353,000**
POWER: PUMPING TO STORAGE				
51-82-270	UTILITIES	19,859	19,730	23,000
TOTAL POWER: PUMPING TO STORAGE		**19,859**	**19,730**	**23,000**
PURIFICATION				
51-83-250	PURIFICATION EXPENSE	3,465	4,448	4,000
51-83-310	PROFESSIONAL & TECH SERVICES	1,008	1,344	1,500
TOTAL PURIFICATION		**4,473**	**5,792**	**5,500**

FRUIT HEIGHTS CITY CORPORATION
WATER FUND

		FY2026 TENTATIVE BUDGET		
		FY24 ACTUAL	FY25 ESTIMATES	FY26 BUDGET
TRANSMISSION & DISTRIBUTION				
51-84-110	SALARIES AND WAGES	-	-	-
51-84-115	SALARY AND WAGES ASSISTANT	-	-	-
51-84-130	EMPLOYEE BENEFITS	-	-	-
51-84-135	EMPLOYEE BENEFITS, ASSISTANT	-	-	-
51-84-140	STANDBY PAY	-	-	-
51-84-160	PENSION EXPENSE	(5,300)	-	-
51-84-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	3,216	5,560	4,200
51-84-230	TRAVEL, EDUCATION	230	-	-
51-84-250	EQUIP - SUPPLIES & MAINTENANCE	30,147	41,290	50,000
51-84-260	BLDG & GRNDS-SUPPLIES & MAINT	2,000	2,723	3,000
51-84-280	TELEPHONE	2,340	2,085	-
51-84-310	PROFESSIONAL & TECH SERVICES	112,946	82,763	75,000
51-84-340	EQUIPMENT RENTAL	-	-	1,500
51-84-400	WATER STUDY	-	-	1,500
51-84-410	ROAD TO SPRINGS - MAINTENANCE	-	-	2,500
51-84-450	SPECIAL PUBLIC SAFETY SUPPLIES	-	-	500
51-84-730	CAPITAL OUTLAY - IMPROVEMENTS	930	11,552	15,000
51-84-735	CAPITAL OUTLAY - IMPACT FEES	-	-	107,000
TOTAL TRANSMISSION & DISTRIBUTION		**146,508**	**145,973**	**260,200**
ADMINISTRATION & GENERAL				
51-85-610	MISCELLANEOUS EXPENSES	2,253	2,371	2,500
TOTAL ADMINISTRATION & GENERAL		**2,253**	**2,371**	**2,500**
OTHER				
51-89-650	DEPRECIATION	269,762	296,739	328,000
51-89-800	UNALLOCATED	-	88,300	
51-89-910	ADMIN COSTS - TO GENERAL FUND	297,700	272,000	283,000
51-89-915	COST SHARE OF CITY BUILDING	85,400	50,000	50,000
51-89-920	COST SHARE TO VEH & EQUIP	71,250	75,000	71,250
TOTAL OTHER		**724,112**	**782,039**	**732,250**
CAPITAL PROJECTS				
NEW	650 N WATERLINE EXTENSION	-	-	443,000
51-99-010	HYDRANT REPLACEMENT	-	6,247	35,000
51-99-025	AGING INFRASTRUCTURE	(95,815)	-	-
TOTAL CAPITAL PROJECTS		**(95,815)**	**6,247**	**478,000**
TOTAL FUND EXPENDITURES		**1,089,695**	**1,282,662**	**1,854,450**
NET REVENUE OVER EXPENDITURES		**1,702,852**	**0**	**-**

FRUIT HEIGHTS CITY CORPORATION
WATER FUND

	FY24 ACTUAL	FY25 ESTIMATES	FY26 BUDGET
	FY2026 TENTATIVE BUDGET		

	WATER FUND BALANCE		
	IFA	UNRESTRICTED	TOTAL
6/30/2024	10,354,072	2,010,492	12,877,796
2025 Est. Net Income		88,300	88,300
2025 Est. Restrictions	6,247	(29,916)	-
6/30/2025	10,360,319	1,980,576	12,877,796
2026 Est. Net Income		(566,450)	(566,450)
2026 Est. Restrictions		55,000	-
6/30/2026	10,305,319	1,469,126	12,366,346

FRUIT HEIGHTS CITY CORPORATION
SEWER FUND

		FY2026 TENTATIVE BUDGET		
		FY24 ACTUAL	FY25 ESTIMATES	FY26 BUDGET
REVENUES				
ENTERPRISE REVENUE				
52-37-100	SEWER SERVICE CHARGES	645,665	915,721	960,000
TOTAL ENTERPRISE REVENUE		**645,665**	**915,721**	**960,000**
OTHER REVENUE				
52-38-100	INTEREST EARNINGS	21,321	18,667	15,000
TOTAL OTHER REVENUE		**21,321**	**18,667**	**15,000**
TOTAL FUND REVENUE		**666,985**	**934,388**	**975,000**
EXPENDITURES				
SEWAGE TREATMENT				
52-80-310	SEWAGE TREATMENT EXPENSES	599,477	836,772	920,000
TOTAL SEWAGE TREATMENT		**599,477**	**836,772**	**920,000**
ADMINISTRATION & GENERAL				
52-85-610	MISCELLANEOUS EXPENSES	2,158	4,428	2,500
TOTAL ADMINISTRATION & GENERAL		**2,158**	**4,428**	**2,500**
OTHER				
52-89-910	ADMIN COSTS - TO GEN FUND	37,900	37,500	40,100
52-89-915	COST SHARE OF CITY BUILDING	10,900	12,500	12,400
52-89-930	UNALLOCATED FUNDS	-	43,189	-
TOTAL OTHER		**48,800**	**93,189**	**52,500**
TOTAL FUND EXPENDITURES		**650,435**	**934,389**	**975,000**
NET REVENUE OVER EXPENDITURES		**16,551**	**(0)**	**-**

	SEWER FUND BALANCE		
	RESTRICTED	UNRESTRICTED	TOTAL
6/30/2024		443,687	443,687
2025 Est. Net Income		43,189	43,189
2025 Est. Restrictions			-
6/30/2025	-	443,687	443,687
2026 Est. Net Income		-	-
2026 Est. Restrictions			-
6/30/2026	-	443,687	443,687

FRUIT HEIGHTS CITY CORPORATION
SEWER FUND

	FY2026 TENTATIVE BUDGET		
	FY24 ACTUAL	FY25 ESTIMATES	FY26 BUDGET

FRUIT HEIGHTS CITY CORPORATION
STORM WATER UTILITY FUND

		FY2026 TENTATIVE BUDGET		
		FY24 ACTUAL	FY25 ESTIMATES	FY26 BUDGET
REVENUES				
ENTERPRISE REVENUE				
55-37-100	STORM DRAIN FEES	383,478	385,897	385,500
55-37-280	STORM DRAIN IMPACT FEE	10,102	4,490	10,000
TOTAL ENTERPRISE REVENUE		**393,580**	**390,387**	**395,500**
OTHER REVENUE				
55-38-100	INTEREST EARNINGS	69,292	59,526	50,000
TOTAL OTHER REVENUE		**69,292**	**59,526**	**50,000**
CONTRIBUTIONS AND TRANSFERS				
55-39-110	USE OF BEGINNING FUND BALANCE	-	306,733	48,350
TOTAL CONTRIBUTIONS AND TRANSFERS		**-**	**306,733**	**48,350**
TOTAL FUND REVENUE		**462,872**	**756,646**	**493,850**
EXPENDITURES				
GEN FUND SUMMARY EXPENDITURES				
55-40-110	SALARY & WAGES	-	-	-
55-40-130	EMPLOYEE BENEFITS	-	-	-
55-40-140	PENSION EXPENSE	(3,141)	-	-
55-40-230	TRAVEL, EDUCATION	150	-	
55-40-250	MAINTENANCE	3,150	-	3,500
55-40-310	PROF & TECH SERVICES	83,803	45,902	70,000
55-40-320	MISCELLANEOUS EQUIPMENT	562	47	500
55-40-400	COUNTY & STATE STORM WTR FEES	2,420	2,893	4,000
55-40-550	ENGINEERING	-	5,299	4,000
55-40-555	MAINTENANCE/REPAIRS	260	-	5,000
55-40-610	MISCELLANEOUS SUPPLIES	515	509	500
55-40-650	DEPRECIATION	69,612	72,000	75,000
55-40-910	ADMIN COST TO GENERAL FUND	173,200	158,000	167,000
55-40-915	COST SHARE CITY BLDG FUND 10	46,600	35,000	35,100
55-40-920	COST SHARE TO VEHIC & EQUIP	71,250	71,250	71,250
TOTAL GEN FUND SUMMARY EXPENDITURES		**448,381**	**390,900**	**435,850**
CAPITAL PROJECTS				
55-99-008	CURB AND GUTTER REPLACEMENT	-	-	20,000
55-99-012	ORCHARD DRIVE STORM DRAIN	-	365,746	38,000
55-99-011	650 N QUAIL RIDGE	-	-	-
TOTAL CAPITAL PROJECTS		**-**	**365,746**	**58,000**
TOTAL FUND EXPENDITURES		**448,381**	**756,647**	**493,850**
NET REVENUE OVER EXPENDITURES		**14,491**	**(0)**	**-**

FRUIT HEIGHTS CITY CORPORATION
STORM WATER UTILITY FUND

	FY2026 TENTATIVE BUDGET		
	FY24 ACTUAL	FY25 ESTIMATES	FY26 BUDGET

	STORM FUND BALANCE		
	IFA	UNRESTRICTED	TOTAL
6/30/2024	2,567,954	1,179,120	3,747,074
2025 Est. Net Income	365,746	(306,733)	59,013
2025 Est. Restrictions			-
6/30/2025	2,933,700	1,179,120	4,112,820
2026 Est. Net Income		(48,350)	(48,350)
2026 Est. Restrictions	58,000	(58,000)	-
6/30/2026	2,991,700	1,072,770	4,064,470

FRUIT HEIGHTS CITY CORPORATION
SOLID WASTE FUND

		FY2026 TENTATIVE BUDGET		
			FY25	
		FY24 ACTUAL	ESTIMATES	FY26 BUDGET
REVENUES				
ENTERPRISE REVENUE				
59-37-100	SOLID WASTE COLLECTION CHARGES	445,070	494,605	609,000
TOTAL ENTERPRISE REVENUE		**445,070**	**494,605**	**609,000**
OTHER REVENUE				
59-38-100	INTEREST EARNINGS	21,321	18,667	15,000
TOTAL OTHER REVENUE		**21,321**	**18,667**	**15,000**
SOURCE 39				
59-39-110	USE OF BEGINNING FUND BALANCE	-	(22,201)	(5,500)
TOTAL SOURCE 39		**-**	**(22,201)**	**(5,500)**
TOTAL FUND REVENUE		**466,390**	**491,072**	**618,500**
EXPENDITURES				
GEN FUND SUMMARY EXPENDITURES				
59-40-105	WASTE DISPOSAL COSTS	225,293	228,000	250,000
59-40-310	WASTE COLLECTION COSTS	212,973	216,000	270,000
59-40-320	SEMI-ANNUAL CLEAN UP EXPENSES	810	-	5,000
59-40-610	MISCELLANEOUS SUPPLIES	2,158	119,072	5,000
59-40-910	ADMIN COSTS - TO GENERAL FUND	27,100	28,500	74,400
TOTAL GEN FUND SUMMARY EXPENDITURES		**468,334**	**591,572**	**604,400**
DEPARTMENT 89				
59-89-915	COST SHARE OF CITY BUILDING	12,500	12,500	14,100
TOTAL DEPARTMENT 89		**12,500**	**12,500**	**14,100**
TOTAL FUND EXPENDITURES		**480,834**	**604,072**	**618,500**
NET REVENUE OVER EXPENDITURES		**(14,444)**	**(113,000)**	**-**

	SOLID WASTE FUND BALANCE		
	RESTRICTED	UNRESTRICTED	TOTAL
6/30/2024		363,161	363,161
2025 Est. Net Income		22,201	22,201
2025 Est. Restrictions			-
6/30/2025	-	363,161	363,161
2026 Est. Net Income		5,500	5,500
2026 Est. Restrictions	-		-

FRUIT HEIGHTS CITY CORPORATION
SOLID WASTE FUND

	FY2026 TENTATIVE BUDGET		
	FY24 ACTUAL	FY25 ESTIMATES	FY26 BUDGET
6/30/2026	-	368,661	368,661

FRUIT HEIGHTS CITY CORPORATION
VEHICLE & EQUIPMENT FUND

		FY2026 TENTATIVE BUDGET		
		FY24 ACTUAL	FY25 ESTIMATES	FY26 BUDGET
REVENUES				
OTHER REVENUE				
61-38-100	INTEREST EARNINGS	41,391	36,192	30,000
61-38-200	GAIN ON SALE OF ASSETS	-	-	-
61-38-400	SALE OF VEHICLES/EQUIPMENT	61,686	126,659	25,000
TOTAL OTHER REVENUE		**103,078**	**162,851**	**55,000**
CONTRIBUTIONS AND TRANSFERS				
61-39-100	COST SHARE FROM GENERAL FUND	67,370	140,000	140,000
61-39-110	COST SHARE FRM STRM WTR FUND	71,250	71,250	71,250
61-39-120	COST SHARE FROM WATER FUND	71,250	75,000	71,250
61-39-140	ANTICIPATED FUND BALANCE USE	-	(493,238)	72,560
61-39-220	TRANSFER FROM GENERAL FUND	142,500	300,000	250,000
TOTAL CONTRIBUTIONS AND TRANSFERS		**352,370**	**93,012**	**605,060**
TOTAL FUND REVENUE		**455,448**	**255,863**	**660,060**
EXPENDITURES				
MAINTENANCE BUILDING				
61-61-250	SHOP - SUPPLIES, PROPANE, ETC	9,378	6,703	10,000
61-61-255	UTILITIES - GAS & ELECTRICITY	8,490	9,158	10,000
61-61-260	BLDG & GRNDS - REPAIRS & MAINT	3,237	7,685	20,000
61-61-280	TELEPHONE	2,819	2,940	-
TOTAL MAINTENANCE BUILDING		**23,924**	**26,486**	**40,000**
OPERATIONS EXPENSE				
61-62-240	FUEL	30,631	26,089	40,000
TOTAL OPERATIONS EXPENSE		**30,631**	**26,089**	**40,000**
MAINTENANCE & REPAIRS				
61-86-250	VEH & EQUIP, SUPPLIES & MAINT	35,960	53,939	30,000
61-86-260	TOOLS	1,996	4,051	5,000
61-86-275	TRADE IN MINI	-	-	-
61-86-280	TIRES	2,120	1,284	7,500
61-86-340	EQUIPMENT RENTAL	288	-	500
61-86-740	CAPITAL OUTLAY - VEHIC & EQUIP	-	182,000	360,000
TOTAL MAINTENANCE & REPAIRS		**40,364**	**241,274**	**403,000**
OTHER				
61-89-650	DEPRECIATION	143,706	159,514	177,060
61-89-700	CAPITALIZED ASSETS	-	-	
TOTAL OTHER		**143,706**	**159,514**	**177,060**
TOTAL FUND EXPENDITURES		**238,625**	**453,363**	**660,060**

FRUIT HEIGHTS CITY CORPORATION
VEHICLE & EQUIPMENT FUND

	FY2026 TENTATIVE BUDGET		
	FY24 ACTUAL	FY25 ESTIMATES	FY26 BUDGET
NET REVENUE OVER EXPENDITURES	**216,823**	**(197,500)**	**(0)**

	VEHICLE FUND BALANCE		
	IFA	UNRESTRICTED	TOTAL
6/30/2024	879,852	835,186	1,715,038
2025 Est. Net Income		307,738	307,738
2025 Est. Restrictions	194,000	(194,000)	-
6/30/2025	1,073,852	641,186	1,715,038
2026 Est. Net Income		(72,560)	(72,560)
2026 Est. Restrictions	-		-
6/30/2026	1,073,852	568,626	1,642,478