



FRUIT HEIGHTS CITY PUBLIC HEARING NOTICE

NOTICE IS HEREBY GIVEN that the Fruit Heights City Council will hold a Public Hearing to receive public comment on Tuesday, June 17, 2025, at 7 pm, in the Council Chambers of City Hall located at 910 S. Mountain Road, Fruit Heights, Utah, 84037.

PUBLIC HEARING FOR THE FOLLOWING ITEMS:

-ADOPTION OF FY 2025-2026 OPERATING BUDGET

Documents are available for public inspection at City Hall, Monday through Friday, 8 am to 4:30 pm, and on the City's website at www.fruitheightscity.com. All interested are invited to attend and make comments. Written comments may also be submitted and should be delivered to City Hall, Attention City Recorder, no later than 4 pm, Tuesday, June 17, 2025.

Questions may be directed to the Darren Frandsen, Fruit Heights City Manager, by calling City Hall at 801-546-0861, or by emailing dfrandsen@fruitheightscity.com.

SEE MORE INFORMATION ON THE PAGES BELOW

FRUIT HEIGHTS CITY CORPORATION
GENERAL FUND

		FY2026 OPERATIONAL BUDGET			
		FY25			
		FY24 ACTUAL	FY25 BUDGET	ESTIMATES	FY26 BUDGET
REVENUES					
TAXES					
10-31-100	GENERAL PROPERTY TAXES	1,191,793	1,400,000	1,434,787	1,400,000
10-31-110	FEE'S IN LIEU	60,070	60,000	75,214	65,000
10-31-200	DELINQUENT PRIOR YEARS TAXES	8,933	10,000	8,616	8,000
10-31-300	GENERAL SALES & USE TAXES	1,117,894	1,100,000	1,105,974	1,100,000
TOTAL TAXES		2,378,690	2,570,000	2,624,591	2,573,000
LICENSES AND PERMITS					
10-32-100	BUSINESS LICENSES & PERMITS	4,470	3,600	7,188	5,000
10-32-105	APPLICATION FEE	750	2,000	2,700	2,000
10-32-210	BUILDING PERMIT FEES	52,477	65,000	40,135	50,000
10-32-215	EXCAVATION FEE	3,019	3,000	2,028	2,000
10-32-300	CABLE RENT & FRANCHISE FEES	47,872	65,000	40,000	40,000
TOTAL LICENSES AND PERMITS		108,588	138,600	92,051	99,000
INTERGOVERNMENTAL REVENUE					
10-33-585	LOCAL OPTION TAX	105,209	103,000	103,609	103,000
TOTAL INTERGOVERNMENTAL REVENUE		105,209	103,000	103,609	103,000
CHARGES FOR SERVICES					
10-34-110	CONVENIENCE FEE (Credit Card Fee)	342	500	1,447	750
10-34-130	SUBDIVISION/ENGINEERING FEES	76,670	35,000	20,571	30,000
10-34-240	INSPECTION FEES	36,890	30,000	57,464	40,000
10-34-740	PARK & RESERVATIONS FEES	5,153	2,000	6,273	3,500
10-34-910	ADMIN COST SHARE - WATER FUND	297,700	272,000	272,000	283,000
10-34-920	ADMIN COST SHARE - SEWER FUND	37,900	37,500	37,500	40,100
10-34-925	ADMIN CST SHARE - STRM DRN FND	173,200	158,000	158,000	167,000
10-34-930	ADMIN COSTS - SOLID WASTE	27,100	28,500	28,500	74,400
10-34-940	BLDG COST SHARE - WATER FUND	85,400	50,000	50,000	50,000
10-34-950	BLDG COST SHARE - SEWER FUND	10,900	12,500	12,500	12,400
10-34-960	BLDG COST SHARE-STRM DRN FUND	46,600	35,000	35,000	35,100
10-34-970	BLDG COST SHARE-SOLID WSTE FND	12,500	12,500	12,500	14,100
TOTAL CHARGES FOR SERVICES		810,354	673,500	691,755	750,350
MISCELLANEOUS					
10-36-100	INTEREST EARNINGS	79,915	135,000	87,510	100,000
10-36-400	SALE OF FIXED ASSETS	1,000	-	-	-
10-36-650	DONATIONS	7,880	-	13,945	-
10-36-700	LEASE & OTHER FINANCE PROCEEDS	104,082	-	100,000	100,000
10-36-900	FEES FROM RENT OF BUILDING	1,050	2,000	1,908	2,000
10-36-990	SUNDRY REVENUES	57,964	35,000	22,822	25,000
TOTAL MISCELLANEOUS		251,892	172,000	226,185	227,000
CONTRIBUTIONS AND TRANSFERS					
10-39-650	PRIOR YEARS SURPLUS GEN. FUND	-	140,475	-	329,800
TOTAL CONTRIBUTIONS AND TRANSFERS		-	140,475	-	329,800
TOTAL FUND REVENUE		3,654,733	3,797,575	3,738,191	4,082,150

FRUIT HEIGHTS CITY CORPORATION
GENERAL FUND

FY2026 OPERATIONAL BUDGET					
		FY25			
		FY24 ACTUAL	FY25 BUDGET	ESTIMATES	FY26 BUDGET
EXPENDITURES					
LEGISLATIVE					
10-41-110	SALARIES - MAYOR AND COUNCIL	34,500	38,000	34,500	38,500
10-41-130	EMPLOYEE BENEFITS	2,639	3,000	2,639	3,000
10-41-210	BOOKS/SUBS/MEMBERSHIPS	-		-	-
10-41-220	PUBLIC NOTICES	141	200	106	200
10-41-230	TRAVEL, EDUCATION	795	3,000	307	3,000
10-41-240	TRAVEL, EDUCATION	53	-	-	-
TOTAL LEGISLATIVE		38,129	44,200	37,552	44,700
ADMINISTRATION					
10-43-110	SALARIES AND WAGES	193,762	155,000	146,066	163,000
10-43-130	EMPLOYEE BENEFITS	105,778	110,000	87,817	105,000
10-43-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	225	300	30	350
10-43-230	TRAVEL, EDUCATION	2,447	7,000	5,596	7,500
10-43-310	PROFESSIONAL & TECH SERVICES	4,023	13,500	3,210	15,000
TOTAL ADMINISTRATION		306,236	285,800	242,719	290,850
TREASURER					
10-44-110	SALARIES AND WAGES	55,407	57,500	55,878	60,000
10-44-130	EMPLOYEE BENEFITS	25,532	36,000	24,830	36,000
10-44-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	150	100	-	100
10-44-230	TRAVEL, EDUCATION	-	1,000	-	1,500
10-44-340	MILEAGE	-	-	-	-
TOTAL TREASURER		81,089	94,600	80,708	97,600
RECORDER/PUBLIC OUTREACH					
10-45-110	SALARIES AND WAGES	63,103	64,000	57,121	66,000
10-45-130	EMPLOYEE BENEFITS	5,093	10,000	4,520	10,000
10-45-210	BOOKS/SUBSCRIPTIONS/MEMBERSHIP	175	8,000	2,746	8,500
10-45-230	TRAVEL, EDUCATION	-	1,500	-	1,500
TOTAL RECORDER/PUBLIC OUTREACH		68,371	83,500	64,387	86,000
AUDITING					
10-46-310	PROFESSIONAL & TECH SERVICES	11,100	20,000	11,425	20,000
TOTAL AUDITING		11,100	20,000	11,425	20,000
ATTORNEY					
10-47-310	PROFESSIONAL & TECH SERVICES	41,402	38,000	31,247	38,000
TOTAL ATTORNEY		41,402	38,000	31,247	38,000

FRUIT HEIGHTS CITY CORPORATION
GENERAL FUND

FY2026 OPERATIONAL BUDGET				
		FY25		
	FY24 ACTUAL	FY25 BUDGET	ESTIMATES	FY26 BUDGET
CITY HALL OPERATIONS				
10-48-210 VETERAN'S MEMORIAL	4,643	-	23,153	600
10-48-266 MAINT AGREEMENT-COPIER	2,571	2,500	2,779	2,800
10-48-270 UTILITIES	7,272	6,000	5,947	7,000
10-48-551 CLEANING - LABOR AND SUPPLIES	5,481	7,200	4,787	7,200
10-48-555 BLDG MAINTENANCE/REPAIRS	3,125	48,000	5,596	45,000
10-48-610 MISCELLANEOUS EXPENSES	1,913	1,500	1,848	1,500
10-48-720 CAPITAL OUTLAY	27,854	20,000	22,454	25,000
TOTAL CITY HALL OPERATIONS	52,859	85,200	66,564	89,100
EMERGENCY PREPAREDNESS				
10-49-230 TRAVEL & EDUCATION	119	500	-	500
10-49-250 EQUIP - SUPPLIES & MAINTENANCE	1,204	1,200	253	500
TOTAL EMERGENCY PREPAREDNESS	1,322	1,700	253	1,000
NON-DEPARTMENTAL				
10-50-110 SALARIES AND WAGES	950	36,500	30,868	37,500
10-50-130 BENEFITS	-	16,250	13,544	16,500
10-50-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	6,899	1,500	6,728	1,700
10-50-220 PUBLIC NOTICES	1,558	2,200	2,314	2,400
10-50-240 OFFICE SUPPLIES AND EXPENSE	3,386	5,000	1,907	5,000
10-50-250 EQUIP - SUPPLIES & MAINTENANCE	1,749	4,000	-	4,500
10-50-280 TELEPHONE	5,520	5,500	4,977	5,500
10-50-281 CELLULAR TELEPHONE	866	1,200	874	1,200
10-50-282 TWO WAY RADIOS	-	-	-	-
10-50-310 PROF & TECH SERVICES	147,245	130,000	101,321	130,000
10-50-315 BANK PROCESSING FEES	-	30,000	23,871	30,000
10-50-330 FRUIT HEIGHTS COMMUNITY ACTIVITIES	11,577	18,000	10,067	18,000
10-50-335 KAYS/FRUIT HEIGHTS CIVIC	1,236	1,000	-	1,000
10-50-510 INSURANCE	53,536	65,000	47,895	60,000
10-50-515 INSURANCE / LIFE / AD&D	1,419	3,000	1,560	3,200
10-50-530 ANIMAL CONTROL	-	-	-	-
10-50-610 MISCELLANEOUS EXPENSE	7,131	10,000	4,897	8,000
10-50-730 CAPITAL OUTLAY - FURNISHINGS	1,335	5,000	-	5,000
TOTAL NON-DEPARTMENTAL	244,405	334,150	250,823	329,500
ELECTIONS				
10-52-610 ELECTION SUPPLIES	-	250	-	300
10-52-620 ELECTION SERVICES	4,144	5,000	5,000	10,000
TOTAL ELECTIONS	4,144	5,250	5,000	10,300

**FRUIT HEIGHTS CITY CORPORATION
GENERAL FUND**

FY2026 OPERATIONAL BUDGET				
FY25				
	FY24 ACTUAL	FY25 BUDGET	ESTIMATES	FY26 BUDGET
PLANNING AND ZONING				
10-53-110 SALARIES AND WAGES	15,136	20,000	14,154	23,000
10-53-130 EMPLOYEE BENEFITS	7,763	10,500	6,010	12,300
10-53-140 PLANNING COMMISSION	1,430	3,200	1,134	4,100
10-53-220 PUBLIC NOTICES	885	700	53	700
10-53-310 PROFESSIONAL & TECH SERVICES	75,533	65,000	38,892	65,000
10-53-620 CONTRACT SERVICES	13,043	16,000	16,796	16,000
TOTAL PLANNING AND ZONING	113,790	115,400	77,039	121,100
POLICE DEPARTMENT				
10-54-310 CONTRACT SERVICES	272,956	336,775	346,586	360,000
10-54-450 NARCOTICS TASK FORCE	5,369	7,500	6,443	7,500
TOTAL POLICE DEPARTMENT	278,325	344,275	353,029	367,500
FIRE PROTECTION				
10-57-250 EQUIP - SUPPLIES & MAINTENANCE	150	500	-	500
10-57-620 CONTRACT SERVICES	307,500	320,000	330,750	350,000
TOTAL FIRE PROTECTION	307,650	320,500	330,750	350,500
BUILDING INSPECTION				
10-58-110 SALARIES & WAGES	15,136	19,500	12,501	22,000
10-58-130 EMPLOYEE BENEFITS	7,763	11,200	7,783	14,000
10-58-140 CONTRACT SERVICES - BLDG INSPS	30,116	30,000	25,311	40,000
10-58-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	1,064	1,500	953	1,500
10-58-240 OFFICE SUPPLIES AND EXPENSE	48	100	-	100
10-58-310 PROFESSIONAL & TECH SERVICES	5,795	-	-	-
TOTAL BUILDING INSPECTION	59,922	62,300	46,548	77,600
PUBLIC WORKS ADMIN				
10-59-110 SALARIES AND WAGES	191,141	235,000	241,798	279,000
10-59-130 EMPLOYEE BENEFITS	82,619	150,000	104,312	165,000
10-59-230 TRAVEL & EDUCATION	2,149	7,100	3,779	7,100
10-59-240 OFFICE SUPPLIES & EXPENSE	211	1,000	-	1,000
TOTAL PUBLIC WORKS ADMIN	276,119	393,100	349,889	452,100

**FRUIT HEIGHTS CITY CORPORATION
GENERAL FUND**

		FY2026 OPERATIONAL BUDGET			
		FY25			
		FY24 ACTUAL	FY25 BUDGET	ESTIMATES	FY26 BUDGET
STREETS					
10-60-110	SALARIES AND WAGES	60,123	58,000	48,052	69,000
10-60-130	EMPLOYEE BENEFITS	26,802	31,500	17,035	30,000
10-60-230	TRAVEL, EDUCATION	195	-	-	
10-60-240	OFFICE SUPPLIES AND EXPENSE	30	100	-	100
10-60-250	EQUIP - SUPPLIES & MAINTENANCE	1,298	5,000	3,431	5,000
10-60-270	UTILITIES	34,263	34,000	22,494	30,000
10-60-310	PROFESSIONAL & TECH SERVICES	41,184	60,000	34,236	60,000
10-60-340	EQUIPMENT RENTAL & MILEAGE	-	1,000	-	1,000
10-60-410	ROAD PATCHING - SUPPLIES	39,258	50,000	54,951	60,000
10-60-420	ROAD MAINTENANCE	52,010	100,000	58,238	75,000
10-60-450	PUBLIC SAFETY - SNOW PLOWING	18,910	45,000	15,009	45,000
10-60-480	PUBLIC SAFETY-LIGHTS & SIGNS	112,447	65,000	66,890	70,000
10-60-680	VEHICLE MAINTENANCE (COST SHARE)	20,000	70,000	70,666	70,000
TOTAL STREETS		406,520	519,600	391,002	515,100
CITY PARKS					
10-70-110	EMPLOYEES	60,205	58,000	55,713	68,000
10-70-125	TEMPORARY EMPLOYEE	-	-	-	-
10-70-130	EMPLOYEE BENEFITS	26,822	35,000	18,813	30,000
10-70-230	TRAVEL, EDUCATION	-	-	-	-
10-70-250	EQUIP - SUPPLIES & MAINTENANCE	18,942	40,000	45,860	55,000
10-70-260	PARK FACILITIES - REPAIR/MAINT	7,402	10,000	1,083	10,000
10-70-270	UTILITIES	1,032	2,000	1,426	2,000
10-70-310	PROFESSIONAL & TECH SERVICES	11,319	3,500	4,337	3,500
10-70-340	EQUIPMENT RENTAL	2,886	2,500	94	1,000
10-70-540	HA CREEK/Benchland IRRIGATION WATER	9,530	12,000	1,654	12,000
10-70-680	VEHICLE MAINTENANCE (COST SHARE)	47,370	70,000	70,000	70,000
10-70-740	CAPITAL OUTLAY - EQUIPMENT	53,492	22,000	25,495	10,000
TOTAL CITY PARKS		238,999	255,000	224,475	261,500
YOUTH COUNCIL					
10-72-615	UNIFORMS	(1,081)	500	-	500
10-72-620	YOUTH COUNCIL MISC. EXPENSES	5,650	7,000	7,623	7,000
TOTAL YOUTH COUNCIL		4,568	7,500	7,623	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	300,000	250,000
10-90-220	CONTRIBUTION TO CLASS C ROAD	513,074	187,500	187,500	150,000
10-90-999	CONTRIBUTION TO CAP PROJ FUND	685,000	300,000	300,000	268,800
10-90-120	UNALLOCATED TO FUND BALANCE	-	-	150,977	253,400
TOTAL CONTRIBUTIONS AND TRANSFERS		1,340,574	787,500	938,477	922,200
TOTAL FUND EXPENDITURES		3,875,805	3,797,575	3,509,510	4,082,150
NET REVENUE OVER EXPENDITURES		(221,072)	-	228,680	-

FRUIT HEIGHTS CITY CORPORATION
GENERAL FUND

FY2026 OPERATIONAL BUDGET			
FY25			
FY24 ACTUAL	FY25 BUDGET	ESTIMATES	FY26 BUDGET

2025 FUND BALANCE

Projected Revenues	3,738,190
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%)	27%
\$ Amount below (above) the 30% target	127,443

2026 FUND BALANCE

Projected Revenues	4,082,150
PY Unrestricted fund balance	994,014
Add FY25 change in fund balance	(76,400)
Projected Unrestricted Fund Balance	917,614
% of Budgeted Revenues (5%-35%)	22%
\$ Amount below (above) the 30% target	307,031

**FRUIT HEIGHTS CITY CORPORATION
CAPITAL PROJECTS FUND**

FY2026 OPERATIONAL BUDGET				
		FY25		
		FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
REVENUES				
SOURCE 33 &36				
13-33-400	GRANTS - STATE	-	126,000	-
13-36-100	INTEREST EARNINGS	223,866	150,000	200,000
TOTAL SOURCE 33 & 36		223,866	276,000	200,000
SOURCE 37				
13-37-280	PARKS AND TRAILS IMPACT FEES	6,690	10,000	5,600
13-37-300	TRANSPORTATION UTILITY FUND	179,606	180,000	180,000
TOTAL SOURCE 37		186,296	190,000	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	-	10,000	465,600
TOTAL SOURCE 38		685,000	310,000	734,400
TOTAL FUND REVENUE		1,095,162	776,000	1,120,000
EXPENDITURES				
13-90-880	UNALLOCATED USE OF FUND BAL	-	326,000	
TOTAL DEPARTMENT 90		-	326,000	-
CAPITAL PROJECTS				
13-99-003	SIDEWALK REPLACEMENT	13,775	50,000	15,000
NEW	TRANSPORTATION FEE PROJECTS	-	-	280,000
13-99-004	PARKING LOT	-	50,000	-
13-99-012	PARK IMPROVEMENTS	-	-	250,000
13-99-024	EAST BENCH TRAIL	814,889	100,000	25,000
13-99-026	CITY BUILDING	-	250,000	550,000
TOTAL CAPITAL PROJECTS		828,664	450,000	1,120,000
TOTAL FUND EXPENDITURES		828,664	776,000	1,120,000
NET REVENUE OVER EXPENDITURES		266,498	-	-

FRUIT HEIGHTS CITY CORPORATION
CAPITAL PROJECTS FUND

FY2026 OPERATIONAL BUDGET			
		FY25	
FY24 ACTUAL	FY25 BUDGET	ESTIMATES	FY26 BUDGET

	CAPITAL PROJECTS FUND BALANCE		
	RESTRICTED	UNRESTRICTED	TOTAL
6/30/2024	767,451	2,780,385	3,547,836
2025 Est. Net Income		510,035	
2025 Est. Restrictions	183,635	(183,635)	
6/30/2025	951,086	3,106,785	4,057,871
2026 Est. Net Income		(185,600)	
2026 Est. Restrictions	(100,000)	100,000	
6/30/2026	851,086	3,021,185	3,872,271

FRUIT HEIGHTS CITY CORPORATION
CLASS C FUND

REVENUES

INTERGOVERNMENTAL REVENUE
21-33-560 CLASS C" ROAD FUND ALLOTMENTS"
TOTAL INTERGOVERNMENTAL REVENUE

OTHER REVENUE
21-38-100 INTEREST EARNINGS
21-38-110 ANTIC. USE BEGINNING FUND BAL
TOTAL OTHER REVENUE

CONTRIBUTIONS AND TRANSFERS
21-39-100 CONTRIBUTION FROM GENERAL FUND
TOTAL CONTRIBUTIONS AND TRANSFERS

TOTAL FUND REVENUE

EXPENDITURES

21-40-560 ROAD MAINTENANCE
21-40-580 ROADWAY IMPROV-OVERLAYS
21-90-880 CONTRIBUTION TO FUND BALANCE
TOTAL GEN FUND SUMMARY EXPENDITURES

TOTAL FUND EXPENDITURES

NET REVENUE OVER EXPENDITURES

FY2026 OPERATIONAL BUDGET			
FY24 ACTUAL	FY25 BUDGET	FY25	
		ESTIMATES	FY26 BUDGET
278,881	280,000	298,474	280,000
278,881	280,000	298,474	280,000
26,190	15,000	23,547	15,000
-	-	-	
26,190	15,000	23,547	15,000
513,074	187,500	187,500	150,000
513,074	187,500	187,500	150,000
818,146	482,500	509,521	445,000
-	-	-	-
1,103,406	-	-	280,000
-	482,500	500,439	165,000
1,103,406	482,500	500,439	445,000
1,103,406	482,500	500,439	445,000
(285,260)	-	9,082	-

FRUIT HEIGHTS CITY CORPORATION
CLASS C FUND

FY2026 OPERATIONAL BUDGET			
		FY25	
FY24 ACTUAL	FY25 BUDGET	ESTIMATES	FY26 BUDGET

CLASS C FUND BALANCE			
	RESTRICTED	UNRESTRICTED	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

REVENUES

SOURCE 30

49-30-210 ANNUAL MAINTENANCE FEES

TOTAL SOURCE 30

OTHER REVENUE

49-38-200 SPECIAL ASSESSMENTS

49-38-910 USE OF FUND BALANCE

TOTAL OTHER REVENUE

TOTAL FUND REVENUE

EXPENDITURES

GEN FUND SUMMARY EXPENDITURES

49-40-250 EQUIP - SUPPLIES & MAINTENANCE

49-40-270 Utilities

49-40-310 PROF & TECH SERVICES

49-40-540 Benchland Water

TOTAL GEN FUND SUMMARY EXPENDITURES

DEPARTMENT 90

49-90-880 UNALLOCATED TO FUND BALLANCE

49-90-999 TRANSFER TO FUND 51

TOTAL DEPARTMENT 90

TOTAL FUND EXPENDITURES

NET REVENUE OVER EXPENDITURES

FY2026 OPERATIONAL BUDGET				
FY25				
FY24 ACTUAL	FY25 BUDGET	ESTIMATES	FY26 BUDGET	
12,768	13,000	13,000	13,000	
12,768	13,000	13,000	13,000	
332	-	1,444	-	
-	-	-	-	
332	-	1,444	-	
13,101	13,000	14,444	13,000	
422	8,000	2,759	8,000	
-	1,000	-	1,000	
-	-	-	-	
-	2,000	1,521	2,000	
422	11,000	4,280	11,000	
-	1,500	9,731	1,500	
-	500	-	500	
-	2,000	9,731	2,000	
422	13,000	14,011	13,000	
12,679	-	434	-	

FRUIT HEIGHTS CITY CORPORATION

WATER FUND

REVENUES

ENTERPRISE REVENUE

51-37-100	WATER SALES	1,036,771	1,000,000	1,166,540	1,150,000
51-37-280	CULINARY WATER IMPACT FEE	31,667	25,000	31,998	52,000
51-37-290	WATER CONNECTION FEES	570	500	360	1,000
TOTAL ENTERPRISE REVENUE		1,069,008	1,025,500	1,198,898	1,203,000

OTHER REVENUE

51-38-100	INTEREST EARNINGS	111,933	40,000	87,674	70,000
51-38-115	PAPER BILLING REVENUE	11,839	10,000	11,887	10,000
51-38-500	SALE OF SUPPLIES (METERS, ETC)	4,115	5,000	2,664	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	-	171,000	-	566,450
TOTAL OTHER REVENUE		1,723,539	226,000	102,225	651,450

TOTAL FUND REVENUE

2,792,546	1,251,500	1,301,123	1,854,450
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EXPENDITURES

SOURCE OF SUPPLY

51-81-100	SOURCE OF SUPPLY EXPENSE	288,304	322,000	320,512	353,000
TOTAL SOURCE OF SUPPLY		288,304	322,000	320,512	353,000

POWER: PUMPING TO STORAGE

51-82-270	UTILITIES	19,859	22,000	20,107	23,000
TOTAL POWER: PUMPING TO STORAGE		19,859	22,000	20,107	23,000

PURIFICATION

51-83-250	PURIFICATION EXPENSE	3,465	4,000	4,448	4,000
51-83-310	PROFESSIONAL & TECH SERVICES	1,008	1,500	1,210	1,500
TOTAL PURIFICATION		4,473	5,500	5,213	5,500

FY2026 OPERATIONAL BUDGET

FY25

FY24 ACTUAL	FY25 BUDGET	ESTIMATES	FY26 BUDGET
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FRUIT HEIGHTS CITY CORPORATION
WATER FUND

		FY2026 OPERATIONAL BUDGET			
		FY25			
		FY24 ACTUAL	FY25 BUDGET	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	3,000	5,240	4,200
51-84-230	TRAVEL, EDUCATION	230	-	-	-
51-84-250	EQUIP - SUPPLIES & MAINTENANCE	30,147	35,000	37,350	50,000
51-84-260	BLDG & GRNDS-SUPPLIES & MAINT	2,000	3,000	2,822	3,000
51-84-280	TELEPHONE	2,340	2,500	2,109	-
51-84-310	PROFESSIONAL & TECH SERVICES	112,946	130,000	100,904	75,000
51-84-340	EQUIPMENT RENTAL	-	3,000	-	1,500
51-84-400	WATER STUDY	-	3,000	-	1,500
51-84-410	ROAD TO SPRINGS - MAINTENANCE	-	2,500	-	2,500
51-84-450	SPECIAL PUBLIC SAFETY SUPPLIES	-	500	-	500
51-84-730	CAPITAL OUTLAY - IMPROVEMENTS	930	10,000	10,396	15,000
51-84-735	CAPITAL OUTLAY - IMPACT FEES	-	-	-	107,000
TOTAL TRANSMISSION & DISTRIBUTION		146,508	192,500	158,822	260,200
ADMINISTRATION & GENERAL					
51-85-610	MISCELLANEOUS EXPENSES	2,253	2,500	2,186	2,500
TOTAL ADMINISTRATION & GENERAL		2,253	2,500	2,186	2,500
OTHER					
51-89-650	DEPRECIATION	269,762	260,000	296,739	328,000
51-89-800	UNALLOCATED	-	141,315	88,300	
51-89-910	ADMIN COSTS - TO GENERAL FUND	297,700	272,000	272,000	283,000
51-89-915	COST SHARE OF CITY BUILDING	85,400	50,000	50,000	50,000
51-89-920	COST SHARE TO VEH & EQUIP	71,250	75,000	75,000	71,250
TOTAL OTHER		724,112	798,315	782,039	732,250
CAPITAL PROJECTS					
NEW	650 N WATERLINE EXTENSION	-	-	-	443,000
51-99-010	HYDRANT REPLACEMENT	-	50,000	5,622	35,000
51-99-025	AGING INFRASTRUCTURE	(95,815)	-	-	-
TOTAL CAPITAL PROJECTS		(95,815)	50,000	5,622	478,000
TOTAL FUND EXPENDITURES		1,089,695	1,392,815	1,294,500	1,854,450
NET REVENUE OVER EXPENDITURES		1,702,852	(141,315)	6,623	-

FRUIT HEIGHTS CITY CORPORATION
WATER FUND

FY2026 OPERATIONAL BUDGET			
FY25			
FY24 ACTUAL	FY25 BUDGET	ESTIMATES	FY26 BUDGET

WATER FUND BALANCE				
	IFA	RESTRICTED	UNRESTRICTED	TOTAL
6/30/2024	10,354,072	513,232	2,010,492	12,877,796
2025 Est. Net Income			88,300	88,300
2025 Est. Restrictions	5,622	31,998	(37,620)	-
6/30/2025	10,359,694	545,230	1,972,872	12,877,796
2026 Est. Net Income			(566,450)	(566,450)
2026 Est. Restrictions		(55,000)	55,000	-
6/30/2026	10,304,694	600,230	1,461,422	12,366,346

FRUIT HEIGHTS CITY CORPORATION
SEWER FUND

REVENUES

ENTERPRISE REVENUE
52-37-100 SEWER SERVICE CHARGES
TOTAL ENTERPRISE REVENUE

OTHER REVENUE
52-38-100 INTEREST EARNINGS
TOTAL OTHER REVENUE

TOTAL FUND REVENUE

EXPENDITURES

SEWAGE TREATMENT
52-80-310 SEWAGE TREATMENT EXPENSES
TOTAL SEWAGE TREATMENT

ADMINISTRATION & GENERAL
52-85-610 MISCELLANEOUS EXPENSES
TOTAL ADMINISTRATION & GENERAL

OTHER
52-89-910 ADMIN COSTS - TO GEN FUND
52-89-915 COST SHARE OF CITY BUILDING
52-89-930 UNALLOCATED FUNDS
TOTAL OTHER

TOTAL FUND EXPENDITURES

NET REVENUE OVER EXPENDITURES

FY2026 OPERATIONAL BUDGET				
		FY25		
	FY24 ACTUAL	FY25 BUDGET	ESTIMATES	FY26 BUDGET
	645,665	880,000	915,656	960,000
	645,665	880,000	915,656	960,000
	21,321	15,000	18,746	15,000
	21,321	15,000	18,746	15,000
	666,985	895,000	934,402	975,000
	599,477	840,000	836,772	920,000
	599,477	840,000	836,772	920,000
	2,158	5,000	4,475	2,500
	2,158	5,000	4,475	2,500
	37,900	37,500	37,500	40,100
	10,900	12,500	12,500	12,400
	-	-	43,189	-
	48,800	50,000	93,189	52,500
	650,435	895,000	934,436	975,000
	16,551	-	(34)	-

SEWER FUND BALANCE			
	RESTRICTED	UNRESTRICTED	TOTAL
6/30/2024		443,687	443,687
2025 Est. Net Income		43,154	43,154
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
STORM WATER UTILITY FUND

FY2026 OPERATIONAL BUDGET

REVENUES

ENTERPRISE REVENUE

55-37-100	STORM DRAIN FEES	383,478	385,000	385,897	385,500
55-37-280	STORM DRAIN IMPACT FEE	10,102	10,000	6,061	10,000
TOTAL ENTERPRISE REVENUE		393,580	395,000	391,958	395,500

OTHER REVENUE

55-38-100	INTEREST EARNINGS	69,292	50,000	59,895	50,000
TOTAL OTHER REVENUE		69,292	50,000	59,895	50,000

CONTRIBUTIONS AND TRANSFERS

55-39-110	USE OF BEGINNING FUND BALANCE	-	380,000	306,733	48,350
TOTAL CONTRIBUTIONS AND TRANSFERS		-	380,000	306,733	48,350

TOTAL FUND REVENUE

462,872	825,000	758,586	493,850
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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	5,000	-	3,500
55-40-310	PROF & TECH SERVICES	83,803	70,000	42,074	70,000
55-40-320	MISCELLANEOUS EQUIPMENT	562	500	42	500
55-40-400	COUNTY & STATE STORM WTR FEES	2,420	3,000	2,604	4,000
55-40-550	ENGINEERING	-	10,000	4,769	4,000
55-40-555	MAINTENANCE/REPAIRS	260	1,000	-	5,000
55-40-610	MISCELLANEOUS SUPPLIES	515	750	458	500
55-40-650	DEPRECIATION	69,612	72,000	72,000	75,000
55-40-910	ADMIN COST TO GENERAL FUND	173,200	158,000	158,000	167,000
55-40-915	COST SHARE CITY BLDG FUND 10	46,600	35,000	35,000	35,100
55-40-920	COST SHARE TO VEHIC & EQUIP	71,250	71,250	71,250	71,250
TOTAL GEN FUND SUMMARY EXPENDITURES		448,381	426,500	386,197	435,850

CAPITAL PROJECTS

55-99-008	CURB AND GUTTER REPLACEMENT	-	18,500	2,940	20,000
55-99-012	ORCHARD DRIVE STORM DRAIN	-	380,000	274,310	38,000
55-99-011	650 N QUAIL RIDGE	-	-	-	-
TOTAL CAPITAL PROJECTS		-	398,500	277,250	58,000

TOTAL FUND EXPENDITURES

448,381	825,000	663,447	493,850
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NET REVENUE OVER EXPENDITURES

14,491	-	95,139	-
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FRUIT HEIGHTS CITY CORPORATION
STORM WATER UTILITY FUND

FY2026 OPERATIONAL BUDGET			
FY25			
FY24 ACTUAL	FY25 BUDGET	ESTIMATES	FY26 BUDGET

STORM FUND BALANCE				
	IFA	RESTRICTED	UNRESTRICTED	TOTAL
6/30/2024	2,567,954	-	1,179,120	3,747,074
2025 Est. Net Income	277,250		(306,733)	(29,483)
2025 Est. Restrictions				-
6/30/2025	2,845,204	-	1,179,120	4,024,324
2026 Est. Net Income			(48,350)	(48,350)
2026 Est. Restrictions	58,000		(58,000)	-
6/30/2026	2,903,204	-	1,072,770	3,975,974

FRUIT HEIGHTS CITY CORPORATION
SOLID WASTE FUND

REVENUES

ENTERPRISE REVENUE
59-37-100 SOLID WASTE COLLECTION CHARGES
TOTAL ENTERPRISE REVENUE

OTHER REVENUE
59-38-100 INTEREST EARNINGS
TOTAL OTHER REVENUE

SOURCE 39
59-39-110 USE OF BEGINNING FUND BALANCE
TOTAL SOURCE 39

TOTAL FUND REVENUE

EXPENDITURES

GEN FUND SUMMARY EXPENDITURES
59-40-105 WASTE DISPOSAL COSTS
59-40-310 WASTE COLLECTION COSTS
59-40-320 SEMI-ANNUAL CLEAN UP EXPENSES
59-40-610 MISCELLANEOUS SUPPLIES
59-40-910 ADMIN COSTS - TO GENERAL FUND
TOTAL GEN FUND SUMMARY EXPENDITURES

DEPARTMENT 89
59-89-915 COST SHARE OF CITY BUILDING
TOTAL DEPARTMENT 89

TOTAL FUND EXPENDITURES

NET REVENUE OVER EXPENDITURES

FY2026 OPERATIONAL BUDGET				
		FY25		
	FY24 ACTUAL	FY25 BUDGET	ESTIMATES	FY26 BUDGET
	445,070	490,000	494,605	609,000
	445,070	490,000	494,605	609,000
	21,321	15,000	18,746	15,000
	21,321	15,000	18,746	15,000
	-	10,000	(22,201)	(5,500)
	-	10,000	(22,201)	(5,500)
	466,390	515,000	491,150	618,500
	225,293	233,000	228,000	250,000
	212,973	235,000	216,000	270,000
	810	3,000	-	5,000
	2,158	3,000	119,955	5,000
	27,100	28,500	28,500	74,400
	468,334	502,500	592,455	604,400
	12,500	12,500	12,500	14,100
	12,500	12,500	12,500	14,100
	480,834	515,000	604,955	618,500
	(14,444)	-	(113,805)	-

SOLID WASTE FUND BALANCE			
	RESTRICTED	RESTRICTED	UNRESTRICTED
6/30/2024		-	363,161
2025 Est. Net Income			22,201
2025 Est. Restrictions			-
6/30/2025	-	-	363,161
2026 Est. Net Income			5,500
2026 Est. Restrictions	-		-
6/30/2026	-	-	368,661

FRUIT HEIGHTS CITY CORPORATION
VEHICLE & EQUIPMENT FUND

FY2026 OPERATIONAL BUDGET

		FY25			
		FY24 ACTUAL	FY25 BUDGET	ESTIMATES	FY26 BUDGET
REVENUES					
OTHER REVENUE					
61-38-100	INTEREST EARNINGS	41,391	30,000	36,463	30,000
61-38-200	GAIN ON SALE OF ASSETS	-	-	-	-
61-38-400	SALE OF VEHICLES/EQUIPMENT	61,686	216,900	126,659	25,000
TOTAL OTHER REVENUE		103,078	246,900	163,122	55,000
CONTRIBUTIONS AND TRANSFERS					
61-39-100	COST SHARE FROM GENERAL FUND	67,370	140,000	140,000	140,000
61-39-110	COST SHARE FRM STRM WTR FUND	71,250	71,250	71,250	71,250
61-39-120	COST SHARE FROM WATER FUND	71,250	75,000	75,000	71,250
61-39-140	ANTICIPATED FUND BALANCE USE	-	6,350	(493,238)	72,560
61-39-220	TRANSFER FROM GENERAL FUND	142,500	300,000	300,000	250,000
TOTAL CONTRIBUTIONS AND TRANSFERS		352,370	592,600	93,012	605,060
TOTAL FUND REVENUE		455,448	839,500	256,134	660,060
EXPENDITURES					
MAINTENANCE BUILDING					
61-61-250	SHOP - SUPPLIES, PROPANE, ETC	9,378	12,000	7,173	10,000
61-61-255	UTILITIES - GAS & ELECTRICITY	8,490	10,000	9,250	10,000
61-61-260	BLDG & GRNDS - REPAIRS & MAINT	3,237	20,000	7,476	20,000
61-61-280	TELEPHONE	2,819	3,000	2,953	-
TOTAL MAINTENANCE BUILDING		23,924	45,000	26,852	40,000
OPERATIONS EXPENSE					
61-62-240	FUEL	30,631	40,000	26,170	40,000
TOTAL OPERATIONS EXPENSE		30,631	40,000	26,170	40,000
MAINTENANCE & REPAIRS					
61-86-250	VEH & EQUIP, SUPPLIES & MAINT	35,960	30,000	50,559	30,000
61-86-260	TOOLS	1,996	3,500	3,921	5,000
61-86-275	TRADE IN MINI	-	-	-	-
61-86-280	TIRES	2,120	5,000	1,156	7,500
61-86-340	EQUIPMENT RENTAL	288	1,000	-	500
61-86-740	CAPITAL OUTLAY - VEHIC & EQUIP	-	560,000	182,000	360,000
TOTAL MAINTENANCE & REPAIRS		40,364	599,500	237,636	403,000
OTHER					
61-89-650	DEPRECIATION	143,706	155,000	159,514	177,060
61-89-700	CAPITALIZED ASSETS	-	-	-	-
TOTAL OTHER		143,706	155,000	159,514	177,060
TOTAL FUND EXPENDITURES		238,625	839,500	450,172	660,060
NET REVENUE OVER EXPENDITURES		216,823	-	(194,038)	(0)

FRUIT HEIGHTS CITY CORPORATION
VEHICLE & EQUIPMENT FUND

FY2026 OPERATIONAL BUDGET			
		FY25	
FY24 ACTUAL	FY25 BUDGET	ESTIMATES	FY26 BUDGET

VEHICLE FUND BALANCE				
	IFA	RESTRICTED	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