FRUIT HEIGHTS CITY CORPORATION
GENERAL FUND

		FY2026 OPERATIONAL BUDGET			
		FY24 ACTUAL	FY25 BUDGET	FY25 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			
		FY24 ACTUAL	FY25 BUDGET	FY25 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			
		FY24 ACTUAL	FY25 BUDGET	FY25 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			
		FY24 ACTUAL	FY25 BUDGET	FY25 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			
		FY24 ACTUAL	FY25 BUDGET	FY25 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			
	FY24 ACTUAL	FY25 BUDGET	FY25 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			
		FY24 ACTUAL	FY25 BUDGET	FY25 ESTIMATES	FY26 BUDGET
REVENUES					
SOURCE 33 &36					
13-33-400	GRANTS - STATE	-	126,000	-	-
13-36-100	INTEREST EARNINGS	223,866	150,000	186,544	200,000
TOTAL SOURCE 33 & 36		**223,866**	**276,000**	**186,544**	**200,000**
SOURCE 37					
13-37-280	PARKS AND TRAILS IMPACT FEES	6,690	10,000	4,014	5,600
13-37-300	TRANSPORTATION UTILITY FUND	179,606	180,000	183,635	180,000
TOTAL SOURCE 37		**186,296**	**190,000**	**187,649**	**185,600**
SOURCE 38					
13-38-100	CONTR.. FROM GENERAL FUND	685,000	300,000	300,000	268,800
13-38-800	CONTRIBUTIONS	-		-	-
13-38-999	USE OF FUND BALANCE	-	10,000	371,685	465,600
TOTAL SOURCE 38		**685,000**	**310,000**	**671,685**	**734,400**
TOTAL FUND REVENUE		**1,095,162**	**776,000**	**1,045,878**	**1,120,000**
EXPENDITURES					
13-90-880	UNALLOCATED USE OF FUND BAL	-	326,000	881,720	
TOTAL DEPARTMENT 90		**-**	**326,000**	**881,720**	**-**
CAPITAL PROJECTS					
13-99-003	SIDEWALK REPLACEMENT	13,775	50,000	3,106	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	153,271	25,000
13-99-026	CITY BUILDING	-	250,000	-	550,000
TOTAL CAPITAL PROJECTS		**828,664**	**450,000**	**156,377**	**1,120,000**
TOTAL FUND EXPENDITURES		**828,664**	**776,000**	**1,038,097**	**1,120,000**
NET REVENUE OVER EXPENDITURES		**266,498**	**-**	**7,780**	**-**

FRUIT HEIGHTS CITY CORPORATION
CAPITAL PROJECTS FUND

FY2026 OPERATIONAL BUDGET			
FY24 ACTUAL	FY25 BUDGET	FY25 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

		FY24 ACTUAL	FY25 BUDGET	FY25 ESTIMATES	FY26 BUDGET
		FY2026 OPERATIONAL BUDGET			
REVENUES					
INTERGOVERNMENTAL REVENUE					
21-33-560	CLASS C" ROAD FUND ALLOTMENTS"	278,881	280,000	298,474	280,000
TOTAL INTERGOVERNMENTAL REVENUE		**278,881**	**280,000**	**298,474**	**280,000**
OTHER REVENUE					
21-38-100	INTEREST EARNINGS	26,190	15,000	23,547	15,000
21-38-110	ANTIC. USE BEGINNING FUND BAL	-	-	-	
TOTAL OTHER REVENUE		**26,190**	**15,000**	**23,547**	**15,000**
CONTRIBUTIONS AND TRANSFERS					
21-39-100	CONTRIBUTION FROM GENERAL FUND	513,074	187,500	187,500	150,000
TOTAL CONTRIBUTIONS AND TRANSFERS		**513,074**	**187,500**	**187,500**	**150,000**
TOTAL FUND REVENUE		**818,146**	**482,500**	**509,521**	**445,000**
EXPENDITURES					
21-40-560	ROAD MAINTENANCE	-	-	-	-
21-40-580	ROADWAY IMPROV-OVERLAYS	1,103,406	-	-	280,000
21-90-880	CONTRIBUTION TO FUND BALANCE	-	482,500	500,439	165,000
TOTAL GEN FUND SUMMARY EXPENDITURES		**1,103,406**	**482,500**	**500,439**	**445,000**
TOTAL FUND EXPENDITURES		**1,103,406**	**482,500**	**500,439**	**445,000**
NET REVENUE OVER EXPENDITURES		**(285,260)**	**-**	**9,082**	**-**

FRUIT HEIGHTS CITY CORPORATION
CLASS C FUND

FY2026 OPERATIONAL BUDGET			
FY24 ACTUAL	FY25 BUDGET	FY25 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

		FY2026 OPERATIONAL BUDGET			
		FY24 ACTUAL	FY25 BUDGET	FY25 ESTIMATES	FY26 BUDGET
REVENUES					
SOURCE 30					
49-30-210	ANNUAL MAINTENANCE FEES	12,768	13,000	13,000	13,000
TOTAL SOURCE 30		**12,768**	**13,000**	**13,000**	**13,000**
OTHER REVENUE					
49-38-200	SPECIAL ASSESSMENTS	332	-	1,444	-
49-38-910	USE OF FUND BALANCE	-	-	-	-
TOTAL OTHER REVENUE		**332**	**-**	**1,444**	**-**
TOTAL FUND REVENUE		**13,101**	**13,000**	**14,444**	**13,000**
EXPENDITURES					
GEN FUND SUMMARY EXPENDITURES					
49-40-250	EQUIP - SUPPLIES & MAINTENANCE	422	8,000	2,759	8,000
49-40-270	Utilities	-	1,000	-	1,000
49-40-310	PROF & TECH SERVICES	-	-	-	-
49-40-540	Benchland Water	-	2,000	1,521	2,000
TOTAL GEN FUND SUMMARY EXPENDITURES		**422**	**11,000**	**4,280**	**11,000**
DEPARTMENT 90					
49-90-880	UNALLOCATED TO FUND BALLANCE	-	1,500	9,731	1,500
49-90-999	TRANSFER TO FUND 51	-	500	-	500
TOTAL DEPARTMENT 90		**-**	**2,000**	**9,731**	**2,000**
TOTAL FUND EXPENDITURES		**422**	**13,000**	**14,011**	**13,000**
NET REVENUE OVER EXPENDITURES		**12,679**	**-**	**434**	**-**

FRUIT HEIGHTS CITY CORPORATION
WATER FUND

		FY2026 OPERATIONAL BUDGET			
		FY24 ACTUAL	**FY25 BUDGET**	**FY25 ESTIMATES**	**FY26 BUDGET**
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**
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**

FRUIT HEIGHTS CITY CORPORATION
WATER FUND

		FY2026 OPERATIONAL BUDGET			
		FY24 ACTUAL	FY25 BUDGET	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	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			
	FY24 ACTUAL	FY25 BUDGET	FY25 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

		FY2026 OPERATIONAL BUDGET			
		FY24 ACTUAL	FY25 BUDGET	FY25 ESTIMATES	FY26 BUDGET
REVENUES					
ENTERPRISE REVENUE					
52-37-100	SEWER SERVICE CHARGES	645,665	880,000	915,656	960,000
TOTAL ENTERPRISE REVENUE		**645,665**	**880,000**	**915,656**	**960,000**
OTHER REVENUE					
52-38-100	INTEREST EARNINGS	21,321	15,000	18,746	15,000
TOTAL OTHER REVENUE		**21,321**	**15,000**	**18,746**	**15,000**
TOTAL FUND REVENUE		**666,985**	**895,000**	**934,402**	**975,000**
EXPENDITURES					
SEWAGE TREATMENT					
52-80-310	SEWAGE TREATMENT EXPENSES	599,477	840,000	836,772	920,000
TOTAL SEWAGE TREATMENT		**599,477**	**840,000**	**836,772**	**920,000**
ADMINISTRATION & GENERAL					
52-85-610	MISCELLANEOUS EXPENSES	2,158	5,000	4,475	2,500
TOTAL ADMINISTRATION & GENERAL		**2,158**	**5,000**	**4,475**	**2,500**
OTHER					
52-89-910	ADMIN COSTS - TO GEN FUND	37,900	37,500	37,500	40,100
52-89-915	COST SHARE OF CITY BUILDING	10,900	12,500	12,500	12,400
52-89-930	UNALLOCATED FUNDS	-	-	43,189	-
TOTAL OTHER		**48,800**	**50,000**	**93,189**	**52,500**
TOTAL FUND EXPENDITURES		**650,435**	**895,000**	**934,436**	**975,000**
NET REVENUE OVER EXPENDITURES		**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			
		FY24 ACTUAL	FY25 BUDGET	FY25 ESTIMATES	FY26 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**
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**
NET REVENUE OVER EXPENDITURES		**14,491**	**-**	**95,139**	**-**

FRUIT HEIGHTS CITY CORPORATION
STORM WATER UTILITY FUND

FY2026 OPERATIONAL BUDGET			
FY24 ACTUAL	FY25 BUDGET	FY25 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

		FY2026 OPERATIONAL BUDGET			
		FY24 ACTUAL	FY25 BUDGET	FY25 ESTIMATES	FY26 BUDGET
REVENUES					
ENTERPRISE REVENUE					
59-37-100	SOLID WASTE COLLECTION CHARGES	445,070	490,000	494,605	609,000
TOTAL ENTERPRISE REVENUE		**445,070**	**490,000**	**494,605**	**609,000**
OTHER REVENUE					
59-38-100	INTEREST EARNINGS	21,321	15,000	18,746	15,000
TOTAL OTHER REVENUE		**21,321**	**15,000**	**18,746**	**15,000**
SOURCE 39					
59-39-110	USE OF BEGINNING FUND BALANCE	-	10,000	(22,201)	(5,500)
TOTAL SOURCE 39		**-**	**10,000**	**(22,201)**	**(5,500)**
TOTAL FUND REVENUE		**466,390**	**515,000**	**491,150**	**618,500**
EXPENDITURES					
GEN FUND SUMMARY EXPENDITURES					
59-40-105	WASTE DISPOSAL COSTS	225,293	233,000	228,000	250,000
59-40-310	WASTE COLLECTION COSTS	212,973	235,000	216,000	270,000
59-40-320	SEMI-ANNUAL CLEAN UP EXPENSES	810	3,000	-	5,000
59-40-610	MISCELLANEOUS SUPPLIES	2,158	3,000	119,955	5,000
59-40-910	ADMIN COSTS - TO GENERAL FUND	27,100	28,500	28,500	74,400
TOTAL GEN FUND SUMMARY EXPENDITURES		**468,334**	**502,500**	**592,455**	**604,400**
DEPARTMENT 89					
59-89-915	COST SHARE OF CITY BUILDING	12,500	12,500	12,500	14,100
TOTAL DEPARTMENT 89		**12,500**	**12,500**	**12,500**	**14,100**
TOTAL FUND EXPENDITURES		**480,834**	**515,000**	**604,955**	**618,500**
NET REVENUE OVER EXPENDITURES		**(14,444)**	**-**	**(113,805)**	**-**

	SOLID WASTE FUND BALANCE			
	RESTRICTED	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	-			-
6/30/2026	-	-	368,661	368,661

FRUIT HEIGHTS CITY CORPORATION
VEHICLE & EQUIPMENT FUND

		FY24 ACTUAL	FY25 BUDGET	FY25 ESTIMATES	FY26 BUDGET
		FY2026 OPERATIONAL 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			
	FY24 ACTUAL	FY25 BUDGET	FY25 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