

**NEPHI CITY CORPORATION
GENERAL FUND REVENUE BUDGET
FISCAL YEAR 2025-2027**

				Total	2024/25	2025/26	2025/26	2026/27	2026/27
ACC.		2023/24	2024/25	Estimated	Budgeted	Tentative	Final	Tentative	Final
NO.	FUNCTION	Actual	Actual	Revenue	Amount	Budget	Budget	Budget	Budget
	TAXES								
10-3110000	GENERAL PROPERTY TAXES	\$388,986	\$470,253	\$489,850	\$414,500	\$489,850	\$489,850	\$495,850	\$495,850
10-3120000	DELINQUENT TAXES	\$6,408	\$28,872	\$15,000	\$6,000	\$6,000	\$6,000	\$529,000	\$529,000
10-3130000	SALES AND USE TAXES	\$1,766,632	\$1,926,308	\$1,903,712	\$1,510,000	\$1,745,000	\$1,745,000	\$1,825,000	\$1,825,000
10-3131000	TRANSIENT ROOM TAX	\$59,563	\$78,067	\$72,139	\$39,000	\$60,000	\$60,000	\$67,000	\$67,000
10-3135000	HIGHWAY TAXES	\$427,052	\$471,973	\$480,385	\$375,000	\$450,000	\$450,000	\$475,000	\$475,000
10-3140000	FRANCHISE TAXES CENTRACOM	\$11,069	\$12,393	\$7,500	\$8,500	\$5,000	\$5,000	\$4,000	\$4,000
10-3145000	FRANCHISE TAXES TELEPHONES	\$27,605	\$27,175	\$22,843	\$17,400	\$20,000	\$20,000	\$18,300	\$18,300
10-3150000	PAYMENTS IN LIEU TAXES	\$39,360	\$37,932	\$40,000	\$39,000	\$33,000	\$33,000	\$31,000	\$31,000
	LICENSES AND PERMITS								
10-3210000	BUSINESS AND BEER LICENSES	\$16,940	\$17,234	\$18,000	\$15,300	\$16,500	\$16,500	\$16,700	\$16,700
10-3221000	BUILDING PERMITS	\$225,100	\$256,884	\$175,000	\$100,000	\$140,000	\$140,000	\$145,000	\$145,000
10-3225000	ANIMAL LICENSES	\$1,357	\$1,807	\$1,750	\$900	\$900	\$900	\$200	\$200
	CHARGES FOR SERVICES								
10-3420000	ENGINEERING CURB & GUTTER FEE	\$3,000	\$4,300	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
10-3430000	STREET IMPROVEMENT FEE	\$18,060	\$42,480	\$90,000	\$8,000	\$20,000	\$20,000	\$20,000	\$20,000
10-3440000	PLAN REVIEW FEE	\$28,296	\$11,879	\$6,000	\$8,500	\$9,000	\$9,000	\$9,000	\$9,000
10-3441000	INFRASTRUCTURE INSPECTION FEE	\$201,058	\$21,487	\$125,000	\$75,000	\$100,000	\$100,000	\$100,000	\$100,000
10-3450000	PUBLIC SAFETY/DISPATCH FEE	\$75,169	\$82,597	\$87,000	\$83,655	\$87,990	\$87,990	\$88,980	\$88,980
10-3460000	PLAN CHECK FEE-BLDG PERMIT	-\$2,247	\$4,600	\$650	\$3,000	\$0	\$0	\$0	\$0
10-3470000	SUBDV AMEND/LOT ADJ FEE	\$0	\$240	\$0	\$0	\$0	\$0	\$0	\$0
10-3481000	SALE OF CEMETERY LOTS	\$12,500	\$10,400	\$9,000	\$9,000	\$10,000	\$10,000	\$10,000	\$10,000
10-3482000	CEMETERY PERPETUAL CARE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-3483000	SEXTON FEES	\$18,375	\$20,000	\$16,000	\$19,500	\$17,000	\$17,000	\$17,000	\$17,000

10-3484000	CAPITAL IMPROVEMENT FEE	\$7,300	\$6,200	\$6,000	\$4,500	\$5,000	\$5,000	\$5,000	\$5,000
	FINES AND FORFEITURES								
10-3511000	COURT FINES, PENALTY, ETC	\$86,880	\$78,319	\$92,000	\$92,000	\$95,000	\$95,000	\$95,000	\$95,000
10-3512000	LIBRARY FINES & COPIES	\$1,204	\$3,133	\$800	\$1,400	\$1,200	\$1,200	\$1,200	\$1,200
10-3513000	NEPHI CITY YOUTH COURT FINES	\$1,600	\$2,145	\$1,500	\$2,200	\$2,000	\$2,000	\$2,000	\$2,000
	INTERGOVERNMENTAL REVENUE								
10-3356000	CLASS "C" ROAD ALLOTMENT	\$405,013	\$768,090	\$620,000	\$350,000	\$500,000	\$500,000	\$500,000	\$500,000
10-3358000	STATE LIQUOR ALLOTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MISCELLANEOUS REVENUE								
10-3610000	INTEREST EARNINGS	\$167,031	\$233,787	\$170,000	\$80,000	\$150,000	\$150,000	\$145,000	\$145,000
10-3620000	RENTS AND CONCESSIONS	\$0	\$0	\$15	\$0	\$0	\$0	\$0	\$0
10-3621000	AIRPORT FEES	\$0	\$1,824	\$5,500	\$0	\$4,000	\$4,000	\$4,100	\$4,100
10-3622000	AIRPORT LEASES	\$22,544	\$53,613	\$60,000	\$31,000	\$55,000	\$55,000	\$55,000	\$55,000
10-3623000	AIRPORT PAVEMENT FEE	\$3,158	\$6,385	\$6,622	\$3,800	\$6,600	\$6,600	\$6,700	\$6,700
10-3624000	LAND LEASES	\$8,246	\$8,219	\$8,600	\$7,000	\$8,000	\$8,000	\$8,200	\$8,200
10-3641000	FINANCE MISC. REVENUE	\$14,081	\$18,067	\$16,440	\$10,000	\$14,000	\$14,000	\$14,500	\$14,500
10-3642100	POLICE MISC. REVENUE	\$4,143	\$6,278	\$13,000	\$13,000	\$10,000	\$10,000	\$285,000	\$285,000
10-3642200	GUN RANGE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-3642300	K-9 REVENUE	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-3642400	STRIKE FORCE REVENUE	\$0	\$0	\$70,000	\$0	\$82,000	\$82,000	\$70,000	\$70,000
10-3650000	RECREATION YOUTH PROGRAMS	\$147,464	\$165,609	\$170,000	\$170,000	\$180,000	\$180,000	\$185,000	\$185,000
10-3651000	RECREATION SPONSOR REVENUE	\$6,500	\$5,800	\$12,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
10-3651200	RECREATION ADAPTVE SPRTS GRANT	\$5,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-3652000	RECREATION CONCESSION REVENUE	\$25,542	\$30,692	\$35,000	\$25,000	\$35,000	\$35,000	\$35,000	\$35,000
10-3653000	FIELD RENTALS	\$2,050	\$4,200	\$7,000	\$5,000	\$8,000	\$8,000	\$8,000	\$8,000
10-3660000	PARKS RENTAL FEES	\$2,135	\$2,340	\$2,000	\$1,700	\$2,000	\$2,000	\$2,000	\$2,000
10-3680000	LIBRARY COUNTY CARDS	\$2,255	\$1,850	\$1,600	\$2,400	\$1,500	\$1,500	\$1,550	\$1,550
10-3692000	GOLF COURSE GREEN FEES	\$249,882	\$337,507	\$350,000	\$187,000	\$328,000	\$328,000	\$325,000	\$325,000
10-3693000	GOLF COURSE CART FEES	\$128,060	\$175,552	\$170,000	\$95,000	\$150,000	\$150,000	\$150,000	\$150,000
10-3694000	GOLF COURSE SPONSORSHIP	\$1,600	\$1,200	\$0	\$0	\$0	\$0	\$0	\$0
10-3695000	GOLF COURSE RANGE BALL FEES	\$21,943	\$29,675	\$25,000	\$13,000	\$20,000	\$20,000	\$20,000	\$20,000
10-3696000	GOLF LESSONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10-3699000	MISCELLANEOUS-SUNDRY REVENUES	\$74,892	\$43,693	\$40,000	\$65,000	\$40,000	\$40,000	\$40,000	\$40,000
10-3710000	INTERFUND LOAN PROCEEDS	\$0	\$0	\$429,000	\$0	\$0	\$0	\$0	\$0
10-3713000	SWIMMING POOL RECEIPTS	\$68,949	\$63,247	\$60,000	\$55,000	\$59,000	\$59,000	\$60,000	\$60,000
10-3714000	SWIMMING POOL CONCESSIONS	\$11,333	\$8,286	\$9,000	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000
10-3715000	SWIMMING POOL LESSONS	\$31,782	\$34,955	\$30,000	\$15,000	\$35,000	\$35,000	\$35,000	\$35,000

	CONTRIBUTIONS AND TRANSFERS								
10-3821000	WATER/SEWER INDIRECT COSTS	\$189,402	\$157,157	\$161,771	\$161,771	\$182,936	\$182,936	\$187,250	\$187,250
10-3822000	WATER/SEWER DIVIDEND TRANSFER	\$133,400	\$140,120	\$143,960	\$143,960	\$166,920	\$166,920	\$170,280	\$170,280
10-3823000	ELECTRIC FUND INDIRECT COSTS	\$657,033	\$642,613	\$653,096	\$653,096	\$780,967	\$780,967	\$801,469	\$801,469
10-3824000	ELECTRIC FUND DIVIDEND TRANSFE	\$461,910	\$572,950	\$581,190	\$581,190	\$712,590	\$712,590	\$728,830	\$728,830
10-3825000	SOLID WASTE INDIRECT COSTS	\$53,369	\$46,868	\$47,016	\$47,016	\$50,502	\$50,502	\$51,535	\$51,535
10-3826000	SOLID WASTE DIVIDEND TRANSFER	\$37,520	\$41,787	\$41,840	\$41,840	\$46,080	\$46,080	\$46,864	\$46,864
10-3827000	NATURAL GAS INDIRECT COSTS	\$384,852	\$479,680	\$493,628	\$493,628	\$505,630	\$505,630	\$504,262	\$504,262
10-3828000	NATURAL GAS DIVIDEND TRANSFER	\$270,560	\$427,680	\$439,280	\$439,280	\$461,360	\$461,360	\$458,560	\$458,560
10-3870000	CONTRIBUTION FROM FUND SURPLUS	\$0	\$0	\$0	\$584,653	\$773,854	\$773,854	\$907,561	\$907,561

	TOTAL GENERAL FUND	\$7,018,515	\$8,126,401	\$8,537,687	\$7,138,689	\$8,713,379	\$8,713,379	\$9,792,891	\$9,792,891
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		Total	2024/26	2025/26	2025/26	2026/27	2026/27
ACC.		2022/24	2023/25	Estimated	Budgeted	Tentative	Final
NO.	FUNCTION	Actual	Actual	Revenue	Amount	Budget	Budget
	PAR TAX FUND						
31	TAXES	\$142,266	\$157,348	\$163,000	\$125,000	\$155,000	\$155,000
37	UTILITY REVENUE	\$0	\$0	\$0	\$0	\$0	\$0
38	CONTRIBUTIONS AND TRANSFERS	\$0	\$0	\$0	\$0	\$61,000	\$61,000

	TOTAL SPECIAL REVENUE FUND	\$142,266	\$157,348	\$163,000	\$125,000	\$216,000	\$216,000	\$212,746	\$212,746
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		Total	2024/26	2025/26	2025/26	2026/27	2026/27
ACC.		2022/24	2023/25	Estimated	Budgeted	Tentative	Final
NO.	FUNCTION	Actual	Actual	Revenue	Amount	Budget	Budget
	THE HIVE FUND						
36	MISCELLANEOUS REVENUE	\$43,536	\$59,173	\$67,300	\$101,000	\$67,400	\$67,400
38	CONTRIBUTIONS AND TRANSFERS	\$0	\$0	\$199,517	\$199,517	\$240,822	\$240,822

	TOTAL SPECIAL REVENUE FUND	\$43,536	\$59,173	\$266,817	\$300,517	\$308,222	\$308,222	\$310,942	\$310,942
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		Total	2024/26	\$20,000	\$20,000	\$18,300	\$18,300
ACC.		2022/24	2023/25	Estimated	Budgeted	Tentative	Final
NO.	FUNCTION	Actual	Actual	Revenue	Amount	Budget	Budget
	THE FLEET FUND						

34	CHARGES FOR SERVICES	\$32,000	\$32,000	\$0	\$16,000	\$0	\$0	\$0	\$0
36	MISCELLANEOUS REVENUE	\$964,500	\$0	\$235,700	\$420,000	\$270,000	\$270,000	\$270,000	\$270,000
37	UTILITY REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	CONTRIBUTIONS AND TRANSFERS	\$0	\$0	\$10,000	-\$22,000	\$22,500	\$22,500	\$22,500	\$22,500
	TOTAL INTERNAL SERVICE FUND	\$996,500	\$32,000	\$245,700	\$414,000	\$292,500	\$292,500	\$292,500	\$292,500

FISCAL YEAR 2025-2027

[illegible]

	WATER FUND								
51-3610000	WATER INTEREST INCOME	\$89,079	\$225,809	\$150,000	\$65,000	\$145,000	\$145,000	\$130,000	\$130,000
51-3612000	IMPACT FEES	\$376,084	\$568,549	\$350,000	\$242,680	\$242,680	\$242,680	\$242,680	\$242,680
51-3710100	METERED WATER SALES - RESIDENT	\$1,311,467	\$1,402,490	\$1,400,000	\$1,384,000	\$1,450,000	\$1,450,000	\$1,510,000	\$1,510,000
51-3710200	METERED WATER SALES - COMMERCIAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51-3711000	WATER RENTAL OF PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51-3712000	WATER CONNECTION FEES	\$72,667	\$88,600	\$55,000	\$20,000	\$50,000	\$50,000	\$50,000	\$50,000
51-3716000	WATER - MISCELLANEOUS	\$49,931	\$48,949	\$27,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
51-3721000	GRANTS AND LOANS - WATER	-\$256,297	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51-3890000	CONTRIBUTION (TO) FROM SURPLUS	\$0	\$0	\$0	\$138,634	\$22,621	\$22,621	-\$2,121	-\$2,121
51-3925000	GAIN OR LOSS OF SALE OF ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL WATER FUND	\$1,642,931	\$2,334,397	\$1,982,000	\$1,860,314	\$1,920,301	\$1,920,301	\$1,940,559	\$1,940,559
	SEWER FUND								
52-3611000	SEWER INTEREST INCOME	\$34,153	\$53,080	\$47,000	\$22,000	\$38,000	\$38,000	\$32,000	\$32,000
52-3730000	SEWER CONNECTIONS	\$26,400	\$27,600	\$16,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
52-3731100	SEWER CHARGES - RESIDENTIAL	\$231,504	\$276,101	\$340,000	\$340,600	\$388,000	\$388,000	\$390,000	\$390,000
52-3731200	SEWER CHARGES - COMMERCIAL	\$74,892	\$93,619	\$100,000	\$71,400	\$110,000	\$110,000	\$113,000	\$113,000
52-3734000	SEWER CHARGES - MISCELLANEOUS	\$475	\$2,155	\$200	\$500	\$500	\$500	\$500	\$500
52-3741000	GRANTS AND LOANS - SEWER	\$254,840	\$0	\$0	\$0	\$6,500,000	\$6,500,000	\$0	\$0
52-3890000	CONTRIBUTION (TO) FROM SURPLUS	\$0	\$0	\$0	\$43,594	-\$1,484,554	-\$1,484,554	\$1,836,406	\$1,836,406
52-3925000	GAIN OR LOSS OF SALE OF ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL SEWER FUND	\$622,264	\$452,555	\$503,200	\$486,094	\$5,559,946	\$5,559,946	\$2,379,906	\$2,379,906

	STORMWATER FUND								
54-3731100	STORMWATER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	\$100,000
54-3890000	CONTRIBUTION (TO) FROM SURPLUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL STORMWATER FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	\$100,000
	SOLID WASTE FUND								
57-3491000	SOLID WASTE CHARGE FOR SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57-3610000	SOLID WASTE INTEREST EARNINGS	\$5,921	\$5,256	\$2,000	\$3,800	\$2,000	\$2,000	\$1,800	\$1,800
57-3615000	GAIN ON SALE OF FIXED ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57-3715000	SOLID WASTE MISCELLANEOUS REV	\$4,956	\$4,779	\$3,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
57-3720000	COLLECTION/DISPOSAL RESIDENTIA	\$0	\$0		\$0	\$0	\$0	\$0	\$0
57-3730000	COLLECTION REVENUES COMMERCIAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57-3740000	COLLECTION-DISPOSAL RESIDENTIA	\$522,409	\$544,409	\$570,000	\$517,200	\$570,000	\$570,000	\$580,000	\$580,000
57-3750000	COLLECTION-DISPOSAL COMMERCIAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57-3890000	CONTRIBUTION (TO) FROM SURPLUS	\$0	\$0	\$0	\$242,123	-\$24,650	-\$24,650	-\$22,094	-\$22,094
	TOTAL SOLID WASTE FUND	\$533,286	\$554,444	\$575,000	\$767,123	\$551,350	\$551,350	\$563,706	\$563,706
	NATURAL GAS FUND								
55-3610000	INTEREST REVENUE	\$200,731	\$213,233	\$210,000	\$95,000	\$180,000	\$180,000	\$170,000	\$170,000
55-3711000	GAS SALES RESIDENTIAL	\$1,862,845	\$2,020,936	\$1,900,000	\$1,374,000	\$1,850,000	\$1,850,000	\$1,750,000	\$1,750,000
55-3712000	GAS SALES COMMERCIAL	\$3,383,625	\$3,035,756	\$3,000,000	\$3,630,000	\$3,000,000	\$3,000,000	\$3,100,000	\$3,100,000
55-3715000	MISCELLANEOUS REVENUE	\$81,005	\$31,775	\$50,349	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
55-3721000	LOAN AND GRANT - GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-3755000	NATURAL GAS INSTALLATION FEES	\$264,566	\$284,954	\$190,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
55-3880000	TRANSFER (TO)/FROM SURPLUS	\$0	\$0	\$0	\$629,170	-\$39,460	-\$39,460	\$51,960	\$51,960
55-3910000	LEVAN GAS BILLINGS	\$167,277	\$184,800	\$200,000	\$102,000	\$180,000	\$180,000	\$170,000	\$170,000
55-3911000	LEVAN SERVICE BILLINGS	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0
55-3912000	MONA GAS BILLINGS	\$399,391	\$430,334	\$400,000	\$225,000	\$400,000	\$400,000	\$385,000	\$385,000
55-3913000	MONA SERVICE BILLINGS	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0
55-3914000	MONA & LEVAN RURAL GAS SALES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55-3925000	GAIN OR LOSS ON SALE OF ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL NATURAL GAS FUND	\$6,359,439	\$6,201,788	\$5,950,349	\$6,212,170	\$5,725,540	\$5,725,540	\$5,781,960	\$5,781,960

NEPHI CITY CORPORATION
GENERAL FUND APPROPRIATIONS BUDGET
FISCAL YEAR 2025-2027

		Total	2024/25	2025/26	2025/26	2026/27	2026/27		
ACC.		2023/24	2024/25	Estimated	Budgeted	Tentative	Final	Tentative	Final
NO.	FUNCTION	Actual	Actual	Expenditures	Amount	Budget	Budget	Budget	Budget
4111	COUNCIL	\$163,594	\$170,090	\$178,055	\$184,940	\$190,328	\$190,328	\$195,568	\$195,568
4115	CITY ADMINISTRATOR	\$208,546	\$214,659	\$226,644	\$228,401	\$239,449	\$239,449	\$244,953	\$244,953
4122	JUSTICE COURT	\$151,263	\$111,848	\$128,274	\$158,900	\$150,706	\$150,706	\$152,465	\$152,465
4143	CITY TREASURER	\$163,427	\$134,422	\$141,397	\$154,849	\$164,099	\$164,099	\$171,132	\$171,132
4144	CITY RECORDER	\$218,596	\$250,643	\$260,502	\$259,128	\$291,486	\$291,486	\$268,745	\$268,745
4145	CITY ATTORNEY	\$70,993	\$89,156	\$86,466	\$75,000	\$80,000	\$80,000	\$84,659	\$84,659
4150	NON-DEPARTMENTAL	\$356,516	\$504,951	\$999,298	\$424,421	\$586,599	\$586,599	\$590,601	\$590,601
4160	GOVERNMENT BUILDINGS	\$92,456	\$99,493	\$96,691	\$99,109	\$104,621	\$104,621	\$107,490	\$107,490
4180	PLANNING AND ZONING	\$79,602	\$74,711	\$81,897	\$99,166	\$95,102	\$95,102	\$96,276	\$96,276
4190	PUBLIC WORKS	\$275,859	\$284,053	\$293,956	\$329,616	\$342,241	\$342,241	\$348,968	\$348,968
4210	POLICE	\$1,748,983	\$1,894,486	\$2,111,196	\$2,052,261	\$2,204,886	\$2,204,886	\$3,225,340	\$3,225,340
4220	WEST CENTRAL STRIKE FORCE	\$0	\$0	\$70,000	\$0	\$82,000	\$82,000	\$70,000	\$70,000
4242	BUILDING INSPECTOR	\$126,655	\$198,188	\$209,958	\$146,694	\$237,967	\$237,967	\$259,235	\$259,235
4410	STREETS	\$425,247	\$469,158	\$437,223	\$482,250	\$627,066	\$627,066	\$539,808	\$539,808
4450	AIRPORT	\$17,082	\$14,689	\$21,005	\$21,500	\$86,400	\$86,400	\$86,400	\$86,400
4451	ENGINEER	\$0	\$0	\$0	\$1,200	\$2,000	\$2,000	\$2,000	\$2,000
4510	PARKS	\$279,697	\$280,466	\$299,662	\$298,381	\$314,831	\$314,831	\$320,583	\$320,583
4520	GOLF COURSE	\$387,501	\$509,914	\$583,000	\$490,000	\$633,000	\$633,000	\$656,000	\$656,000
4560	ORGANIZED RECREATION	\$483,431	\$541,881	\$534,676	\$504,674	\$541,538	\$541,538	\$563,460	\$563,460
4580	LIBRARY	\$146,073	\$161,178	\$190,228	\$187,099	\$205,484	\$205,484	\$210,486	\$210,486
4590	CEMETERIES	\$204,838	\$218,404	\$236,370	\$232,200	\$249,388	\$249,388	\$259,325	\$259,325
4830	EXPENDITURES	\$24,861	\$2,235,198	\$1,273,507	\$488,300	\$1,045,600	\$1,045,600	\$1,100,800	\$1,100,800
5300	SWIMMING POOL	\$189,645	\$210,693	\$230,004	\$220,600	\$238,588	\$238,588	\$238,597	\$238,597

	TOTAL GENERAL FUND	\$5,814,866	\$8,668,279	\$8,690,009	\$7,138,689	\$8,713,379	\$8,713,379	\$9,792,891	\$9,792,891
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Total										2024/25	2025/26	2025/26	2026/27	2026/27
ACC.		2023/24	2024/25	Estimated	Budgeted	Tentative	Final	Tentative	Final					
NO.	FUNCTION	Actual	Actual	Expenditures	Amount	Budget	Budget	Budget	Budget					

4570	PAR TAX EXPENSE	\$108,059	\$125,777	\$111,167	\$125,000	\$216,000	\$216,000	\$212,746	\$212,746
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	TOTAL SPECIAL REVENUE FUND	\$108,059	\$125,777	\$111,167	\$125,000	\$216,000	\$216,000	\$212,746	\$212,746
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		Total	2024/25	2025/26	2025/26	2026/27	2026/27		
ACC.		\$218,596	\$250,643	Estimated	Budgeted	Tentative	Final	Tentative	Final
NO.	FUNCTION	Actual	Actual	Expenditures	Amount	Budget	Budget	Budget	Budget
4500	HIVE FUND	\$244,802	\$355,419	\$316,820	\$300,517	\$308,222	\$308,222	\$310,942	\$310,942

	TOTAL SPECIAL REVENUE FUND	\$244,802	\$355,419	\$316,820	\$300,517	\$308,222	\$308,222	\$310,942	\$310,942
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		Total	2024/25	2025/26	2025/26	2026/27	2026/27		
ACC.		\$0	\$0	Estimated	Budgeted	Tentative	Final	Tentative	Final
NO.	FUNCTION	Actual	Actual	Expenditures	Amount	Budget	Budget	Budget	Budget
7200	FLEET FUND	\$1,436,095	\$0	\$220,548	\$414,000	\$292,500	\$292,500	\$292,500	\$292,500

	TOTAL INTERNAL SERVICE FUND	\$1,436,095	\$0	\$220,548	\$414,000	\$292,500	\$292,500	\$292,500	\$292,500
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NEPHI CITY CORPORATION
ENTERPRISE FUND APPROPRIATIONS BUDGET
FISCAL YEAR 2025-2027

		Total	2024/25	2025/26	2025/26	2026/27	2026/27		
ACC.		2023/24	2024/25	Estimated	Budgeted	Tentative	Final	Tentative	Final
NO.	FUNCTION	Actual	Actual	Expenditures	Amount	Budget	Budget	Budget	Budget
	ELECTRIC FUND								
5304	WHOLESALE POWER PURCHASES	\$5,627,381	\$7,371,752	\$7,400,000	\$6,232,490	\$6,802,844	\$6,802,844	\$7,203,474	\$7,203,474
5304	ELECTRIC INDIRECT COSTS	\$657,033	\$642,613	\$653,096	\$653,096	\$780,967	\$780,967	\$801,469	\$801,469
5304	ELECTRIC DIVIDEND TRANSFER	\$461,910	\$572,950	\$581,190	\$581,190	\$712,590	\$712,590	\$728,830	\$728,830
5312	REBUILD	\$666,885	\$515,271	\$603,844	\$586,541	\$635,257	\$635,257	\$657,557	\$657,557
5313	ELECTRIC DEPARTMENT EXPENSES	\$3,560,413	\$10,307,047	\$7,001,113	\$1,366,041	\$1,754,089	\$1,754,089	\$1,374,057	\$1,374,057
5314	SHOP, TRUCK & EQUIPMENT MAINTENANCE	\$63,256	\$75,531	\$52,100	\$59,000	\$51,600	\$51,600	\$52,600	\$52,600
5315	CUSTOMER ACCOUNTING AND COLLECTION	\$22,331	\$18,999	\$24,800	\$24,500	\$24,800	\$24,800	\$24,800	\$24,800
5354	DEBT SERVICE	\$276,254	\$276,490	\$939,964	\$843,831	\$941,981	\$941,981	\$942,177	\$942,177

	TOTAL ELECTRIC FUND	\$11,335,463	\$19,780,653	\$17,256,107	\$10,346,689	\$11,704,128	\$11,704,128	\$11,784,964	\$11,784,964
	WATER FUND								
5100	WATER EXPENDITURES	\$1,617,528	\$2,151,810	\$2,277,021	\$1,860,314	\$1,920,301	\$1,920,301	\$1,940,559	\$1,940,559
	TOTAL WATER	\$1,617,528	\$2,151,810	\$2,277,021	\$1,860,314	\$1,920,301	\$1,920,301	\$1,940,559	\$1,940,559
	SEWER FUND								
5200	SEWER EXPENDITURES	\$249,385	\$196,308	\$289,988	\$486,094	\$5,559,946	\$5,559,946	\$2,379,906	\$2,379,906
	TOTAL SEWER	\$249,385	\$196,308	\$289,988	\$486,094	\$5,559,946	\$5,559,946	\$2,379,906	\$2,379,906
	STORMWATER FUND								
5400	STORMWATER EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	\$100,000
	TOTAL STORMWATER	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	\$100,000
	SOLID WASTE FUND								
4423	COLLECTION	\$210,464	\$574,513	\$248,615	\$517,911	\$274,443	\$274,443	\$285,219	\$285,219
4424	DISPOSAL	\$256,414	\$262,571	\$274,059	\$249,212	\$276,907	\$276,907	\$278,487	\$278,487
	TOTAL SOLID WASTE	\$466,878	\$837,084	\$522,674	\$767,123	\$551,350	\$551,350	\$563,706	\$563,706
	NATURAL GAS FUND								
5500	GAS DEPARTMENT EXPENSES	\$6,580,623	\$6,598,330	\$5,899,736	\$6,212,170	\$5,725,540	\$5,725,540	\$5,781,960	\$5,781,960
	TOTAL NATURAL GAS	\$6,580,623	\$6,598,330	\$5,899,736	\$6,212,170	\$5,725,540	\$5,725,540	\$5,781,960	\$5,781,960

NEPHI CITY CORPORATION
CAPITAL PROJECTS, LBA, NEPHI IND DEV AGENCY, AND CRA FUNDS
FISCAL YEAR 2025-2027

		Total	2024/25	2025/26	2025/26	2026/27	2026/27		
ACC.		2023/24	2024/25	Estimated	Budgeted	Tentative	Final	Tentative	Final
NO.	FUNCTION	Actual	Actual	Expenditures	Amount	Budget	Budget	Budget	Budget
	CAPITAL PROJECTS FUND								
4150	ALCOHOL ENFORCEMENT	\$0	\$0	\$3,500	\$15,000	\$23,000	\$23,000	\$23,000	\$23,000
4150	CDBG HOUSING REHAB GRANT SPENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4150	COMMUNITY PROJECTS	\$31,244	\$122,597	\$2,800,000	\$170,000	\$730,000	\$730,000	\$684,000	\$684,000
4150	ECONOMIC DEVELOPMENT PROJECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4150	GUN RANGE EXPENSE	\$3,036	\$8,036	\$8,000	\$10,000	\$19,000	\$19,000	\$11,000	\$11,000
4150	LLEBG POLICE GRANTS MATCHING	\$27,467	\$18,300	\$4,745	\$5,000	\$0	\$0	\$14,000	\$14,000
4150	PLANNING PROJECTS	\$0	\$500	\$120,000	\$55,000	\$178,000	\$178,000	\$178,000	\$178,000
4150	PUBLIC SAFETY EQUIPMENT	\$75,722	\$76,773	\$8,000	\$95,000	\$9,000	\$92,000	\$6,000	\$86,000
4150	URBAN FORESTRY PROJECT	\$1,297	\$1,140	\$0	\$5,000	\$0	\$9,000	\$0	\$6,000
4160	CITY HALL PROJECTS	\$3,854	\$19,605	\$28,000	\$50,000	\$148,000	\$148,000	\$103,000	\$103,000
4160	GENERAL GOVERNMENT BUILDINGS	\$1,397	\$40,777	\$28,000	\$140,000	\$320,000	\$320,000	\$338,000	\$338,000
4160	RECREATION MASTERPLAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4210	EDUCATION PREVENTN ALCOHOL ENF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4210	EMPLOYEE BENEFITS ALCOHOL ENF	\$314	\$1,702	\$1,182	\$0	\$0	\$0	\$0	\$0
4210	MATERIALS-SUPPLIES ALCOHOL ENF	\$474	\$10,525	\$0	\$0	\$0	\$0	\$0	\$0
4210	PROSECUTION-COURT ALCOHOL ENF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4210	SALARY AND WAGES ALCOHOL ENF	\$3,491	\$5,008	\$3,217	\$0	\$0	\$0	\$0	\$0
4230	CAPITAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4230	EMPLOYEE BENEFITS	\$52,467	\$109,055	\$116,073	\$116,073	\$118,000	\$118,000	\$120,000	\$120,000
4230	MATERIAL AND SUPPLIES	\$1,786	\$2,385	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
4230	SALARY AND WAGES	\$64,341	\$132,853	\$138,600	\$138,576	\$140,000	\$140,000	\$143,000	\$143,000
4230	SUNDRY EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4410	DRAINAGE AND FLOOD CONTROL	\$17,422	\$5,515	\$420,000	\$20,000	\$41,000	\$41,000	\$46,000	\$46,000
4410	PUBLIC WORKS BUILDING	\$16,244	\$16,713	\$8,027	\$0	\$0	\$0	\$0	\$0
4410	STREET IMPROVEMENTS	\$138,978	\$561,052	\$200,000	\$250,000	\$465,000	\$465,000	\$120,000	\$120,000
4410	STREET REHABILITATION	\$16,486	\$654,546	\$700,000	\$560,000	\$900,000	\$900,000	\$800,000	\$800,000
4410	STREETS EQUIPMENT	\$118,611	\$249,253	\$0	\$119,675	\$602,000	\$602,000	\$702,000	\$702,000
4450	AIRPORT EXPANSION PROJECT	\$66,032	\$250,660	\$185,000	\$300,000	\$280,000	\$280,000	\$205,000	\$205,000
4510	BALL PARK, LIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4510	CITY PARK SPLASH PAD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4510	INTERPARK TRAIL	\$460	\$0	\$0	\$5,540	\$0	\$0	\$0	\$0
4510	MINI PARKS PINK SCHOOL PROJECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

4510	NEW VEHICLES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4510	PARKS DEVELOPMENT	\$23,389	\$28,669	\$120,000	\$100,000	\$567,000	\$567,000	\$262,000	\$262,000
4510	TRAIL DEVELOPMENT	\$0	\$0	\$0	\$4,500	\$0	\$0	\$0	\$0
4520	GOLF COURSE EXPANSION	\$61,108	\$210,999	\$210,000	\$135,000	\$295,000	\$295,000	\$220,000	\$220,000
4520	GOLF COURSE POND AND PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4560	RECREATION IMPROVEMENTS	\$1,810,128	\$132,937	\$146,514	\$500,000	\$570,000	\$570,000	\$535,000	\$535,000
4560	SWIMMING POOL IMPROVEMENTS	\$26,232	\$6,566	\$8,000	\$25,000	\$175,000	\$175,000	\$165,000	\$165,000
4570	PERSONNEL CONTINGENCY	\$16,430	\$2,862	\$0	\$106,017	\$104,000	\$104,000	\$104,000	\$104,000
4580	LIBRARY PROJECTS	\$25,406	\$10,584	\$11,996	\$35,000	\$75,000	\$75,000	\$73,000	\$73,000
4590	CEMETERY AND PARKS EQUIPMENT	\$15,520	\$46,697	\$28,000	\$50,000	\$101,360	\$101,360	\$76,360	\$76,360
4590	CEMETERY MOWER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4590	CEMETERY PROJECTS	\$13,785	\$3,413	\$0	\$75,000	\$0	\$0	\$0	\$0
	TOTAL CAPITAL PROJECTS	\$2,633,123	\$2,729,720	\$5,299,854	\$3,088,381	\$5,863,360	\$5,955,360	\$4,931,360	\$5,017,360
	LOCAL BUILDING AUTHORITY FUND								
4200	LBA EXPENDITURES	\$53,481	\$169,150	\$72,715	\$0	\$75,217	\$75,217	\$872,567	\$872,567
	TOTAL LBA	\$53,481	\$169,150	\$72,715	\$0	\$75,217	\$75,217	\$872,567	\$872,567
	INDUSTRIAL DEV. AGENCY FUND								
4610	INDUSTRIAL DEVELOPMENT	\$0	\$0	\$0	\$0	\$224,122	\$224,122	\$211,000	\$211,000
	TOTAL IND DEV AGENCY	\$0	\$0	\$0	\$0	\$224,122	\$224,122	\$211,000	\$211,000
	COMMUNITY REDEV. AGENCY FUND								
4260	CRA EXPENDITURES	\$0	\$217,621	\$216,874	\$0	\$240,000	\$240,000	\$240,000	\$240,000
	TOTAL COMM REDEV AGENCY	\$0	\$217,621	\$216,874	\$0	\$240,000	\$240,000	\$240,000	\$240,000

NEPHI CITY CORPORATION
CAPITAL PROJECTS, LBA, NEPHI IND DEV AGENCY AND CRA FUNDS
FISCAL YEAR 2025-2027

				Total	2024/25	2025/26	2025/26	2026/27	2026/27
ACC.		2023/24	2024/25	Estimated	Budgeted	Tentative	Final	Tentative	Final
NO.	FUNCTION	Actual	Actual	Revenue	Amount	Budget	Budget	Budget	Budget
	CAPITAL PROJECTS FUND								
41-3312000	URBAN FORESTRY GRANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41-3312200	UTAH STATE POLICE GRANT LLEBG	\$0	\$0	\$0	\$0	\$14,000	\$14,000	\$0	\$0
41-3313000	STATE LIBRARY GRANTS	\$10,135	\$8,211	\$7,097	\$5,000	\$8,000	\$8,000	\$8,000	\$8,000
41-3314000	CUPH LIBRARY GRANT	\$5,000	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0
41-3315000	FAA GRANT	\$15,176	\$50,396	\$129,001	\$0	\$100,000	\$100,000	\$70,000	\$70,000
41-3316000	STATE POLICE GRANTS	\$26,500	\$0	\$8,900	\$0	\$0	\$0	\$0	\$0
41-3319000	CEMETERY RECORDS GRANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41-3321000	CIB GRANTS/LOANS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41-3325000	EECBG BUILDING UPGRADE GRANTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41-3340000	SCHOOL RESOURCE OFFICER FUNDS	\$114,314	\$283,366	\$80,000	\$257,649	\$80,000	\$80,000	\$81,000	\$81,000
41-3341000	GRANTS-SPLASH PAD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41-3350000	ALCOHOL ENFORCEMENT	\$12,044	\$11,227	\$12,004	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
41-3360000	CDBG HOUSING REHAB GRANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41-3420000	LIBRARY COUNTY LIBRARY CARDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41-3435000	SALE OF MATERIALS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41-3471000	GOLF COURSE CAPITAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41-3610000	INTEREST INCOME	\$238,507	\$408,391	\$245,000	\$90,000	\$166,000	\$166,000	\$142,000	\$142,000
41-3612000	PARKS & REC IMPACT FEE	\$196,565	\$146,352	\$200,000	\$73,000	\$73,000	\$73,000	\$73,000	\$73,000
41-3620000	MISCELLANEOUS REVENUES	\$3,382,402	\$35,070	\$0	\$50,000	\$0	\$0	\$0	\$0
41-3641000	FORFEITURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41-3650000	EQUIPMENT PURCHASE PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41-3660000	GUN RANGE REVENUE	\$11,423	\$7,981	\$7,036	\$11,000	\$7,000	\$7,000	\$7,000	\$7,000
41-3680000	BOND/LOAN PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41-3810000	ECONOMIC DEVELOPMENT LOAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41-3820000	CONTRIBUTIONS FROM GENERAL FUN	\$0	\$2,124,471	\$1,273,507	\$488,300	\$1,045,600	\$1,045,600	\$1,100,800	\$1,100,800
41-3830000	BALL FIELD LIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41-3870000	CONTRIBUTION FROM FUND SURPLUS	\$0	\$0	\$0	\$2,096,432	\$4,357,760	\$4,449,760	\$3,437,560	\$3,523,560
	TOTAL CAPITAL PROJECTS	\$4,012,068	\$3,075,466	\$1,962,545	\$3,088,381	\$5,863,360	\$5,955,360	\$4,931,360	\$5,017,360

	LOCAL BUILDING AUTHORITY FUND								
42-3721000	GRANTS AND LOANS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42-3870000	CONTRIBUTION FROM FUND SURPLUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42-3890000	TRANSFER IN (DEBT SERVICE)	\$0	\$0	\$72,715	\$0	\$75,217	\$75,217	\$872,567	\$872,567
	TOTAL LBA	\$0	\$0	\$72,715	\$0	\$75,217	\$75,217	\$872,567	\$872,567
	INDUSTRIAL DEV. AGENCY FUND								
75-3311000	INDUSTRIAL PARK SALE OF LOTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75-3319000	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75-3870000	NEPHI IND DEV CONT FROM SURPLU	\$0	\$0	\$0	\$0	\$212,122	\$212,122	\$200,000	\$200,000
	TOTAL IND DEV AGENCY	\$8,067	\$19,327	\$13,000	\$0	\$224,122	\$224,122	\$211,000	\$211,000
	COMMUNITY REDEV. AGENCY FUND								
76-3110000	INTER GOVERNMENTAL REVENUE	\$0	\$241,801	\$240,967	\$0	\$240,000	\$240,000	\$240,000	\$240,000
	TOTAL COMM REDEV AGENCY	\$0	\$241,801	\$240,967	\$0	\$240,000	\$240,000	\$240,000	\$240,000