



A Special Regular Electronic Meeting of the West Valley City Council will be held on Tuesday, August 19, 2025, at 6:30 PM, in the Council Chambers, West Valley City Hall, 3600 Constitution Boulevard, West Valley City, Utah. Members of the press and public are invited to attend in person or view this meeting live on YouTube at <https://www.youtube.com/user/WVCTV>.

A G E N D A

1. Call to Order
2. Opening Ceremony: Councilmember Cindy Wood
3. Roll Call
4. Public Comment Period:

(The comment period is limited to 30 minutes. Any person wishing to comment shall limit their comments to three minutes. Any person wishing to comment during the comment period shall request recognition by the Mayor. Upon recognition, the citizen shall approach the microphone. All comments shall be directed to the Mayor. No person addressing the City Council during the comment period shall be allowed to comment more than once. Comments shall be limited to City business and matters within the purview of the City Council. Speakers should not expect any debate with the Mayor, City Council or City Staff. The Mayor, City Council or City Staff may respond after the comment period has concluded. Speakers shall refrain from personal attacks against fellow citizens, city staff, or members of the City Council.)

5. Public Hearings:
 - A. Accept Public Input Regarding the Budget of West Valley City for the Fiscal Year 2025-2026

Action: Consider Resolution 25-107, Adopt a Final Budget; Make Appropriations for the Support of West Valley City for the Fiscal Year Beginning July 1, 2025 and Ending June 30, 2026; and Determine the Rate of Tax and Levying Taxes Upon All Real and Personal Property Within West Valley City, Utah, Taxable By Law for the Year 2025

6. Motion for Closed Session (if necessary)
7. Adjourn

- West Valley City does not discriminate on the basis of race, color, national origin, gender, religion, age or disability in employment or the provision of services.
- If you are planning to attend this public meeting and, due to a disability, need assistance in understanding or participating in the meeting, please notify the City eight or more hours in advance of the meeting and we will try to provide whatever assistance may be required. The person to contact for assistance is Nichole Camac.
- Electronic connection may be made by telephonic or other means. In the event of an electronic meeting, the anchor location is designated as City Council Chambers, West Valley City Hall, 3600 Constitution Boulevard, West Valley City, Utah.

Item: _____
Fiscal Impact: _____
Funding Source: _____
Account #: _____
Budget Opening Required: _____

ISSUE:

A Resolution adopting a final budget for West Valley City for the Fiscal Year commencing July 1, 2025, and ending June 30, 2026.

SYNOPSIS:

This resolution adopts the final budget for West Valley City for the 2025-2026 fiscal year.

BACKGROUND:

West Valley City will adopt a final budget that will be made available for public inspection during regular office hours in the City's Recorder's office and gave notice of a hearing to receive public comment before the final adoption of this tentative budget for FY 2025-2026.

RECOMMENDATION:

City staff recommends approval of the resolution.

WEST VALLEY CITY, UTAH

RESOLUTION NO. _____

A RESOLUTION ADOPTING A FINAL BUDGET; MAKING APPROPRIATIONS FOR THE SUPPORT OF WEST VALLEY CITY FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026; AND DETERMINING THE RATE OF TAX AND LEVYING TAXES UPON ALL REAL AND PERSONAL PROPERTY WITHIN WEST VALLEY CITY, UTAH, TAXABLE BY LAW FOR THE YEAR 2025.

WHEREAS, the City Manager of West Valley City, as required by law, has submitted to the West Valley City Council a proposed budget (herein the “Tentative Budget”) for the fiscal year commencing July 1, 2025 and ending June 30, 2026; and

WHEREAS, the City Council carefully reviewed, considered, revised and adopted the Tentative Budget; and

WHEREAS, pursuant to law, a copy of the Tentative Budget was placed on record in the City Recorder’s Office at the address indicated below for inspection by the general public during regular office hours; and

WHEREAS, pursuant to law, a public hearing to receive comment and consider adoption of the final budget (herein the “Budget”) was held on August 19, 2025, at 6:30 p.m., both electronically and in the City Council Chambers located at 3600 Constitution Boulevard, West Valley City, Utah; and

WHEREAS, the date, time and place of the hearing, the right of citizens to be heard, the summary of the Tentative Budget, and the location of the City Recorder’s Office and availability of the Tentative Budget for public inspection, were publicized as required by law; and

WHEREAS, citizens in physical or electronic attendance at the public hearing were permitted to provide written or oral comment for or against the Tentative Budget, which also included Community Development Block Grant funds and other State and federal grants; and

WHEREAS, pursuant to law, the City has published the necessary notice and held the public hearings required prior to adopting the proposed property tax rate and setting the property tax levy; and

WHEREAS, it is the intent and desire of West Valley City to comply with all applicable State and local laws regarding the adoption of the Budget, the adoption of the property tax rate and the levy of property taxes; and

WHEREAS, the City Council of West Valley City, Utah, hereby determines that it is in the best interests of the citizens of West Valley City to adopt the Budget for West Valley City, and determine the rate of tax and levy taxes upon all real and personal property within West Valley City.

NOW, THEREFORE, BE IT RESOLVED by the City Council of West Valley City, Utah, as follows:

Section 1. Budget Adoption.

The amounts shown in Exhibit “A,” which is attached hereto and incorporated herein by reference, are hereby appropriated for the corporate purposes and objects of West Valley City for the fiscal year commencing July 1, 2025 and ending June 30, 2026, and are hereby adopted as the Budget of West Valley City for the fiscal year 2025-2026.

Pursuant to law, a copy of the Budget for each fund within the Budget shall be certified by the Budget Officer and shall be filed with the State Auditor within 30 days after adoption of the Budget.

Pursuant to law, a certified copy of the Budget shall be filed in the office of the City Recorder and shall be available for public inspection during regular business hours.

Section 2. Tax Rate and Levy.

1. For the purpose of defraying the necessary and proper expenses of West Valley City, and for maintaining the government thereof, it is hereby determined that the rate of the general West Valley City property tax to be levied against all real and personal property within West Valley City taxable by law for the year 2025 is hereby set at .002647.
2. There is hereby levied upon all real and personal property within West Valley City taxable by law in the year 2025, for the fiscal year of West Valley City ending June 30, 2026, the tax rate as set forth above, on the taxable value of said property, to provide revenue for the West Valley City General Fund and for general City purposes.
3. As required by law, the rate set forth above and levied, along with all statements and information required by law, shall be reported to the Salt Lake County Auditor, the Utah State Auditor and to the Utah State Tax Commission.

Section 3. Further Action. In addition to the foregoing, the City Manager is hereby directed to implement any other necessary actions pertinent to the adoption of the Budget, the establishment of a tax rate, and the levy of property taxes. Such actions may include, but are not necessarily limited to, notification, reporting, and publishing as required by and consistent with applicable law.

PASSED AND APPROVED this _____ day of _____, 2025.

WEST VALLEY CITY

MAYOR

ATTEST:

CITY RECORDER

**Resolution Adopting Final Tax Rates and Budgets
Report 800 - Fiscal Year Entities**

Form PT-800
pt-800.xls Rev. 5/2018

County: **SALT LAKE**

Year: **2025**

It is hereby resolved that the governing body of (entity name): **WEST VALLEY CITY**

approves the following property tax rate(s) and revenue(s) for the year: **2025**

1 Fund/Budget Type	2 Revenue	3 Tax Rate
10 General Operations	38,153,231	0.002643
190 Discharge of Judgement	50,825	0.000004
Totals	38,204,056	0.002647

This resolution is adopted after proper notice and hearing in accordance with UCA 59-2-919 and shall be forwarded to the County Auditor and the Tax Commission in accordance with UCA 59-2-913 and 59-2-920.

Signature of Governing Chair

Signature: _____ Date: _____

Title: _____

Approved as to form 7/31/2025

Brandon Hill

**WEST VALLEY CITY GENERAL FUND - FUND 10
REVENUE STATEMENT**

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
PROPERTY TAX:						
Current Year	30,112,956	34,675,837	34,816,485	34,661,628	38,205,057	10.22%
Prior Year	365,470	667,307	416,883	466,493	450,000	-3.54%
Total Property Tax	30,478,426	35,343,144	35,233,368	35,128,121	38,655,057	10.0%
SALES TAX:						
General Sales Tax	38,259,603	39,744,699	39,913,281	41,278,944	42,126,364	2.1%
Transportation Sales Tax	3,472,267	3,615,392	3,610,259	3,300,000	5,480,000	66.1%
Total Sales Tax	41,731,870	43,360,091	43,523,540	44,578,944	47,606,364	6.8%
UTILITY TAX:						
Cable TV/Bch Adv	710,121	658,624	572,895	592,584	466,353	-21.3%
Telecommunications	607,757	611,918	632,541	552,979	627,849	13.5%
Electricity	5,571,702	6,001,180	6,342,648	6,776,541	7,568,912	11.7%
Gas	3,129,905	4,655,889	4,043,847	4,321,446	3,410,740	-21.1%
Total Utility Tax	10,019,485	11,927,611	11,591,931	12,243,550	12,073,854	-1.4%
LICENSES AND PERMITS:						
Business & Econ. Services	1,256,792	1,231,136	1,214,336	1,200,000	1,200,000	0.0%
Animal Licenses	59,611	65,266	54,189	60,000	60,000	0.0%
Building Permits	3,136,977	3,531,645	2,411,656	2,700,000	1,500,000	-44.4%
Subdivision Fees	329,897	212,183	198,101	180,000	180,000	0.0%
Disproportionate Service	555,186	603,823	604,617	600,000	600,000	0.0%
Total Licenses & Permits	5,338,463	5,644,053	4,482,899	4,740,000	3,540,000	-25.3%
MISCELLANEOUS:						
Taylorville DS Reimb.	137,000	137,000	137,000	0	0	0.0%
Taylorville Contract Services	320,295	330,851	305,911	320,000	320,000	0.0%
Animal Shelter Vaccinations	6,484	4,801	4,192	10,000	10,000	0.0%
Animal Shelter Misc. Fees	30,431	41,389	34,856	50,000	50,000	0.0%
Animal Shelter Donations	17,602	16,198	14,725	20,000	20,000	0.0%
Animal Sterilization	19,544	33,415	32,914	30,000	30,000	0.0%
Amphitheater	208,733	445,630	373,691	500,000	500,000	0.0%
Court Maintenance	9,778	0	0	0	0	0.0%
District Court Fines	36,252	37,614	37,916	35,000	37,000	5.7%
Engineer Consultant Fees CED	21,141	14,382	15,372	60,000	60,000	0.0%
Excavation Perm-Prop Bond	572,016	475,316	364,153	300,000	300,000	0.0%
Fire Prevention/Haz Mat	237,762	203,985	386,352	300,000	381,353	27.1%
Harman Home Donations	60,000	60,000	60,000	60,000	60,000	0.0%
Harman Home Programs	0	0	0	0	20,000	100.0%
Harman Home SL CO.	18,786	14,090	18,786	18,786	18,786	0.0%
Indigent Defense	17,468	22,304	9,599	10,000	10,000	0.0%
Miscellaneous	661,218	310,992	576,132	370,000	375,000	1.4%
Operation My Hometown	65,273	24,612	11,120	0	0	0.0%
Park Reservations/Activities	10,429	13,051	12,425	5,000	8,000	60.0%
Parking Ticket Fines	264,892	333,293	209,918	230,000	250,000	8.7%
Police Reimbursement	580,410	478,347	404,179	570,000	175,000	-69.3%
Police Reports	101,069	136,306	129,257	100,000	100,000	0.0%
Professional Shop Services	308,872	379,735	472,454	350,000	0	-100.0%
Rent-Housing Authority	42,000	42,000	42,000	52,000	0	-100.0%
Rent-Redevelop Agency	25,000	25,000	25,000	50,000	50,000	0.0%
Roads Funds HB244 2021	1,100,000	1,136,000	1,100,000	1,100,000	1,100,000	0.0%
Tower Lease	81,079	147,651	49,830	93,000	93,000	0.0%
UIA	404,799	1,142,020	1,228,243	1,252,808	1,277,864	2.0%
Vehicle Fees	1,701,412	1,791,100	1,717,869	1,810,000	1,755,000	-3.0%
WestFest	0	0	0	0	140,000	100.0%
Total Miscellaneous	7,059,745	7,797,083	7,773,894	7,696,594	7,141,003	-7.2%

**WEST VALLEY CITY GENERAL FUND - FUND 10
REVENUE STATEMENT**

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
JUSTICE COURT:						
Small Claims Fees	138,573	157,865	139,371	150,000	145,000	-3.3%
Traffic Fines	2,324,895	2,866,625	2,614,237	3,300,249	3,000,000	-9.1%
Total Justice Court	2,463,468	3,024,490	2,753,608	3,450,249	3,145,000	-8.8%
ADMINISTRATIVE COURT:						
ACE Program	169,142	176,700	45,146	55,000	55,000	0.0%
Bail Fines & Forfeitures	25	0	0	0	0	0.0%
Civil Penalties	114,254	68,452	66,767	150,000	150,000	0.0%
Total Administrative Court	283,421	245,152	111,913	205,000	205,000	0.0%
INTEREST:						
Investment Interest	156,443	2,571,997	3,977,606	3,000,000	3,400,000	13.3%
Ambulance Interest	0	0	0	7,600	0	-100.0%
RDA Interest	0	0	0	29,280	9,800	-66.5%
Total Interest	156,443	2,571,997	3,977,606	3,036,880	3,409,800	12.3%
OTHER:						
Appro from Fund Bal - Fleet	0	0	0	429,000	1,500,000	249.7%
Appropriation from Fund Balance	0	0	0	0	1,558,964	100.0%
Reserved Funds	0	0	0	300,000	300,000	0.0%
Reserved Debt Service Funds	0	0	0	1,531,771	1,225,000	-20.0%
Sale of Land/Assets	39,435	39,042	80,461	0	0	0.0%
Total Other	39,435	39,042	80,461	2,260,771	4,583,964	102.8%
Subtotal	97,570,756	109,952,663	109,529,220	113,340,109	120,360,042	6.2%
RESTRICTED FUNDS:						
Forfeited Assets	1,978	14,074	0	0	0	0.0%
Bond Proceeds	14,461,056	0	0	0	0	0.0%
Bond Interest	9,898	85,267	0	0	0	0.0%
Total Restricted Funds	14,472,932	99,341	0	0	0	0.0%
Grand Total	112,043,688	110,052,004	109,529,220	113,340,109	120,360,042	6.2%

**WEST VALLEY CITY GENERAL FUND - FUND 10
EXPENDITURE STATEMENT**

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
LEGISLATIVE:						
City Council	744,848	771,325	854,440	893,544	914,518	2.3%
Elections	166,977	131,129	282,108	231,800	231,800	0.0%
Total Legislative	911,825	902,454	1,136,548	1,125,344	1,146,318	1.9%
ADMINISTRATIVE:						
City Manager	1,272,472	1,294,708	1,004,525	1,362,321	1,533,322	12.6%
Justice Court	1,932,841	2,171,492	2,223,373	2,411,835	2,539,318	5.3%
Information Technology	2,365,621	2,816,708	2,932,805	3,164,572	3,397,290	7.4%
Central Services	2,822,729	2,949,091	3,243,520	3,180,995	0	-100.0%
Communications	132,064	137,829	146,764	159,161	0	-100.0%
Human Resources	1,187,337	1,266,609	1,336,484	1,570,469	1,784,054	13.6%
Community & Media Relations	739,312	735,801	982,645	904,160	989,714	9.5%
Recorder	549,843	568,399	793,944	820,720	820,720	0.0%
Neighborhood Services	0	0	0	0	912,604	100.0%
Animal Control	1,329,367	1,389,313	1,586,402	1,797,812	1,865,637	3.8%
Ordinance Enforcement	827,505	782,511	809,179	870,584	1,035,745	19.0%
Public Facilities	1,642,017	1,891,051	1,960,369	2,122,989	2,176,037	2.5%
Total Administrative	14,801,108	16,003,512	17,020,010	18,365,618	17,054,441	-7.1%
NON-DEPARTMENTAL						
UTOPIA	4,301,233	4,387,257	4,475,002	4,605,528	4,696,666	2.0%
Benefits Accrual	1,083,044	1,069,694	1,051,973	1,050,000	1,050,000	0.0%
Council Contingency Misc.	(2,418,397)	(249,760)	(250,000)	0	0	0.0%
Professional/Technical	0	0	0	175,000	175,000	0.0%
Special Projects	120,563	1,581,264	0	0	0	0.0%
Utilities	838,725	995,184	975,861	861,634	860,453	-0.1%
Wage Under Runs	0	0	0	(2,000,000)	(2,000,000)	0.0%
Storm Water (Prof.Service)	(485,744)	(495,308)	(485,744)	(485,744)	(558,744)	15.0%
Sanitation (Prof.Service)	(532,531)	(532,531)	(532,531)	(532,531)	(612,531)	15.0%
Ambulance (Prof.Service)	(400,000)	(400,000)	(400,000)	(400,000)	(722,018)	80.5%
CARES/ARP Act (Sold Service)	(26,512,139)	0	0	0	0	0.0%
Transfers In	(310,930)	(197,269)	(635,782)	(7,680)	(835,000)	10772.4%
Fitness Center	1,361,086	1,486,086	1,461,086	1,673,472	1,630,271	-2.6%
Theater	69,188	50,000	50,000	50,000	0	-100.0%
Arena	1,649,974	1,126,171	1,131,520	600,000	0	-100.0%
Cultural Center	1,287,667	1,312,587	1,709,226	1,431,086	1,560,244	9.0%
WV Arts Foundation	0	205,960	437,313	40,010	0	-100.0%
Capital Projects/Fleet Xfer to CIP	27,416,255	2,878,066	5,804,904	829,000	1,900,000	129.2%
Transportation Sales Tax to CIP	2,790,363	2,500,000	4,392,217	3,300,000	5,480,000	66.1%
The Ridge	0	360,036	0	39,794	0	-100.0%
Stonebridge Golf Course	0	309,761	0	30,577	0	-100.0%
Transfer Out	1,272,413	421,260	0	0	0	0.0%
Total Non-Departmental	11,530,770	16,808,457	19,185,045	11,260,146	12,624,341	12.1%

**WEST VALLEY CITY GENERAL FUND - FUND 10
EXPENDITURE STATEMENT**

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
DEBT SERVICE:						
Animal Shelter/CPD Facility	743,550	742,550	740,950	0	0	0.0%
Public Safety/Stonebridge	1,095,990	0	0	0	0	0.0%
UCCC & Arena Equipment	0	0	1,210,506	1,558,591	1,596,066	2.4%
Road Revenue Bonds	0	1,099,371	1,097,380	1,099,845	1,099,352	0.0%
Bond Fees	103,325	11,567	9,250	25,000	25,000	0.0%
Fire Truck Lease, SunTrust #2	69,217	0	0	0	0	0.0%
USB #1 - Public Safety Radios	19,560	0	0	0	0	0.0%
USB #2 - Public Safety Radios	64,997	0	0	0	0	0.0%
USB #4 - Police Radios	49,360	37,020	0	0	0	0.0%
USB #6 - EMC Data Domain System	10,250	0	0	0	0	0.0%
USB #7 - Public Safety Radios	30,253	39,949	9,987	0	0	0.0%
USB #9 - Public Safety Radios	79,742	68,737	52,044	0	0	0.0%
USB #10 - Public Safety Radios	88,747	88,747	88,747	0	0	0.0%
USB #11 - Police Computers	15,894	0	0	0	0	0.0%
USB #13 - Data Backup System	49,337	24,478	0	0	0	0.0%
USB #15 - Sophos Software	12,374	0	0	0	0	0.0%
USB #16 - Police Computers	38,925	19,462	0	0	0	0.0%
USB #18 - Police Computers	39,366	39,366	9,842	0	0	0.0%
USB #21 - I.T. Equipment	50,304	50,304	0	25,152	0	-100.0%
USB #22 - Police Computers	29,710	29,710	29,711	29,711	0	-100.0%
Transfer Out	12,188,675	0	0	0	0	0.0%
Fire Truck & Trailer to CIP	70,342	70,342	70,342	70,341	35,171	-50.0%
Energy Savings Projects to CIP	431,445	275,221	283,630	293,702	303,423	3.3%
Fire Sta 71, 72 & 76 to BA	517,800	517,600	524,500	520,500	523,900	0.7%
MBA S 2017-PD & Courts to BA	1,434,400	2,235,650	2,238,650	2,235,250	2,234,500	0.0%
MBA S 2017-Parking to BA	693,850	1,087,600	1,086,800	1,085,400	1,086,650	0.1%
MBA S 2019-Parks Bldg to BA	243,841	211,454	220,791	220,791	220,573	-0.1%
MBA S 2022-Courts Reno to BA	0	0	382,500	385,750	383,500	-0.6%
Subtotal	18,171,254	6,649,129	8,055,630	7,550,033	7,508,135	-0.6%
DEBT SERVICE (CONTINUED):						
Transfers In:						
Fire Impact Fees	(300,000)	(300,000)	(150,000)	(150,000)	(150,000)	0.0%
Police Impact Fees	(450,000)	(450,000)	(250,000)	(250,000)	(250,000)	0.0%
Debt Service Reserve (CIP)	0	(1,480,981)	(1,310,405)	(418,907)	(338,594)	-19.2%
RDA (UCCC)	0	0	(1,210,506)	(1,558,591)	(1,596,066)	2.4%
Fitness Center	(112,333)	(71,658)	(73,848)	(76,470)	(79,001)	3.3%
UCCC	(29,956)	(19,109)	(19,683)	(20,392)	(21,067)	3.3%
Street Lights	0	(151,013)	(155,627)	(161,154)	(166,488)	3.3%
Subtotal	(892,289)	(2,472,761)	(3,170,069)	(2,635,514)	(2,601,216)	-1.3%
Total Debt Service	17,278,965	4,176,368	4,885,561	4,914,519	4,906,919	-0.2%

WEST VALLEY CITY GENERAL FUND - FUND 10
EXPENDITURE STATEMENT

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
COMMUNITY DEVELOPMENT:						
Administration	460,176	512,091	1,088,737	454,144	431,571	-5.0%
Planning Commission	14,012	9,397	9,828	15,802	15,799	0.0%
Board of Adjustment	2,969	1,796	1,613	4,126	4,126	0.0%
Building Inspection	1,073,876	1,102,518	1,155,002	1,257,712	1,231,927	-2.1%
Neighborhood Services	93,648	123,789	290,864	360,368	0	-100.0%
Planning & Zoning	661,396	692,710	732,022	805,335	886,152	10.0%
Total Comm. & Econ. Dev.	2,306,077	2,442,301	3,278,066	2,897,487	2,569,575	-11.3%
FINANCE:						
Administration	467,413	501,297	594,127	640,403	642,012	0.3%
Purchasing	136,721	139,377	150,023	157,179	156,927	-0.2%
Business Licenses	271,053	280,706	297,673	313,505	312,789	-0.2%
Treasury	303,920	310,500	334,816	359,282	357,796	-0.4%
Accounting	446,584	468,640	636,050	566,672	569,181	0.4%
Budget & Disbursements	376,081	374,681	401,349	425,976	424,100	-0.4%
Total Finance	2,001,772	2,075,200	2,414,038	2,463,017	2,462,805	0.0%
FIRE:						
Administration	13,995,008	14,063,162	15,039,568	16,046,558	17,137,938	6.8%
Emergency Operations	92,358	161,527	125,830	71,395	156,395	119.1%
Fire Prevention	27,923	15,274	21,171	25,383	25,383	0.0%
Logistics	632,235	540,075	550,682	593,895	718,895	21.0%
Special Operations	17,829	474	(2,603)	21,335	21,335	0.0%
Development Services	26,022	21,052	28,902	31,823	31,823	0.0%
Medical Services	194,014	154,137	153,537	147,271	147,271	0.0%
Emergency Management	0	0	36,518	0	4,040,319	100.0%
Total Fire	14,985,389	14,955,702	15,953,605	16,937,660	22,279,359	31.5%
LEGAL:						
Civil/Prosecutor/Risk	2,655,977	2,511,857	2,571,031	3,111,897	3,060,614	-1.6%
Risk Financing	1,446,035	1,509,455	1,216,059	1,463,308	1,500,000	2.5%
Victim Assistance	213,391	243,668	270,773	498,831	482,205	-3.3%
Total Law	4,315,403	4,264,980	4,057,863	5,074,036	5,042,819	-0.6%
PARKS & RECREATION:						
Parks & Rec. Administration	1,381,885	576,074	929,907	926,969	915,759	-1.2%
Park Maintenance	2,119,505	2,188,085	2,336,521	2,505,427	3,160,383	26.1%
Recreation	34,733	269,138	176,529	37,614	37,607	0.0%
Harman Home Operations	277,629	265,673	335,593	335,173	378,159	12.8%
Total Parks & Recreation	3,813,752	3,298,970	3,778,550	3,805,183	4,491,908	18.0%

**WEST VALLEY CITY GENERAL FUND - FUND 10
EXPENDITURE STATEMENT**

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
POLICE:						
Administration	31,848,870	34,901,996	37,540,313	39,229,726	40,541,515	3.3%
Records	33,745	35,604	40,487	45,200	45,200	0.0%
Training	149,446	170,300	173,835	173,611	203,611	17.3%
Crossing Guards	496,311	681,681	693,640	769,732	845,368	9.8%
Evidence	15,197	21,366	24,592	29,350	29,350	0.0%
Forensics	48,259	36,517	48,264	47,600	47,600	0.0%
Community Policing	20,942	24,497	25,538	22,710	22,710	0.0%
Investigation	192,637	169,334	183,408	106,255	106,255	0.0%
Uniform Patrol	64,371	83,162	79,952	91,510	91,510	0.0%
K-9	16,094	5,796	6,415	19,200	19,200	0.0%
S.W.A.T. Unit	83,108	80,842	80,468	92,560	92,560	0.0%
Traffic Enforcement	9,600	24,191	15,883	27,000	27,000	0.0%
Special Operations	71,497	63,625	61,199	102,300	102,300	0.0%
Intelligence/Internal Affairs	39,355	48,066	46,399	51,000	51,000	0.0%
Bomb Squad Unit	0	2,296	1,881	7,500	7,500	0.0%
Drone Operations	399	268	1,299	0	0	0.0%
Police Grants	(155,204)	(292,795)	(104,222)	0	0	0.0%
Total Police	32,934,627	36,056,746	38,919,351	40,815,254	42,232,679	3.5%
PUBLIC WORKS:						
Administration	519,658	539,541	671,072	605,410	605,977	0.1%
Highways	1,044,988	1,295,917	1,381,036	1,664,745	1,057,479	-36.5%
Transportation	336,527	356,883	383,318	405,769	981,050	141.8%
Engineering	845,102	788,580	1,137,479	1,265,385	1,257,334	-0.6%
Fleet Maintenance	1,104,407	1,245,603	1,413,271	1,374,238	1,510,597	9.9%
Total Public Works	3,850,682	4,226,525	4,986,176	5,315,547	5,412,437	1.8%
COMMUNITY PRESERVATION						
Administration	300,877	320,596	384,989	366,298	136,441	-62.8%
Total Community Preservation	300,877	320,596	384,989	366,298	136,441	-62.8%
Total Operating Expenses	109,031,247	105,531,811	115,999,802	113,340,109	120,360,042	6.2%
RESTRICTED FUNDS:						
Forfeited Assets	0	0	0	0	0	0.0%
Total Restricted Funds	0	0	0	0	0	0.0%
Grand Total	109,031,247	105,531,811	115,999,802	113,340,109	120,360,042	6.2%

**WEST VALLEY CITY "C" ROADS - FUND 11
REVENUE STATEMENT**

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
"C" Roads						
"C" Road Fund	5,458,246	5,697,026	5,673,084	5,500,000	5,600,000	
Misc. Revenue	43,638	1,379,634	80,681	0	0	
Interest Revenue	14,164	80,616	251,636	0	0	
Gain on Sale of Assets	376,075	0	25,175	0	0	
Subtotal	5,892,123	7,157,276	6,030,576	5,500,000	5,600,000	1.8%

**WEST VALLEY CITY "C" ROADS - FUND 11
EXPENDITURE STATEMENT**

	Actual 2021-2022	Actual 2021-2022	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
OPERATIONS:						
Equipment	28,928	55,099	39,913	35,000	35,000	
Utilities	0	1,527	0	0	0	
Gasoline & Diesel	1,650	71	1,281	2,000	2,000	
Professional Svcs. (Intern)	800,358	845,000	845,000	845,000	845,000	
Professional Svcs. (Ext.)	54,338	115,271	94,388	63,820	84,360	
Special Supplies	101,676	175,090	149,216	55,000	55,000	
Signs	0	0	586	0	0	
Crack Seal	455,722	569,797	654,907	750,000	740,000	
Concrete & Salt	226,373	214,393	235,902	280,000	280,000	
Traffic Controls	1,906	113	0	0	0	
Capital Equipment	448,855	506,123	579,630	655,000	354,000	
Special Projects	64,301	63,151	519,799	530,000	1,080,000	
Transfer Out	905,363	7,680	371,680	7,680	0	
Subtotal Streets	3,089,470	2,553,315	3,492,302	3,223,500	3,475,360	7.8%
ENGINEERING:						
Software	383	7,500	7,500	7,500	7,500	
Professional Svcs. (Intern)	494,641	570,000	570,000	670,000	670,000	
Professional Svcs. (Ext.)	0	2,500	0	0	0	
Special Supplies	0	0	14,995	8,000	0	
Special Projects	0	0	340,910	747,133	685,539	
Subtotal Engineering	495,024	580,000	933,405	1,432,633	1,363,039	-4.9%
TRANSPORTATION:						
Equipment	0	(3,651)	0	1,000	1,000	
Utilities	11,154	13,087	11,316	13,000	13,000	
Professional Svcs. (Ext.)	306,249	284,649	255,426	452,000	360,000	
Signs	43,240	38,059	34,434	40,000	40,000	
Traffic Controls	10,582	12,309	6,914	20,000	20,000	
Capital Equipment	0	10,270	0	0	0	
Special Projects	39,986	50,175	27,865	50,000	60,000	
Transfer Out	241,342	256,411	267,867	267,867	267,601	
Subtotal Transportation	652,553	661,309	603,822	843,867	761,601	-9.7%
Total Expenditures	4,237,047	3,794,624	5,029,529	5,500,000	5,600,000	1.8%

WEST VALLEY CITY FITNESS CENTER - FUND 21

REVENUE STATEMENT

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
FITNESS CENTER:						
Facility Drop-In Fees	388,643	465,956	500,083	560,000	560,000	
Annual Passes	808,311	914,457	949,196	1,500,000	1,500,000	
Activity Area	237,468	305,888	326,887	375,000	375,000	
Children's Area	204,203	172,076	246,823	425,000	425,000	
Aquatics	115,782	143,566	166,684	200,000	200,000	
Community Rooms	22,952	29,135	35,322	40,000	40,000	
Pro Shop	13,638	16,970	17,163	30,000	30,000	
Snack Bar/Catering	125,360	143,648	162,624	190,000	190,000	
Sports Programs	167,496	159,160	172,188	205,000	205,000	
Miscellaneous Rev.	86,368	55,954	70,782	65,000	65,000	
WestFest	0	175,641	124,590	100,000	0	
Total Fitness Center	2,170,221	2,582,449	2,772,342	3,690,000	3,590,000	-2.7%

WEST VALLEY CITY FITNESS CENTER - FUND 21

EXPENDITURE STATEMENT

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
FITNESS CENTER:						
Transfers In GF/ Operating Infusion	(1,361,086)	(1,546,086)	(1,461,086)	(1,673,472)	(1,630,271)	
Permanent Employees	922,844	1,130,166	1,190,546	1,270,757	1,303,500	
O.T. Employees	34,142	37,656	49,268	17,000	17,000	
Temporary Employees	904,453	1,142,010	1,216,763	1,405,834	1,405,834	
Additional Pay	901	254	0	1,000	1,000	
Employee Benefits	559,839	613,970	655,171	711,979	746,147	
Uniform Allowance	108	238	279	0	0	
Books & Dues	2,155	(1,280)	1,021	1,300	1,300	
Advertising	12,063	9,839	12,580	25,000	25,000	
Travel & Training	28,378	19,083	25,098	23,000	23,000	
Office Supplies	38,993	26,482	36,053	43,000	43,000	
Snack Bar	102,917	120,689	145,233	140,000	140,000	
Equipment Maint.	269,564	246,852	247,404	225,000	225,000	
Gasoline & Diesel	3,504	3,925	3,277	4,000	4,000	
Software	39,244	41,790	45,560	45,390	45,390	
Building/Grounds	37,448	54,246	66,542	51,000	51,000	
Utilities	387,858	563,566	428,173	369,030	366,499	
Telephone	12,522	12,849	13,132	12,000	12,000	
Professional Services	250,938	363,254	357,743	380,000	380,000	
General Health	7,342	3,405	5,338	5,000	5,000	
Special Supplies	36,096	32,366	47,359	37,000	37,000	
Healthy Community Grant	0	2,336	35,687	0	0	
Children's Programs	49,632	73,309	66,561	85,000	85,000	
Adult Programs	35,428	38,731	41,916	45,000	45,000	
Aquatics	25,027	23,472	21,187	25,000	25,000	
WestFest	0	109,815	101,517	85,000	0	
Insurance	65,868	72,967	79,688	74,600	74,600	
Capital Equipment	120,496	162,359	49,170	50,000	50,000	
Capital Res. (Transfer to BA)	30,000	30,000	30,000	30,000	30,000	
Debt Service (Transfer to GL)	112,333	71,658	73,848	76,470	79,001	
Appropriation to Fund Balance	0	0	0	125,112	0	
Total Fitness Center	2,729,007	3,459,922	3,585,028	3,690,000	3,590,000	-2.7%

WEST VALLEY CITY THEATER - FUND 23

REVENUE STATEMENT

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
THEATER:						
Theater Rent	0	0	0	20,000	0	
Theater Revenue	6,321	15,314	564	20,000	0	
Costume Rentals	0	100	25	5,000	0	
Total Theater	6,321	15,414	589	45,000	0	-100.0%

WEST VALLEY CITY THEATER - FUND 23

EXPENDITURE STATEMENT

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
THEATER:						
Books & Dues	31	162	575	5,500	0	
Advertising	0	0	113	5,000	0	
Travel & Training	132	808	1,694	4,000	0	
Office Supplies	32,232	21,213	17,342	15,000	0	
Equip. Maintenance	7,336	404	1,601	10,500	0	
Gasoline	0	0	0	1,250	0	
Auto Maintenance	0	66	0	900	0	
Auto Parts	0	33	0	1,200	0	
Software	2,565	354	1,857	10,000	0	
Building & Grounds	59,008	37,587	27,187	35,000	0	
Telephone	388	756	0	8,000	0	
Contingency	59,633	33,900	0	0	0	
Professional Services	1,508	6,073	9,312	10,000	0	
General Health	0	0	0	250	0	
Special Supplies	3,440	4,993	13,849	10,000	0	
Signs	729	1,672	11,361	5,000	0	
Capital Equipment	0	600	28,571	0	0	
Special Projects	0	8,693	1,480	10,000	0	
Transfer Out to Cap Res (BA)	50,000	51,500	50,000	50,000	0	
Transfer In from Foundation Fd	(288,986)	0	(115,171)	(86,600)	0	
Transfer In from Gen.Fund	(69,188)	(50,000)	(50,000)	(50,000)	0	
Total Theater	(141,172)	118,814	(229)	45,000	0	-100.0%

**WEST VALLEY CITY ARENA - FUND 25
REVENUE STATEMENT**

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
ARENA REVENUES	5,938,376	7,780,912	9,906,387	7,719,000	9,697,000	25.6%

**WEST VALLEY CITY ARENA - FUND 25
EXPENDITURE STATEMENT**

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
ARENA:						
Operations	5,871,051	6,596,715	7,561,893	8,219,000	9,597,000	
Transfers Out	2,501,100	2,500,700	2,475,000	2,476,000	2,467,000	
Transfers In	(2,856,273)	(3,863,043)	(3,179,368)	(2,976,000)	(2,367,000)	
Total Arena	5,515,878	5,234,372	6,857,525	7,719,000	9,697,000	25.6%

**WEST VALLEY CITY SANITATION - FUND 27
REVENUE STATEMENT**

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
SANITATION:						
Garbage Fees	6,026,535	6,368,590	6,883,902	6,800,000	7,100,000	
Clean & Beautiful Donations	0	0	1,000	0	0	
Interest	282	466	1,143	0	0	
Appropriation from Fund Balance	0	0	0	227,764	263,538	
Total	6,026,817	6,369,056	6,886,045	7,027,764	7,363,538	4.8%

**WEST VALLEY CITY SANITATION - FUND 27
EXPENDITURE STATEMENT**

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
SANITATION:						
Permanent Employees	138,700	139,964	160,064	165,779	0	
O.T. Employees	4,146	811	1,938	3,000	0	
Employee Benefits	61,190	52,238	72,757	75,799	0	
Books/Subscriptions	0	0	0	650	650	
Public Notice/Advert	0	0	167	0	0	
Travel & Training	804	880	279	2,500	2,500	
Office Supplies	5,594	7,008	6,543	7,000	7,000	
Gasoline & Diesel	9,683	7,482	7,681	6,000	6,000	
Auto Parts	3,630	6,732	5,203	7,000	7,000	
Prof. Services Internal	1,122,124	1,222,056	1,226,035	1,226,036	1,577,260	
Prof. Services External	3,182,492	3,316,273	3,466,111	3,650,000	3,808,128	
Landfill Fees	1,588,214	1,493,245	1,543,404	1,600,000	1,700,000	
Special Supplies	132,610	143,313	175,822	180,000	180,000	
Insurance	80	0	0	0	0	
Capital Equipment	27,469	72,232	35,382	69,000	0	
Clean & Beautiful Expenses	21,726	8,803	9,708	8,855	0	
Clean & Beautiful Transfer Out	6,534	26,145	26,145	26,145	75,000	
Total	6,304,996	6,497,182	6,737,239	7,027,764	7,363,538	4.8%

WEST VALLEY CITY ROAD IMPACT FEES - FUND 31

REVENUE STATEMENT

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
Road Impact Fees	305,722	580,374	395,212	200,000	200,000	
Interest	2,247	12,486	33,898	0	0	
Total	307,969	592,859	429,110	200,000	200,000	0.0%

WEST VALLEY CITY ROAD IMPACT FEES - FUND 31

EXPENDITURE STATEMENT

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
Professional Services	100,000	100,000	30,000	30,000	30,000	
Road Projects	15,028	4,270	0	170,000	170,000	
Transfer Out	170,000	850,000	0	0	0	
Total Expenditures	285,028	954,270	30,000	200,000	200,000	0.0%

WEST VALLEY CITY PARK IMPACT FEES - FUND 32

REVENUE STATEMENT

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
Park Impact Fees	761,171	1,322,599	346,882	1,000,000	1,000,000	
Interest	1,663	54,480	147,726	0	0	
Total Revenue	762,834	1,377,079	494,608	1,000,000	1,000,000	0.0%

WEST VALLEY CITY PARK IMPACT FEES - FUND 32

EXPENDITURE STATEMENT

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
Park Impact Expenses	410,402	982,822	1,142,992	1,000,000	1,000,000	
Total Expenditures	410,402	982,822	1,142,992	1,000,000	1,000,000	0.0%

WEST VALLEY CITY FIRE IMPACT FEES - FUND 33

REVENUE STATEMENT

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
Fire Impact Fees - Facility	130,262	186,364	88,342	150,000	150,000	
Fire Impact Fees - Apparatus	30,705	21,231	13,122	0	67,866	
Interest	1,168	13,078	25,144	0	0	
Total Revenue	162,135	220,673	126,608	150,000	217,866	45.2%

WEST VALLEY CITY FIRE IMPACT FEES - FUND 33

EXPENDITURE STATEMENT

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
Transfer Out FS 74 & Fire Truck Debt	300,000	300,000	150,000	150,000	217,866	
Total Expenditures	300,000	300,000	150,000	150,000	217,866	45.2%

WEST VALLEY CITY POLICE IMPACT FEES - FUND 34

REVENUE STATEMENT

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
Police Impact Fees	233,378	321,767	140,051	250,000	250,000	
Interest	1,049	13,255	25,634	0	0	
Total Revenue	234,427	335,022	165,685	250,000	250,000	0.0%

WEST VALLEY CITY POLICE IMPACT FEES - FUND 34

EXPENDITURE STATEMENT

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
Police Debt Serv Transfer to Gen Fd	450,000	450,000	250,000	250,000	250,000	
Total Expenditures	450,000	450,000	250,000	250,000	250,000	0.0%

WEST VALLEY CITY FLOOD IMPACT FEES - FUND 35

REVENUE STATEMENT

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
FLOOD IMPACT FEES:						
Riter District	1,690	10,677	7,406	0	0	
Westridge District	0	0	3,493	0	0	
Lake Park District	45,990	0	0	0	0	
Interest	0	0	14,000	0	0	
Total Revenue	47,680	10,677	24,899	0	0	0.0%

WEST VALLEY CITY FLOOD IMPACT FEES - FUND 35

EXPENDITURE STATEMENT

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
Lake Park District	0	56,770	0	0	0	
Total Expenditure	0	56,770	0	0	0	0.0%

WEST VALLEY CITY STORM WATER UTILITY - FUND 36

REVENUE STATEMENT

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
STORM WATER UTILITY:						
Storm Water Utility Fees	5,670,762	5,484,928	5,676,099	5,550,000	5,600,000	
Interest Income	7,735	22,613	47,646	0	0	
Penalties/Late Fees	117,571	86,415	83,452	0	0	
Gain on Sale of Assets	481,583	41,093	(203,200)	0	0	
Miscellaneous Revenue	0	0	(170)	0	0	
Appropriation from Fund Balance	0	0	0	1,541,807	73,000	
Total Revenue	6,277,651	5,635,049	5,603,827	7,091,807	5,673,000	-20.0%

WEST VALLEY CITY STORM WATER UTILITY - FUND 36

EXPENDITURE STATEMENT

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
STORMWATER OPERATIONS:						
Travel & Training	3,722	2,074	3,250	5,000	8,000	
Office Supplies	0	0	1,078	0	2,000	
Equip Maintenance	14,074	2,016	50,813	60,000	60,000	
Fuel	39,004	38,645	47,752	25,000	25,000	
Auto Maintenance	52,000	52,000	52,000	52,000	52,000	
Vehicle Parts	48,918	46,169	85,269	60,000	60,000	
Utilities	13,725	19,522	17,895	35,000	35,000	
Prof./Tech (internal)	521,604	521,605	521,604	521,604	521,604	
Prof./Tech. (external)	99,321	67,480	65,235	90,000	115,000	
Special Supplies	56,117	62,288	82,102	75,000	75,000	
Insurance	13,332	4,206	16,825	10,000	10,000	
Capital Equipment	8,000	8,000	11,716	378,000	125,000	
Depreciation	1,538,705	1,560,031	1,601,470	1,541,807	0	
Subtotal	2,408,522	2,384,036	2,557,009	2,853,411	1,088,604	-61.8%
STORMWATER ENIGEERING PROJECTS:						
Books/Dues	365	800	610	800	800	
Travel & Training	7,094	2,571	7,080	10,000	9,700	
Office Supplies	4,153	4,361	1,682	3,800	2,800	
Equip. Maintenance	945	1,520	0	1,500	1,800	
Fuel	2,149	5,419	0	5,000	5,000	
Software	16,332	17,500	17,500	17,500	17,500	
Prof/Tech (internal)	511,364	511,364	511,364	784,693	784,693	
Prof./Tech. (external)	16,442	16,952	15,604	20,000	0	
Special Supplies	805	4,066	17,906	11,000	3,000	
Special Projects	832,465	85,897	327,546	2,157,752	2,421,138	
Capital Equipment	29,427	0	0	0	0	
Capitalized Spec Proj	262	(1,824,276)	(331,166)	0	0	
Subtotal	1,421,803	(1,173,826)	568,126	3,012,045	3,246,431	7.8%
STORMWATER ADMINISTRATON:						
Public Notices	19,985	19,985	21,326	21,326	21,326	
Travel/Training	0	62	185	2,000	2,000	
Office Supplies	811	844	1,388	4,000	4,000	
Prof/Tech (internal)	922,494	911,683	923,158	923,158	1,035,038	
Prof./Tech. (external)	4,000	5,825	271,867	8,000	8,000	
Transfer Out	1,338,942	2,070,152	0	267,867	267,601	
Subtotal	2,286,232	3,008,551	1,217,924	1,226,351	1,337,965	9.1%
Total Expenditure	6,116,557	4,218,761	4,343,059	7,091,807	5,673,000	-20.0%

THE DIVISION OF ARTS AND CULTURE - FUND 37

REVENUE STATEMENT

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
Cultural Center:						
Miscellaneous	7,500	10,484	0	0	0	
Cultural Center Revenue	179,052	253,772	363,820	400,000	300,000	
Amphitheater	0	1,191	40	0	0	
Concessions/Alcohol Revenue	2,676	16,057	32,263	12,000	14,000	
Membership/Season Tickets	59	8,790	1,519	0	0	
Catering Commission	285	0	4,601	15,000	12,000	
Art Sales	0	0	0	10,000	12,000	
Gallery Exhibits/Receptions	0	0	0	12,000	0	
Day of the Dead	0	0	0	9,000	12,000	
Summer Play	0	0	0	12,000	0	
Total Revenue	189,572	290,294	402,243	470,000	350,000	-25.5%

THE DIVISION OF ARTS AND CULTURE - FUND 37

EXPENDITURE STATEMENT

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
Operations:						
Permanent Employees	1,114,920	1,269,545	1,355,581	1,465,097	827,090	
Overtime	28,109	15,062	21,634	10,000	10,000	
Temporary Employees	74,192	87,226	111,150	192,895	84,050	
Employee Benefits	440,795	484,602	498,947	559,560	324,870	
Books & Dues	4,103	6,424	4,384	5,000	5,000	
Advertising	265	1,310	6,425	5,000	5,000	
Travel & Training	9,551	2,325	6,936	6,000	6,000	
Office Supplies	25,897	23,841	24,674	23,000	23,000	
Equip. Maintenance	3,334	3,143	20,500	20,500	20,500	
Gasoline	745	472	841	1,250	1,250	
Auto Maintenance	0	99	67	900	900	
Auto Parts	146	223	49	900	900	
Software	20,891	19,231	13,516	10,000	20,000	
Building & Grounds	42,433	39,054	51,459	50,000	50,000	
Utilities	135,482	141,919	147,016	149,564	148,889	
Telephone	4,122	15,830	18,930	12,000	12,000	
Contingency	10,249	71,162	61,053	60,000	50,000	
Professional Services	151	12,848	19,955	8,028	8,028	
Sister City	0	0	400	0	0	
General Health	759	417	745	250	250	
Special Supplies	72,829	66,104	56,209	25,000	25,000	
Signs	395	835	1,805	2,500	2,500	
Insurance	0	0	0	10,000	10,000	
Sold Services	(37,949)	(14,462)	(23,508)	(321,544)	0	
Special Projects	3,009	19,572	33,563	15,000	35,000	
Gallery Exhibits/Receptions	0	0	150	15,000	20,000	
WorldStage Concerts	0	0	1,150	20,000	0	
Artrageous	0	0	0	43,000	53,000	
Summer Concerts	0	0	800	30,000	30,000	
Day of the Dead Celebration	0	0	0	10,000	10,000	
Pop-Up Art	0	0	43	0	0	
Greek Show	0	0	0	5,000	0	
Shakespeare Educational Program	0	0	0	5,000	0	
Wasatch International Food Festival	0	0	0	60,000	60,000	
Cost of Goods Sold	0	0	1,040	5,000	0	
Transfer Out	29,956	19,109	19,683	20,392	21,067	
Transfer In from GF	(1,287,667)	(1,312,587)	(1,709,226)	(1,431,086)	(1,560,244)	
Transfer In from Foundation	(215,936)	(222,000)	(521,856)	(666,856)	0	
Subtotal Operations	480,781	751,304	224,115	426,350	304,050	-28.7%
Maintenance:						
Equipment Maintenance	15,955	19,010	12,605	16,450	16,450	
Gasoline	(6)	0	0	1,200	3,500	
Building & Grounds	17,908	22,515	15,910	26,000	26,000	
Subtotal Maintenance	33,857	41,525	28,515	43,650	45,950	5.3%
Total Expenditures	514,638	792,829	252,630	470,000	350,000	-25.5%

**WEST VALLEY ARTS FOUNDATION - FUND 38
REVENUE STATEMENT**

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
Arts Foundation:						
Misc. Revenue	2,500	0	0	0	0	
Concessions	163	317	161	0	0	
Donations/Contributions	1,131	13,394	15,188	400,000	0	
Restricted Purpose Donations	40,125	0	46,836	45,000	0	
Restricted Purpose Donations - Sustainab	0	0	0	69,000	0	
Restricted Purpose Donations - Grants	414,165	24,462	86,508	289,000	0	
Restricted Purpose Donations - ZAP	0	413,483	115,410	0	0	
Gallery Exhibits/Receptions	11,716	11,174	5,230	0	0	
ARTragous Program	(142)	2,998	1,663	0	0	
Summer Concerts	0	0	(116)	0	0	
Day of the Dead	8,636	14,153	9,334	0	0	
Theatrical Productions	308,066	320,127	313,226	650,000	0	
Winter Concerts Program	9,452	0	0	0	0	
Utah Shakespear Program	0	70	0	0	0	
Total Revenue	795,812	800,178	593,440	1,453,000	0	-100.0%

**WEST VALLEY ARTS FOUNDATION - FUND 38
EXPENDITURE STATEMENT**

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
Operations:						
Memberships/Dues/Subscriptions	27,604	38,210	14,674	0	0	
Travel/Training	1,032	2,718	2,060	0	0	
Office Supplies	6,885	3,435	504	0	0	
Fuel	15	0	0	0	0	
Software	11,480	10,474	3,095	0	0	
Building/Grounds Maint	0	(15)	0	0	0	
Professional/Technical	9,290	11,292	10,130	4,000	0	
Special Supplies	30,322	15,301	10,649	19,960	0	
Signs	309	0	0	0	0	
Sold Service	37,949	0	0	0	0	
Special Projects	18,210	55,850	38,275	15,000	0	
Gallery Exhibits/Receptions	30,516	19,806	9,040	0	0	
WorldStage Concerts	0	0	2,246	0	0	
Artrageous	30,151	39,755	39,216	0	0	
Summer Concerts	21,131	10,918	15,278	0	0	
Day of the Dead Celebration	35,099	24,303	16,108	0	0	
Theatre Productions	739,099	755,789	1,058,691	660,584	0	
Winter Market	2,711	2,855	500	0	0	
Greek Show	553	1,000	0	0	0	
Shakespeare Educational Program	76,706	2,750	0	0	0	
Wasatch International Food Festival	400	31,074	71,680	0	0	
Transfers Out	504,922	222,000	637,027	753,456	0	
Transfers In	0	(207,460)	(437,313)	(40,010)	0	
Appropriation to Fund Balance	0	0	0	40,010	0	0.0%
Total Expenditures	1,584,384	1,040,055	1,491,860	1,453,000	0	-100.0%

**WEST VALLEY CITY STREET LIGHTS - FUND 39
REVENUE STATEMENT**

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
STREET LIGHTS:						
Misc. Revenue	2,026	8,278	8,729	0	0	
Street Light Fees	634,102	1,254,449	1,262,695	1,250,000	1,250,000	
Appropriation from Fund Balance	0	0	0	323,059	761	
Total	636,128	1,262,727	1,271,424	1,573,059	1,250,761	-20.5%

**WEST VALLEY CITY STREET LIGHTS - FUND 39
EXPENDITURE STATEMENT**

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
STREET LIGHTS:						
Permanent Employees	119,490	128,805	191,781	226,731	226,730	
O.T. Employees	1,289	3,315	1,937	1,000	1,000	
Temporary Employees	0	0	0	4,000	4,000	
Employee Benefits	43,474	49,919	76,935	96,328	94,858	
Bks/Subscriptions/Memeberships	0	116	116	500	500	
Travel/Training	0	308	906	4,000	4,000	
Office Supplies	0	198	299	0	0	
Equipment Maintenance	92,799	141,298	435,712	200,000	200,000	
Gasoline & Diesel	6,631	6,260	7,390	15,000	15,000	
Utilities	87,117	136,761	147,538	120,000	120,000	
Prof./Tech (internal)	0	78,975	43,550	43,550	52,190	
Prof./Tech. (external)	10,463	140,376	141,711	150,000	150,000	
Special Supplies	0	511	268	0	0	
Capital Equipment	34,377	171,516	180,487	220,000	0	
Special Projects	48,799	0	592,558	330,796	215,995	
Transfer Out	0	151,013	155,627	161,154	166,488	
Transfer In	(548,737)	0	(2,360)	0	0	
Total	(104,298)	1,009,371	1,974,455	1,573,059	1,250,761	-20.5%

CAPITAL IMPROVEMENTS FUND - FUND 45
REVENUE STATEMENT

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
REVENUES:						
Miscellaneous	266,561	589,028	2,365,951	0	0	
Developer Capital Fees/Contrib.	1,300,000	819,500	0	0	0	
Fed/State Capital Projects	0	500,000	500,000	0	0	
SL County Capital Projects	1,190,064	0	0	0	0	
Fire Apparatus Reimbursement	673,208	108,164	234,318	0	0	
Interest	38,776	234,795	317,577	0	0	
Gain on Sale of Asset	330,184	214,986	193,493	0	0	
Total Revenues	3,798,793	2,466,473	3,611,339	0	0	0.0%
OTHER SOURCES:						
Bond/Lease Proceeds	972,185	40	5	0	0	
Appropriation from Fund Balance	0	0	0	418,907	3,895,594	
Total Other Sources	972,185	40	5	418,907	3,895,594	829.9%
Total Revenue and Other Sources	4,770,978	2,466,513	3,611,344	418,907	3,895,594	829.9%

**CAPITAL IMPROVEMENTS FUND - FUND 45
EXPENDITURE STATEMENT**

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
EXPENDITURES:						
Sold Services	0	(76,057)	(184,500)	0	0	
Maverik Arena Parking Lot	111,387	0	0	0	0	
2450 S Roadway Extension	1,831,196	319,035	0	0	0	
Safe Sidewalks	121,981	67,302	0	0	0	
Special Projects	(19,439)	10,700	0	0	0	
Facilities Projects	533,894	205,858	766,149	400,000	400,000	
PW-Engineering Renovation	71,659	166,756	0	0	0	
Legal/RDA Office Remodel	0	21,300	390,688	0	0	
Arena Renovation	0	500,000	0	0	0	
Lighting Pickleball Courts/Skate Park	0	0	372,610	0	0	
Wetlands Park	0	0	229,524	0	0	
Cultural Center Basement Project	0	(4,669)	0	0	0	
Parkway Blvd Widening	70,170	399,721	0	0	0	
4100 S Reconstruction	2,224	0	24,085	0	0	
Hawkeye Street	136,590	0	0	0	0	
City Courts/Legal Bldg	2,231,068	8,148,954	73,523	0	0	
MVC Betterments	1,384,430	0	0	0	0	
4700 S Reconstruction	3,295,877	2,150,603	19,405	0	0	
2700 W Improvement Project	2,115,489	(3,644)	4,628	0	0	
Energy Efficiency Upgrades	959,615	413,929	277,981	0	0	
Crosstowne Trail	2,763	4,081	2,008,564	0	0	
Veterans Memorial Park	2,113,862	0	0	0	0	
6800 West Improvements	4,800	0	0	0	0	
2022 Pedestrian Ramps	158,318	312,772	0	0	0	
Lancer Way Reconstruction	0	300,075	9,200	0	0	
4100 S HAWK Signals Project	0	158,110	19,563	0	0	
6800 West Pond Overflow	0	9,635	258,968	0	0	
UTA Midvalley BRT	0	0	49,250	0	0	
SFR Widening Project	0	0	101,326	0	0	
3500 S Sidewalks	0	0	300,000	0	0	
Street Sign Replacement Project	0	0	119,577	0	0	
4000 West Improvements	0	0	69,150	0	0	
Bangerter Highway Betterments	0	0	2,000,000	0	0	
Parkway Blvd Wetland Road	0	0	264,819	0	0	
Overlay Projects	12,800	4,791,345	965,949	0	0	
Transportation Sales Tax Projects	9,775	0	0	3,300,000	5,230,000	
Sidewalk Repair Projects	0	0	0	0	250,000	
City Hall Parking Lot Replacement	0	0	0	0	1,500,000	
Chinese Gate Repair	0	0	0	0	80,000	
City Hall HVAC Controls	0	0	0	0	157,000	
City's General Plan Update	0	0	0	0	300,000	
Parkway Park Playground Replacement	0	0	0	0	50,000	
Indoor Pool Filtration Salt Water System	0	0	0	0	135,000	
Fassio Park Fence	0	0	82,156	0	0	
Finance Special Projects	3,836	1,526	0	0	0	
Legal Speical Projects	0	0	237,500	0	0	
Fire Special Projects	0	583,615	0	0	0	
Parks Special Projects	0	74,025	0	0	0	
Rolling Stock	1,486,569	1,830,622	3,608,941	429,000	2,000,000	
Rolling Stock Lease Payments	604,548	559,044	566,454	576,526	618,943	
Transfers Out	310,930	1,897,643	3,041,206	418,907	1,173,594	
Transfers In	(45,198,780)	(14,126,498)	(11,536,576)	(4,705,526)	(7,998,943)	
Total Expenditures	(27,644,438)	8,715,783	4,140,140	418,907	3,895,594	829.9%

**THE RIDGE GOLF CLUB FUND - FUND 55
REVENUE STATEMENT**

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
OPERATING REVENUE:						
Green Fees	798,026	800,231	1,021,865	1,010,000	1,040,000	
Driving Range	40,807	18,312	0	60,000	60,000	
Carts	382,195	381,035	471,110	485,000	500,000	
Pull Carts	154	36	0	0	0	
Golf Club Rentals	1,159	1,972	3,112	2,000	2,000	
Gratuities - Operations	1,314	5,815	13,915	6,000	6,000	
Pro Shop	174,768	194,210	243,099	210,000	210,000	
Grill/Catering	328,383	337,177	362,156	415,959	400,000	
Room Rental	0	31,927	96,281	0	0	
Gratuities - Grill & Catering	31,825	31,382	20,033	61,000	61,000	
Miscellaneous	3,115	2,019	5,000	5,000	5,000	
Gain on Sale of Assets	0	10,555	0	35,000	0	
Appropriation from Fund Balance	0	0	0	200,036	308,591	
Total Revenue	1,761,746	1,814,672	2,236,571	2,489,995	2,592,591	4.1%

**THE RIDGE GOLF CLUB FUND - FUND 55
EXPENSE STATEMENT**

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
OPERATING EXPENSES						
OPERATIONS:						
Personnel	355,056	384,337	419,229	450,615	455,750	
Operations	152,175	161,486	160,137	177,564	187,564	
Professional Services	15,579	82,868	54,561	71,405	71,405	
Utilities	28,582	27,234	29,818	36,000	36,000	
Operations Subtotal	551,392	655,925	663,745	735,584	750,719	2.1%
MAINTENANCE:						
Personnel	270,452	349,148	392,336	449,992	454,677	
Operating Supplies	215,026	230,807	259,292	225,760	230,760	
Utilities	174,480	147,320	180,628	181,250	196,250	
Maintenance Subtotal	659,958	727,275	832,256	857,002	881,687	2.9%
GRILL/CATERING						
Personnel	290,633	306,607	380,842	376,067	370,954	
Operating Supplies	47,921	37,477	52,684	66,100	66,100	
Snack Bar Subtotal	338,554	344,084	433,526	442,167	437,054	-1.2%
COST OF SALES:						
Cost of Goods Sold	142,031	151,450	187,671	125,000	125,000	
Grill/Snack Bar	106,068	110,764	129,675	170,000	170,000	
Depreciation	191,634	220,688	224,151	200,036	228,131	
Cost of Sales Subtotal	439,733	482,902	541,497	495,036	523,131	5.7%
Total Operating Expenses	1,989,637	2,210,187	2,471,024	2,529,789	2,592,591	2.5%
NON-OPERATING EXPENSES:						
Transfer In	(73,676)	(360,036)	(517,530)	(39,794)	0	
Total Non-Operating Expenses	(73,676)	(360,036)	(517,530)	(39,794)	0	0.0%
Total Expenses	1,915,961	1,850,151	1,953,494	2,489,995	2,592,591	4.1%

STONEBRIDGE GOLF COURSE FUND - FUND 57

REVENUE STATEMENT

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
OPERATING REVENUE:						
Green Fees	1,156,220	1,272,289	1,371,385	1,272,741	1,300,000	
Driving Range	32,425	15,337	0	35,000	30,000	
Carts	440,113	435,534	512,834	520,000	550,000	
Pull Carts	591	241	0	0	0	
Rental Clubs	10,238	11,108	11,961	11,000	11,000	
Gratuities - Operations	14,185	12,903	12,008	17,000	17,000	
Pro Shop	262,713	256,017	287,473	250,000	275,000	
Grill/Catering	479,101	602,092	628,041	560,000	600,000	
Room Rental	0	3,036	1,190	0	0	
Gratuities - Grill & Catering	56,251	61,762	23,172	60,000	75,000	
Misc.	0	(2,659)	49	5,000	5,000	
Total Op. Revenue	2,451,837	2,667,660	2,848,113	2,730,741	2,863,000	4.8%
NON-OPERATING REVENUE:						
Gain on Sale of Assets	0	0	13,500	0	0	
Interest	1,040	0	0	0	0	
Appropriation from Fund Balance	0	0	0	142,174	187,555	
Total Non-Operating Rev	1,040	0	13,500	142,174	187,555	31.9%
Total Revenue	2,452,877	2,667,660	2,861,613	2,872,915	3,050,555	6.2%

STONEBRIDGE GOLF COURSE FUND - FUND 57

EXPENSE STATEMENT

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
OPERATING EXPENSES						
OPERATIONS:						
Personnel	304,675	437,580	542,122	588,588	588,275	
Operations	193,115	205,609	212,578	233,631	249,631	
Professional Services	12,230	123,879	52,937	105,000	130,000	
Utilities	43,946	54,536	53,257	45,000	50,000	
Operations Subtotal	553,966	821,605	860,894	972,219	1,017,906	4.7%
MAINTENANCE:						
Personnel	384,624	419,599	458,139	489,962	501,646	
Operating Supplies	211,485	270,212	271,033	253,051	273,051	
Utilities	194,190	149,025	192,823	195,750	195,750	
Maintenance Subtotal	790,299	838,836	921,995	938,763	970,447	3.4%
GRILL/CATERING:						
Personnel	329,121	360,365	389,384	377,936	373,945	
Operating Supplies	45,372	59,583	46,283	82,400	82,400	
Snack Bar Subtotal	374,493	419,948	435,667	460,336	456,345	-0.9%
COST OF SALES:						
Cost of Goods Sold	178,427	174,648	197,028	165,000	180,000	
Grill/Snack Bar	168,980	183,358	186,324	225,000	230,000	
Depreciation	96,885	108,786	155,107	142,174	195,857	
Cost of Sales Subtotal	444,292	466,793	538,459	532,174	605,857	13.8%
Total Oper Expenses	2,163,050	2,547,183	2,757,015	2,903,492	3,050,555	5.1%
NON-OPERATING EXPENSES:						
Sales Tax Rev Bonds S 2016	3,326	0	0	0	0	
Transfer In	0	(309,761)	(573,169)	(30,577)	0	-100.0%
Transfer Out	25,974	0	0	0	0	
Total Non-Operating Expenses	29,300	(309,761)	(573,169)	(30,577)	0	-100.0%
Total Expenses	2,192,350	2,237,422	2,183,846	2,872,915	3,050,555	6.2%

**GRANTS - FUND 60
REVENUE STATEMENT**

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
CDBG Projects	1,478,562	1,542,103	2,283,817	169,485	1,066,000	
HOME & Federal Grants	27,228,060	786,151	657,690	0	0	
State Grants	198,843	485,872	187,016	0	0	
Other Governmental Agencies	2,255	12,572	136,695	0	0	
Subtotal	28,907,720	2,826,698	3,265,218	169,485	1,066,000	529.0%

**GRANTS - FUND 60
EXPENDITURE STATEMENT**

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
Personnel	81,397	158,117	119,923	169,485	169,425	
General Operations	86,726	92,194	48,453	0	0	
CDBG Projects	1,310,440	1,291,792	2,115,441	0	896,575	
HOME & Federal Grants	27,230,315	798,868	660,577	0	0	
State Grants	198,842	477,163	320,822	0	0	
Other Governmental Agencies	0	0	0	0	0	
Subtotal	28,907,720	2,818,134	3,265,216	169,485	1,066,000	529.0%

AMBULANCE FUND - FUND 66

REVENUE STATEMENT

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Final 2025-2026	Percent Change
OPERATING REVENUE:						
Ambulance Fees	3,583,295	3,558,937	3,485,315	3,614,358	3,589,588	
Collections Proceeds	114,392	79,547	68,135	115,000	90,000	
Gain on Sale of Assets	0	7,790	0	0	0	
Misc.	0	0	18,620	0	0	
Appropriation from Fund Balance	0	0	0	0	0	
Total Operating Revenue	3,697,687	3,646,274	3,572,070	3,729,358	3,679,588	-1.3%

AMBULANCE FUND - FUND 66

EXPENSE STATEMENT

	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Adopted 2023-2024	Final 2025-2026	Percent Change
OPERATING EXPENSES						
OPERATIONS						
Permanent Employees	963,378	1,048,814	1,133,636	1,249,703	1,287,657	
Overtime	96,823	87,660	112,333	46,970	46,970	
Additional Pay	1,696	2,550	1,021	0	0	
Employee Benefits	443,085	476,252	480,867	535,133	511,215	
Benefit Expense	(454,023)	(284,740)	(321,370)	0	0	
Uniform Allowance	13,500	13,400	14,100	14,400	14,400	
Travel/Training	3,092	9,126	8,088	5,825	5,825	
Office Supplies	0	0	0	2,390	2,390	
Equipment Maint.	25,334	2,710	0	2,987	2,987	
Gas/Diesel	44,772	48,655	38,508	30,588	30,588	
Auto Maintenance	81,805	64,920	58,705	52,974	52,974	
Auto Parts	97,936	60,837	56,100	43,000	43,000	
Prof/Tech WVC	400,000	400,000	400,000	400,000	722,018	
Billing Services	187,821	182,990	426,335	165,000	165,000	
Ambulance Service Provider Assess.	140,552	152,359	174,154	115,000	115,000	
Public Safety Supplies	95,115	87,931	233,533	93,450	93,450	
Insurance	4,356	26,150	538	7,650	7,650	
Capital Equipment	0	0	2,000	0	0	
Depreciation	426,077	430,717	380,692	379,434	322,981	
Total Operating Expenses	2,571,319	2,810,329	3,199,240	3,144,504	3,424,105	8.9%
NON-OPERATING EXPENSES:						
Lease Agreement	36,320	27,043	372,213	372,371	43,000	
Transfer Out to CIP	102,763	211,483	0	212,483	212,483	
Transfer In	0	(230,442)	(12,000)	0	0	
Total Non-Operating Expenses	139,083	8,085	360,213	584,854	255,483	-56.3%
Total Expenses	2,710,402	2,818,414	3,559,453	3,729,358	3,679,588	-1.3%



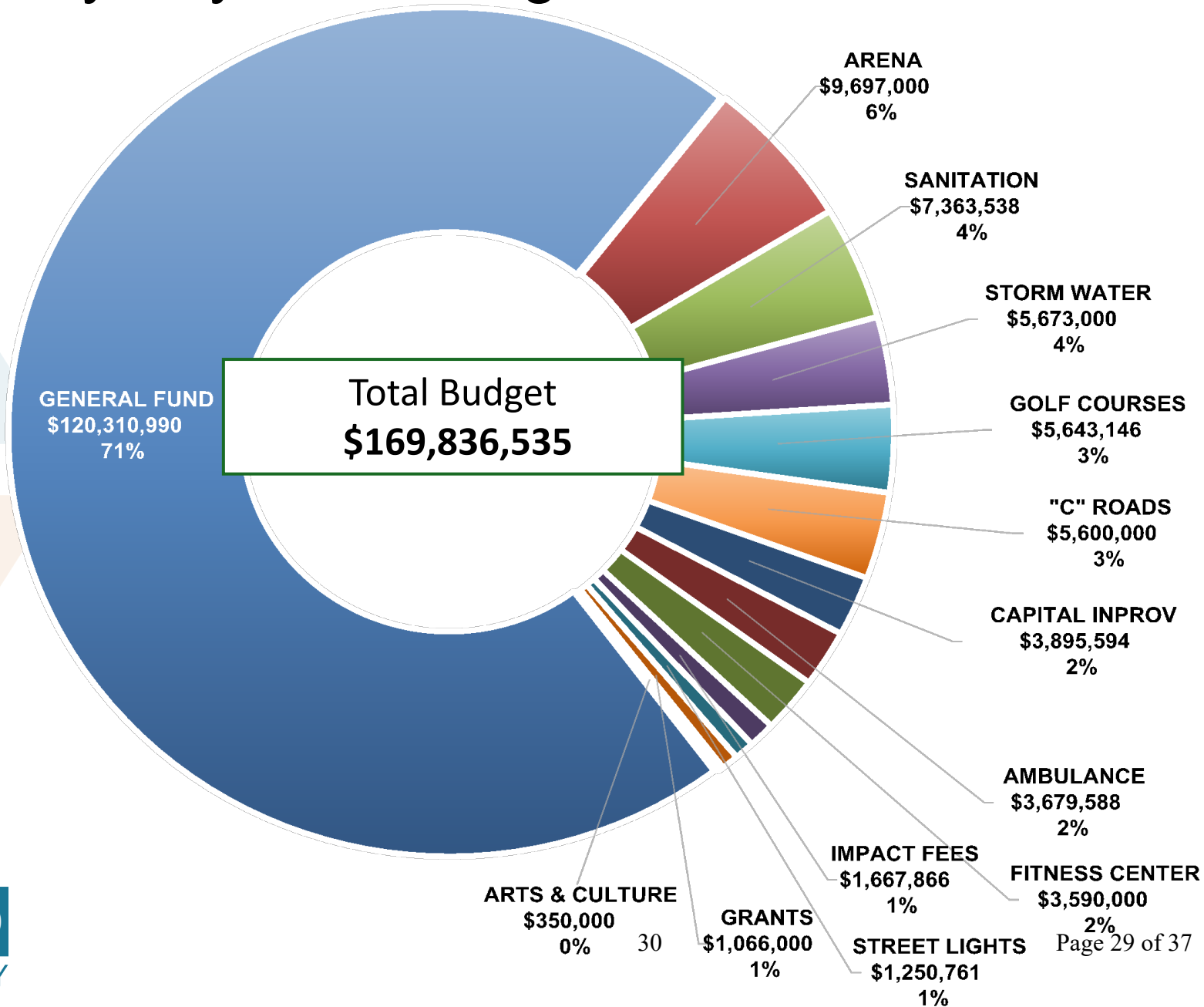
Final Adopted Budget **WEST VALLEY CITY**

General Fund \$120,310,990

Other Funds \$49,525,545

Total = \$169,836,535

West Valley City Total Budget *FY 2025-2026*



Golf Courses Include:

- The Ridge
- Stonebridge

Impact Fees Include:

- Road Impact Fees
- Park Impact Fees
- Fire Impact Fees
- Police Impact Fees
- Flood Impact Fees

BUDGETARY DRIVERS

Fiscal Responsibility

Governmental & Regulatory Requirements

Review and balance Costs of Services & Operations

Maintain Public Infrastructure

Economic Conditions

- *Inflationary Pressures*
- *Historic Unemployment Rate*
- *Uncertain Economy*
- *Regulatory Environment*

Budget

FY 2025-2026

**Reflects Council
direction &
objectives**

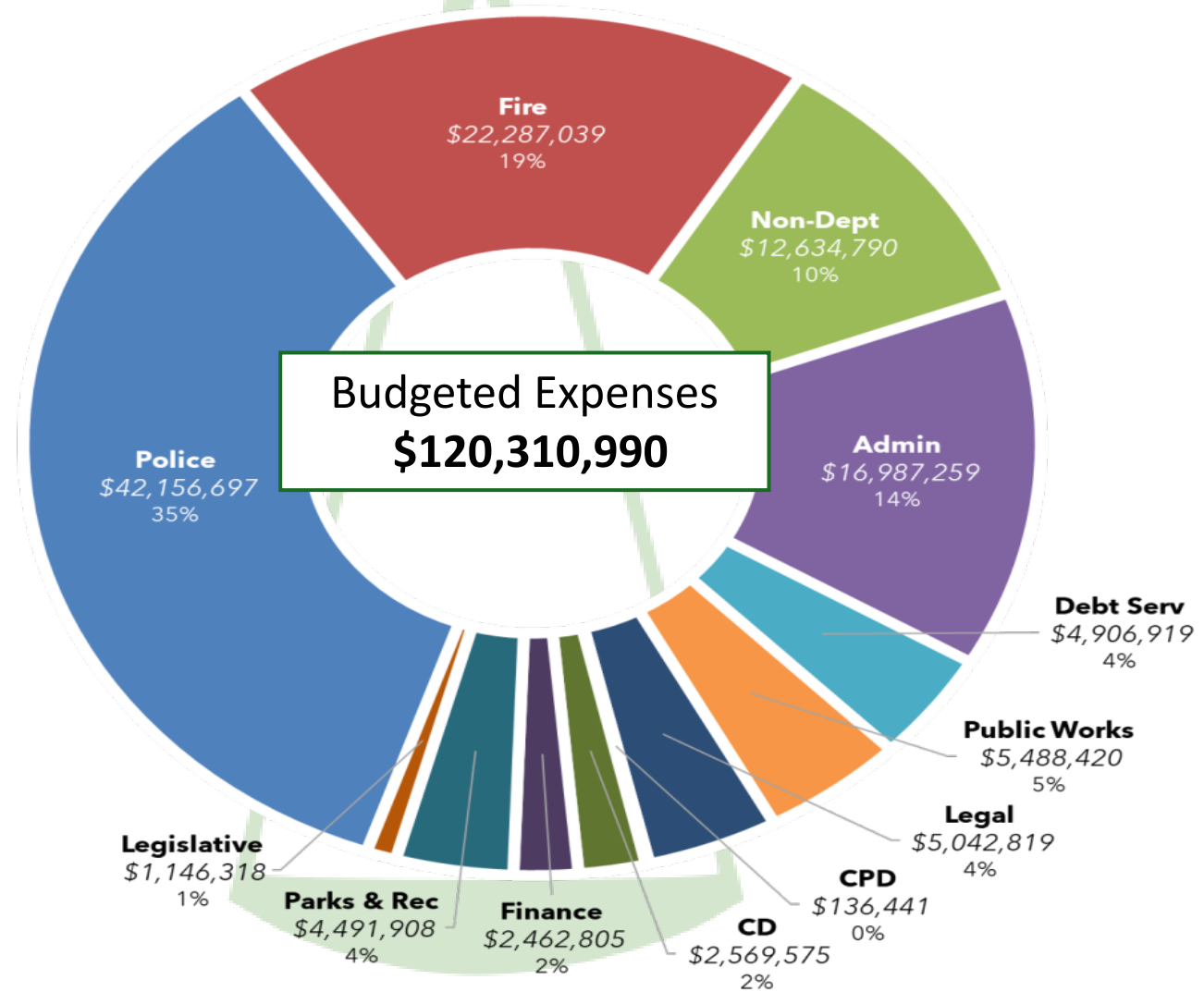
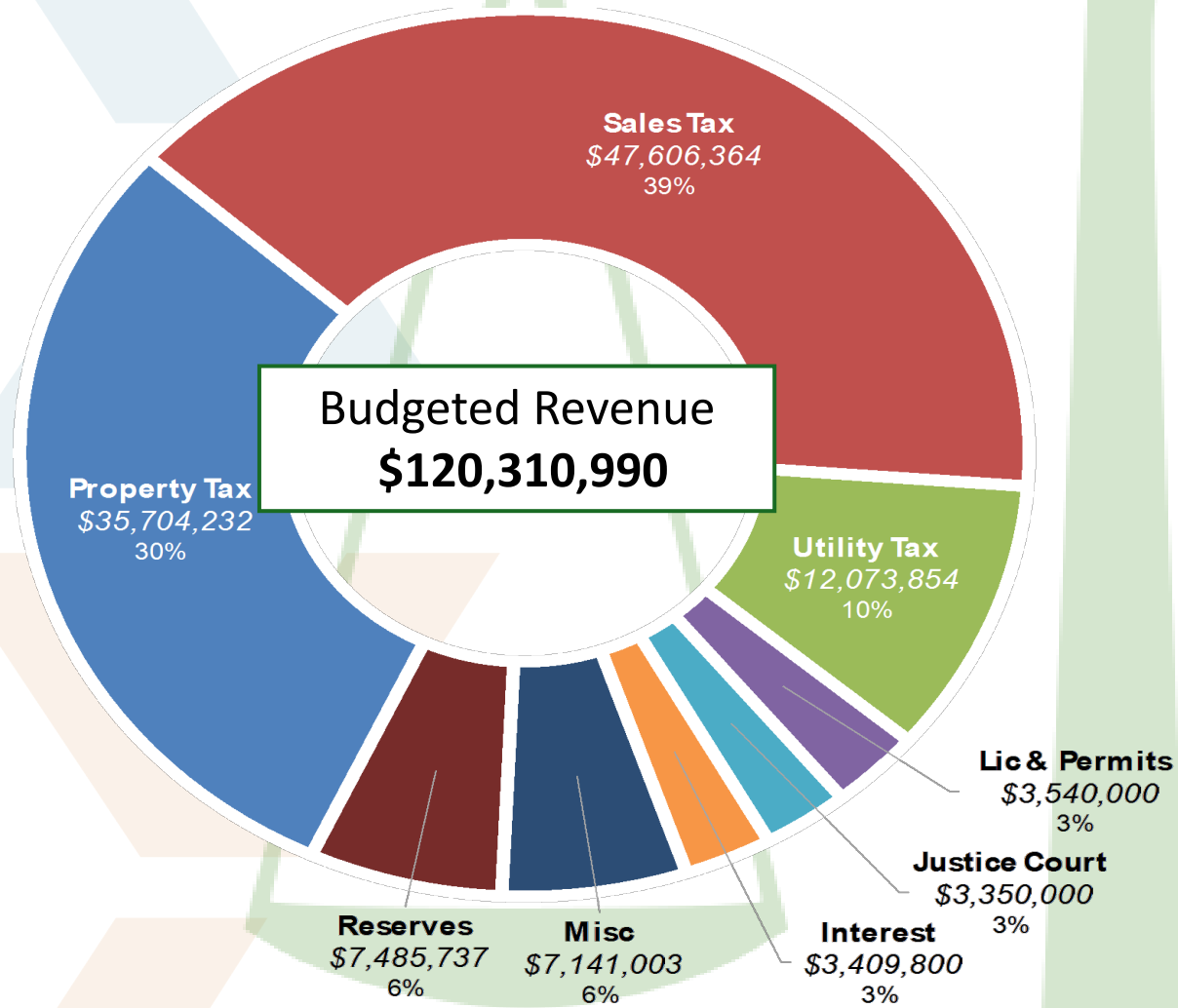
**Promotes efficiency
in government**

**Public disclosure/
transparency**

**Prepared to
accepted national
standards**

**Balanced budget
required by
state law**

General Fund Budget *FY 2025-2026*



Budget Summary & Comparison

REVENUES	FY 2024-2025	FY 2025-2026
Property Tax	35,128,121	35,704,232
Sales Tax	44,586,339	47,606,364
Utility Tax	12,243,550	12,073,854
Licenses & Permits	4,740,000	3,540,000
Justice Court	3,655,249	3,350,000
Interest	3,036,880	3,409,800
Misc	7,696,594	7,141,003
Reserves	3,679,898	7,485,737
TOTAL REVENUES	114,766,631	120,310,990

EXPENDITURES	FY 2024-2025	FY 2025-2026
Police	40,823,755	42,156,697
Fire	16,784,948	22,287,039
Non-Departmental	12,174,074	12,634,790
Administration	9,339,791	16,987,259
Debt Service	4,914,519	4,906,919
Public Works	5,514,778	5,488,420
Law	11,701,006	5,042,819
Community Preserv.	2,845,621	136,441
CED	2,928,225	2,569,575
Finance	2,497,499	2,462,805
Parks & Recreation	3,774,000	4,491,908
Legislative	1,120,288	1,146,318
TOTAL EXPENDITURES	114,418,504	120,310,990

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NOTICE OF PROPOSED TAX INCREASE WEST VALLEY CITY

The WEST VALLEY CITY is proposing to increase its property tax revenue.

The WEST VALLEY CITY tax on a \$450,000 residence would increase from \$604.40 to \$655.13, which is \$50.73 per year.

The WEST VALLEY CITY tax on a \$450,000 business would increase from \$1,098.90 to \$1,191.15, which is \$92.25 per year.

If the proposed budget is approved, WEST VALLEY CITY would receive an additional \$2,950,825 in property tax revenue per year as a result of the tax increase. If the proposed budget is approved, WEST VALLEY CITY would increase its property tax budgeted revenue by 7.70% above last year's property tax budgeted revenue excluding eligible new growth.

The WEST VALLEY CITY invites all concerned citizens to a public hearing for the purpose of hearing comments regarding the proposed tax increase and to explain the reasons for the proposed tax increase. You have the option to attend or participate in the public hearing in person or online.

PUBLIC HEARING

Date/Time: 8/19/2025 6:30 PM

Location: West Valley City Hall Council Chambers
3600 Constitution Blvd
West Valley City

Virtual Meeting Link: <https://www.youtube.com/@wvctv2290>

To obtain more information regarding the tax increase, citizens may contact the WEST VALLEY CITY at 801-963-3235 or visit <https://www.wvc-ut.gov/>

TAX RATE HISTORY

FY 2025= **.002586**

FY 2026= **.002647p**

7.70% change

1.7% Change total bill

Revenue Adjustment

\$2.9m revenue proposal to address the increased cost of Public Safety Services

Judgment Levy

\$50,825 Judgment Levy adjustment due to appeals for overpayments

SB 29 REQUIRED DISCLOSURE:

- Revenue and Rate Adjustment of \$2,900,000 to fund the increased and ongoing costs of providing Public Safety Services
- The Judgment amount of \$50,825 will be generated one time only for Fiscal Year 2026.
- Purpose: A judgment levy in Utah is an optional tax adjustment to address revenue shortages due to successful property value appeals.

Enter the Appraised Value of Your Home:

450,000.00

Your Estimated Taxable Value:

247,500.00

Your Estimated Property Tax:

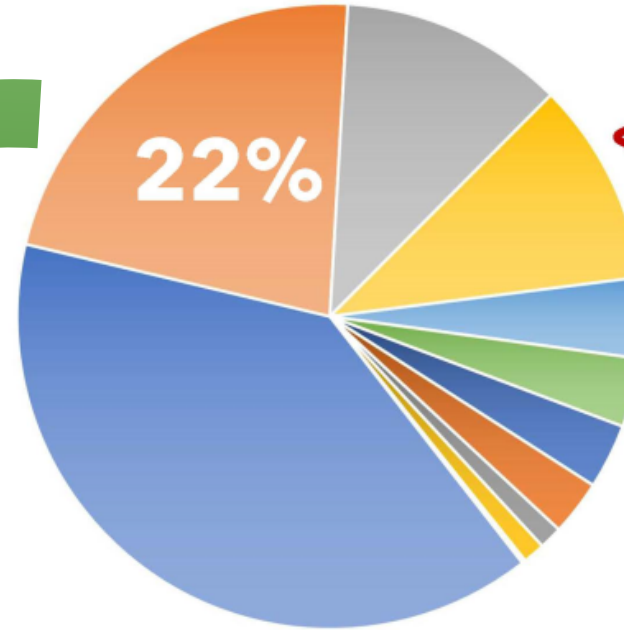
2,950.53

West Valley
portion of tax bill =
\$655.13

West Valley portion of tax bill pays for:

- ✓ Police
- ✓ Fire
- ✓ Streets
- ✓ Parks
- ✓ & contributing to services that help promote a safe & economic vibrant community

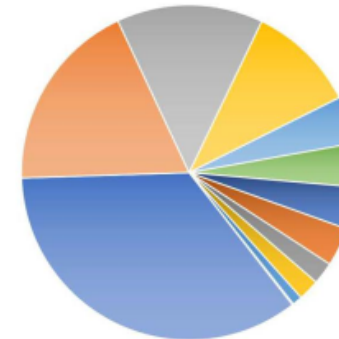
County Tax Breakdown



- GRANITE SCHOOL DISTRICT \$1,158.55 (39%)
- **WEST VALLEY CITY \$655.13 (22%)**
- STATE BASIC SCHOOL LEVY \$341.30 (12%)
- SALT LAKE COUNTY \$310.12 (11%)
- GRANGER HUNGER IMPROVEMENT DIST \$122.76 (4%)
- SL COUNTY LIBRARY \$105.19 (4%)
- CENTRAL UT WATER CONSERV. DIST \$99.00 (3%)
- JORDAN VALLEY WATER CONSERV. DIST \$84.15 (3%)
- UT CHARTER SCHOOL-GRANITE \$35.15 (1%)
- SL COUNTY ASSESSMENT COLL LEVY \$33.66 (1%)
- MULTI COUNTY ASSESSMENT COLL LEVY \$3.47 (0.1%)
- SO SL VALLEY MOSQUITO \$1.98 (0.1%)

West Valley Tax Breakdown

- POLICE \$229.56 (35%)
- FIRE \$121.33 (19%)
- ADMINISTRATIVE \$92.50 (14%)
- NON-DEPARTMENTAL \$68.79 (11%)
- PUBLIC WORKS \$29.87 (5%)
- LEGAL \$27.45 (4%)
- DEBT SERVICE \$26.73 (4%)
- PARKS & REC \$24.44 (4%)
- CED \$14.02 (2%)
- FINANCE \$13.43 (2%)
- LEGISLATIVE \$6.22 (1%)
- CPD \$0.72 (0.1%)



SALT LAKE COUNTY NOTICE OF PROPOSED TAX INCREASES

The following taxing entities are proposing to increase property tax revenues within SALT LAKE COUNTY.
Data is based on the taxing entity's average value shown below. The same value is used for both residential and commercial properties.
Concerned citizens are invited to attend the public hearings on their tax increases.

FOR FURTHER INFORMATION, CONTACT THE INDIVIDUAL ENTITIES AT THE PHONE NUMBERS SHOWN BELOW.

Entities Proposing a Tax Increase	Average Value	If approved, tax will increase			Additional Tax Revenue Generated Each Year if Proposed Tax Increase is Approved	% Increase if Proposed Tax Increase is Approved	Public Hearing Information		
			From:	To:			Date/Time	Location	Phone #
Canyons School	\$ 740,000	Residential	\$ 1,172.97	\$ 1,242.57	\$ 6,633,199	5.74%	August 5, 2025 7:00 PM	9361 South 300 East Sandy City	801-826-5000
		Commercial	\$ 2,132.68	\$ 2,259.22					
Central Utah Water Conservancy	\$ 638,000	Residential	\$ 133.34	\$ 140.36	\$ 3,943,085	5.37%	August 26, 2025 6:00 PM	1426 East 750 North Bldg 2 Orem	801-226-7100
		Commercial	\$ 242.44	\$ 255.20					
Draper City	\$ 763,000	Residential	\$ 392.79	\$ 428.88	\$ 891,036	8.97%	August 13, 2025 6:00 PM	1020 East Pioneer Road Draper City	801-576-6318
		Commercial	\$ 714.17	\$ 779.79					
Granite School	\$ 565,000	Residential	\$ 1,151.33	\$ 1,257.61	\$ 17,798,520	8.35%	August 5, 2025 7:30 PM	2500 South State Street South Salt Lake City	385-646-4700
		Commercial	\$ 2,093.33	\$ 2,286.56					
Herriman City Fire Service Area	\$ 640,000	Residential	\$ 467.81	\$ 475.90	\$ 147,766	1.67%	August 13, 2025 6:30 PM	5355 W Herriman Main St Herriman City	801-758-7686
		Commercial	\$ 850.56	\$ 865.28					
Herriman City Safety Enforcement Area	\$ 640,000	Residential	\$ 481.54	\$ 506.88	\$ 513,335	5.20%	August 13, 2025 7:00 PM	5355 W Herriman Main St Herriman City	801-758-7686
		Commercial	\$ 875.52	\$ 921.60					
Jordan Valley Water Conservancy	\$ 630,000	Residential	\$ 106.03	\$ 117.81	\$ 3,113,751	11.08%	August 11, 2025 6:00 PM	8215 South 1300 West West Jordan City	801-565-4300
		Commercial	\$ 192.78	\$ 214.20					
Midvale City	\$ 492,000	Residential	\$ 248.41	\$ 315.79	\$ 940,561	26.89%	August 19, 2025 6:00 PM	7505 South Holden Street Midvale City	801-567-7206
		Commercial	\$ 451.66	\$ 574.16					
Salt Lake City Judgment Levy	\$ 675,000	Residential	\$ -	\$ 4.08	\$ 579,167	100%	August 19, 2025 7:00 PM	451 South State St #315 Salt Lake City	801-535-7600
		Commercial	\$ -	\$ 7.43					
Town of Alta	\$ 1,809,000	Residential	\$ 829.79	\$ 1,030.77	\$ 98,659	24.28%	August 13, 2025 6:00 PM	10351 East Highway 210 Alta	801-742-6011
		Commercial	\$ 1,508.71	\$ 1,874.12					
West Jordan City	\$ 550,000	Residential	\$ 389.92	\$ 401.72	\$ 645,645	2.93%	August 19, 2025 6:00 PM	8000 South Redwood Road West Jordan City	801-569-5000
		Commercial	\$ 708.95	\$ 730.40					
West Valley City	\$ 450,000	Residential	\$ 604.40	\$ 655.13	\$ 2,950,825	7.70%	August 19, 2025 6:30 PM	3600 S Constitution Blvd West Valley City	801-963-3235
		Commercial	\$ 1,098.90	\$ 1,191.15					

The Additional Ad Valorem Tax Revenue and Percentage increases shown above represent increases over last year's property budgeted tax revenue, excluding eligible new growth.

This list is for informational purposes only and should not be relied on to determine a taxpayer's property tax liability.
For specific property tax liability information, the taxpayer should review the taxpayer's Notice of Property Valuation and Tax Changes.

