

RESOLUTION NO. 2025- 44

A RESOLUTION AMENDING THE MUNICIPAL BUDGET FOR FISCAL YEAR ENDING 6-30-26

WHEREAS, upon proper review and consideration, the City Council has held a public hearing concerning proposed amendments to its FYE 6-30-26 municipal budget.

WHEREAS, said public hearing has been held as required by law and pursuant to all legally required notices; and

WHEREAS, the City Council has heard and considered all public comment advanced at the aforementioned hearings; and

WHEREAS, the attached budgets are hereby found to comport with sound principles of fiscal planning in light of the needs and resources of Farmington City Corporation;

BE IT ORDAINED BY THE CITY COUNCIL OF FARMINGTON CITY CORPORATION, STATE OF UTAH:

Section 1. FYE 6-30-26 Municipal Budget Amendment. The attached document entitled 'Fund Budgets Amended by FY26 Budget Amendment #1', incorporated herein by reference, is hereby adopted.

Section 2. Miscellaneous Provisions.

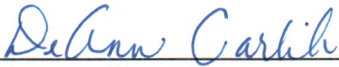
a. **Severability.** If any part or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all provisions, clauses, and words of this Resolution shall be severable.

b. **Titles and Headings.** The titles and headings of this Resolution form no part of the Resolution itself, have no binding or interpretative effect, and shall not alter the legal effect of any part of the Resolution for any reason.

c. **Effective Date.** This Resolution shall become effective immediately upon posting.

d. **Non-codification.** This Resolution shall be effective without codification.

PASSED AND ADOPTED BY THE CITY COUNCIL OF FARMINGTON CITY CORPORATION, STATE OF UTAH, ON THIS 7th DAY OF OCTOBER, 2025.
ATTEST **FARMINGTON CITY**


DeAnn Carlile,
City Recorder


Brett Anderson,
Mayor

NARRATIVE

BUDGET AMENDMENT #1 FOR FY26

Table of Contents

A.	Fire Engine Pump Repair (\$17,000 exp increase)	2
B.	Ambulance Medicaid Uniform Assessment QAZ Fee (\$10,000 exp increase)	2
C.	Police ICAC Grant Awarded (\$10,000 rev & exp increase)	2
D.	Building Cameras Annual Lease Payment (\$17,600 exp reallocation)	2
E.	Historic Preservation Commission – Operating Budget (\$6,000 exp increase)	3
F.	Developer Impact Fee Reimbursements - Evergreen (\$238,000 exp increase)	3
G.	Dump Bed for Truck Unit #416 (\$105,000 exp increase, carryover)	3
H.	Developer Impact Fee Reimbursements – CW Mgmt (\$33,080 exp reallocation)	3

A. Fire Engine Pump Repair (\$17,000 exp increase)

General Fund #10 – Fire Department

One-time Change

The City owns an older heavy rescue fire truck built in 2004. Unexpected one-time expensive repairs are needed to replace a foam injection pump.

B. Ambulance Medicaid Uniform Assessment QAZ Fee (\$10,000 exp increase)

Ambulance Fund #55 – Fire Department

Ongoing Change

This provider assessment fee is determined by the state and imposed uniformly to ambulance providers. The fee makes it possible for ambulance providers to take advantage of state matching funds in order to enhance Medicaid reimbursements. The ambulance revenue we receive from Medicaid is higher than it would otherwise be without this program. The current ongoing budget for this fee is \$30,000. Recent payments indicate that we will end up paying close to \$40,000 annually going forward.

C. Police ICAC Grant Awarded (\$10,000 rev & exp increase)

General Fund #10 – Police Department

One-time Change

The Police Department applied for and was awarded a \$10,000 grant to support the Internet Crimes Against Children (ICAC) Task Force. This grant will pay for equipment and overtime shifts when our officers work on this task force. This budget amendment will increase the expenditure budgets as well as an offsetting revenue.

The Internet Crimes Against Children (ICAC) Task Force Program was developed in 1998 in response to the increasing number of children using the internet and other technology, the proliferation of child sexual abuse material, and the heightened online activity by predators seeking unsupervised contact with children.

The Utah ICAC Task Force was created in 2000 and is one of 61 ICAC task forces in the country. Because so many internet crimes against children cross state lines, the ICAC task forces work closely together (very unique compared to other police task forces). The 61 task forces are a coordinated national network, representing over 5,400 federal, state, and local law enforcement, dedicated to investigating, prosecuting, and developing effective responses to internet crimes against children.

D. Building Cameras Annual Lease Payment (\$17,600 exp reallocation)

General Fund #10 – Parks & Building Departments

Ongoing Change

There is no budget increase for this amendment. This is simply to move the existing budget from one department to another to satisfy an accounting change requirement for leases. Shifting the ongoing budget out of both the Parks and Building Departments and into a set of accounts for debt service.

E. Historic Preservation Commission – Operating Budget (\$6,000 exp increase)

General Fund #10 – Community Development Department

One-time Change

The Historic Preservation Commission is requesting an additional \$6,000 in one-time budget in order to pursue historic preservation efforts such as an analysis of a historic barn structure, historic plaque program subsidies and informational signage, structure relocation or improvement costs, etc.

F. Developer Impact Fee Reimbursements - Evergreen (\$238,000 exp increase)

Capital Street Improvements Fund #38 & Storm Water Fund #54

One-time Change

An agreement was made with the developer for “The Trail” apartment complex currently under construction. This budget amendment is to establish the budget in order to pay the impact fees owed to the developer above the impact fee credits already given per the agreement. \$171,000 will come from Transportation Impact Fees and \$67,000 will come from Storm Water Impact Fees. This was not included in the original FY26 budget due to the timing and amounts being unknown at that time.

G. Dump Bed for Truck Unit #416 (\$105,000 exp increase, carryover)

Class C Roads / Local Hwy Fund #11

One-time Change

In FY25 a budget request of \$115,000 was approved for the purchase of this dump bed. The bed was delayed which pushed the purchase into FY26. This budget amendment is to re-establish the prior year budget. The actual cost ended up being \$105,000.

H. Developer Impact Fee Reimbursements – CW Mgmt (\$33,080 exp reallocation)

Park Improvement Fund #42

Ongoing Change

There is no budget increase for this amendment. This is simply to move the existing budget from a contra revenue account to an expenditure account. This is an accounting presentation change only.

FUND BUDGETS AMENDED BY FY26 Budget Amendment #1**Fiscal Year Ending June 30, 2026****Farmington City Corporation****GOVERNMENTAL FUNDS****General Fund (10)****Revenues:**

Taxes Received	15,237,000		15,237,000
Intergovernmental	528,549	10,000	538,549
Licenses, Permits, Fees Received	1,328,600		1,328,600
Cost Sharing, Contributions Received	227,000		227,000
Charges for Services Revenue	293,200		293,200
Interest & Investment Earnings	150,200		150,200
Transfers In	720,000		720,000
Misc Revenue	50,000		50,000
Revenue total	18,534,549	10,000	18,544,549

Expenditures:

Administration	1,326,898		1,326,898
Buildings	701,968	(8,800)	693,168
City Attorney	495,901		495,901
City Manager and Economic Development	390,863		390,863
Community Development	1,473,704	6,000	1,479,704
Engineering	251,094		251,094
Fire	2,925,022	17,000	2,942,022
Legislative	161,767		161,767
Parks & Cemetery	1,661,894	(8,800)	1,653,094
Police	5,693,707	10,000	5,703,707
Streets	763,351		763,351
Debt service for equipment	56,000	17,600	73,600
Transfers Out	2,434,553		2,434,553
Total Expenditures	18,336,723	33,000	18,369,723

Net change in fund balance	197,826	(23,000)	174,826
----------------------------	---------	----------	---------

FUND BUDGETS AMENDED BY FY26 Budget Amendment #1**Fiscal Year Ending June 30, 2026****Farmington City Corporation**

	Adopted Budget	BA #1	Budget After BA #1
Special Revenue - RDA US HWY 89 (20)			
Revenue	3,600		3,600
Transfer In	-		-
Expenditures	12,000		12,000
Transfers Out	-		-
Net change in fund balance	(8,400)	-	(8,400)
Special Revenue - RDA Station Park (22)			
Revenue	22,100		22,100
Transfers In	-		-
Expenditures	3,000		3,000
Transfers Out	-		-
Net change in fund balance	19,100	-	19,100
Debt Service - RAP Tax Bond (30)			
Revenue	651,700		651,700
Transfers In	-		-
Expenditures	-		-
Transfers Out	650,000		650,000
Net change in fund balance	1,700	-	1,700
Debt Service - 2015 G.O Park Bond (35)			
Revenue	413,300		413,300
Transfers In	-		-
Expenditures	411,000		411,000
Transfers Out	40,000		40,000
Net change in fund balance	(37,700)	-	(37,700)

FUND BUDGETS AMENDED BY FY26 Budget Amendment #1

Fiscal Year Ending June 30, 2026

Farmington City Corporation

	Adopted Budget	BA #1	Budget After BA #1
Capital Projects - Class C Roads (11)			
Revenue	2,052,000		2,052,000
Transfers in	-		-
Expenditures	1,734,642	105,000	1,839,642
Transfers Out	-		-
Net change in fund balance	317,358	(105,000)	212,358
Capital Projects - Govt Buildings (37)			
Revenue	443,362		443,362
Transfers In	-		-
Expenditures	90,149		90,149
Transfers Out	-		-
Net change in fund balance	353,213	-	353,213
Capital Projects - Streets (38)			
Revenue	2,218,284		2,218,284
Transfers In	152,000		152,000
Expenditures	943,000	171,000	1,114,000
Transfers Out	-		-
Net change in fund balance	1,427,284	(171,000)	1,256,284
Capital Projects - Equipment (39)			
Revenue	49,000		49,000
Transfers In	450,000		450,000
Expenditures	410,404		410,404
Transfers Out	-		-
Net change in fund balance	88,596	-	88,596

FUND BUDGETS AMENDED BY FY26 Budget Amendment #1**Fiscal Year Ending June 30, 2026****Farmington City Corporation**

	Adopted Budget	BA #1	Budget After BA #1
Capital Projects - Land Acquisition (40)			
Revenue	10,996,400		10,996,400
Transfers In	-		-
Expenditures	-		-
Transfers Out	-		-
Net change in fund balance	10,996,400	-	10,996,400
Capital Projects - Park Improvements (42)			
Revenue	1,759,840	33,080	1,792,920
Transfers In	-		-
Expenditures	439,149	33,080	472,229
Transfers Out	-		-
Net change in fund balance	1,320,691	-	1,320,691
Capital Projects - Capital Fire (43)			
Revenue	542,173		542,173
Transfers In	-		-
Expenditures	-		-
Transfers Out	-		-
Net change in fund balance	542,173	-	542,173
Permanent Fund - Cemetery Perpetual Care (48)			
Revenue	14,200		14,200
Transfers In	-		-
Expenditures	-		-
Transfers Out	-		-
Net change in fund balance	14,200	-	14,200

FUND BUDGETS AMENDED BY FY26 Budget Amendment #1

Fiscal Year Ending June 30, 2026

Farmington City Corporation

ENTERPRISE FUNDS

Water Fund (51)

Revenue	5,435,315		5,435,315
Transfers In	-		-
Expenditures	10,963,432		10,963,432
Transfers Out	-		-
Change in Net Position	(5,528,117)	-	(5,528,117)

Sewer Fund (52)

Revenue	3,966,700		3,966,700
Transfers In	-		-
Expenditures	3,969,376		3,969,376
Transfers Out	-		-
Change in Net Position	(2,676)	-	(2,676)

Garbage Fund (53)

Revenue	2,507,300		2,507,300
Transfers In	-		-
Expenditures	2,471,839		2,471,839
Transfers Out	-		-
Change in Net Position	35,461	-	35,461

Storm Water Fund (54)

Revenue	2,218,874		2,218,874
Transfers In	-		-
Expenditures	3,133,345	67,000	3,200,345
Transfers Out	30,000		30,000
Change in Net Position	(944,471)	(67,000)	(1,011,471)

FUND BUDGETS AMENDED BY FY26 Budget Amendment #1**Fiscal Year Ending June 30, 2026****Farmington City Corporation**

	Adopted Budget	BA #1	Budget After BA #1
Ambulance Fund (55)			
Revenue	855,600	(10,000)	845,600
Transfers In	-		-
Expenditures	1,222,990		1,222,990
Transfers Out	-		-
Change in Net Position	(367,390)	(10,000)	(377,390)
Transportation Fund (56)			
Revenue	872,700		872,700
Transfers In	-		-
Expenditures	931,000		931,000
Transfers Out	-		-
Change in Net Position	(58,300)	-	(58,300)
Recreation Fund (60, 67)			
Revenue	1,043,589		1,043,589
Transfers In	1,832,553		1,832,553
Expenditures	2,864,115		2,864,115
Transfers Out	-		-
Change in Net Position	12,027	-	12,027



160 S Main
Farmington Utah 84025

CITY COUNCIL STAFF REPORT FOR OCTOBER 7, 2025

To: Mayor and City Council
From: Levi Ball
Date: September 30, 2025
Subject: **Adoption of FY26 Budget Amendment #1 – Municipal Budget**

RECOMMENDATIONS

1. Review the attached narrative and schedules
2. Hold a public hearing on October 7, 2025
3. Consider and approve a resolution to amend the FY26 municipal budget

BACKGROUND

Administration wishes to amend budgets for items that were unforeseen, unplanned, or of different dollar amounts than originally budgeted during the budget cycle. Some expense items are covered by certain revenue sources and some items require the use of fund balance. Please see the attached narrative and budget amendment schedules.

Respectfully submitted,

Levi Ball
Finance Director

Review and concur,

Brigham Mellor
City Manager