



# WOODS CROSS CITY COUNCIL AGENDA

Tuesday, November 18, 2025 – 6:30 pm

Held at: 1555 S 800 W • Woods Cross, UT 84087

This meeting will be held in person and via Zoom. You may access at <https://zoom.us/j/9358074960>  
or go to [zoom.us](https://zoom.us) > select JOIN A MEETING > Meeting ID: 935 807 4960

*Please mute your microphone* except during PUBLIC COMMENT period.

## INVOCATION/PLEDGE

SHARP

### 1. REVIEW of AGENDA

### 2. MUNICIPAL GENERAL ELECTIONS CANVASS

MAYOR

The Mayor and Council will Convene as the Woods Cross City Canvass Board to Consider Approval of the General Election Results for the 2025 Woods Cross Municipal election as Prepared by the Davis County Clerk/Auditor's Office

### 3. RECOGNITION/GUESTS

- a. Youth City Council Report
- b. FY2025 Audit Report

RASMUSSEN  
ARBUCKLE

### 4. CONSENT ITEMS

- a. Ratify Cash Disbursements: 10/25/25-11/13/25
- b. Approve Minutes: 11/4/25

MAYOR  
MAYOR

### 5. PUBLIC COMMENT

*Brief items that are not on the agenda as part of a scheduled Public Hearing. Limited to 3 minutes. If an item requires more than 3 minutes, please contact the City Administrator to be added to a future agenda ([bhaderlie@woodscross.com](mailto:bhaderlie@woodscross.com))*

**Woods Cross City is committed to civility: We strive to act and speak with dignity, courtesy, and respect at all times – Participants are asked to join us and to act and speak accordingly**

### 6. ACTION ITEMS

- a. Consideration to Adopt Resolution 2025-951 Approving Contract with Method Studios to Provide Architect Services for the Preliminary Design of City Hall and Redesign of Hogan Park POOLE/HADERLIE
- b. Consideration to Adopt Resolution 2025-952 Approving Contract with Hogan Construction to Provide Preliminary Design Services as Construction Manager/General Contractor for the City Hall and Hogan Park  
POOLE/HADERLIE
- c. Consideration to Adopt Resolution 2025-953 Approving the Position of Storm Water Coordinator  
CHRISTIENSEN

### 7. DISCUSSION ITEMS

- a. Backflow Management
- b. Website Redesign

RHODES  
BARTHOLOMEW

### 8. STAFF REPORTS

- a. Public Works Report
- b. Community Services Report and Website Discussion
- c. Community Development Report

BARTHOLOMEW  
POOLE

I certify that copies of the agenda for the Woods Cross City Council meeting to be held November 18, 2025, were posted at Woods Cross City Hall, city website [www.Woodscrooss.com](http://www.Woodscrooss.com), and the Utah Public Notice website at [www.utah.gov/pmn](http://www.utah.gov/pmn). Date Posted: November 13, 2025, /s/ Annette Hanson, Woods Cross City Recorder.

In compliance with the Americans with Disabilities Act, any individuals needing special accommodations or services during this meeting shall notify the City Recorder at (801) 677-1006 or [AP@WoodsCross.com](mailto:AP@WoodsCross.com), at least 24 hours prior to the meeting.

- d. Police Report
- e. Financial Report
- f. City Administrator Report

BIGELOW  
HADERLIE  
HADERLIE

9. COUNCIL ITEMS

MAYOR

- a. Questions/Directions to Staff
- b. Council Reports

10. CLOSED MEETING

Move to closed meeting to discuss items pursuant to UCA § 52-4-205. No decisions or motions will be made during the closed meeting. The city council meeting will adjourn immediately following closed meeting and time will be noted for the record.

MAYOR

11. ADJOURN

I certify that copies of the agenda for the Woods Cross City Council meeting to be held November 18, 2025, were posted at Woods Cross City Hall, city website [www.Woodscrooss.com](http://www.Woodscrooss.com), and the Utah Public Notice website at [www.utah.gov/pmn](http://www.utah.gov/pmn). Date Posted: November 13, 2025, /s/ Annette Hanson, Woods Cross City Recorder.

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City Council to  
Meet as Board of  
Canvassers  
to Canvass the 2025  
General Election

# City Council Staff Report

**To:** Mayor and City Council  
**From:** Annette Hanson, Woods Cross City Recorder  
**Subject:** 2025 Municipal General Election Canvass and Approval  
**Date:** November 18, 2025

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## **Background**

State law UCA 20A-4-301(2)(b)(i) requires that the governing body canvass and officially adopt the election returns no earlier than seven days after nor later than fourteen days after the election.

Once approved by this board, the full canvass report will be available on the Woods Cross City website.

## **Analysis**

The “canvass” is a meeting at which the legislative body reviews and verifies the completeness and accuracy of the election results and then adopts them. They would certify the votes cast in the election. Under a contract previously approved by the Council, the Davis County Clerk/Auditor’s Office has already processed/counted the votes cast. Voter turnout in Woods Cross was 32.49%

Elected in the 2025 Municipal General Election were:

Name:	Term:	Position:
Ryan Westergard	4 Year	Mayor
Jim Grover	4 Year	City Council Member
Eric Jones	4 Year	City Council Member
Rachel Peterson	2 Year	City Council Member



1555 South 800 West Woods Cross, Utah 84087  
Phone: 801-292-4421 Fax: 801-292-2225

# CERTIFICATE OF ELECTION

We, the undersigned Board of Canvassers for Woods Cross City, Davis County, State of Utah, do hereby certify that Jim Grover, Eric Jones, and Rachel Peterson were duly elected to the office of City Council on Tuesday, November 4, 2025, as appears on the official canvassed returns of said election as filed, and of record in the office of the City Recorder of Woods Cross City.

## BOARD OF CANVASSERS

\_\_\_\_\_  
Ryan Westergard

\_\_\_\_\_  
Julie Checketts

\_\_\_\_\_  
Jim Grover

\_\_\_\_\_  
Eric Jones

\_\_\_\_\_  
Wallace Larrabee

\_\_\_\_\_  
Gary Sharp

*IN WITNESS WHEREOF*, I have hereunto set my hand and caused to be affixed the official seal of Woods Cross City this 18<sup>th</sup> day of November, 2025.

\_\_\_\_\_  
Annette Hanson  
City Recorder/Woods Cross City Election Official

# CERTIFICATE OF ELECTION

State of Utah }  
Woods Cross City } ss.

I, Annette Hanson, City Recorder for Woods Cross City in Davis County, State of Utah do hereby certify that

**Ryan Westergard**

was duly elected to the office of Woods Cross City Mayor at the 2025 General Election held in the said County, on Tuesday, the 4<sup>th</sup> day of November 2025.

IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed my official seal this 18<sup>th</sup> day of November 2025.

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Annette Hanson  
Woods Cross City Recorder

# CERTIFICATE OF ELECTION

State of Utah }  
Woods Cross City } ss.

I, Annette Hanson, City Recorder for Woods Cross City in Davis County, State of Utah do hereby certify that

**Jim Grover**

was duly elected to the office of Woods Cross City Council at the 2025 General Election held in the said County, on Tuesday, the 4<sup>th</sup> day of November 2025.

IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed my official seal this 18<sup>th</sup> day of November 2025.

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Annette Hanson  
Woods Cross City Recorder

# CERTIFICATE OF ELECTION

State of Utah }  
Woods Cross City } ss.

I, Annette Hanson, City Recorder for Woods Cross City in Davis County, State of Utah do hereby certify that

**Eric Jones**

was duly elected to the office of Woods Cross City Council at the 2025 General Election held in the said County, on Tuesday, the 4<sup>th</sup> day of November 2025.

IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed my official seal this 18<sup>th</sup> day of November 2025.

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Annette Hanson  
Woods Cross City Recorder

# CERTIFICATE OF ELECTION

State of Utah }  
Woods Cross City } ss.

I, Annette Hanson, City Recorder for Woods Cross City in Davis County, State of Utah do hereby certify that

**Rachel Peterson**

was duly elected to the office of Woods Cross City Council at the 2025 General Election held in the said County, on Tuesday, the 4<sup>th</sup> day of November 2025.

IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed my official seal this 18<sup>th</sup> day of November 2025.

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Annette Hanson  
Woods Cross City Recorder

STATISTICS

	TOTAL
Registered Voters - Total	5,757
Ballots Cast - Total	1,875
Voter Turnout - Total	32.57%

Woods Cross City Mayor

Vote For 1

	TOTAL
RYAN WESTERGARD	1,593

Woods Cross City Council 2 Year Term

Vote For 1

	TOTAL
RACHEL LEE PETERSON	1,236
JOSEPH E. RUPP	568

Woods Cross City Council 4 Year Term

Vote For 2

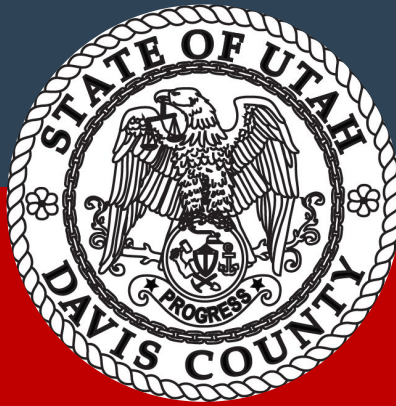
	TOTAL
JIM GROVER	1,147
ERIC JONES	1,016
CASI MCDONALD	797

Woods Cross City RAP Tax Proposition #1

Vote For 1

	TOTAL
Yes	1,322
No	435

[illegible]



# **CANVASS REPORT**

**Municipal General Election**

**November 4, 2025**

**Prepared For: Woods Cross City**

**Davis County Clerk**

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# Woods Cross City

## *Municipal General Election November 4, 2025*

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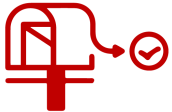
**5757 Active Registered Voters**

**1875 Ballots Cast**

**32.57% Turnout**

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### Ballots Cast By Type



**1826**

By Mail – Voters cast their vote utilizing a by mail ballot sent to the voter



**0**

In Person Early – Voters cast their vote utilizing a ballot issued at an early voting location prior to election day



**46**

In Person Election Day – Voters cast their vote utilizing a ballot issued at a voting center on election day



**3**

Provisional – Voters cast their vote utilizing a provisional ballot issued at an early voting location or voting center

# PRE-ELECTION TEST AND AUDIT

## *What, Where, and When*

As required by Utah Code 20A-4-104 Before beginning to count ballots using automatic tabulating equipment, the election officer shall test the automatic tabulating equipment to ensure that it will accurately count the votes cast for all offices and all measures. Additionally a firmware validation must be completed, this verifies the firmware versions used on tabulating equipment matches the official certified firmware versions approved for use in the State of Utah.

A test deck is created which contains ballots from each precinct and each contest involved in the election. Votes are marked for each candidate or question. Under votes (blank ballots) and over voter are also included in the test deck. The test deck is processed through each type of tabulation equipment which will be utilized in the election. The results tabulated from the automatic tabulating equipment is then compared to the pre-determined results.

**October 10,  
2025**

## *Testing Team*

This test is conducted by personnel of the Davis County Clerks Office. It was publicly noticed and was open to the public, candidates and their representatives for viewing. The test was conducted on October 10, 2025 beginning at 10:00am at 61 South Main Street, Farmington, Utah 84025.

## *Results*

All contests were included in the test, all equipment accurately detected over votes and under votes. The results of the test accurately matched the expected results. The firmware in use was confirmed as the approved version on all tabulating equipment. Following this page you will find the Pre Election Test and Audit Report.

# REGISTER OF REPORTS



1. Canvass Certification of Election Officer and Board of Canvass. This document certifies the results as the official results prepared by the Election Officer and approved by the Board of Canvass.



2. Summary of Ballots Not Counted. This report documents the total number of ballot which not were received, but not counted. It identifies the ballot by type and the reason why the ballot was not counted. If applicable, voters were contacted and given an opportunity to resolve issues with their ballot prior to the canvass



3. Ballot Reconciliation. This report documents each ballot reconciliation during the election process. Election Officers are required to reconcile ballots each time ballots are tabulated.



4. Canvass Statistics – This report provides standard statistics for the election as required by the State of Utah.



5. Summary Results Report – One of three election results reports. This report provides a summary of the election results and is considered the official results of the election.



6. Statement of Votes Cast – Second of three election results reports. This report provides a detailed report of ballots cast by type for each voting precinct as well as a breakdown of votes for each candidate or issue by precinct. This report is usually formatted in a digital spreadsheet and is available in a separate electronic file.



7. Cast Vote Record Report – Third of three election results reports. This report provides a detailed report of each ballot cast in the election and an indication of each vote within each race or ballot question. Service District Races are not included in this report. This report is usually formatted in a digital spreadsheet and is available in a separate electronic file.

# POST ELECTION AUDIT

## *What, Where, and When*

A Post election audit consists of four requirements. First is a comparison of the Cast Vote Record to the Election Summary Report. The second is an audit of the tabulating equipment as required by 20A-4-104(1)(f). This audit ensures the automatic tabulation equipment accurately counted the ballots by hand counting select batches of ballots and comparing the hand counted with the results recorded in the tabulation system. It consists of 1 percent of all ballots up to 1,000 ballots. The ballots are selected randomly by the Lt. Governors Office.

The third is an audit of the signature comparisons made between signatures on envelopes and voter signatures maintained by the election officer as required by 20A-3a-402.5. This audit is performed on 1% of all ballot envelopes prior to envelopes being opened and separated from the ballot.

**November 14,  
2025**

The fourth is a final reconciliation of ballots cast to vote history recorded in the voter registration system as required by 20A-4-304 (2)(h). This is documented on the Ballot Reconciliation Report.

Procedures for these audits are set by administrative rules and policy set by the Lt. Governor.

## *Audit Team*

Auditors consisted of Davis County Citizens, and Officials from outside of the Davis County Clerk's Office. It was publicly noticed and was open to the public, candidates and their representatives for viewing. The test was conducted on November 14, 2025 beginning at 10:00am at 61 South Main Street, Farmington, Utah 84025.

## *Results*

The results of the audit accurately matched the tabulated results. No discrepancies were found in the signature comparisons. Following this page you will find the Canvass Audit Certification Report and the Post Election Auditor Certification Report.

## Standardized Canvass Statistics Report

**Davis County Municipal General Election November 4, 2025**

### Section 1: Active Voters and Turnout

35.6% Voter turnout  
35.6% Proportion of active voters and same-day registrants who cast counted ballots  
192,438 Active voters (use only the number given to counties the Friday before the election)

### Section 2: Counted Ballot Statistics

68,572 Total ballots counted  
66,567 Mail ballots counted  
17 In-person early voting period ballots counted  
1,855 In-person election day ballots counted  
3 Disability ballots counted returned electronically  
34 UOCAVA ballots counted returned electronically  
96 Provisional ballots counted  
0 Emergency ballots counted

### Section 3: Vote History Reconciliation

68,572 Vote histories given  
Yes Does total ballots counted match the number of voters given vote history in VISTA?  
NA If no, what is the difference? (surplus vote histories)  
If no, provide an explanation below.

### Section 4: Provisional Ballot Statistics

100 Provisional ballots issued  
96 Provisional ballots counted  
4 Total provisional ballots not counted  
1 Already voted  
0 Insufficient ID  
3 Residency  
0 Incomplete form  
0 Other  
96.0% Percentage of provisionals that were counted  
52 Number of provisional ballots that were same-day registration

### Section 5: By Mail Ballot Statistics

205 Total challenged curable ballots (number of voters sent a cure notice)  
106 Total rejected ballots that were curable but not cured  
55 Envelopes with a signature that does not match the voter's signature  
20 Unsigned envelopes  
31 Ballots challenged for other curable reasons  
51.7% Percentage of curable ballots not cured  
8 Number of ballots where the voter submitted a disability affidavit  
605 Total rejected non-provisional ballots that could not legally be cured  
582 Returned after the received-by deadline  
23 Rejected for other non-curable reasons  
1.5% Percentage of ballots returned as undeliverable

### Section 6: County Clerk Certification

I certify that the information contained in this report is true and accurate. (type your name in the field below)

Brian McKenzie, Davis County Clerk

Ballot Reconciliation [1]													
	Time and Date (ctrl+alt+shift+semicolon)	10/21/202	10/23/202	10/24/202	10/27/202	10/29/202	11/5/2025	11/5/2025		11/14/202	11/17/202	Total	
Total Voters and Ballots Issued	Active Registered Voters as of Registration Deadline [2]	192438										192438	
	Ballots Provided to Voter (By Mail and Electronic) [3]	194067	194266	194368	194485	194562	194564	194564	194564	194564	194564	194564	
	Ballots Returned Undeliverable [4]	2100	2300	2434	2661	2713	2864	2873	0	2960	2973	2973	
	Ballots Provided to Voter (Polling Locations) [5]	0	0	0	0	0	1855	1855	1855	1855	1855	1855	
	Mail/Absentee in Mail	9226	13659	16085	19177	23956	31046	31463	31468	31623	31632	31632	
Ballots Received From Voters [6]	Mail/Absentee in Drop Box	2249	2249	2249	2249	6381	35628	35645	35646	35646	35646	35646	
	Total Mail Ballots	11475	15908	18334	21426	30337	66674	67108	67114	67269	67278	67278	Balanced
	Electronic UOCAVA and ADA	0	0	0	0	0	32	37	37	37	37	37	Balanced
	Early Voting (Regular)	0	0	0	0	9	17	17	17	17	17	17	Balanced
	Early Voting (Curbside)	0	0	0	0	0	0	0	0	0	0	0	Balanced
	Early Voting (Provisional)	0	0	0	0	1	1	1	1	1	1	1	Balanced
	Election Day Polls (Regular)	0	0	0	0	0	1855	1855	1855	1855	1855	1855	Balanced
	Election Day Polls (Curbside)	0	0	0	0	0	0	0	0	0	0	0	Balanced
	Election Day Polls (Provisional)	0	0	0	0	0	99	99	99	99	99	99	Balanced
	Total Ballots Received From Voter for Processing	11475	15908	18334	21426	30347	68678	69117	69123	69278	69287	69287	
Ballots In Process	Mail Ballots	2063	0	0	0	0	9608	0	0	0	0	0	Balanced
	Electronic UOCAVA and ADA	0	0	0	0	0	0	0	0	0	0	0	Balanced
	Early Voting (Regular)	0	0	0	0	9	0	0	0	0	0	0	Balanced
	Early Voting (Curbside)	0	0	0	0	0	0	0	0	0	0	0	Balanced
	Early Voting (Provisional)	0	0	0	0	1	1	1	0	0	0	0	Balanced
	Election Day Polls (Regular)	0	0	0	0	0	0	0	0	0	0	0	Balanced
	Election Day Polls (Curbside)	0	0	0	0	0	0	0	0	0	0	0	Balanced
	Election Day Polls (Provisional)	0	0	0	0	0	99	99	4	4	4	4	Balanced
	Total Ballots in Process	2063	0	0	0	10	9708	100	4	4	4	4	
Ballots Processed [7]	Mail Ballots	9360	15849	18275	21361	30229	56879	66512	66516	66556	66567	66567	Balanced
	Electronic UOCAVA and ADA	0	0	0	0	0	32	37	37	37	37	37	Balanced
	Early Voting (Regular)	0	0	0	0	0	17	17	17	17	17	17	Balanced
	Early Voting (Curbside)	0	0	0	0	0	0	0	0	0	0	0	Balanced
	Early Voting (Provisional)	0	0	0	0	0	0	0	1	1	1	1	Balanced
	Election Day Polls (Regular)	0	0	0	0	0	1855	1855	1855	1855	1855	1855	Balanced
	Election Day Polls (Curbside)	0	0	0	0	0	0	0	0	0	0	0	Balanced
	Election Day Polls (Provisional)	0	0	0	0	0	0	0	95	95	95	95	Balanced
Reconciliation	Total Ballots Counted or Processed	9360	15849	18275	21361	30229	58783	68421	68521	68561	68572	68572	
	Total Voters with Credit for Voting in VISTA (By Mail) [8]	11423	15849	18275	21361	30229	60843	66548	66553	66593	66604	66604	Balanced
	Total Voters with Credit for Voting in VISTA (Early) [9]	0	0	0	0	9	17	17	17	17	17	17	Balanced
	Total Voters with Credit for Voting in VISTA (Normal) [10]	0	0	0	0	0	1857	1855	1855	1855	1855	1855	Balanced
	Total Voters with Credit for Voting in VISTA (Provisional) [11]	0	0	0	0	0	0	86	96	96	96	96	Balanced
	Total Voters with Credit for Voting in VISTA	11423	15849	18275	21361	30238	62717	68506	68521	68561	68572	68572	Balanced
	Ballots with Vote History in VISTA but not Processed [12]	2063	0	0	0	9	3930	86	0	0	0	0	
	Reconciliation of Ballots Counted to Vote History [13]	Balanced	Balanced	Balanced	Balanced	Balanced	-4	1	Balanced	Balanced	Balanced	Balanced	
	Reconciliation of Ballots Recieved/Counted/Rejected [14]	Balanced	Balanced	Balanced	Balanced	Balanced	Balanced	Balanced	Balanced	Balanced	Balanced	Balanced	
	Notes												
	By Mail Ballots Rejected but Curable	52	59	59	64	107	169	154	150	120	106	106	
	By Mail Ballots Rejected and Not Curable	0	0	0	1	1	18	442	448	593	605	605	
	By Mail Ballots Resolved [15]	0	0	0	0	0	54	62	65	90	99	99	
	By Mail Ballots Initially Rejected	52	59	59	65	108	241	658	663	803	810	810	



# Davis County Pre-Election Test and Audit Report

Election: November 4, 2025

Test Date: October 10

## Pre-Election Test Summary

1. Number of paper ballots processed on DS450: 2181
2. Number of paper ballots processed on DS200: 195
3. Number of Express Vote Ballots Processed: 129
4. Were all contests included in the test? ☒ Yes
5. Did all equipment accurately detect over votes? ☒ Yes
6. Did all equipment accurately detect under votes? ☒ Yes
7. Did the results match the expected results of the test? ☒ Yes

Notes:

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## Firmware Validation

Hardware	Certified Firmware Version	Current Firmware Version
Electionware PC	6.3.0.0	6.3.00
DS450	4.2.0.0	4.2.00
DS200	3.0.0.0	3.0.0.0
ExpressVote	4.2.1.0	4.2.1.0

Were there any differences between the certified firmware version and the current firmware version? ☐ Yes ☒ No

## Certification

I certify that I was present and or participated in the Pre-Election Test and Audit and that the information included in this certification is accurate.

County Clerk or Deputy Clerk: [Signature]

Board of Canvass Representative(s): Jennifer Robinson - Centerville  
Annabelle [Signature] - Kayville  
[Signature] - West Bountiful



# Davis County Post-Election Auditors Certification Report

Election: November 4, 2025 Municipal General Election

I certify that proper legal public notice was given for the Post-Election Audit. This audit was conducted at 61 South Main Street, Farmington, Utah 84025 on the 14 day of November, 2025; all laws, policies and procedures were followed as currently constituted; and that the following information is true and correct.

Signature of County Clerk: *Don Matzger* Date: 11-14-25

We the undersigned election auditors certify that we were present during and participated in this post-election audit. We certify that we reviewed the original paper ballots, and tabulation of all ballots identified for audit, we confirmed that the electronic count matched the original marks made by the voter, and that all electronic tabulations accurately reflected the intent of the voter as marked on each ballot and that if any differences were identified, they have been listed on the Audit Summary Report.

As an appointed election auditor, I certify that I attended the Post-Election Audit and verified the information listed above to be accurate.

Signature of Election Auditor *Rebecca Solman*

Signature of Election Auditor *Indemarle Hinde*

Signature of Election Auditor *McUpp*

Signature of Election Auditor *Ma'ra Balingham*

Signature of Election Auditor *Christy John*

Signature of Election Auditor *Alfred Holbrook*

Signature of Election Auditor *Valerie Koster*

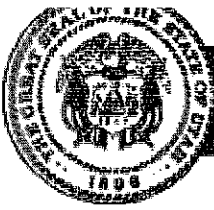
Signature of Election Auditor *Wendy Page*

Signature of Election Auditor *Nancy R. Dean*

Signature of Election Auditor *Jennifer Robinson*

Signature of Election Auditor *Remington*

Signature of Election Auditor *Angie R*



# Canvass - Audit Certification Report

County: Davis

Election: Municipal General 2025

## Paper Ballot Audit Summary

1. Number of paper ballots processed: 68,572
2. Number of ballots audited: 795
3. List the contests on the ballot that were audited:

All Contests

Were there any differences between the tabulation software and the votes marked on the paper ballots?

☐ Yes ☒ No (\*If YES, please attach an explanation of any inconsistencies)

## DRE Machine Audit Summary (complete only if applicable)

1. Number of voting machines used in the election: \_\_\_\_\_
2. Number of polling places used for the election: \_\_\_\_\_
3. Number of voting machines audited: \_\_\_\_\_
4. Were tamper-evident seals affixed to all journal tape canisters? ☐ Yes ☐ No  
(\*If no, please attach copies of the journal tape logs for the applicable canisters)
5. Did all machine serial numbers match when the canisters were installed and removed? ☐ Yes ☐ No  
(\*If no, please attach copies of the journal tape logs for the applicable canisters)
6. Did any tape seals on the journal tape canisters show evidence of tampering? ☐ Yes ☐ No  
(\*If yes, please attach copies of the logs for the applicable canisters)
7. Were there any differences between the machine results and hand-counted results for any audited machine? ☐ Yes ☐ No (\*If yes, please attach copies of the hand count logs for the applicable canisters)

## Signature Affidavit Audit Summary

Total number of signature affidavits audited: 666

Did the signature audit reveal any inconsistencies between a signature's initial verification and the audit?  
☐ Yes ☒ No (\*If YES, please attach an explanation of any inconsistencies)

**Clerk Certification – to be completed before the canvass**

☒ Yes ☐ No I certify that I have reviewed the number of vote histories recorded in VISTA and they closely match the number of ballots cast in my county during this election.

Number of ballots counted: 68,572

Number of vote histories: 68,572

Difference: 0

Explain any differences:

☒ Yes ☐ No I certify that I have properly maintained the voter list in accordance with state and federal laws (20A-3a-404(2)).

☒ Yes ☐ No I complied with the requirements of the software validation rule R623-7: "before using any voting equipment, and before each election, the election officer shall verify that the firmware version on any voting equipment matches the firmware version that is certified by the EAC."

---

County Clerk Signature:  Date: 11-17-25

# Youth City Council Report

# Annual Independent Audit Report

**WOODS CROSS CITY CORPORATION**

**FINANCIAL STATEMENTS**

**For The Year Ended June 30, 2025**

**Together With Independent Auditor's Report**

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## **FINANCIAL SECTION**



CERTIFIED PUBLIC  
ACCOUNTANTS

Gary K. Keddington, CPA  
Marcus K. Arbuckle, CPA  
Steven M. Rowley, CPA

## INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and  
Members of City Council  
Woods Cross City  
Woods Cross City, Utah

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund of Woods Cross City, Utah (the City) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund of Woods Cross City, Utah, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and pension schedules as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining and individual nonmajor fund financial statement, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements

and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Change in Accounting Principle**

As described in Note 1 to the financial statements, the City adopted new accounting guidance, GASB Statement No. 101, Compensated Absences. Our opinion is not modified with respect to this matter.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2025, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

*K&C, CPAs*

K&C, Certified Public Accountants  
Woods Cross, Utah  
November 5, 2025

# **WOODS CROSS CITY MANAGEMENT'S DISCUSSION AND ANALYSIS For The Year Ended June 30, 2025**

As management of Woods Cross City (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2025.

## **Financial Highlights**

- The assets and deferred outflows of resources of Woods Cross City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$59,421,992 (net position). Of this amount, \$9,417,401 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- As of the close of the current fiscal year, Woods Cross City's governmental activities reported combined ending net position of \$38,343,655. The unrestricted net position is \$7,607,691.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$2,861,071 or 31.74% of total general fund expenditures.

## **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes other supplementary information in addition to the basic financial statements.

## **Government-wide financial statements**

The *government-wide financial statements* are designed to provide readers with a broad overview of Woods Cross City's finances, in a manner similar to a private-sector business.

- The *statement of net position* presents information on all of the City's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. However, you will also need to consider other non-financial factors.
- The *statement of activities* presents information showing how the City's net position changed during the fiscal year reported. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus all of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

Both of the government-wide financial statements distinguish functions of Woods Cross City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, highways and public works, and parks and recreation. The business-type activities of the City include Water Utility, Garbage Utility, and Storm Drain Fund.

The government-wide financial statements include not only the City itself, but also Woods Cross City Redevelopment Agency (Redevelopment Agency) as a blended component unit. The Redevelopment Agency is a legally separate entity governed by a board appointed by the City Council, consisting of the City Council members. For financial reporting purposes, the Redevelopment Agency is reported as if it was a part of the City's operations because its governing board is the City Council. Therefore, the City Council is financially accountable and has significant influence over the programs, projects, activities, and level of services performed or provided by the Redevelopment Agency.

**WOODS CROSS CITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For The Year Ended June 30, 2025**

**Fund financial statements**

A *fund* is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

- *Governmental funds* These funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable* resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditure, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains six individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, RAP Tax Fund, Special Assessment Fund, Capital Projects, and Redevelopment Agency Fund, which are considered to be major funds. Data from the other governmental fund is included in the nonmajor governmental column. Individual fund data for the non-major governmental fund is provided in the form of *combining statements* elsewhere in this report.

The City adopts an annual appropriated budget for all its fund types. A budgetary schedule has been provided for the general fund, the RAP Tax Fund, and the Redevelopment Agency Fund to demonstrate compliance with this budget.

- *Proprietary funds*  
Woods Cross City maintains two types of proprietary fund. *Enterprise funds* and an *Internal Service fund*. *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its Water utility, Garbage, and Storm Drain funds. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. Internal service funds are used to account for fleet operations. Because fleet operations support primarily governmental rather than business-type activities, these funds have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water Utility, Garbage, and Storm Drain Funds, all of which are considered to be major funds of the City. Internal service funds are presented as a single, aggregated presentation in the proprietary fund financial statements. Individual presentations for each of the internal service funds are provided in the form of combining statements in the supplementary information section of this report as listed in the table of contents.

# WOODS CROSS CITY MANAGEMENT'S DISCUSSION AND ANALYSIS For The Year Ended June 30, 2025

## Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. Notes to the financial statements are located after the statements for major funds as listed in the table of contents.

## Other Information

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the notes to the financial statements. Combining and individual fund statements and schedules can be found as listed in the table of contents.

## Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$59,421,992 at the close of the most recent fiscal year.

The largest portion of Woods Cross City's net position reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. Woods Cross City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Woods Cross City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Current and other assets	\$ 17,234,634	\$ 15,704,607	\$ 3,832,422	\$ 2,963,879	\$ 21,067,056	\$ 18,668,486
Capital assets	37,469,045	37,104,177	22,592,384	23,051,607	60,061,429	60,155,784
Total assets	54,703,679	52,808,784	26,424,806	26,015,486	81,128,485	78,824,270
Total deferred outflows of resources	925,386	1,002,441	151,805	157,078	1,077,191	1,159,519
Long-term liabilities outstanding	11,228,011	11,670,076	4,850,837	5,422,234	16,078,848	17,092,310
Other liabilities	1,687,181	1,743,817	647,013	491,321	2,334,194	2,235,138
Total liabilities	12,915,192	13,413,893	5,497,850	5,913,555	18,413,042	19,327,448
Total deferred inflows of resources	4,370,218	4,304,281	424	1,338	4,370,642	4,305,619
Net position:						
Net investment in capital assets	27,780,347	27,381,435	17,765,384	17,663,365	45,545,731	45,044,800
Restricted	2,955,617	2,674,597	1,503,243	1,500,316	4,458,860	4,174,913
Unrestricted	7,607,691	6,037,019	1,809,710	1,093,990	9,417,401	7,131,009
Total net position	\$ 38,343,655	\$ 36,093,051	\$21,078,337	\$20,257,671	\$ 59,421,992	\$ 56,350,722

An additional portion of Woods Cross City's net position (\$4,458,860) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$9,417,401) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, Woods Cross City is able to report positive balances in all three categories of net position for governmental and business-type activities.

**WOODS CROSS CITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For The Year Ended June 30, 2025**

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues:						
Program revenues:						
Charges for services	\$ 725,835	\$ 599,294	\$ 4,235,656	\$ 3,356,104	\$ 4,961,491	\$ 3,955,398
Operating grants and contributions	1,208,610	3,198,916	-	-	1,208,610	3,198,916
Capital grants and contributions	173,580	130,859	122,766	304,316	296,346	435,175
General revenues:						
Property taxes	3,628,370	3,257,179	-	-	3,628,370	3,257,179
Other taxes	5,576,672	5,666,432	-	-	5,576,672	5,666,432
Other	915,797	652,102	144,229	122,742	1,060,026	774,844
Total revenues	12,228,864	13,504,782	4,502,651	3,783,162	16,731,515	17,287,944
Expenses:						
General government	2,097,134	2,275,323	-	-	2,097,134	2,275,323
Public safety	4,163,113	3,864,545	-	-	4,163,113	3,864,545
Highways and public works	2,115,717	1,452,859	-	-	2,115,717	1,452,859
Parks and recreation	1,121,290	1,094,995	-	-	1,121,290	1,094,995
Interest on long-term debt	292,885	310,449	-	-	292,885	310,449
Water	-	-	1,899,352	1,610,258	1,899,352	1,610,258
Solid waste	-	-	1,234,900	1,009,751	1,234,900	1,009,751
Storm drain	-	-	547,733	520,347	547,733	520,347
Total expenses	9,790,139	8,998,171	3,681,985	3,140,356	13,472,124	12,138,527
Increase in net position before transfers	2,438,725	4,506,611	820,666	642,806	3,259,391	5,149,417
Transfers	-	(94,567)	-	94,567	-	-
Increase (Decrease) in net position	2,438,725	4,412,044	820,666	737,373	3,259,391	5,149,417
Net position - beginning of year	36,093,051	31,681,007	20,257,671	19,097,794	56,350,722	50,778,801
Restatement	(188,121)	-	-	422,504	(188,121)	422,504
Net Position, Beginning (as restated)	35,904,930	-	-	19,520,298	35,904,930	51,201,305
Net position - end of year	<u>\$ 38,343,655</u>	<u>\$ 36,093,051</u>	<u>\$21,078,337</u>	<u>\$20,257,671</u>	<u>\$ 59,421,992</u>	<u>\$ 56,350,722</u>

**Governmental activities.** Woods Cross City's total governmental activities net position increased by \$2,250,604 (6.27%). Key elements are as follows:

- Total revenues decreased by \$1,275,918 (9.45%). The City had a significant decrease in operating grants & contributions.
- Total expenses increased by \$791,968 (8.80%). The increase in expenses was largely due to a increase in spending on highways and public works.
- Beginning net position decreased by \$188,121 due to a prior period adjustment. See Note 19 for more information.

**Business-type activities.** Business-type activities increased Woods Cross City's net position by \$820,666. As of the end of the current fiscal year, all of the City's business-type funds reported positive net position. Key elements of this increase are as follows:

- Total revenues increased \$719,489 (19.02%) largely due to an increase in charges for services. The City increased storm drain rates by 25% and water rates by 5%.
- Total expenses increased by \$541,629 (17.25%). The increase in expenses was largely due to an increase in Water Fund and Solid Waste Fund expenses.

# **WOODS CROSS CITY MANAGEMENT'S DISCUSSION AND ANALYSIS For The Year Ended June 30, 2025**

## **Financial Analysis of the Government's Funds**

As noted earlier, Woods Cross City uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

**Governmental funds.** The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unreserved fund balance may serve as a useful measure of government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, Woods Cross City's governmental funds reported combined ending fund balances of \$11,608,890. The unassigned fund balance is \$2,861,071 or 24.65%. Assigned fund balance is \$5,113,219 or 44.05%. The assigned fund balance is assigned to the capital projects fund, and special assessment. The remainder of the fund balance is restricted for a variety of other purposes.

The general fund is the chief operating fund of Woods Cross City. At the end of the current fiscal year, unassigned fund balance of the general fund was \$2,861,071, while total general fund balance was \$6,343,927. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned general fund balance represents 31.74% of total general fund expenditures, while total fund balance represents 70.38% of that amount.

The fund balance of Woods Cross City's general fund increased by \$295,858 during the current fiscal year. Most of the increase is due to an increase in sales tax, licenses and permits and intergovernmental revenue.

**Proprietary funds.** Woods Cross City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the Water Utility Fund at the end of the year amounted to \$371,983, for the Solid Waste Utility Fund unrestricted net position amounted to \$105,393, and for the Storm Drain Fund unrestricted net position amounted to \$1,054,896.

## **General Fund Budgetary Highlights**

Revenue differences between the general fund's original budget and the final amended budget was \$435,500. Actual revenues were \$282,019 higher than the final budgeted revenues. Expenditure differences between the original budget and the final amended budget was \$1,439,045. Actual expenditures were \$1,767,393 less than budgeted expenditures. The key factors contributing to these variances are as follows:

- Sales and use revenue was \$241,527 more than budgeted.
- Expenditures in general government were \$645,603 less than budgeted.
- Expenditures in highways and public works were \$714,821 less than budgeted.
- Expenditures in public safety were \$328,249 less than budgeted.
- Expenditures in parks and recreation were \$76,719 less than budgeted.

## **Capital Assets and Debt Administration**

**Capital assets.** Woods Cross City's investment in capital assets for its governmental and business-type activities as of June 30, 2025, amounts to \$60,061,429 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, infrastructure, machinery and equipment, park facilities, right-to-use leased assets, and roads. The total decrease in Woods Cross City's investment in capital assets for the current fiscal year was \$94,355

**WOODS CROSS CITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For The Year Ended June 30, 2025**

(net of depreciation expense). The City has approximately \$142,871 in outstanding construction commitments for road and storm drain repairs and improvements.

Major capital asset events during the current fiscal year included the following:

- 1100 W. 2150 – 2600 S. Waterline Project
- Well #3 Rehabilitation Project
- 1050 S. Waterline Project
- 800 W. – 1500 S. traffic light
- 1100 W. – 500 S. to 1100 S. widening
- 1100 W. – 2150 S. to 2600 S. widening
- 1900 S. Assessment Project

<b>Woods Cross City's Capital Assets (Net of Depreciation)</b>						
	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Land	\$ 12,160,522	\$ 11,719,432	\$ 1,602,677	\$ 1,602,677	\$ 13,763,199	\$ 13,322,109
Construction in progress	632,346	5,147,428	104,714	33,317	737,060	5,180,745
Buildings	7,432,573	7,625,501	-	-	7,432,573	7,625,501
Improvements	5,049,263	5,088,457	20,842,019	21,342,627	25,891,282	26,431,084
Machinery & equipment	2,026,074	1,779,706	42,974	59,990	2,069,048	1,839,696
Infrastructure	10,168,267	5,691,510	-	-	10,168,267	5,691,510
Equipment - Leased	-	52,143	-	12,996	-	65,139
<b>Total</b>	<b>\$ 37,469,045</b>	<b>\$ 37,104,177</b>	<b>\$22,592,384</b>	<b>\$23,051,607</b>	<b>\$ 60,061,429</b>	<b>\$ 60,155,784</b>

Additional information on the City's capital assets can be found in Note 6.

**Long-term debt.** At the end of the current year, the City had total debt outstanding of \$14,172,449. All of Woods Cross City's bond debt represents bonds secured solely by specified revenue sources (i.e. revenue bonds).

<b>Woods Cross City's Outstanding Debt</b>						
	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
2014 Series Water Revenue Bonds	\$ -	\$ -	\$ 3,400,000	\$ 3,510,000	\$ 3,400,000	\$ 3,510,000
2016 Series Water Revenue Bonds	-	-	760,000	1,129,000	760,000	1,129,000
2017 Series Sales Tax Revenue Bonds	3,955,000	4,220,000	-	-	3,955,000	4,220,000
Plus: Unamortized Premium	183,449	199,401	-	-	183,449	199,401
2021 Series Sales Tax Revenue Bonds	2,328,000	2,328,000	-	-	2,328,000	2,328,000
2022 Tax Excise Road Revenue Bond	2,879,000	3,194,000	-	-	2,879,000	3,194,000
Water Revenue Bonds Series 2023	-	-	667,000	736,000	667,000	736,000
<b>Total</b>	<b>\$ 9,345,449</b>	<b>\$ 9,941,401</b>	<b>\$ 4,827,000</b>	<b>\$ 5,375,000</b>	<b>\$ 14,172,449</b>	<b>\$ 15,316,401</b>

During the current fiscal year, the City's total debt decreased by \$1,143,952. Additional information on the City's long-term debt can be found in Note 8.

**WOODS CROSS CITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For The Year Ended June 30, 2025**

**Economic Factors and Next Year's Budgets and Rates**

- The governing body raised the property tax budgeted revenue by \$94,000 or 10.28% through the Truth in Taxation process.
- The governing body updated its utility rate study again in FY25, and anticipates 5-6% utility rate increases per the study to continue in FY26 to ensure a positive cash flow and fund balance for each utility fund.
- Comparing the first quarter of FY24-25 v. FY25-26, sales tax revenue increased by \$19,836 or 1.7%. During the same quarter, total tax revenues increased by \$54,642 or 3.7%. This is consistent with management's anticipation of modest increases to City tax revenues. The City continues to mitigate this risk by implementing a conservative revenue budget, anticipating these conditions.

**Request for Information**

This financial report is designed to provide a general overview of Woods Cross City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the City Recorder, 1555 South 800 West, Woods Cross, Utah, 84087.

## **BASIC FINANCIAL STATEMENTS**

**WOODS CROSS CITY**  
**STATEMENT OF NET POSITION**  
**June 30, 2025**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 7,867,794	\$ 1,679,596	\$ 9,547,390
Receivables:			
Taxes	3,379,421	-	3,379,421
Accounts - net	117,000	372,145	489,145
Special assessment	2,050,455	-	2,050,455
Internal balances	(277,438)	277,438	-
Restricted assets:			
Cash and cash equivalents	3,894,897	1,503,243	5,398,140
Receivables	188,631	-	188,631
Note receivables	13,874	-	13,874
Capital assets not being depreciated:			
Land	12,160,522	1,602,677	13,763,199
Construction in progress	632,346	104,714	737,060
Capital assets, net of accumulated depreciation:			
Buildings	7,432,573	-	7,432,573
Improvements	5,049,263	20,842,019	25,891,282
Machinery, equipment, and vehicles	2,026,074	42,974	2,069,048
Infrastructure	10,168,267	-	10,168,267
<b>Total Assets</b>	<u>54,703,679</u>	<u>26,424,806</u>	<u>81,128,485</u>
<b>Deferred Outflows of Resources</b>			
Pensions	<u>925,386</u>	<u>151,805</u>	<u>1,077,191</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<u><u>\$ 55,629,065</u></u>	<u><u>\$ 26,576,611</u></u>	<u><u>\$ 82,205,676</u></u>

The notes to the basic financial statements are an integral part of this statement.

**WOODS CROSS CITY**  
**STATEMENT OF NET POSITION (Continued)**  
**June 30, 2025**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>Liabilities</b>			
Accounts payable	\$ 239,889	\$ 235,509	\$ 475,398
Accrued liabilities	338,912	31,872	370,784
Payable from restricted assets:			
Accounts payable			
Accrued Interest			
Developer and customer deposits	95,510	265,399	360,909
Noncurrent liabilities:			
Due within one year	1,532,348	581,837	2,114,185
Due in more than one year	9,695,663	4,269,000	13,964,663
Net pension liability	<u>1,012,870</u>	<u>114,233</u>	<u>1,127,103</u>
<b>Total Liabilities</b>	<u>12,915,192</u>	<u>5,497,850</u>	<u>18,413,042</u>
<b>Deferred Inflows of Resources</b>			
Deferred revenue - property taxes	2,308,188	-	2,308,188
Deferred revenue - special assessment	2,050,455	-	2,050,455
Pensions	<u>11,575</u>	<u>424</u>	<u>11,999</u>
<b>Total Deferred Inflows of Resources</b>	<u>4,370,218</u>	<u>424</u>	<u>4,370,642</u>
<b>Net Position</b>			
Net investment in capital assets	27,780,347	17,765,384	45,545,731
Restricted for:			
Impact fees	13,290	1,163,329	1,176,619
RAP tax	448,928	-	448,928
Construction	2,293,814	-	2,293,814
Law enforcement	61,131	-	61,131
SLGS Reserve	138,454	-	138,454
Debt Service	-	339,914	339,914
Unrestricted	<u>7,607,691</u>	<u>1,809,710</u>	<u>9,417,401</u>
<b>Total Net Position</b>	<u>38,343,655</u>	<u>21,078,337</u>	<u>59,421,992</u>
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>	<u>\$ 55,629,065</u>	<u>\$ 26,576,611</u>	<u>\$ 82,205,676</u>

The notes to the basic financial statements are an integral part of this statement.

**WOODS CROSS CITY**  
**STATEMENT OF ACTIVITIES**  
**For The Year Ended June 30, 2025**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Governmental Activities</b>							
General government	\$ 2,097,134	\$ 506,832	\$ -	\$ 115,000	\$ (1,475,302)	\$ -	\$ (1,475,302)
Public safety	4,163,113	212,036	127,905	-	(3,823,172)	-	(3,823,172)
Highways and public works	2,115,717	-	1,080,705	-	(1,035,012)	-	(1,035,012)
Parks and recreation	1,121,290	6,967	-	58,580	(1,055,743)	-	(1,055,743)
Interest on long-term debt	292,885	-	-	-	(292,885)	-	(292,885)
<b>Total Governmental Activities</b>	<u>9,790,139</u>	<u>725,835</u>	<u>1,208,610</u>	<u>173,580</u>	<u>(7,682,114)</u>	<u>-</u>	<u>(7,682,114)</u>
<b>Business-type Activities</b>							
Water	1,899,352	2,319,087	-	72,481	-	492,216	492,216
Solid waste	1,234,900	1,241,432	-	-	-	6,532	6,532
Storm drain	547,733	675,137	-	50,285	-	177,689	177,689
<b>Total Business-type Activities</b>	<u>3,681,985</u>	<u>4,235,656</u>	<u>-</u>	<u>122,766</u>	<u>-</u>	<u>676,437</u>	<u>676,437</u>
<b>Total Government</b>	<u>\$ 13,472,124</u>	<u>\$ 4,961,491</u>	<u>\$ 1,208,610</u>	<u>\$ 296,346</u>	<u>(7,682,114)</u>	<u>676,437</u>	<u>(7,005,677)</u>
<b>General Revenues</b>							
Property taxes					3,628,370	-	3,628,370
Sales taxes					4,641,527	-	4,641,527
Franchise taxes					935,145	-	935,145
Interest income					453,191	121,714	574,905
Miscellaneous					338,189	22,515	360,704
Gain on sale of capital assets					124,417	-	124,417
<b>Total General Revenues</b>					<u>10,120,839</u>	<u>144,229</u>	<u>10,265,068</u>
Changes in Net Position					2,438,725	820,666	3,259,391
<b>Net Position, Beginning</b>					36,093,051	20,257,671	56,350,722
Restatement					(188,121)	-	(188,121)
<b>Net Position, Beginning (as restated)</b>					<u>35,904,930</u>	<u>-</u>	<u>56,162,601</u>
<b>Net Position, Ending</b>					<u>\$ 38,343,655</u>	<u>\$ 21,078,337</u>	<u>\$ 59,421,992</u>

The notes to the basic financial statements are an integral part of this statement.

**WOODS CROSS CITY**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**June 30, 2025**

	General	RAP Tax	Redevelopment Agency	Special Assessment	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>							
Cash and cash equivalents	\$2,470,727	\$ 448,928	\$ 1,645,177	\$ 110,388	\$ 2,697,861	\$ -	\$ 7,373,081
Receivables:							
Taxes	3,165,786	100,918	112,717	-	-	-	3,379,421
Accounts - net	2,000	-	115,000	-	-	-	117,000
Special Assessment	-	-	-	2,050,455	-	-	2,050,455
Note Receivable	-	-	13,874	-	-	-	13,874
Restricted assets:							
Cash and cash equivalents	3,294,225	-	-	138,454	-	13,290	3,445,969
Receivables	188,631	-	-	-	-	-	188,631
<b>Total Assets</b>	<b>\$9,121,369</b>	<b>\$ 549,846</b>	<b>\$ 1,886,768</b>	<b>\$ 2,299,297</b>	<b>\$ 2,697,861</b>	<b>\$ 13,290</b>	<b>\$ 16,568,431</b>
<b>Liabilities</b>							
Accounts payable	\$ 225,540	\$ 716	\$ 2,754	\$ 10,812	\$ -	\$ -	\$ 239,822
Accrued liabilities	260,921	-	4,645	-	-	-	265,566
Developer deposits	95,510	-	-	-	-	-	95,510
<b>Total Liabilities</b>	<b>581,971</b>	<b>716</b>	<b>7,399</b>	<b>10,812</b>	<b>-</b>	<b>-</b>	<b>600,898</b>
<b>Deferred Inflows of Resources</b>							
Unavailable revenue - property taxes	2,195,471	-	112,717	-	-	-	2,308,188
Unavailable revenue - special assessment	-	-	-	2,050,455	-	-	2,050,455
<b>Total Deferred Inflows of Resources</b>	<b>2,195,471</b>	<b>-</b>	<b>112,717</b>	<b>2,050,455</b>	<b>-</b>	<b>-</b>	<b>4,358,643</b>
<b>Fund Balances</b>							
Restricted							
Impact fees	-	-	-	-	-	13,290	13,290
SLGS Reserve	-	-	-	138,454	-	-	138,454
Construction	2,293,814	-	-	-	-	-	2,293,814
Law enforcement	61,131	-	-	-	-	-	61,131
Unspent bond proceeds	1,127,911	-	-	-	-	-	1,127,911
Assigned							
Capital projects	-	-	-	-	2,697,861	-	2,697,861
Community development	-	549,130	1,766,652	-	-	-	2,315,782
Special assessment	-	-	-	99,576	-	-	99,576
Unassigned	2,861,071	-	-	-	-	-	2,861,071
<b>Total Fund Balances</b>	<b>6,343,927</b>	<b>549,130</b>	<b>1,766,652</b>	<b>238,030</b>	<b>2,697,861</b>	<b>13,290</b>	<b>11,608,890</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$9,121,369</b>	<b>\$ 549,846</b>	<b>\$ 1,886,768</b>	<b>\$ 2,299,297</b>	<b>\$ 2,697,861</b>	<b>\$ 13,290</b>	<b>\$ 16,568,431</b>

The notes to the basic financial statements are an integral part of this statement.

**WOODS CROSS CITY**  
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL**  
**FUNDS TO THE STATEMENT OF NET POSITION**  
**June 30, 2025**

Amounts reported for governmental activities in the statement of net position are different because:

<b>Total fund balance - governmental funds</b>	\$ 11,608,890
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	35,774,382
The net pension liability resulting from pension liabilities exceeding pension assets is not a current obligation and, therefore, is not reported in the funds.	(1,012,870)
Deferred outflows of resources associated with the net pension liability and asset is not an available resource and, therefore, is not reported in the funds.	925,386
Deferred inflows of resources associated with the net pension liability and asset is not due and the current period and therefore are not recorded in the funds.	(11,575)
Accrued interest is not recorded in the funds.	(55,184)
Long-term liabilities, including bond payable, are not due and payable in the current period and therefore are not recorded in the funds.	(9,756,850)
An Internal service fund is used by the City to charge the cost of centralized services to individual funds. The assets and liabilities of the internal service fund is included in the statement of net position, and internal balances eliminated at the government-wide level.	871,476
<b>Net position - governmental activities</b>	<u><u>\$ 38,343,655</u></u>

The notes to the basic financial statements are an integral part of this statement.

**WOODS CROSS CITY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCES – GOVERNMENTAL FUNDS**  
**For The Year Ended June 30, 2025**

	General	RAP Tax	Redevelopment Agency	Special Assessment	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues</b>							
Taxes	\$ 7,812,547	\$ 546,980	\$ 845,515	\$ -	\$ -	\$ -	\$ 9,205,042
Licenses and permits	249,097	-	-	-	-	-	249,097
Intergovernmental	1,206,138	-	115,000	-	-	-	1,321,138
Charges for services	145,814	-	-	140,073	-	-	285,887
Fines and forfeitures	190,851	-	-	-	-	-	190,851
Interest	258,494	30,134	49,206	7,205	83,818	3,118	431,975
Miscellaneous	336,237	-	2,024	-	-	-	338,261
Impact fees	-	-	-	-	-	58,580	58,580
<b>Total Revenues</b>	<b>10,199,178</b>	<b>577,114</b>	<b>1,011,745</b>	<b>147,278</b>	<b>83,818</b>	<b>61,698</b>	<b>12,080,831</b>
<b>Expenditures</b>							
Current:							
General government	1,586,952	-	419,815	-	-	-	2,006,767
Public safety	4,018,279	-	-	-	-	-	4,018,279
Highways and public works	1,356,518	-	198,228	-	-	-	1,554,746
Parks and recreation	963,372	716	-	-	-	-	964,088
Debt service:							
Principal	580,000	-	-	-	-	-	580,000
Interest	224,868	-	-	47,600	-	-	272,468
Capital outlay:							
Highways and public works	232,333	-	-	129,507	441,090	-	802,930
Parks and recreation	51,969	226,611	-	-	-	6,002	284,582
<b>Total Expenditures</b>	<b>9,014,291</b>	<b>227,327</b>	<b>618,043</b>	<b>177,107</b>	<b>441,090</b>	<b>6,002</b>	<b>10,483,860</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>1,184,887</b>	<b>349,787</b>	<b>393,702</b>	<b>(29,829)</b>	<b>(357,272)</b>	<b>55,696</b>	<b>1,596,971</b>
<b>Other Financing Sources (Uses)</b>							
Capital contributions	2,400	-	-	-	-	-	2,400
Transfer in	-	100,000	-	25,640	1,000,000	-	1,125,640
Transfer out	(1,025,640)	-	-	-	-	(100,000)	(1,125,640)
Sale of capital assets	134,211	-	-	-	-	-	134,211
<b>Total Other Financing Sources (Uses)</b>	<b>(889,029)</b>	<b>100,000</b>	<b>-</b>	<b>25,640</b>	<b>1,000,000</b>	<b>(100,000)</b>	<b>136,611</b>
<b>Net Change in Fund Balances</b>	<b>295,858</b>	<b>449,787</b>	<b>393,702</b>	<b>(4,189)</b>	<b>642,728</b>	<b>(44,304)</b>	<b>1,733,582</b>
<b>Fund Balance, 6/30/2024 as previously presented</b>	<b>6,048,069</b>	<b>99,343</b>	<b>1,372,950</b>	<b>242,219</b>	<b>-</b>	<b>2,112,727</b>	<b>9,875,308</b>
Change within financial reporting entity (nonmajor to major fund)	-	-	-	-	2,055,133	(2,055,133)	-
<b>Fund Balance, 6/30/2024 as adjusted</b>	<b>6,048,069</b>	<b>99,343</b>	<b>1,372,950</b>	<b>242,219</b>	<b>2,055,133</b>	<b>57,594</b>	<b>9,875,308</b>
<b>Fund Balance, Ending</b>	<b>\$ 6,343,927</b>	<b>\$ 549,130</b>	<b>\$ 1,766,652</b>	<b>\$ 238,030</b>	<b>\$ 2,697,861</b>	<b>\$ 13,290</b>	<b>\$ 11,608,890</b>

The notes to the basic financial statements are an integral part of this statement.

**WOODS CROSS CITY**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE**  
**STATEMENT OF ACTIVITIES**  
**For The Year Ended June 30, 2025**

Amounts reported for governmental activities in the Statement of Activities are different because:

<b>Net change in fund balances - total governmental funds</b>	<b>\$ 1,733,582</b>
Governmental funds have reported capital outlays, past and present, as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	(1,056,517)
Governmental funds report current capital outlays as expenditures. However, these expenditures are reported as capital assets in the Statement of Net Position.	1,087,513
Governmental funds have proceeds from the sale of assets as revenue. However, the Statement of Activities reports the gain or loss on the sale of assets.	(9,795)
The issuance of long-term debt (e.g., bonds, leases) provide current financial resources to governmental funds, while the repayment of the principal of long-term debt uses current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amounts is the net effect of these differences in the treatment of long-term debt and related items:	629,038
In the Statement of Activities, accrued interest on debt is recorded.	(18,350)
The Statement of Activities reports the amortization of bond premiums as a reduction of interest expense which is not reported on the fund statements.	15,952
The Statement of Activities reports net pension expense and benefit expense from application of GASB 68 which is not reported in the fund statements.	(219,845)
The long term portion of accrued leave does not require the use of current financial resources and therefore is not recorded as an expenditure in the governmental funds.	(102,498)
An Internal service fund is used by the City to charge the cost of centralized services to individual funds. The net expense of internal service funds is reported with governmental activities.	379,645
<b>Change in net position - governmental activities</b>	<b><u>\$ 2,438,725</u></b>

The notes to the basic financial statements are an integral part of this statement.

**WOODS CROSS CITY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCES – BUDGET AND ACTUAL – GENERAL FUND**  
**For The Year Ended June 30, 2025**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>final budget</u>
<b>Revenues</b>				
Taxes:				
Property	\$ 2,097,259	\$ 2,231,259	\$ 2,235,875	\$ 4,616
Sales and use	4,500,000	4,400,000	4,641,527	241,527
Franchise	950,000	950,000	935,145	(14,855)
Licenses and permits	120,500	226,000	249,097	23,097
Intergovernmental	1,027,000	1,161,000	1,206,138	45,138
Charges for services	62,000	129,000	139,610	10,610
Fines and forfeitures	200,000	235,000	190,851	(44,149)
Interest	206,100	258,100	258,494	394
Miscellaneous	318,800	326,800	342,441	15,641
<b>Total Revenues</b>	<u>9,481,659</u>	<u>9,917,159</u>	<u>10,199,178</u>	<u>282,019</u>
<b>Expenditures</b>				
Current:				
General government:				
Legislative	95,653	104,653	65,478	39,175
Administrative	622,533	636,733	546,518	90,215
Judicial	261,304	269,904	258,753	11,151
Data processing	256,200	288,200	122,206	165,994
Non-departmental	311,500	282,500	143,553	138,947
City hall	147,800	181,200	110,872	70,328
City attorney	114,000	116,000	52,591	63,409
Community development	351,265	350,365	285,514	64,851
Volunteer services	3,000	3,000	1,467	1,533
<b>Total general government</b>	<u>2,163,255</u>	<u>2,232,555</u>	<u>1,586,952</u>	<u>645,603</u>
Public safety:				
Police department	3,392,449	3,367,987	3,066,188	301,799
Liquor law enforcement	8,000	40,000	3,533	36,467
Fire department	838,541	838,541	838,541	-
Building inspection	100,000	100,000	110,017	(10,017)
<b>Total public safety</b>	<u>4,338,990</u>	<u>4,346,528</u>	<u>4,018,279</u>	<u>328,249</u>
Highways and public works:				
Streets department	467,450	633,088	577,076	56,012
City shop	121,187	200,387	115,660	84,727
Road repairs and equipment	1,325,197	1,470,197	896,115	574,082
<b>Total highways and public works</b>	<u>\$ 1,913,834</u>	<u>\$ 2,303,672</u>	<u>\$ 1,588,851</u>	<u>\$ 714,821</u>

The notes to the basic financial statements are an integral part of this statement.

**WOODS CROSS CITY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCES – BUDGET AND ACTUAL – GENERAL FUND (Continued)**  
**For The Year Ended June 30, 2025**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>final budget</u>
<b>Expenditures (continued)</b>				
Current:				
Parks and recreation	\$ 926,560	\$ 1,092,060	\$ 1,015,341	\$ 76,719
Debt Service:				
Principal	580,000	580,000	580,000	-
Interest	226,869	226,869	224,868	2,001
<b>Total Expenditures</b>	<u>9,342,639</u>	<u>10,781,684</u>	<u>9,014,291</u>	<u>1,767,393</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<u>139,020</u>	<u>(864,525)</u>	<u>1,184,887</u>	<u>2,049,412</u>
<b>Other Financing Sources (Uses)</b>				
Capital contributions	-	-	2,400	2,400
Transfer in	623,087	623,087	-	(623,087)
Transfer out	(348,865)	(1,348,865)	(1,025,640)	323,225
Sale of capital assets	-	95,000	134,211	39,211
<b>Total Other Financing</b>				
<b>Sources (Uses)</b>	<u>274,222</u>	<u>(630,778)</u>	<u>(889,029)</u>	<u>(258,251)</u>
<b>Net Change in Fund Balance</b>	<u>\$ 413,242</u>	<u>\$ (1,495,303)</u>	<u>295,858</u>	<u>\$ 1,791,161</u>
<b>Fund Balance, Beginning</b>			<u>6,048,069</u>	
<b>Fund Balance, Ending</b>			<u>\$ 6,343,927</u>	

The notes to the basic financial statements are an integral part of this statement.

**WOODS CROSS CITY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCES – BUDGET AND ACTUAL – RAP TAX FUND**  
**For The Year Ended June 30, 2025**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>final budget</u>
<b>Revenues</b>				
Taxes	\$ 520,000	\$ 520,000	\$ 546,980	\$ 26,980
Interest	42,000	28,000	30,134	2,134
<b>Total Revenues</b>	<u>562,000</u>	<u>548,000</u>	<u>577,114</u>	<u>29,114</u>
<b>Expenditures</b>				
Current:				
General government:				
Parks and recreation	<u>295,000</u>	<u>246,000</u>	<u>127,327</u>	<u>118,673</u>
<b>Total Expenditures</b>	<u>295,000</u>	<u>246,000</u>	<u>127,327</u>	<u>118,673</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<u>267,000</u>	<u>302,000</u>	<u>449,787</u>	<u>147,787</u>
<b>Net Change in Fund Balance</b>	<u>\$ 267,000</u>	<u>\$ 302,000</u>	449,787	<u>\$ 147,787</u>
<b>Fund Balance, Beginning</b>			<u>99,343</u>	
<b>Fund Balance, Ending</b>			<u>\$ 549,130</u>	

The notes to the basic financial statements are an integral part of this statement.

**WOODS CROSS CITY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCES – BUDGET AND ACTUAL –REDEVELOPMENT AGENCY**  
**SPECIAL REVENUE FUND**  
**For The Year Ended June 30, 2025**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>final budget</u>
<b>Revenues</b>				
Property taxes	\$ 819,700	\$ 846,000	\$ 845,515	\$ (485)
Intergovernmental	-	-	115,000	115,000
Interest	45,000	45,000	49,206	4,206
Miscellaneous	-	2,000	2,024	24
<b>Total Revenues</b>	<u>864,700</u>	<u>893,000</u>	<u>1,011,745</u>	<u>118,745</u>
<b>Expenditures</b>				
Current:				
General government:				
Community development	<u>728,151</u>	<u>748,000</u>	<u>618,043</u>	<u>129,957</u>
<b>Total Expenditures</b>	<u>728,151</u>	<u>748,000</u>	<u>618,043</u>	<u>129,957</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<u>136,549</u>	<u>145,000</u>	<u>393,702</u>	<u>248,702</u>
<b>Net Change in Fund Balance</b>	<u>\$ 136,549</u>	<u>\$ 145,000</u>	<u>393,702</u>	<u>\$ 248,702</u>
<b>Fund Balance, Beginning</b>			<u>1,372,950</u>	
<b>Fund Balance, Ending</b>			<u><u>\$ 1,766,652</u></u>	

The notes to the basic financial statements are an integral part of this statement.

**WOODS CROSS CITY**  
**STATEMENT OF NET POSITION – PROPRIETARY FUNDS**  
**June 30, 2025**

	<u>Water</u>	<u>Solid Waste</u>	<u>Storm Drain</u>	<u>Total Enterprise</u>	<u>Governmental Activities Internal Service</u>
<b>Assets</b>					
<b>Current Assets</b>					
Cash and cash equivalents	\$ 514,781	\$ 172,021	\$ 992,794	\$ 1,679,596	\$ 943,641
Accounts receivable, net	<u>212,566</u>	<u>97,389</u>	<u>62,190</u>	<u>372,145</u>	<u>-</u>
<b>Total Current Assets</b>	<u>727,347</u>	<u>269,410</u>	<u>1,054,984</u>	<u>2,051,741</u>	<u>943,641</u>
<b>Noncurrent Assets</b>					
Restricted assets:					
Cash and cash equivalents	915,483	-	587,760	1,503,243	-
Capital assets:					
Land	1,602,677	-	-	1,602,677	-
Construction on progress	71,397	-	33,317	104,714	-
Improvements	23,597,864	-	9,089,283	32,687,147	-
Office furniture and equipment	10,000	-	-	10,000	-
Machinery, equipment, and vehicles	446,035	-	90,018	536,053	2,246,185
Less accumulated depreciation	<u>(7,840,228)</u>	<u>-</u>	<u>(4,507,979)</u>	<u>(12,348,207)</u>	<u>(551,522)</u>
<b>Total Noncurrent Assets</b>	<u>18,803,228</u>	<u>-</u>	<u>5,292,399</u>	<u>24,095,627</u>	<u>1,694,663</u>
<b>Total Assets</b>	<u>19,530,575</u>	<u>269,410</u>	<u>6,347,383</u>	<u>26,147,368</u>	<u>2,638,304</u>
<b>Deferred Outflows of Resources</b>					
Pensions	<u>101,154</u>	<u>11,237</u>	<u>39,414</u>	<u>151,805</u>	<u>-</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<u>\$ 19,631,729</u>	<u>\$ 280,647</u>	<u>\$ 6,386,797</u>	<u>\$ 26,299,173</u>	<u>\$ 2,638,304</u>

The notes to the basic financial statements are an integral part of this statement.

**WOODS CROSS CITY**  
**STATEMENT OF NET POSITION – PROPRIETARY FUNDS (Continued)**  
**June 30, 2025**

	<u>Water</u>	<u>Solid Waste</u>	<u>Storm Drain</u>	<u>Total Enterprise</u>	<u>Governmental Activities Internal Service</u>
<b>Liabilities</b>					
<b>Current Liabilities</b>					
Accounts payable	\$ 64,908	\$ 165,354	\$ 5,247	\$ 235,509	\$ 67
Compensated absences	23,837	-	-	23,837	-
Accrued liabilities	12,624	1,413	4,486	18,523	-
Accrued interest payable	13,349	-	-	13,349	18,162
Leases payable	-	-	-	-	527,928
Revenue bonds payable	558,000	-	-	558,000	-
<b>Total Current Liabilities</b>	<u>672,718</u>	<u>166,767</u>	<u>9,733</u>	<u>849,218</u>	<u>546,157</u>
<b>Noncurrent Liabilities</b>					
Customer deposits	265,399	-	-	265,399	-
Leases payable	-	-	-	-	943,233
Revenue bonds payable	4,269,000	-	-	4,269,000	-
Net pension liability	76,118	8,456	29,659	114,233	-
<b>Total Noncurrent Liabilities</b>	<u>4,610,517</u>	<u>8,456</u>	<u>29,659</u>	<u>4,648,632</u>	<u>943,233</u>
<b>Total Liabilities</b>	<u>5,283,235</u>	<u>175,223</u>	<u>39,392</u>	<u>5,497,850</u>	<u>1,489,390</u>
<b>Deferred Inflows of Resources</b>					
Pensions	283	31	110	424	-
<b>Total Liabilities and Deferred     Inflows of Resources</b>	<u>5,283,518</u>	<u>175,254</u>	<u>39,502</u>	<u>5,498,274</u>	<u>1,489,390</u>
<b>Net Position</b>					
Net investment in capital assets	13,060,745	-	4,704,639	17,765,384	223,502
Restricted for:					
Debt service	208,000	-	-	208,000	-
Replacement	131,914	-	-	131,914	-
Impact fees	575,569	-	587,760	1,163,329	-
Unrestricted	371,983	105,393	1,054,896	1,532,272	925,412
<b>Total Net Position</b>	<u>14,348,211</u>	<u>105,393</u>	<u>6,347,295</u>	<u>20,800,899</u>	<u>1,148,914</u>
<b>Total Liabilities, Deferred Inflows of     Resources, and Net Position</b>	<u>\$ 19,631,729</u>	<u>\$ 280,647</u>	<u>\$ 6,386,797</u>	<u>\$ 26,299,173</u>	<u>\$ 2,638,304</u>

The notes to the basic financial statements are an integral part of this statement.

**WOODS CROSS CITY**  
**RECONCILIATION OF THE STATEMENT OF NET POSITION – PROPRIETARY**  
**FUNDS TO THE STATEMENT OF NET POSITION**  
**June 30, 2025**

Total net position for proprietary funds	\$ 20,800,899
Internal Service fund allocation for prior year	137,538
Internal Service fund allocation for current year	<u>139,900</u>
Total business-type net position	<u><u>\$ 21,078,337</u></u>

The notes to the basic financial statements are an integral part of this statement.

**WOODS CROSS CITY**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET**  
**POSITION – PROPRIETARY FUNDS**  
**For The Year Ended June 30, 2025**

	<b>Water</b>	<b>Solid Waste</b>	<b>Storm Drain</b>	<b>Total Enterprise</b>	<b>Governmental Activities Internal Service</b>
<b>Operating Revenues</b>					
Charges for services:					
Metered water sales	\$ 2,269,377	\$ -	\$ -	\$ 2,269,377	\$ -
Connection and servicing fees	49,710	-	-	49,710	-
User fees	-	1,241,432	675,137	1,916,569	-
Miscellaneous	22,495	-	20	22,515	-
Interfund services provided	-	-	-	-	940,376
<b>Total Operating Revenues</b>	<b>2,341,582</b>	<b>1,241,432</b>	<b>675,157</b>	<b>4,258,171</b>	<b>940,376</b>
<b>Operating Expenses</b>					
Salaries and wages	345,782	42,937	132,706	521,425	-
Employee benefits	187,028	16,578	71,468	275,074	-
Office expense and supplies	12,729	-	1,100	13,829	-
Vehicle expense	-	-	-	-	43,177
Maintenance and repairs	320,033	-	87,000	407,033	-
General and administrative	349,259	63,955	124,172	537,386	-
Utilities	136,781	-	-	136,781	-
Professional services	64,351	2,076	28,088	94,515	-
Water purchases	29,005	-	-	29,005	-
Solid waste collection and disposal	-	1,095,048	-	1,095,048	-
Depreciation	460,197	-	126,603	586,800	325,040
Miscellaneous	51,682	14,306	22,700	88,688	-
<b>Total Operating Expenses</b>	<b>1,956,847</b>	<b>1,234,900</b>	<b>593,837</b>	<b>3,785,584</b>	<b>368,217</b>
<b>Operating Income (Loss)</b>	<b>384,735</b>	<b>6,532</b>	<b>81,320</b>	<b>472,587</b>	<b>572,159</b>
<b>Nonoperating Income (Expense)</b>					
Interest income	52,657	5,359	63,698	121,714	21,216
Interest expense	(49,435)	-	-	(49,435)	(73,829)
Gain (loss) from sale of capital assets	13,134	-	-	13,134	1,807
<b>Total Nonoperating Income (Expense)</b>	<b>16,356</b>	<b>5,359</b>	<b>63,698</b>	<b>85,413</b>	<b>(50,806)</b>
Income (loss) before capital contributions and transfers	401,091	11,891	145,018	558,000	521,353
<b>Capital Contributions and Transfers</b>					
Impact fees	72,481	-	50,285	122,766	-
<b>Change in Net Position</b>	<b>473,572</b>	<b>11,891</b>	<b>195,303</b>	<b>680,766</b>	<b>521,353</b>
<b>Net Position, Beginning</b>	<b>13,874,639</b>	<b>93,502</b>	<b>6,151,992</b>	<b>20,120,133</b>	<b>627,561</b>
<b>Net Position, Ending</b>	<b>\$ 14,348,211</b>	<b>\$ 105,393</b>	<b>\$ 6,347,295</b>	<b>\$ 20,800,899</b>	<b>\$ 1,148,914</b>

The notes to the basic financial statements are an integral part of this statement.

**WOODS CROSS CITY**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET POSITION – PROPRIETARY FUNDS TO THE STATEMENT OF**  
**ACTIVITIES**  
**For The Year Ended June 30, 2025**

Total changes in net position of proprietary funds	\$ 680,766
Internal Service fund allocation for current year	<u>139,900</u>
Total changes in business-type net position	<u><u>\$ 820,666</u></u>

The notes to the basic financial statements are an integral part of this statement.

**WOODS CROSS CITY**  
**STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS**  
**For The Year Ended June 30, 2025**

	<b>Water</b>	<b>Solid Waste</b>	<b>Storm Drain</b>	<b>Total Enterprise</b>	<b>Governmental Activities Internal Service</b>
<b>Cash Flows From Operating Activities</b>					
Receipts from customers and users	\$ 2,325,773	\$ 1,240,329	\$ 663,926	\$ 4,230,028	\$ -
Receipts from interfund services	-	-	-	-	1,076,358
Receipts from customer deposits	4,410	-	-	4,410	-
Payments for interfund services	(177,000)	-	(33,000)	(210,000)	-
Payments to suppliers of goods or services	(754,262)	(1,087,018)	(224,814)	(2,066,094)	(206,673)
Payments to employees and related benefits	(520,708)	(56,254)	(197,165)	(774,127)	-
<b>Net cash flows from operating activities</b>	<b>878,213</b>	<b>97,057</b>	<b>208,947</b>	<b>1,184,217</b>	<b>869,685</b>
<b>Cash Flows From Capital and Related Financing Activities</b>					
Acquisition and construction of capital assets	(100,210)	-	(39,829)	(140,039)	(711,747)
Proceeds from sales of capital assets	12,350	-	-	12,350	22,226
Impact fees received	72,481	-	50,285	122,766	-
Proceeds from issuance of long-term debt	-	-	-	-	703,575
Principal paid on long-term debt	(548,000)	-	-	(548,000)	(582,345)
Interest paid	(52,509)	-	-	(52,509)	(72,900)
<b>Net cash flows from capital and related financing activities</b>	<b>(615,888)</b>	<b>-</b>	<b>10,456</b>	<b>(605,432)</b>	<b>(641,191)</b>
<b>Cash Flows From Investing Activities</b>					
Interest on investments	52,657	5,359	63,699	121,715	21,216
<b>Net cash flows from investing activities</b>	<b>52,657</b>	<b>5,359</b>	<b>63,699</b>	<b>121,715</b>	<b>21,216</b>
<b>Net Increase (Decrease) In Cash and Cash Equivalents</b>	<b>314,982</b>	<b>102,416</b>	<b>283,102</b>	<b>700,500</b>	<b>249,710</b>
<b>Cash and Cash Equivalents, Beginning</b>	<b>1,115,282</b>	<b>69,605</b>	<b>1,297,452</b>	<b>2,482,339</b>	<b>693,931</b>
<b>Cash and Cash Equivalents, Ending</b>	<b>\$ 1,430,264</b>	<b>\$ 172,021</b>	<b>\$ 1,580,554</b>	<b>\$ 3,182,839</b>	<b>\$ 943,641</b>

The notes to the basic financial statements are an integral part of this statement.

**WOODS CROSS CITY**  
**STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS (Continued)**  
**For The Year Ended June 30, 2025**

	<u>Water</u>	<u>Solid Waste</u>	<u>Storm Drain</u>	<u>Total Enterprise</u>	<u>Governmental Activities Internal Service</u>
<b>Reconciliation of operating income to net cash flows from operating activities</b>					
Earnings (loss) from operations	\$ 384,735	\$ 6,532	\$ 81,320	\$ 472,587	\$ 572,159
Adjustments to reconcile earnings (loss) to net cash flows from operating activities:					
Depreciation	460,197	-	126,603	586,800	325,040
Changes in assets and liabilities					
Accounts receivable, net	(15,809)	(1,103)	(11,231)	(28,143)	135,982
Accounts payable	32,578	88,367	5,246	126,191	(163,496)
Compensated absences	(10,155)	-	-	(10,155)	-
Accrued liabilities	22,257	3,261	7,009	32,527	-
Customer deposits	4,410	-	-	4,410	-
<b>Net cash flows from operating activities</b>	<u>\$ 878,213</u>	<u>\$ 97,057</u>	<u>\$ 208,947</u>	<u>\$ 1,184,217</u>	<u>\$ 869,685</u>

The notes to the basic financial statements are an integral part of this statement.

## **WOODS CROSS CITY NOTES TO FINANCIAL STATEMENTS**

### **NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Woods Cross City Corporation is a municipal corporation governed by an elected mayor and a six-member council.

The City's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The accounting policies of the City conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The more significant accounting policies established in GAAP and used by the City are discussed below.

**(A) The Reporting Entity**

The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government.

The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are in substance, part of the government's operations.

The Woods Cross City Redevelopment Agency (RDA) was established to prepare and carry out plans to improve, rehabilitate and redevelop areas within the City. The RDA is governed by a board composed of the members of the City Council. Although it is a legally separate entity from the City, the RDA is reported as if it were part of the primary government because of the City's ability to impose its will upon the operations of the RDA. In conformity with accounting principles generally accepted in the United States of America, the financial statements of the RDA have been included in the financial reporting entity as a blended component unit. The RDA is included in these financial statements as the Redevelopment Agency Special Revenue Fund. Separate financial statements are not issued for the RDA.

**(B) Government-Wide and Fund Financial Statements**

The City's basic financial statements include both government-wide (reporting the City as a whole) and fund financial statements (reporting the City's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The City's General Fund, Capital Projects Fund, RAP Tax Fund, Special Assessment Fund, Park Development Fund, and the RDA Fund are classified as governmental activities. The City's Water, Solid Waste, and Storm Drain are classified as business-type activities.

The government-wide financial statements (i.e., the *Statement of Net Position* and the *Statement of Activities*) report information on all of the activities of the City and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The *Statement of Activities* demonstrates the degree to which the direct expenses of a given function or segment, are offset by program revenues. *Direct expenses* are those which are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital

## WOODS CROSS CITY NOTES TO FINANCIAL STATEMENTS (Continued)

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(B) Government-Wide and Fund Financial Statements (Continued)

requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

(C) Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they became available. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The use of financial resources to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as an expenditure. Proceeds of long-term debt are recorded as a liability in the government-wide financial statements, rather than as another financing source. Amounts paid to reduce long-term debt of the City are reported as a reduction of the related liability, rather than an expenditure in the government-wide financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt-service expenditures, as well as expenditures related to claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, federal grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Property taxes are measurable as of the date levied (assessed) and are recognized as revenues when they become available. Available means when due, or past due, and received within the current period or collected soon enough thereafter to be used to pay liabilities of the current period. The City has determined that the period of availability for property tax to be 30 and other taxes to be 60 days. All other revenues are considered to be measurable and available only when cash is received by the City.

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund balance, revenues, and expenditures or expenses as appropriate.

The City reports the following major governmental funds:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

**WOODS CROSS CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

(C) Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

The *RAP Tax Fund* accounts for the financial resources to be used for arts and recreation opportunities.

The *Redevelopment Agency Fund* accounts for revenues derived from specific taxes which are designated to finance particular functions of the City.

The *Special Assessment Fund* accounts for the financial resources to be used for the acquisition or construction of capital facilities in an area of the city (other than those financed by Proprietary funds and Special Revenue funds).

The *Capital Projects Fund* accounts for capital projects of the City.

The City reports the following major proprietary funds:

The *Water Utility Fund* accounts for the activities of the water distribution system.

The *Solid Waste Utility Fund* accounts for the activities of the solid waste collection system.

The *Storm Drain Utility Fund* accounts for the activities of the storm drain system.

The City utilizes one internal service fund. The fleet fund accounts for the cost of providing vehicles. Internal service funds are presented as a single, aggregated presentation in the proprietary fund financial statements.

Additionally, the City reports the following fund types:

Special revenue funds account for and report the proceeds of specific revenue sources that are the foundation of the fund and are restricted or committed to expenditure for specified purposes other than debt or capital projects. Accounting and financial reporting for general and special revenue funds are identical. The City accounts for the RAP Tax, and Park Development as special revenue funds.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's water and solid waste function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. General revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers of the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**WOODS CROSS CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

(C) Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Governmental funds use the current financial resources measurement focus and the modified accrual basis of accounting, while the government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting. As a result, there are important differences between the assets, liabilities, revenues and expense/expenditures reported on the fund financial statements and the government-wide financial statements. For example, many long-term assets and liabilities are excluded from the fund balance sheet but are included in the entity-wide financial statements. As a result, there must be a reconciliation between the two statements to explain the differences. A reconciliation is included as part of the fund financial statements.

(D) Budgetary Data

Annual budgets are prepared and adopted, in accordance with the Uniform Fiscal Procedures Act adopted by the State of Utah, by the City Council on or before June 30 for the following fiscal year, beginning July 1. Estimated revenues and appropriations may be increased or decreased by resolution of the City Council at any time during the year. A public hearing must be held prior to any proposed increase in a fund's appropriations. Budgets include activities in several different funds, including the General Fund, Special Revenue Funds and Enterprise Funds. Annual budgets are also adopted for capital projects which may include activities which overlap several fiscal years. The level of the City's budgetary control (that is, the level at which the City's expenditures cannot legally exceed the appropriated amounts) is established at the department level. Each department head is responsible to the Mayor and City Council for operating within the budget for their department. All annual budgets lapse at fiscal year-end.

Utah State law prohibits the appropriation of unreserved General Fund balance until it exceeds 5% of the General Fund revenues. Until the unreserved fund balance is greater than the above amount, it cannot be budgeted, but is used to provide working capital until tax revenue is received, to meet emergency expenditures, and to cover unanticipated deficits. When an unreserved fund balance is greater than 35% of the next year's budgeted revenues, the excess must be appropriated within the following two years.

Once adopted, the budget can be amended by subsequent City Council action. The City Council can amend the budget to any extent, provided the total actual expenditures do not exceed the total expenditures per the adopted budget, in which case a public hearing must be held. With the consent of the city administrator and finance director, department heads may reallocate unexpended appropriated balances from one expenditure account to another within that department during the budget year.

Budgets for the General Fund, Special Revenue Funds, Special Assessment Fund and Capital Projects Fund are prepared on the modified accrual basis of accounting. Encumbrance accounting is not used by the City.

Expenditures in the Capital Projects Fund are budgeted annually on a project-by-project basis. Although it is the intention of the City that each project be funded by a specific revenue source, the adopted budget reflects only total anticipated revenues by source. Since it is not practicable or appropriate to separate revenues and fund balance on a project-by-project basis, the Capital Projects Fund is reported as an individual fund in the accompanying financial statements.

**WOODS CROSS CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

(E) Tax Revenues

On or before June 22 of each year, the City sets the property tax rate for various municipal purposes. If the City intends to increase property tax revenues above the tax rate of the previous year, state law requires the City to provide public notice to property owners and hold public hearings. When these special public hearings are necessary, the adoption of the final budget must be done before September 1. All property taxes levied by the City are assessed and collected by Davis County. Taxes are levied as of January 1 and are due November 30; any delinquent taxes are subject to a penalty. Unless the delinquent taxes and penalties are paid before January 15, a lien is attached to the property, and the amount of taxes and penalties bears interest from January 1 until paid. Tax liens are placed on a property on the January 1 following the due date of unpaid taxes. If after five years, delinquent taxes have not been paid, the County sells the property at a tax sale. Tax collections are remitted to the City from each County on a monthly basis.

Transient room tax, municipal telecommunications tax, additional transit tax, and the RAP (Recreation, Arts, and Parks) tax are collected by the State Tax Commission and remitted to the City monthly.

Sales taxes are collected by the Utah State Tax Commission and remitted to the City monthly.

(F) Cash and Cash Equivalents

The City considers all cash and investments with original maturities of three months or less to be cash and cash equivalents. For the purpose of the statement of cash flows, cash and cash equivalents are defined as the cash and cash equivalent accounts and the restricted cash and cash equivalents accounts.

Investments, in the form of accounts at the Utah Public Treasurer's Investment Trust (the State Treasurer's Pool), of the City are stated at cost, which approximates fair value.

(G) Restricted Assets

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed. Additionally, the City would then use committed, assigned and lastly, unassigned amounts from the unrestricted fund balance when expending funds.

(H) Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. Amortization of capital assets acquired with a capital lease has been included in depreciation expense. Woods Cross City received \$14,722 of contributed capital assets through governmental funds and \$0 contributed capital assets through enterprise funds.

Prior to July 1, 2002, governmental funds' infrastructure assets were not capitalized. These assets (back to June 30, 1980) have been valued at estimated historical cost.

# WOODS CROSS CITY

## NOTES TO FINANCIAL STATEMENTS (Continued)

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (H) Capital Assets (Continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Upon retirement or disposition of capital assets, the cost and related accumulated depreciation are removed from the respective accounts. Depreciation of capital assets is computed using the straight-line method over their estimated useful lives as follows:

<u>Assets</u>	<u>Years</u>
Buildings	20-50
Improvements	15-60
Infrastructure	20-50
Machinery and Equipment	5-15
Vehicles	5
Office equipment	5

#### (I) Deferred Outflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a use of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until that time. The government reports only one item that qualifies for reporting in this category. Deferred outflows of resources relating to pensions are recorded as required by GASB 68, *Accounting and Financial Reporting for Pensions*, and GASB 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*.

#### (J) Compensated Absences

All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignation and retirements. Sick pay amounts are charged as wages when used. Employees may convert a portion of accrued sick leave to pay each year. If an employee retires as a member of the Utah State Retirement System, one-third of unused sick leave will be used to pay medical insurance premiums.

#### (K) Long-Term Obligations

In the government-wide financial statements and proprietary fund types, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums, discounts, and issuance costs are deferred and amortized over the life of the applicable debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources while discounts on debt issuances are reported as other financing uses.

Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**WOODS CROSS CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

(L) Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government reports two items that qualify for reporting in this category: unavailable revenues from property taxes, and deferred inflows of resources relating to pensions. These amounts are recognized as an inflow of resources in the period that the amounts become available. The deferred inflows of resources relating to pensions are recorded as required by GASB 68, *Accounting and Financial Reporting for Pensions* and GASB 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*.

(M) Fund equity

Equity is classified in the government-wide financial statements as position and is displayed in three components:

- (1) *Net investment in capital assets* – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- (2) *Restricted net position* – portion of net position with constraints placed on the use either by (a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (b) law through constitutional provisions or enabling legislation.
- (3) *Unrestricted net position* – remaining portion of net position that does not meet the definition of “restricted” or “net investment in capital assets”.

In the fund financial statements governmental fund equity is classified as fund balance. Fund balance is further classified as Nonspendable, Restricted, Committed, Assigned or Unassigned. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

- (1) *Nonspendable fund balance* classification includes amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact.
- (2) *Restricted fund balance* classifications are restricted by enabling legislation. Also reported if, (a) externally imposed by creditor, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- (3) *Committed fund balance* classification includes amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision-making authority. The governing council is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

**WOODS CROSS CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

(M) Fund equity (Continued)

- (4) *Assigned fund balance* Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The governing council (council) has by resolution authorized the finance director to assign fund balance. The council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.
- (5) *Unassigned fund balance* classification is the residual classification for the General Fund or funds with deficit fund balances. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

Proprietary Fund equity is classified the same as in the government-wide statements.

When committed, assigned, or unassigned resources are available for use, it is the City's policy to use committed resources first, followed by assigned resources, and then unassigned resources as they are needed.

(N) Interfund Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided, services rendered and for interfund loans or transfers. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Loans are reported as receivables and payables and are classified as "advances to other funds" or "advances from other funds" on the balance sheet of the governmental fund financial statements. Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation between the governmental fund statements and the government-wide columnar presentation.

(O) Estimates and Assumptions

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make reasonable estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of financial statements and the reported amounts of revenues, expenditures and expenses during the reporting period. Actual results could differ from those estimates.

(P) Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) and additions to/deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. For this

# WOODS CROSS CITY

## NOTES TO FINANCIAL STATEMENTS (Continued)

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(P) Pensions (Continued)

purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

(Q) Change in Accounting Principle

During the year, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. GASB Statement No. 101 updates the recognition and measurement guidance for compensated absences. This Statement creates a unified model for reporting, as well as amends certain previously required disclosures. As a result of implementing this standard, the City recalculated its compensated absences balance for June 30, 2024 and noted no significant change necessary, therefore, the City has not restated its net position.

### NOTE 2 CASH AND INVESTMENTS

The City maintains a cash and investment pool that is available for use by all funds. Investments are stated at cost, which approximates fair value. Each fund's portion of this pool is displayed on the combined balance sheet as a component of "cash and cash equivalents", "restricted cash and cash equivalents", and "investments", which includes cash accounts that are separately held by several of the City's funds.

The City's deposit and investment policy is to follow the Utah Money Management Act; however, the City does not have a separate deposit and investment policy that addresses specific types of deposit and investment risks to which the City is exposed.

Components of cash and investments (including interest earning deposits) at June 30, 2025 are as follows:

**Cash on hand and on deposit:**

Petty cash	\$ 1,300
Cash on deposit	1,179,576
PTIF investment	<u>13,764,654</u>
Total cash and investments	<u><u>\$ 14,945,530</u></u>

**Cash and investments are included in the accompanying combined statement of net position as follows:**

Cash and cash equivalents	\$ 9,547,390
Restricted cash and cash equivalents	<u>5,398,140</u>
Total cash and investments	<u><u>\$ 14,945,530</u></u>

The City's cash and cash equivalents and investments are exposed to certain risks as outlined below:

*Custodial credit risk* – deposits is the risk that in the event of a bank failure, the City's deposits may not be returned to it. As of June 30, 2025, the balance of deposit accounts exposed to custodial credit risk because it was uninsured and uncollateralized was \$603,758.

*Custodial credit risk – investments* is the risk that in the event of the failure of counterparty, the City will not be able to recover the value of its investments that are in the possession of an outside party. The City's investment in the Utah Public Treasurer's Investment Fund has no custodial credit risk.

## WOODS CROSS CITY NOTES TO FINANCIAL STATEMENTS (Continued)

### NOTE 2 CASH AND INVESTMENTS (Continued)

*Credit risk* is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City's policy for limiting the credit risks of investments is to comply with the Money Management Act. The Act requires investment transactions to be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities. Permitted investments include deposits of qualified depositories; repurchase agreements; commercial paper that is classified as "first tier" by two nationally recognized statistical rating organizations, one of which must be Moody's Investor Services or Standard and Poor's; banker acceptance obligations of the U.S. Treasury and U.S. government sponsored enterprises; bonds and notes of political subdivisions of the State of Utah; fixed rate corporate obligations and variable rate securities rated "A" or higher by two nationally recognized statistical rating organizations as defined by the Act.

*Interest rate risk* is the risk that changes in the interest rates will adversely affect the fair value of an investment. The City has no formal policy relating to specific investment-related interest rate risk. The City manages its exposure by investing mainly in the PTIF and by adhering to the Money Management Act. The Act requires that the remaining term to maturity may not exceed the period of availability of the funds to be invested.

*Concentration of credit risk* is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The City's investment in the Utah Public Treasurer's Investment Fund has no concentration of credit risk.

The City invests in the Public Treasurer's Investment Fund (PTIF) which is a voluntary external Local Governmental Investment Pool managed by the Utah State Treasurer's Office and is audited by the Utah State Auditor. No separate report as an external investment pool has been issued for the PTIF. The PTIF is not registered with the SEC as an investment company and is not rated. The PTIF is authorized and regulated by the Utah Money Management Act, (Utah Code Title 51, Chapter 7). The PTIF invests in high-grade securities which are delivered to the custody of the Utah State Treasurer, assuring a perfected interest in the securities, and, therefore, there is very little credit risk except in the most unusual and unforeseen circumstances. The maximum weighted average life of the portfolio does not exceed 90 days.

Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gains or losses on investments. The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses, net of administration fees, of the PTIF are allocated to participants on the ratio of the participant's share to the total funds in the PTIF based on the participant's average daily balance. The PTIF allocates income and issues statements on a monthly basis. Twice a year, at June 30 and December 31, which are the accounting periods for public entities, the investments are valued at fair value and participants are informed of the fair value valuation factor. Additional information is available at the Utah State Treasures' Office.

For the year ended June 30, 2025, the City had investments of \$12,637,404 with the PTIF. This investment matures in less than one year and is not rated.

#### Fair Value of Investments

The City measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- *Level 1:* Quoted prices for identical investments in active markets;
- *Level 2:* Observable inputs other than quoted market prices; and,
- *Level 3:* Unobservable inputs.

**WOODS CROSS CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 2 CASH AND INVESTMENTS (Continued)**

At June 30, 2025, the City had the following cash and investments:

	<u>Carrying Value</u>	<u>Fair Value Factor</u>	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Weighted Avg. Maturity (Years)</u>
<b>Cash on hand and on deposit:</b>					
Cash on hand	\$ 1,300	1	\$ 1,300	N/A	N/A
Cash on deposit	1,179,576	1	1,179,576	N/A	N/A
Utah State Treasurer's investment pool accounts	<u>13,764,654</u>	1.001985	<u>13,791,983</u>	N/A	74.9
<b>Total cash on hand and deposit</b>	<u><u>\$ 14,945,530</u></u>		<u><u>\$ 14,972,859</u></u>		

The fair value measurement of the City's PTIF investments is considered level 2.

**NOTE 3 ALLOWANCE FOR DOUBTFUL ACCOUNTS**

The allowance for doubtful accounts receivable at June 30, 2025 for all funds is \$5,252.

**NOTE 4 NOTES RECEIVABLE**

The Redevelopment Agency provided loans to pay for certain improvements. The City has two outstanding promissory notes. The City has established notes receivable for these loans in the RDA Fund. The total notes issued was \$23,765. The total notes balance was \$13,825 as of June 30, 2025. These loans will be paid back over 10 years at a 3% interest rate.

**NOTE 5 RESTRICTED ASSETS**

Certain assets are restricted to use as follows as of June 30, 2025:

Impact fees	\$ 1,176,619
Rap tax	448,928
Class C	2,105,183
Law enforcement	61,131
SLGS Reserve	138,454
Unspent bond proceeds	1,127,911
Debt service	<u>339,914</u>
<b>Total restricted cash</b>	<u><u>\$ 5,398,140</u></u>
 Class C road/prop one accounts receivable	 <u>\$ 188,631</u>
<b>Total restricted accounts receivable</b>	<u><u>\$ 188,631</u></u>

**WOODS CROSS CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 6 CAPITAL ASSETS**

A summary of changes in capital assets for the year ended June 30, 2025, is as follows:

	Balance June 30, 2024	Additions	Deletions	Transfers	Balance June 30, 2025
<b>Governmental activities:</b>					
<b>Capital assets, not being depreciated:</b>					
Land	\$ 11,719,432	\$ 441,090	\$ -	\$ -	\$ 12,160,522
Construction in progress	5,147,428	467,469	-	(4,982,551)	632,346
<b>Total capital assets, not being depreciated</b>	16,866,860	908,559	-	(4,982,551)	12,792,868
<b>Capital assets, being depreciated:</b>					
Infrastructure	26,046,475	-	-	4,982,551	31,029,026
Buildings	9,327,567	-	-	-	9,327,567
Improvements other than buildings	7,003,325	161,750	-	-	7,165,075
Machinery and equipment	4,063,458	728,951	(712,278)	-	4,080,131
Right of use - leased asset	192,530	-	(192,530)	-	-
<b>Total capital assets, being depreciated</b>	46,633,355	890,701	(904,808)	4,982,551	51,601,799
<b>Less accumulated depreciation for:</b>					
Infrastructure	(20,354,966)	(505,793)	-	-	(20,860,759)
Buildings	(1,702,066)	(192,928)	-	-	(1,894,994)
Improvements other than buildings	(1,914,868)	(200,944)	-	-	(2,115,812)
Machinery and equipment	(2,283,754)	(429,749)	659,446	-	(2,054,057)
Right of use - leased asset	(140,387)	(52,143)	192,530	-	-
<b>Total accumulated depreciation</b>	(26,396,041)	(1,381,557)	851,976	-	(26,925,622)
<b>Total capital assets, being depreciated, net</b>	20,237,314	(490,856)	(52,832)	4,982,551	24,676,177
<b>Governmental activities capital assets, net</b>	<u>\$ 37,104,174</u>	<u>\$ 417,703</u>	<u>\$ (52,832)</u>	<u>\$ -</u>	<u>\$ 37,469,045</u>

Governmental activities depreciation expense was charged to functions/programs as follows:

<b>Governmental activities</b>	
General government	\$ 133,120
Public safety	334,564
Highways and public works	701,141
Parks and recreation	212,732
<b>Total depreciation expense - governmental activities</b>	<u>\$ 1,381,557</u>

**WOODS CROSS CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 6 CAPITAL ASSETS (Continued)**

The Business-type Activities property, plant and equipment consist of the following at June 30, 2025:

	Balance June 30, 2024	Additions	Deletions	Transfers	Balance June 30, 2025
<b>Business-type Activities:</b>					
<b>Capital assets, not being depreciated</b>					
Land	\$ 1,602,677	\$ -	\$ -	\$ -	\$ 1,602,677
Construction in progress	33,317	140,572	-	(69,175)	104,714
<b>Total capital assets, not being depreciated</b>	1,635,994	140,572	-	(69,175)	1,707,391
<b>Capital assets, being depreciated</b>					
Improvements other than buildings	32,617,971	-	-	69,175	32,687,146
Machinery and equipment	572,956	-	(26,902)	-	546,054
Right of use - leased asset	51,987	-	(51,987)	-	-
<b>Total capital assets, being depreciated</b>	33,242,914	-	(78,889)	69,175	33,233,200
<b>Less accumulated depreciation for</b>					
Improvements other than buildings	(11,275,343)	(569,784)	-	-	(11,845,127)
Machinery and equipment	(512,966)	(17,016)	26,902	-	(503,080)
Right of use - leased asset	(38,992)	-	38,992	-	-
<b>Total accumulated depreciation</b>	(11,827,301)	(586,800)	65,894	-	(12,348,207)
<b>Total capital assets, being depreciated, net</b>	21,415,613	(586,800)	(12,995)	69,175	20,884,993
<b>Business-type activities capital assets, net</b>	\$ 23,051,607	\$ (446,228)	\$ (12,995)	\$ -	\$ 22,592,384

Business-type activities depreciation expense was charged to functions/programs as follows:

<b>Business-type activities</b>	
Water	\$ 460,197
Storm drain	126,603
<b>Total depreciation expense - business-type activities</b>	\$ 586,800

**NOTE 7 DEFERRED INFLOWS**

In conjunction with GASB pronouncement 33, “*Accounting and Financial Reporting for Nonexchange Transactions*” the City has accrued property tax receivable and a deferred inflow in the General Fund and Redevelopment Agency in the amounts of \$2,195,471 and \$112,717, respectively.

Property taxes recorded in the governmental funds are recorded using the modified accrual basis of accounting, wherein revenues are recognized when they are both measurable and available (expected to be received within 30 days). Property taxes attach as an enforceable lien on property as of the first day of January. Taxes are levied on October 1, and then are due and payable at November 30. Since the property tax levied on October 1, 2025, was not expected to be received within 30 days after the year ended June 30, 2025, the City was required to record receivable and deferred inflow of the estimated amount of the total property tax to be levied on October 1, 2025.

# WOODS CROSS CITY

## NOTES TO FINANCIAL STATEMENTS (Continued)

### NOTE 8 LONG-TERM DEBT

The following is summary of long-term debt transactions of the City for the year ended June 30, 2025:

	Long-term debt payable at June 30, 2024	Additions	Deletions	Long-term debt payable at June 30, 2025	Due within One Year
<b>Governmental activities</b>					
2017 Sales tax revenue - direct placement	\$ 4,220,000	\$ -	\$ (265,000)	\$ 3,955,000	\$ 275,000
Plus: unamortized premium	199,401	-	(15,952)	183,449	15,952
2021 Sales tax revenue - direct placement	2,328,000	-	-	2,328,000	95,000
2022 Excise tax road revenue - direct placement	3,194,000	-	(315,000)	2,879,000	325,000
Total bonds payable	9,941,401	-	(595,952)	9,345,449	710,952
Compensated absences*	308,904	102,497	-	411,401	293,468
Lease Liability	49,039	-	(49,039)	-	-
Financed Purchases	1,370,745	703,575	(603,159)	1,471,161	527,928
Pension Liability*	855,488	157,382	-	1,012,870	-
<b>Governmental activity long-term liabilities</b>	<u>\$ 12,525,577</u>	<u>\$ 963,454</u>	<u>\$ (1,248,150)</u>	<u>\$ 12,240,881</u>	<u>\$ 1,532,348</u>
<b>Business-type activities</b>					
2014 Water revenue - direct placement	\$ 3,510,000	\$ -	\$ (110,000)	\$ 3,400,000	\$ 110,000
2016 Water revenue refunding - direct placement	1,129,000	-	(369,000)	760,000	376,000
2023 Water revenue refunding - direct placement	736,000	-	(69,000)	667,000	72,000
Total bonds payable	5,375,000	-	(548,000)	4,827,000	558,000
Compensated absences*	33,992	-	(10,155)	23,837	23,837
Lease Liability	13,241	-	(13,241)	-	-
Pension Liability*	87,902	26,331	-	114,233	-
<b>Business-type activity long-term liabilities</b>	<u>\$ 5,510,136</u>	<u>\$ 26,331</u>	<u>\$ (571,396)</u>	<u>\$ 4,965,071</u>	<u>\$ 581,837</u>

#### Sales Tax Revenue Bonds, Series 2017

In February 2017, the City issued \$5,810,000 in Sales Tax Revenue Bonds, Series 2017, at a premium of \$319,043. The bonds are due in annual principal installments through June 2037, with interest payments due semiannually. The bonds carry an interest rate between 2 and 4 percent. The bonds were issued for the purpose of financing the acquisition, construction, equipping and furnishing of a public works building complex. Significant events of default consist of (a) failure to pay principal or interest when due; (b) failure to fulfill all obligations; and (c) bankruptcy, reorganization, arrangement, insolvency or liquidation proceedings. Upon the occurrence of an event of default, the City may be required to make monthly deposits into the bond fund.

#### Pledged Revenues

The City has pledged future sales tax increment revenues to repay \$5,810,000 in sales tax revenue bonds issued in February 2017 to finance the acquisition, construction, equipping and furnishing of a public works building complex. The bonds are payable solely from the sales tax revenues received by the City.

The annual debt service requirements to maturity for the Sales Tax Revenue Bonds, Series 2017, as of June 30, 2025, are as follows:

**WOODS CROSS CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 8 LONG-TERM DEBT (Continued)**

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 275,000	\$ 123,313	\$ 398,313
2027	285,000	113,538	398,538
2028	295,000	104,838	399,838
2029	305,000	95,838	400,838
2030	315,000	86,538	401,538
2031-2035	1,710,000	279,894	1,989,894
2036-2037	770,000	27,125	797,125
	3,955,000	<u>\$ 831,081</u>	<u>\$ 4,786,081</u>
Plus: unamortized premium	<u>183,449</u>		
<b>Total</b>	<u>\$ 4,138,449</u>		

Sales Tax Revenue Bonds, Series 2021

In July 2021, the City issued \$2,715,000 in Sales Tax Revenue Bonds, Series 2021. The bonds are due in annual principal installments through August 2041, with interest payments due semiannually. The bonds carry an interest rate between .7 and 3.2 percent. The bonds were issued for the purpose of financing the construction of the 1960 South Street project. Significant events of default consist of (a) failure to pay principal or interest when due; (b) failure to fulfill all obligations; and (c) bankruptcy, reorganization, arrangement, insolvency or liquidation proceedings. Upon the occurrence of an event of default, the City may be required to make monthly deposits into the bond fund.

Pledged Revenues

The City has pledged future sales tax increment revenues to repay \$2,715,000 in sales tax revenue bonds issued in July 2021 to finance the construction of the 1960 South Street project. The bonds are payable solely from the sales tax revenues received by the City.

The annual debt service requirements to maturity for the Sales Tax Revenue Bonds, Series 2021, as of June 30, 2025, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 95,000	\$ 44,625	\$ 139,625
2027	123,000	43,504	166,504
2028	125,000	42,139	167,139
2029	126,000	40,633	166,633
2030	128,000	38,982	166,982
2031-2035	670,000	164,570	834,570
2034-2040	738,000	95,604	833,604
2041-2042	323,000	10,217	333,217
<b>Total</b>	<u>\$ 2,328,000</u>	<u>\$ 480,273</u>	<u>\$ 2,808,273</u>

# WOODS CROSS CITY

## NOTES TO FINANCIAL STATEMENTS (Continued)

### NOTE 8 LONG-TERM DEBT (Continued)

#### Excise Tax Road Revenue Bonds, Series 2023

In September 2023, the City issued \$3,500,000 in Excise Tax Road Revenue Bonds, Series 2023. The bonds are due in annual principal installments through September 2032, with interest payments due semiannually. The bonds carry an interest rate of 2.890 percent. The bonds were issued for the purpose of financing a portion of the costs of the acquisition and construction of road improvements, and related improvements. The 2023 Bonds are non-callable. Significant events of default consist of (a) failure to pay principal or interest when due; (b) failure to fulfill all obligations; and (c) bankruptcy, reorganization, arrangement, insolvency or liquidation proceedings. Upon the occurrence of an event of default, the City may be required to make monthly deposits into the bond fund.

#### Pledged Revenues

The 2023 Bonds are special limited obligations of the City, payable solely from, and secured by, a pledge of the revenues pledged therefor in the Indenture. The revenues pledged for the 2023 Bonds consist of Class B & C Road Funds received from the Utah Department of Transportation (UDOT), and Local Option Sales & Use Transportation Tax received from the Utah State Tax Commission by the City pursuant to State law (the "Pledged Taxes"). The City will not mortgage or grant any security interest in any physical assets to secure payment of the 2023 Bonds.

The annual debt service requirements to maturity for the Excise Tax Road Revenue Bonds, Series 2022, as of June 30, 2025, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 325,000	\$ 78,507	\$ 403,507
2027	334,000	68,984	402,984
2028	344,000	59,187	403,187
2029	354,000	49,101	403,101
2030	364,000	38,726	402,726
2031-2033	1,158,000	50,835	1,208,835
<b>Total</b>	<u>\$ 2,879,000</u>	<u>\$ 345,341</u>	<u>\$ 3,224,341</u>

#### Water Revenue Refunding Bonds, Series 2012

The Water Revenue Refunding Bonds, Series 2012, were issued in December 2012. The \$4,632,000 revenue bonds are due in semiannual installments through March 2027. The bonds carry an interest rate of 2.83 percent. The bonds require no replacement and debt service reserves to be established. The proceeds were used to advance refund the Water Revenue Bonds, Series 2008. The net proceeds, along with \$290,000 from the Series 2008 bonds debt reserve fund, were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service on the refunded bonds. As a result, the Water Revenue Bonds, Series 2008 are considered defeased, and the liability for those bonds have been removed from the statement of net position. The City advanced refunded the series 2008 bonds to obtain an economic gain of \$115,070. The bonds were refinanced during the fiscal year 2019 with the issuance of the Water Revenue Refunding Bonds, Series 2016.

**WOODS CROSS CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 8 LONG-TERM DEBT (Continued)**

Water Revenue Bonds, Series 2014 A and B

The Water Revenue Refunding Bonds, Series 2014 A and B were issued in February of 2014. The \$1,225,000 A and \$3,275,000 B revenue bonds are due in annual installments through September 2034. The bonds carry an interest rate of 0 percent. The bonds require replacement reserves of 5 percent of the City's annual operating budget, and debt service reserves of \$208,000 to be established evenly over 10 years. An event of default occurs if any installment payment of bond principal is not paid when due and payable, the Issuer shall pay interest at the rate of eighteen percent per annum from said due date until paid.

The annual debt service requirements to maturity, including principal and interest, for the Water Revenue Bonds Series 2014, as of June 30, 2025, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 110,000	\$ -	\$ 110,000
2027	110,000	-	110,000
2028	396,000	-	396,000
2029	397,000	-	397,000
2030	397,000	-	397,000
2031-2035	1,990,000	-	1,990,000
<b>Total</b>	<u>\$ 3,400,000</u>	<u>\$ -</u>	<u>\$ 3,400,000</u>

Water Revenue Refunding Bonds, Series 2016

In July of 2016, the City issued \$3,891,000 in Water Revenue Refunding Bonds, Series 2016. The bonds are due in annual principal installments through September 2026, with interest payments due semiannually. The bonds carry an interest rate 1.75 percent. The bonds were issued to refinance the Water Revenue Refunding Bonds, Series 2012, in a current refunding. The refinance provided a cash savings to the City of \$182,931. The economic gain on this refunding was \$118,711. Significant events of default consist of (a) failure to pay principal or interest when due; (b) failure to fulfill all obligations; and (c) bankruptcy, reorganization, arrangement, insolvency or liquidation proceedings. Upon the occurrence of an event of default, the City may be required to make monthly deposits into the bond fund.

The annual debt service requirements to maturity for the Water Revenue Refunding Bonds, Series 2016, as of June 30, 2025, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 376,000	\$ 13,300	\$ 389,300
2027	384,000	6,720	390,720
	<u>\$ 760,000</u>	<u>\$ 20,020</u>	<u>\$ 780,020</u>

**WOODS CROSS CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 8 LONG-TERM DEBT (Continued)**

Pledged Revenues

The City has pledged future water customer revenues, net of specified operating expenses, to repay water revenue bonds issued in 2016. Proceeds from the Series 2016 Bonds provided financing to refund the Series 2012 Bonds. The bonds are payable solely from water customer net revenues.

The City has pledged the net revenues of the water system to fund the Water Revenue Refunding Bonds, Series 2015 A and B.

Water Revenue Refunding Bonds, Series 2023

The Water Revenue Refunding Bonds, Series 2023, were issued in March of 2023. The \$805,000 revenue bonds are due in annual installments through September 2032, with interest due semi-annually. The bonds carry an interest rate of 4.010%. The bonds were issued to purchase water rights and for water infrastructure improvements. The bonds require that the City maintain a coverage ratio of 125%. The bonds are callable anytime at par. Significant events of default consist of (a) failure to pay principal or interest when due; (b) failure to fulfill all obligations; and (c) bankruptcy, reorganization, arrangement, insolvency or liquidation proceedings. Upon the occurrence of an event of default, the City may be required to make monthly deposits into the bond fund.

The annual debt service requirements to maturity for the Water Revenue Refunding Bonds, Series 2024, as of June 30, 2025, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 72,000	\$ 25,303	\$ 97,303
2027	75,000	22,356	97,356
2028	78,000	19,288	97,288
2029	81,000	16,100	97,100
2030	85,000	12,772	97,772
2031-2033	276,000	16,922	292,922
	<u>\$ 667,000</u>	<u>\$ 112,741</u>	<u>\$ 779,741</u>

**WOODS CROSS CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 8 LONG-TERM DEBT (Continued)**

Leases

The City utilizes leases when deemed appropriate or necessary. Leased assets are included in capital assets.

As of June 30, 2025, the City held the following leased asset balances:

	Balance June 30, 2024	Increases	Decreases	Balance June 30, 2025
<b>Governmental type activities:</b>				
<b>Leases, being depreciated:</b>				
Machinery and equipment	\$ 192,530	\$ -	\$ (192,530)	\$ -
<b>Total leased assets, being depreciated</b>	192,530	-	(192,530)	-
<b>Less accumulated depreciation for:</b>				
Leased Machinery and equipment	(140,387)	(52,143)	192,530	-
<b>Total accumulated depreciation</b>	(140,387)	(52,143)	192,530	-
<b>Total leases, being depreciated, net</b>	52,143	(52,143)	-	-
<b>Governmental activities leases, net</b>	<u>\$ 52,143</u>	<u>\$ (52,143)</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Business type activities:</b>				
<b>Leases, being depreciated:</b>				
Machinery and equipment	\$ 51,987	\$ -	\$ (51,987)	\$ -
<b>Total leased assets, being depreciated</b>	51,987	-	(51,987)	-
<b>Less accumulated depreciation for:</b>				
Leased Machinery and equipment	(38,991)	(12,996)	51,987	-
<b>Total accumulated depreciation</b>	(38,991)	(12,996)	51,987	-
<b>Total leases, being depreciated, net</b>	12,996	(12,996)	-	-
<b>Business type activities leases, net</b>	<u>\$ 12,996</u>	<u>\$ (12,996)</u>	<u>\$ -</u>	<u>\$ -</u>

Leases payable outstanding as of June 30, 2025, are as follows:

	Purpose	Interest Rate	Amount
Governmental type activities	Police vehicle	4.00%	-
Business type activities	Backhoe	4.00%	-

**WOODS CROSS CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 8 LONG-TERM DEBT (Continued)**

Financed Purchases from Direct Borrowings

On March 26, 2024, the City entered into an agreement to finance the purchase of its fleet vehicles for the principal amount of \$1,370,745 from Zions Public Finance. The equipment lease matures on April 15, 2028 with an interest rate of 4.780%. Significant events of default consist of (a) failure to pay principal or interest when due; (b) failure to fulfill all obligations; and (c) bankruptcy, reorganization, arrangement, insolvency or liquidation proceedings. Upon the occurrence of an event of default, the vehicles and equipment may be repossessed. The debt service requirements to maturity are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 364,155	\$ 29,792	\$ 393,947
2027	272,316	13,955	286,271
2028	131,115	3,021	134,136
2029	-	-	-
<b>Total</b>	<u>\$ 767,586</u>	<u>\$ 46,768</u>	<u>\$ 814,354</u>

Financed Purchases from Direct Borrowings

On March 11, 2025, the City entered into an agreement to finance the purchase of fleet vehicles for the principal amount of \$730,575 from Zions Public Finance. The equipment lease matures on March 11, 2029 with an interest rate of 4.780%. Significant events of default consist of (a) failure to pay principal or interest when due; (b) failure to fulfill all obligations; and (c) bankruptcy, reorganization, arrangement, insolvency or liquidation proceedings. Upon the occurrence of an event of default, the vehicles and equipment may be repossessed. The debt service requirements to maturity are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 163,773	\$ 33,631	\$ 197,404
2027	171,601	25,803	197,404
2028	179,804	17,600	197,404
2029	188,398	9,005	197,403
<b>Total</b>	<u>\$ 703,575</u>	<u>\$ 86,039</u>	<u>\$ 789,615</u>

**NOTE 9 RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the City participates in the Utah Local Government Trust (a public entity risk pool).

All claims are submitted to the Utah Local Government Trust, which acts as a commercial insurer. The Trust is obligated to pay all claims covered by its plan. All claims are subject to a \$500 deductible. The deductible is accrued as a current liability when the claim is incurred. The Utah Local Government Trust covers claims up to \$2,000,000. The City has not incurred a claim in excess of its coverage for any of the past three fiscal years.

**WOODS CROSS CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 10 RETIREMENT PLAN**

Plan Description

Eligible plan participants are provided with pensions through the Utah Retirement Systems. The Utah Retirement Systems are comprised of the following Pension Trust Funds:

**Defined Benefit Plans**

- Public Employees Noncontributory Retirement System (Noncontributory System), is a multiple-employer, cost sharing, retirement system.
- Public Safety Retirement System (Public Safety System) is a cost-sharing, multiple-employer public employee retirement system;
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System) is a multiple employer cost sharing public employee retirement system;
- Tier 2 Public Safety and Firefighter Contributory Retirement system (Tier 2 Public Safety and Firefighters System) is a multiple employer, cost sharing, public employee retirement system.

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Utah State Retirement Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms.

URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S. Salt Lake City, Utah 84102 or visiting the website: [www.urs.org/general/publications](http://www.urs.org/general/publications).

Benefits Provided

URS provides retirement, disability, and death benefits. Retirement benefits are as follows:

**WOODS CROSS CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 10 RETIREMENT PLAN (Continued)**

**Summary of Benefits by System**

<b>System</b>	<b>Final Average Salary</b>	<b>Years of service required and/or age eligible for benefit</b>	<b>Benefit percentage per year of service</b>	<b>COLA**</b>
Noncontributory System	Highest 3 Years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%
Public Safety System	Highest 3 Years	20 years any age 10 years age 60 4 years age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 2.5% or 4% depending upon employer
Tier 2 Public Employees System	Highest 5 Years	35 years any age 20 years age 60* 10 years age 62* 4 years age 65	1.50% per year all years	Up to 2.5%
Tier 2 Public Safety and Firefighter System	Highest 5 Years	25 years any age 20 years age 60* 10 years age 62* 4 years age 65	1.50% per year to June 2020 2.00% per year July 2020 to present	Up to 2.5%

\*Actuarial reductions are applied.

\*\* All post-retirement cost-of living adjustments are non-compounding and are based on the original benefit except for Judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase for the year, although unused CPI increases not met may be carried forward to subsequent years.

**Contribution Rate Summary**

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the Utah State Retirement Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable), is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2025 are as follows:

**WOODS CROSS CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 10 RETIREMENT PLAN (Continued)**

Contribution rates as of June 30, 2025 are as follows:

	Tier 1 - DB System			Tier 2 - DB Hybrid System				Tier 2 - 401(k) Option			
	Employee	Employer	ER 401(k)	Tier 2 Fund	Employee	Employer	ER 401(k)	Tier 2 Fund	Employee	Employer	ER 401(k)
<b>Noncontributory System</b> 15 Local Government	-	16.97	-	111	0.70	15.19	-	211	-	5.19	10.00
<b>Public Safety System</b> <b>Noncontributory</b> 49 Other Div B 2.5% COLA	-	32.57	-	122	4.73	24.03	-	222	-	10.03	14.00

*Tier 2 rates include a statutory required contribution to finance the unfunded actuarial liability of the Tier 1 plans.*

For fiscal year ended June 30, 2025, the employer and employee contributions to the Systems were as follows:

<b>System</b>	<b>Employer Contributions</b>	<b>Employee Contributions</b>
Noncontributory System	\$ 166,533	-
Public Safety System	220,357	-
Tier 2 Public Employees System	88,506	4,079
Tier 2 Public Safety and Firefighter	135,935	26,757
Tier 2 DC Public Employees	4,008	-
Tier 2 DC Public Safety and Firefighter Sy	10,721	-
<b>Total Contributions</b>	<b>\$ 626,060</b>	<b>\$ 30,836</b>

Contributions reported are the URS Board-approved required contributions by System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 Systems.

***Combined Pension Assets, Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

At June 30, 2025, we reported a net pension asset of \$0 and a net pension liability of \$1,127,102.

(Measurement Date): December 31, 2024

	<b>Net Pension Asset</b>	<b>Net Pension Liability</b>	<b>Proportionate Share</b>	<b>Proportionate Share December 31, 2023</b>	<b>Change (Decrease)</b>
Noncontributory System	\$ -	\$ 324,661	0.1023805%	0.1071302%	-0.0047497%
Public Safety System	-	705,064	0.9774799%	0.9626250%	0.0148549%
Tier 2 Public Employees System	-	48,864	0.0163840%	0.0131149%	0.0032691%
Tier 2 Public Safety and Firefighter	-	48,514	0.1072631%	0.1064183%	0.0008448%
	<b>\$ -</b>	<b>\$ 1,127,103</b>			

**WOODS CROSS CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 10 RETIREMENT PLAN (Continued)**

The net pension asset and liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2024, and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2025, we recognized pension expense of \$876,560.

At June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 446,781	\$ 2,886
Changes in assumptions	94,679	767
Net difference between projected and actual earnings on pension plan investments	201,337	-
Changes in proportion and differences between contributions and proportionate share of contributions	18,195	8,347
Contributions subsequent to the measurement date	316,199	-
	<u>\$ 1,077,191</u>	<u>\$ 11,999</u>

\$316,199 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

<b>Year ended December 31,</b>	<b>Net Deferred Outflows (Inflows) of Resources</b>
2025	\$ 407,686
2026	353,364
2027	(71,623)
2028	(5,125)
2029	21,488
Thereafter	43,203
	<u>\$ 748,993</u>

***Noncontributory System Pension Expense, and Deferred Outflows and Inflows of Resources***

For the year ended June 30, 2025, we recognized pension expense of \$295,775.

**WOODS CROSS CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 10 RETIREMENT PLAN (Continued)**

At June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 193,451	\$ -
Changes in assumptions	26,855	-
Net difference between projected and actual earnings on pension plan investments	97,793	-
Changes in proportion and differences between contributions and proportionate share of contributions	492	360
Contributions subsequent to the measurement date	81,952	-
	<u>\$ 400,544</u>	<u>\$ 360</u>

\$81,952 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

<b>Year ended December 31,</b>	<b>Net Deferred Outflows (Inflows) of Resources</b>
2025	\$ 186,099
2026	179,059
2027	(39,681)
2028	(7,246)
2029	-
Thereafter	-
	<u>\$ 318,231</u>

***Public Safety System Pension Expense, and Deferred Outflows and Inflows of Resources***

For the year ended June 30, 2025, we recognized pension expense of \$457,171.

At June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

**WOODS CROSS CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 10 RETIREMENT PLAN (Continued)**

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 202,835	\$ -
Changes in assumptions	24,297	-
Net difference between projected and actual earnings on pension plan investments	97,276	-
Changes in proportion and differences between contributions and proportionate share of contributions	1,583	4,750
Contributions subsequent to the measurement date	110,899	-
	<u>\$ 436,890</u>	<u>\$ 4,750</u>

\$110,899 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

<b>Year ended December 31,</b>	<b>Net Deferred Outflows (Inflows) of Resources</b>
2025	\$ 210,304
2026	156,924
2027	(38,996)
2028	(6,992)
2029	-
Thereafter	-
	<u>\$ 321,240</u>

***Tier 2 Public Employees System Pension Expense, and Deferred Outflows and Inflows of Resources***

For the year ended June 30, 2025, we recognized pension expense of \$53,345.

At June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

**WOODS CROSS CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 10 RETIREMENT PLAN (Continued)**

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 21,124	\$ 337
Changes in assumptions	16,320	5
Net difference between projected and actual earnings on pension plan investments	3,123	-
Changes in proportion and differences between contributions and proportionate share of contributions	7,893	686
Contributions subsequent to the measurement date	47,376	-
	<u>\$ 95,835</u>	<u>\$ 1,028</u>

\$47,376 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

<b>Year ended December 31,</b>	<b>Net Deferred Outflows (Inflows) of Resources</b>
2025	\$ 5,611
2026	8,679
2027	3,731
2028	4,599
2029	10,926
Thereafter	13,887
	<u>\$ 47,433</u>

***Tier 2 Public Safety and Firefighter Pension Expense, and Deferred Outflows and Inflows of Resources***

For the year ended June 30, 2025, we recognized pension expense of \$70,269.

At June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

**WOODS CROSS CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 10 RETIREMENT PLAN (Continued)**

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 29,371	\$ 2,549
Changes in assumptions	27,207	762
Net difference between projected and actual earnings on pension plan investments	3,145	-
Changes in proportion and differences between contributions and proportionate share of contributions	8,228	2,552
Contributions subsequent to the measurement date	75,972	-
	<u>\$ 143,923</u>	<u>\$ 5,863</u>

\$75,972 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

<b>Year ended December 31,</b>	<b>Net Deferred Outflows (Inflows) of Resources</b>
2024	\$ 5,672
2025	8,701
2026	3,323
2027	4,515
2028	10,562
Thereafter	29,316
	<u>\$ 62,089</u>

**Actuarial Assumptions**

The total pension liability in the December 31, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary increases	3.5 – 9.5 percent, average, including inflation
Investment rate of return	6.85 percent, net of pension plan investment expense, including inflation

Mortality rates were developed from an actuarial experience study dated January 1, 2023. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation, and age as appropriate with projected improvement using the ultimate rates from the MP-2020 improvement scale using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

# WOODS CROSS CITY

## NOTES TO FINANCIAL STATEMENTS (Continued)

### NOTE 10 RETIREMENT PLAN (Continued)

The actuarial assumptions used in the January 1, 2023, valuation were based on the results of an actuarial experience study for the period ending December 31, 2022.

The long-term expected rate of return on pension plan investments was determined using a building-block method, in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class and is applied consistently to each defined benefit pension plan. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long Term expected portfolio real rate of return
Equity securities	35%	7.01%	2.45%
Debt securities	20%	2.54%	0.51%
Real assets	18%	5.45%	0.98%
Private equity	12%	10.05%	1.21%
Absolute return	15%	4.36%	0.65%
Cash and cash equivalents	0%	0.49%	0.00%
Totals	100%		5.80%
	Inflation		2.50%
	Expected arithmetic nominal return		8.30%

The 6.85% assumed investment rate of return is comprised of an inflation rate of 2.50%, a real return of 4.35% that is net of investment expense.

#### Discount Rate

The discount rate used to measure the total pension liability was 6.85 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate, and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current, active, and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate.

#### Sensitivity of the Proportionate Share of the Net Pension Asset and Liability to Changes in the Discount Rate

The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.85 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.85 percent) or 1 percentage point higher (7.85 percent) than the current rate:

**WOODS CROSS CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 10 RETIREMENT PLAN (Continued)**

<b>System</b>	<b>1% Decrease or 5.85%</b>	<b>Discount Rate of 6.85%</b>	<b>1% Increase or 7.85%</b>
Noncontributory System	\$ 1,373,048	\$ 324,661	\$ (554,597)
Public Safety System	1,923,518	705,064	(292,196)
Tier 2 Public Employees System	145,944	48,864	(26,655)
Tier 2 Public Safety and Firefighter	165,428	48,514	(44,961)
Total	\$ 3,607,939	\$ 1,127,103	\$ (918,410)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued URS financial report.

Defined Contribution Savings Plans

The Defined Contribution Savings Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but may also be used as a primary retirement plan. These plans are voluntary tax-advantaged retirement savings programs authorized under sections 401(k), 457(b), and 408 of the Internal Revenue Code. Detailed information regarding plan provisions is available in the separately issued URS financial report.

Woods Cross City participates in the following Defined Contribution Savings Plans with Utah Retirement Systems:

- 401(k) Plan
- 457(b) Plan
- Roth IRA Plan
- Traditional IRA Plan

Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plan for fiscal year ended June 30th were as follows:

	<b>2025</b>	<b>2024</b>	<b>2023</b>
<b><i>401(k) Plan</i></b>			
Employer Contributions	\$ 123,640	\$ 137,374	\$ 107,393
Employee Contributions	83,304	75,378	58,520
<b><i>457 Plan</i></b>			
Employer Contributions	\$ 25,228	\$ 27,481	\$ 29,159
Employee Contributions	46,550	42,911	45,414
<b><i>Roth IRA Plan</i></b>			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 25,470	\$ 26,383	\$ 22,714
<b><i>Traditional IRA</i></b>			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 6,896	\$ 7,480	\$ 7,831

**WOODS CROSS CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 11 COMMITMENTS AND CONTINGENCIES**

The City has approximately \$142,871 in outstanding construction commitments for road and water repairs and improvements.

**NOTE 12 FIRE AND EMERGENCY MEDICAL SERVICES**

The South Davis Metro Fire Service Area (SDMFSA) is a special service district organized on July 1, 2016. SDMFSA provides fire and emergency medical services to the cities of Bountiful, Centerville, North Salt Lake, West Bountiful, Woods Cross and the unincorporated areas of South Davis County. SDMFSA is governed by its own Board of Trustees made up of elected officials from each participating member entity. SDMFSA does levy taxes and collect impact fees to cover most capital expenditures; however, most of the SDMFSA's operations are funded by quarterly member assessments. For the year ended June 30, 2025, the City paid \$838,541 to SDMFSA for its member assessments and \$31,325 in impact fees.

**NOTE 13 REDEVELOPMENT AGENCY**

In accordance with Utah Code Section 17C-1-605(1), the City's Redevelopment Agency is required to disclose the following information for fiscal year 2025:

The tax increment collected by the Agency for each project area is as follows:

<u>Project Area</u>	<u>2025</u>
500 West Project	\$ 367,813
2600 South Project	171,254
Legacy Gateway CDA	<u>306,448</u>
Total increment received	<u>\$ 845,515</u>

The Agency expended amounts in the following areas:

Amounts expended for:	<u>2025</u>
Administrative costs	\$ 228,260
Property acquisitions and site improvements	<u>198,228</u>
Total amounts expended by RDA	<u>\$ 426,488</u>

**NOTE 14 CONDUIT DEBT OBLIGATIONS**

During the year ended June 30, 2005, the City issued industrial development bonds to provide financial assistance to a private-sector entity for the acquisition, construction, and furnishings of manufacturing facilities and related improvements deemed to be in the public interest. The bonds are secured by the property financed and are payable solely by the private-sector entity. Neither the City, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of June 30, 2025, there is only one series of industrial development bonds issued and outstanding. The original issue amount was \$3,605,000.

# WOODS CROSS CITY

## NOTES TO FINANCIAL STATEMENTS (Continued)

### NOTE 15 TRANSFERS

During the year transfers were made which will not be repaid. These transfers occurred primarily to finance programs, accounted for in one fund, with resources collected in other funds, in accordance with budgetary authorizations. Interfund transfers for the year ended June 30, 2025, are as follows:

	<u>In</u>	<u>Out</u>
Governmental:		
General Fund	\$ -	\$ 1,025,640
RAP Tax	100,000	-
Park Development	-	100,000
Special Assessment	25,640	-
Capital Projects	1,000,000	-
Total Governmental Transfers	<u>\$ 1,125,640</u>	<u>\$ 1,125,640</u>

Significant transfers were for the following purposes:

- \$100,000 transfer out of the Park Development Fund into the RAP Tax Fund to repay 50% of the prior year transfer amount, based on positive cash flows into the Park Development Fund during the FY24-25 year.
- \$1,000,000 transfer out of the General Fund into the Capital Projects Fund to move excess unrestricted general fund balance in order to comply with State Law.
- \$348,865 transfer out of the General Fund into various funds for the annual debt payments.

### NOTE 16 TAX ABATEMENT

The RDA is authorized by Title 17C of the Utah State Code Annotated to enter into agreements for the purpose of attracting or retaining businesses. In April of 2016 the City entered into an agreement with a developer. The developer is responsible to construct a retail and commercial development on certain real property located within the City. The City is to remit 95% of the 2600 South Tax increment received by the agency to the developer. The City also agrees to remit 17.5% of the 1% local option of the sales tax generated by the commercial development. These payments will be made to the developer for 15 years (April 2031) or until the reimbursement cap of \$2,600,000 has been paid. For the year ended June 30, 2025, the city remitted \$99,915 in sales tax.

### NOTE 17 SUBSEQUENT EVENTS

The City completed financing on September 30, 2025 for a \$8.2 million Series 2025 Culinary Water Bond.

**WOODS CROSS CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 18 CHANGE IN ACCOUNTING PRINCIPLE**

The City determined that the Capital Project Fund now meets the criteria to be reported as a major fund. In prior years, this fund was reported as a nonmajor governmental fund and included in the aggregated nonmajor funds column.

This change in reporting entity has been applied retrospectively, and prior-period financial statements have been restated to reflect the Capital Projects Fund as a major fund, in accordance with GASB Statement No. 100, Accounting Changes and Error Corrections.

The change had no effect on the total governmental fund balances or net position, only on the presentation of individual fund columns.

	Reporting Units Affected by Restatements of Beginning Balances	
	Funds	
	Capital Projects	Nonmajor Governmental Funds
6/30/2024, as previously reported	\$ -	\$ 2,112,727
Change from nonmajor to major	2,055,133	(2,055,133)
6/30/2024, as restated	<u>\$ 2,055,133</u>	<u>\$ 57,594</u>

**NOTE 19 PRIOR PERIOD ADJUSTMENT**

The City anticipated receiving a reimbursement from Davis County related to costs expended for a trails project that was completed in fiscal year 2022, however delays in the approval process of the project have resulted in this receivable remaining uncollected. As of June 30, 2024, Management believed the receivable was still fully collectable and anticipates collection in the spring of 2025. As of June 30, 2024, because of this delay the initial revenue that was recognized on this receivable at the fund level was removed from the beginning fund balance and a deferred inflow of resources was recorded. As of June 30, 2025, Management knows this receivable will not be collected and removed the receivable from the governmental activities.

This change in reporting entity has been applied retrospectively, and prior-period financial statements have been restated, in accordance with GASB Statement No. 100, Accounting Changes and Error Corrections.

The change had an effect on the total governmental activities net position..

**Governmental Activities**

Beginning net position	\$ 36,093,051
Adjustment to remove a receivable that is not collectable	<u>(188,111)</u>
Beginning net position, as restated	<u>\$ 35,904,940</u>

## **REQUIRED SUPPLEMENTARY INFORMATION**

**WOODS CROSS CITY**  
**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**WOODS CROSS CITY**  
**Measurement Date December 31, 2024**  
**June 30, 2025**  
**Last 10 Fiscal Years\***

For the year ended December 31,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered Payroll	Proportionate share of the net pension liability (asset) as a percentage of its covered- employee payroll	Plan fiduciary net position as a percentage of its covered- employee payroll
<b>Noncontributory Retirement System</b>					
2024	0.1023805%	\$ 324,661	\$ 1,185,387	27.39%	96.02%
2023	0.1071302%	248,495	1,214,244	20.47%	96.90%
2022	0.1054525%	180,614	1,100,612	16.41%	97.50%
2021	0.1143884%	(655,115)	1,084,865	-60.39%	108.70%
2020	0.1073582%	55,069	1,011,256	5.45%	99.20%
2019	0.1108774%	417,882	1,041,196	40.13%	93.70%
2018	0.1065160%	784,352	967,623	81.06%	87.00%
2017	0.0896683%	392,864	788,878	49.80%	91.90%
2016	0.0847940%	544,480	746,802	72.91%	87.30%
2015	0.0854994%	483,797	733,807	65.93%	87.80%
<b>Public Safety System</b>					
2024	0.9774799%	\$ 705,064	\$ 695,717	101.34%	91.84%
2023	0.9626250%	629,280	779,364	80.74%	92.09%
2022	1.1098330%	515,712	867,831	59.43%	93.70%
2021	1.2330185%	(441,569)	876,473	-50.38%	105.10%
2020	1.1096297%	398,948	769,492	51.85%	94.50%
2019	1.0200828%	506,573	739,030	68.55%	91.70%
2018	0.953861%	751,639	675,024	111.35%	85.60%
2017	0.8261797%	399,213	602,100	66.30%	90.50%
2016	0.8213653%	511,955	665,432	76.94%	86.10%
2015	0.9095581%	443,820	714,172	62.14%	87.60%
<b>Tier 2 Public Employees Retirement System</b>					
2024	0.0163840%	\$ 48,864	\$ 484,771	10.08%	87.44%
2023	0.0131149%	25,527	339,067	7.53%	89.58%
2022	0.0162129%	17,654	353,596	4.99%	92.30%
2021	0.0153045%	(6,477)	283,270	-2.29%	103.80%
2020	0.0097872%	1,408	156,579	0.90%	98.30%
2019	0.0081280%	1,828	112,840	1.62%	96.50%
2018	0.0000997%	4,270	116,756	3.66%	90.80%
2017	0.0123783%	1,091	121,211	0.90%	97.40%
2016	0.0125804%	1,403	103,169	1.36%	95.10%
2015	0.0120101%	(26)	77,596	-0.03%	100.20%
<b>Tier 2 Public Safety and Firefighters Retirement System</b>					
2024	0.1072631%	\$ 48,514	\$ 489,626	9.91%	90.10%
2023	0.1064183%	40,087	403,224	9.94%	89.10%
2022	0.1433998%	11,963	441,211	2.71%	96.40%
2021	0.1364501%	(6,897)	326,304	-2.11%	102.80%
2020	0.1393873%	12,502	278,711	4.49%	93.10%
2019	0.1432853%	13,478	236,154	5.71%	89.60%
2018	0.00167752	4,203	224,841	1.9%	95.60%
2017	0.2487134%	(2,878)	262,477	-1.10%	103.00%
2016	0.1713381%	(1,487)	141,562	-1.05%	103.60%
2015	0.0687667%	(1,005)	40,915	-2.46%	110.70%

See Notes to Required Supplementary Information

**WOODS CROSS CITY  
SCHEDULE OF CONTRIBUTIONS  
UTAH RETIREMENT SYSTEMS**

<b>As of fiscal year ended June 30,</b>	<b>Actuarial Determined Contributions</b>	<b>Contributions in relation to the contractually required contribution</b>	<b>Contribution deficiency (excess)</b>	<b>Covered payroll</b>	<b>Contributions as a percentage of covered employee payroll</b>
<b>Noncontributory System</b>					
2025	\$ 166,533	\$ 166,533	\$ -	\$ 1,155,264	14.42%
2024	198,586	198,586	-	1,242,823	15.98%
2023	195,913	195,913	-	1,195,613	16.39%
2022	185,453	185,453	-	1,064,138	17.43%
2021	186,352	186,352	-	1,008,946	18.47%
2020	188,072	188,072	-	1,018,257	18.47%
2019	188,722	188,722	-	1,011,559	18.66%
2018	161,977	161,977	-	876,971	18.47%
2017	141,743	141,743	-	767,424	18.47%
2016	136,888	136,888	-	741,337	18.47%
<b>Contributory System</b>					
2025	\$ -	\$ -	\$ -	\$ -	0.00%
2024	-	-	-	-	0.00%
2023	-	-	-	-	0.00%
2022	-	-	-	-	0.00%
2021	-	-	-	-	0.00%
2020	3,048	3,048	-	21,077	14.46%
2019	13,280	13,280	-	91,841	14.46%
2018	12,780	12,780	-	78,705	16.24%
2017	12,231	12,231	-	84,583	14.46%
2016	11,380	11,380	-	74,711	15.23%
<b>Public Safety System</b>					
2025	\$ 220,357	\$ 220,357	\$ -	\$ 676,565	32.57%
2024	209,290	209,290	-	734,181	28.51%
2023	252,413	252,413	-	876,441	28.80%
2022	249,814	249,814	-	859,221	29.07%
2021	234,234	234,234	-	803,278	29.16%
2020	218,031	218,031	-	756,418	28.82%
2019	193,315	193,315	-	706,017	27.38%
2018	160,615	160,615	-	631,597	25.43%
2017	151,587	151,587	-	628,269	24.13%
2016	183,011	183,011	-	705,218	25.95%
<b>Tier 2 Public Employees System*</b>					
2025	\$ 88,506	\$ 88,506	\$ -	\$ 583,993	15.16%
2024	58,750	58,750	-	367,883	15.97%
2023	56,862	56,862	-	355,166	16.01%
2022	55,357	55,357	-	344,476	16.07%
2021	28,493	28,493	-	180,334	15.80%
2020	23,601	23,601	-	150,706	15.66%
2019	15,422	15,422	-	99,238	15.54%
2018	18,781	18,781	-	124,295	15.11%
2017	17,454	17,454	-	117,060	14.91%
2016	12,947	12,947	-	86,826	14.91%

See Notes to Required Supplementary Information

**WOODS CROSS CITY  
SCHEDULE OF CONTRIBUTIONS  
UTAH RETIREMENT SYSTEMS (Continued)**

As of fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered employee payroll
<b>Tier 2 Public Safety and Firefighter System</b>					
2025	\$ 135,935	\$ 135,935	\$ -	\$ 565,690	24.03%
2024	101,668	101,668	-	428,255	23.74%
2023	103,091	103,091	-	434,250	23.74%
2022	93,402	93,402	-	393,439	23.74%
2021	63,912	63,912	-	269,215	23.74%
2020	56,851	56,851	-	270,207	21.04%
2019	45,785	45,785	-	218,025	21.00%
2018	53,735	53,735	-	262,635	20.46%
2017	40,799	40,799	-	200,094	20.39%
2016	15,711	15,711	-	77,778	20.20%
<b>Tier 2 DC Public Employees System*</b>					
2025	\$ 4,008	\$ 4,008	\$ -	\$ 77,225	5.19%
2024	4,261	4,261	-	68,839	6.19%
2023	3,858	3,858	-	62,326	6.19%
2022	-	-	-	-	0.00%
2021	-	-	-	-	0.00%
<b>Tier 2 Public Safety and Firefighter System (DC Only)</b>					
2025	\$ 10,721	\$ 10,721	\$ -	\$ 106,894	10.03%
2024	14,458	14,458	-	148,438	9.74%
2023	8,925	8,925	-	91,634	9.74%
2022	534	534	-	5,486	9.74%
2021	-	-	-	-	0.00%
2020	-	-	-	-	0.00%
2019	-	-	-	-	0.00%
2018	530	530	-	5,448	9.73%

\* Contributions in Tier 2, created July 1, 2011, include an amortization rate to help fund the unfunded liabilities in the Tier 1 systems.

\*\* Paragraph 81.b of GASB 68 requires employers to disclose a 10-year history of contributions in RSI. Contributions as a percentage of covered payroll may be different than the board certified rate due to rounding and other administrative practices.

**WOODS CROSS CITY**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**

Changes in Assumptions

There were no changes in the actuarial assumptions or methods since the prior actuarial valuation.

## **SUPPLEMENTAL INFORMATION**

**WOODS CROSS CITY  
COMBINING BALANCE SHEET – NONMAJOR  
GOVERNMENTAL FUNDS  
June 30, 2025**

	<u>Special Revenue Funds</u>	<u>Total Nonmajor Governmental Funds</u>
	<u>Park Development</u>	
<b>Assets</b>		
Restricted assets:		
Cash and cash equivalents	\$ 13,290	\$ 13,290
<b>Total Assets</b>	<u>13,290</u>	<u>13,290</u>
<b>Fund Balances</b>		
Restricted		
Impact fees	<u>13,290</u>	<u>13,290</u>
<b>Total Fund Balances</b>	<u>13,290</u>	<u>13,290</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 13,290</u>	<u>\$ 13,290</u>

**WOODS CROSS CITY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS**  
**For The Year Ended June 30, 2025**

	Special Revenue Fund	Formerly Non- major Fund	Total Nonmajor
	Park Development	Capital Projects	Governmental Funds
<b>Revenues</b>			
Interest	\$ 3,118		\$ 3,118
Impact fees	58,580		58,580
<b>Total Revenues</b>	61,698		61,698
<b>Expenditures</b>			
Capital Outlay			
Parks and recreation	6,002		6,002
<b>Total Expenditures</b>	6,002		6,002
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	55,696		55,696
<b>Other Financing Sources (Uses)</b>			
Transfer out	(100,000)		(100,000)
<b>Total Other Financing Sources (Uses)</b>	(100,000)		(100,000)
Net Change in Fund Balances	(44,304)		(44,304)
<b>Fund Balance, 6/30/2024, as previously presented</b>	57,594	2,055,133	2,112,727
Change within financial reporting entity (nonmajor to major fund)		(2,055,133)	(2,055,133)
<b>Fund Balance, Ending</b>	<u>\$ 13,290</u>	<u>\$ -</u>	<u>\$ 13,290</u>

**WOODS CROSS CITY,  
UTAH**

**SUPPLEMENTARY REPORTS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**WOODS CROSS CITY  
SUPPLEMENTARY REPORTS  
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CERTIFIED PUBLIC  
ACCOUNTANTS

Gary K. Keddington, CPA  
Marcus K. Arbuckle, CPA  
Steven M. Rowley, CPA

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING  
STANDARDS***

Honorable Mayor and  
Members of the City Council  
Woods Cross City, Utah

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Woods Cross, Utah (the City), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated November 5, 2025.

***Report on Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*K&C, CPAs*

K&C, Certified Public Accountants  
Woods Cross, Utah  
November 5, 2025



CERTIFIED PUBLIC  
ACCOUNTANTS

Gary K. Keddington, CPA  
Marcus K. Arbuckle, CPA  
Steven M. Rowley, CPA

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE AS  
REQUIRED BY THE *STATE COMPLIANCE AUDIT GUIDE***

Honorable Mayor and  
Members of the City Council  
Woods Cross City, Utah

***Report on Compliance***

We have audited Woods Cross City's (the City) compliance with the applicable state requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, for the year ended June 30, 2025.

State compliance requirements were tested for the year ended June 30, 2025, in the following areas:

Budgetary Compliance	Restricted Taxes
Fund Balance	Government Fees
Justice Court	Fraud Risk Assessment
Impact Fees	Utah Retirement Systems
Crime Insurance for Public Treasurers	

***Opinion on Compliance***

In our opinion, Woods Cross City complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2025.

***Basis for Opinion***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); and the *State Compliance Audit Guide* (Guide). Our responsibilities under those standards and the *State Compliance Audit Guide* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's government programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance

and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide* but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Guide and which is described in the accompanying Schedule of Findings and Recommendations as item 2025-01. Our opinion on compliance is not modified with respect to this matter.

*Government Auditing Standards* require the auditor to perform limited procedures on the City's response to the noncompliance finding identified in our audit described in the accompanying Schedule of Findings and Recommendations. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### ***Report On Internal Control over Compliance***

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or to detect and correct noncompliance with a state compliance requirement on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a state compliance requirement will not be prevented or detected and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies, as defined above.

However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

***Purpose of this Report***

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Guide. Accordingly, this report is not suitable for any other purpose.

*K&C, CPAs*

K&C, Certified Public Accountants  
Woods Cross, Utah  
November 5, 2025

**WOODS CROSS CITY**  
**SCHEDULE OF FINDINGS AND RECOMMENDATIONS**  
**For the Year Ended June 30, 2025**

**STATE COMPLIANCE**

**2025-01 Justice Court (Significant deficiency)**

**Condition:** During our compliance testing over Woods Cross' Justice Court we noted that the City had not adequately reconciled the court activity to the general ledger on a monthly basis, which resulted in the Court Trust Account liability not being recorded.

**Criteria:** Per Chapter 1 Section D (2) of the State Compliance Audit Guide issued by the Office of the State Auditor, the auditor is to "Review trust account reconciliations to ensure that they are reconciled monthly."

**Cause:** In prior years the City mistakenly used the wrong report out of Coris and thought the liability was too small to post, during the audit the error was noted and corrected.

**Effect:** The City did not report the court trust account liability on the books.

**Recommendation:** We recommend that the City properly reconcile the court transactions on a monthly basis to the general ledger and ensure that the Court Trust Account liability is recorded on the books.

**Management's Response:** The City will reconcile court transactions on a monthly basis to the general ledger and ensure that the Court Trust Account liability balance is recorded and updated accurately each month and year.

# Consent Items

# CASH      DISBURSEMENTS

<u>Funds: 1st &amp; 2nd digit of Account #</u>	<u>Departments: 3rd &amp; 4th digit of Account #</u>
10 General	1X Assets
51 Water	2X Liabilities
52 Garbage	3X Revenues
21 Class C Roads	41 Legislative
22 Subsurface Storm Drain	42 Judicial
23 Storm Sewer	43 Administration
24 Park Development	46 Data Processing
25 Redevelopment agency	47 Non Departmental
46 Capital Improvement	49 City Attorney
53 Water Impact	51 City Hall
54 Water Revenue Bond	55 Elections
56 Storm Drain Enterprise	57 Community Development
	60 Police
	61 Liquor Law Enforcement
	62 Fire Department
	63 Building Inspection
	66 Animal Control
	67 Volunteer Services
	71 Street Department
	74 Sidewalks, Curb Gutter
	77 Storm Sewer
	79 City Shops
	83 Parks
	86 Recreation
	90 Transfers

Report Criteria:  
Report type: GL detail

Check Number	Check Date	Payee	Description	GL No	Amount	Invoice No
30986	11/06/2025	BEACON CODE CONSULTANTS	BUILDING INSPECTION OCTOBER 2025	10-63-310	10,590.00	06042641
Total 30986:					10,590.00	
30987	11/06/2025	BOUNTIFUL CITY CORP	339 W 2600 S Electric Power	51-40-270	26.84	2447223
30987	11/06/2025	BOUNTIFUL CITY CORP	330 W 1500 S Electric Power	51-40-270	37.58	2451458
30987	11/06/2025	BOUNTIFUL CITY CORP	180 E 1500 S Electric Power	51-40-270	29.67	2452222
Total 30987:					94.09	
30988	11/06/2025	CANON U.S.A. INC.	CONTRACT 2737990 SN 3BN01942 COPIES	10-51-250	31.20	6013764457
Total 30988:					31.20	
30989	11/06/2025	CHRISTOPHER & KATIE MCKAY	REFUND OVERPAYMENT-FINAL BILL	01-11750	7.08	20.2220.0.1
Total 30989:					7.08	
30990	11/06/2025	DAVIS SCHOOL DISTRICT	PAYMENT FOR J CHECKETTS-REIMBURSED BY COMFORT SYSTEMS CREDIT	10-79-260	125.00	4035
Total 30990:					125.00	
30991	11/06/2025	DEPT OF ENVR QUALITY - WATER QUALITY	ANNUAL STORM WATER PERMIT-FY26	56-40-310	2,100.00	2670000159
Total 30991:					2,100.00	
30992	11/06/2025	FREEDOM MAILING SERVICES INC	BILL PROCESSING (2392)	51-40-620	1,674.40	51578
30992	11/06/2025	FREEDOM MAILING SERVICES INC	FOLDING & INSERTING NEWSLETTER (2392)	10-43-610	38.27	51578
Total 30992:					1,712.67	
30993	11/06/2025	GENASYS INC	COMMUNICATION TECH - 19 USERS 10/15/25-10/14/26	10-60-310	1,026.00	INV 005717
Total 30993:					1,026.00	
30994	11/06/2025	GLENS KEYS INC	REKEY PW KITCHEN CABINENTS TO BE THE SAME	10-79-260	640.00	264372

Check Number	Check Date	Payee	Description	GL No	Amount	Invoice No
Total 30994:					640.00	
30996	11/06/2025	ACE RECYCLING AND DISPOSAL	DOCUMENT DESTRUCTION THROUGH 10.31.25	10-51-250	152.78	1157950
30996	11/06/2025	ACE RECYCLING AND DISPOSAL	GREEN WASTE PICKUP	52-40-625	9,198.42	1162712
30996	11/06/2025	ACE RECYCLING AND DISPOSAL	RECYCLING PICK UP	52-40-624	14,678.82	1162712
30996	11/06/2025	ACE RECYCLING AND DISPOSAL	SECOND CAN PICK UP	52-40-620	1,210.86	1162712
30996	11/06/2025	ACE RECYCLING AND DISPOSAL	FIRST CAN PICK UP	52-40-620	17,721.60	1162712
Total 30996:					42,962.48	
30997	11/06/2025	AMANDA DENNING	C #245300350/ANGELA ORTIZ-SILVA RESTITUTION TO A DENNING	10-35-100	362.99	102725
Total 30997:					362.99	
30998	11/06/2025	INTERMOUNTAIN TRAFFIC SAFETY	SIGN FOR MARC'S RETIREMENT	10-71-410	37.00	59670
Total 30998:					37.00	
30999	11/06/2025	JAY W HADLEY	REFUND OVERPAYMENT-FINAL BILL	01-11750	10.50	8.2290.0.1
Total 30999:					10.50	
31000	11/06/2025	LACEE BARTHOLOMEW	REIMB YCC CELEBRATION-YOUTH WHO MADE STATE DESIGN TEAM	26-40-610	30.90	092325
Total 31000:					30.90	
31001	11/06/2025	LAKEVIEW ASPHALT PRODUCTS INC	ROAD PATCH 1200 S	21-40-410	113.12	15296
Total 31001:					113.12	
31002	11/06/2025	LAKEVIEW ROCK PRODUCTS	ROAD BASE FOR PATCHING	21-40-410	292.91	438925B
Total 31002:					292.91	
31003	11/06/2025	LAWN BUTLER	LANDSCAPE MAINTENANCE OCTOBER 2025	10-83-310	13,310.70	INA-185088
Total 31003:					13,310.70	
31004	11/06/2025	LEE'S ACE HARDWARE	TOOLS	51-40-250	33.28	12380/2

Check Number	Check Date	Payee	Description	GL No	Amount	Invoice No
31004	11/06/2025	LEE'S ACE HARDWARE	MISC SUPPLIES WATER DEPT	51-40-610	299.14	12473/2
Total 31004:					332.42	
31005	11/06/2025	LINDE GAS & EQUIPMENT INC.	ACETYLENE	10-79-250	192.60	52750447
Total 31005:					192.60	
31006	11/06/2025	MARCUS HUFF	REIMBURSE CDL TEST EXAM FEES	56-40-210	52.00	102325
Total 31006:					52.00	
31007	11/06/2025	MOUNTAIN STATES LIGHTING	14885	10-47-250	5,436.00	14885
Total 31007:					5,436.00	
31008	11/06/2025	O'REILLY AUTOMOTIVE, INC.	WATER TRUCK CLEANING SUPPLIES	51-40-250	19.97	6177-209219
31008	11/06/2025	O'REILLY AUTOMOTIVE, INC.	VAC TRAILER FUSES	51-40-250	9.90	6177-209228
Total 31008:					29.87	
31009	11/06/2025	PAM NICHOLS	OWNER REQUESTED CREDIT BECAUSE OF DUPLICATE PAYMENTS	01-11750	405.49	2.5720.0.2
Total 31009:					405.49	
31010	11/06/2025	PILOT THOMAS	FUEL FOR GENERATOR	51-40-252	599.74	140327-IN
31010	11/06/2025	PILOT THOMAS	FUEL FOR PARKS EQUIPMENT	10-83-252	2,182.93	140327-IN
31010	11/06/2025	PILOT THOMAS	FORKLIFT FUEL	10-79-250	77.23	1405252-IN
31010	11/10/2025	PILOT THOMAS	FUEL FOR GENERATOR	51-40-252	599.74-	140327-IN
31010	11/10/2025	PILOT THOMAS	FUEL FOR PARKS EQUIPMENT	10-83-252	2,182.93-	140327-IN
31010	11/10/2025	PILOT THOMAS	FORKLIFT FUEL	10-79-250	77.23-	1405252-IN
Total 31010:					.00	
31011	11/06/2025	ROBERT GLASS	REIMBURSE DRINKS AND SNACKS FOR SAFETY MEETING	56-40-610	28.85	103025
Total 31011:					28.85	
31012	11/06/2025	ROCKY MOUNTAIN POWER	STREET LIGHT POWER	10-47-270	5,188.84	41735366-00
31012	11/06/2025	ROCKY MOUNTAIN POWER	CITY HALL POWER	10-51-270	1,126.94	41735366-00
31012	11/06/2025	ROCKY MOUNTAIN POWER	SHOPS Electric Power	10-79-270	1,266.49	41735366-00

Check Number	Check Date	Payee	Description	GL No	Amount	Invoice No
31012	11/06/2025	ROCKY MOUNTAIN POWER	PARKS ELECTRIC POWER	10-83-270	436.50	41735366-00
31012	11/06/2025	ROCKY MOUNTAIN POWER	WATER Electric Power	51-40-270	5,728.82	41735366-00
31012	11/06/2025	ROCKY MOUNTAIN POWER	1659 S 800 W City Hall Property	10-51-270	19.00	41735366-05
Total 31012:					13,766.59	
31013	11/06/2025	RUBEN CORREA	BAILIFF FEE 10.28.25	10-42-310	200.00	102825
31013	11/06/2025	RUBEN CORREA	BAILIFF FEE 11.04.25	10-42-310	200.00	110425
Total 31013:					400.00	
31014	11/06/2025	SCOTT & STACIE ROBERTS	REFUND OVERPAYMENT-FINAL BILL	01-11750	14.91	23.3323.0.1
Total 31014:					14.91	
31015	11/06/2025	STANDARD PLUMBING SUPPLY CO.	SPRINKLER LINE REPAIR	10-83-261	62.07	ZGGR56
31015	11/06/2025	STANDARD PLUMBING SUPPLY CO.	SPRINKLER BLOWOUT PARTS	10-83-261	96.69	ZJJ580
Total 31015:					158.76	
31016	11/06/2025	STEP SAVER INC	SALT FOR WATER TREATMENT PLANT	51-40-610	143.44	534981
31016	11/06/2025	STEP SAVER INC	LESS SALES TAX	51-40-610	8.58-	534981
Total 31016:					134.86	
31017	11/06/2025	TERRACON CONSULTANTS INC	GEOTECH ENGINEERING-SALT CANYON SITE REVIEW	10-32-260	695.00	TP74092
Total 31017:					695.00	
31018	11/06/2025	THE LOGO SHOP	Embroidered Ts for Robert and Jake	56-40-610	163.07	132039
Total 31018:					163.07	
31019	11/06/2025	TRACTOR SUPPLY CREDIT PLAN	DRAG EQUIP SUPPLIES	10-83-250	44.74	593497
31019	11/06/2025	TRACTOR SUPPLY CREDIT PLAN	TREE ROPE	10-83-261	33.98	594351
Total 31019:					78.72	
31020	11/06/2025	TURF EQUIPMENT & IRRIGATION	OVERSEEDER PURCHASE PER STATE CONTRACT MA4733	23-40-740	23,448.00	3036340-00

Check Number	Check Date	Payee	Description	GL No	Amount	Invoice No
Total 31020:					23,448.00	
31021	11/06/2025	TURF SOLUTIONS, INC	TOP DRESSING SAND-MILLS/MOUNTAIN VIEW PARKS	10-83-261	7,849.50	6357
Total 31021:					7,849.50	
31022	11/06/2025	TWIN D INC	STORM DRAIN INSPECTIONS PROBLEM AREA ARGYLE ACRES	56-40-620	927.50	806423 RI
31022	11/06/2025	TWIN D INC	STORM DRAIN INSPECTIONS-ARGYLE ACRES-1500 S	56-40-620	927.50	806565 RI
31022	11/06/2025	TWIN D INC	STORM DRAIN INSPECTIONS-ARGYLE ACRES-1500 S	56-40-620	1,457.50	806591 RI
Total 31022:					3,312.50	
31023	11/06/2025	UTAH STATE TREASURER	FINE OWING TO STATE	10-35-100	6,793.06	10312025
Total 31023:					6,793.06	
31024	11/06/2025	VANGUARD CLEANING SYSTEMS OF UTAH	PW BUILDING JANITORIAL SERVICES NOVEMBER 2025	10-79-260	618.00	39733
31024	11/06/2025	VANGUARD CLEANING SYSTEMS OF UTAH	CITY HALL JANITORIAL SERVICES NOVEMBER 2025	10-51-620	702.00	39733
31024	11/06/2025	VANGUARD CLEANING SYSTEMS OF UTAH	PW WINDOW CLEANING	10-79-260	230.00	39779
Total 31024:					1,550.00	
31025	11/10/2025	EMINENT TECHNICAL SOLUTIONS	IT SUPPORT-OCT SERVICE TICKETS	10-46-310	4,679.15	EM-73951
Total 31025:					4,679.15	
31026	11/10/2025	INGRID OSEGUERA	COURT INTERPRETER 11/4 AND 10/14	10-42-621	171.00	110425
Total 31026:					171.00	
31027	11/10/2025	KCHM LLC	FINAL AUDIT BILL YEAR ENDING 6-30-25	10-43-310	10,725.00	5464
31027	11/10/2025	KCHM LLC	FINAL AUDIT BILL YEAR ENDING 6-30-25	51-40-310	2,475.00	5464
31027	11/10/2025	KCHM LLC	FINAL AUDIT BILL YEAR ENDING 6-30-25	52-40-310	1,650.00	5464
31027	11/10/2025	KCHM LLC	FINAL AUDIT BILL YEAR ENDING 6-30-25	56-40-310	1,650.00	5464
Total 31027:					16,500.00	
31028	11/10/2025	LANGUAGE LINE SERVICES, INC	INTERPRETATION BY PHONE 10.31.25	10-42-310	51.25	11749902

Check Number	Check Date	Payee	Description	GL No	Amount	Invoice No
Total 31028:					51.25	
31029	11/10/2025	NAPA AUTO PARTS	WATER TRUCK HYDRAULIC PUMP OIL	51-40-252	52.07	403689
31029	11/10/2025	NAPA AUTO PARTS	P4 1 TON CHEV. BATTERIES	10-83-250	256.99	403737
31029	11/10/2025	NAPA AUTO PARTS	DIESEL EXHAUST FLUID STREETS VEHICLES	10-71-250	45.42	INV 404641
Total 31029:					354.48	
31030	11/10/2025	UTAH RETIREMENT SYSTEMS	PURCHASE OF FUTURE SERVICE CREDIT M EVANS PER AGMT SEE PERSEONNEL FILE FOR DETAIL	10-83-130	10,217.25	W33401536
Total 31030:					10,217.25	
31031	11/10/2025	WASATCH CONSTABLES	BAILIFF SERVICES	10-42-310	400.00	INV-1026
Total 31031:					400.00	
31033	11/10/2025	PILOT THOMAS	FORKLIFT FUEL	10-79-250	77.23	1405252-IN
31033	11/10/2025	PILOT THOMAS	FUEL FOR GENERATOR	51-40-252	599.74	1403275-IN
31033	11/10/2025	PILOT THOMAS	FUEL FOR PARKS EQUIPMENT	10-83-252	2,128.93	1403275-IN
Total 31033:					2,805.90	
31034	11/12/2025	ACE RECYCLING AND DISPOSAL	DUMPSTER PROGRAM	52-40-622	1,099.92	1162998
Total 31034:					1,099.92	
31035	11/12/2025	AXON ENTERPRISE, INC	PD BODY CAMERAS	10-60-740	72,870.60	INSUS38887
Total 31035:					72,870.60	
31036	11/12/2025	BOUNTIFUL IRRIGATION DISTRICT	2025 NON-TAXABLE ASSESSMENT	10-83-620	3,779.35	03-2297
Total 31036:					3,779.35	
31037	11/12/2025	BOUNTIFUL SANITARY LANDFILL	GREEN WASTE DURING FALL CLEAN UP	52-40-622	369.00	103125
Total 31037:					369.00	
31038	11/12/2025	CORE & MAIN	METER PIT SETTER REPLACEMENT 1900 S	51-40-250	173.75	X996152

Check Number	Check Date	Payee	Description	GL No	Amount	Invoice No
Total 31038:					173.75	
31039	11/12/2025	ENBRIDGE GAS	1555 S 800 W Natural Gas Heat	10-51-270	120.99	1917910000
31039	11/12/2025	ENBRIDGE GAS	2287 S 1200 W Natural Gas Heat	10-79-270	20.67	396936222 1
31039	11/12/2025	ENBRIDGE GAS	1659 S 800 W Natural Gas Heat	10-51-270	10.79	621125931 1
31039	11/12/2025	ENBRIDGE GAS	2287 S 1200 W-NEW Natural Gas Heat	10-79-270	343.35	83855000 11.
Total 31039:					495.80	
31040	11/12/2025	ENTERPRISE FM TRUST	276MZ3 PW SILVERADO 3500	61-80-171	920.05	60817511052
31040	11/12/2025	ENTERPRISE FM TRUST	276N29 PW LEASE SILVERADO 2500	61-80-183	971.30	60817511052
31040	11/12/2025	ENTERPRISE FM TRUST	26PXS F EQUINOX LEASE	61-80-151	562.58	60817511052
31040	11/12/2025	ENTERPRISE FM TRUST	26QM4C PW SILVERADO LEASE	61-80-510	295.01	60817511052
31040	11/12/2025	ENTERPRISE FM TRUST	26QM4C PW SILVERADO LEASE	61-80-560	295.01	60817511052
31040	11/12/2025	ENTERPRISE FM TRUST	26QM4C PW SILVERADO LEASE	61-80-171	147.51	60817511052
31040	11/12/2025	ENTERPRISE FM TRUST	26QM4C PW SILVERADO LEASE	61-80-183	147.51	60817511052
31040	11/12/2025	ENTERPRISE FM TRUST	26VDS7 PW SILVERADO 3500 LEASE	61-80-183	805.48	60817511052
31040	11/12/2025	ENTERPRISE FM TRUST	26QM4C PW SILVERADO LEASE	61-80-510	861.55	60817511052
Total 31040:					5,006.00	
31041	11/12/2025	HOT ASPHALT INC	FALL CRACK SEAL	21-40-410	20,000.00	1919
Total 31041:					20,000.00	
31042	11/12/2025	JAY'S TIRE PROS	PD VN 06753 MAINTENANCE	10-60-251	100.46	241689
31042	11/12/2025	JAY'S TIRE PROS	PD VN 07413 MAINTENANCE	10-60-251	72.45	242357
Total 31042:					172.91	
31043	11/12/2025	JMR CONSTRUCTION INC	CONCRETE REPLACEMENT 1559 S 580 W MORNINGSIDE	21-40-415	4,720.00	11122025
Total 31043:					4,720.00	
31044	11/12/2025	JUB ENGINEERS, INC	07-24-09400 TRANSPORTATION MASTER PLAN UPDATE	21-40-755	7,757.40	190090
Total 31044:					7,757.40	
31045	11/12/2025	LAKEVIEW ROCK PRODUCTS	ASPHALT PATCH 580 W	21-40-410	143.36	15418

Check Number	Check Date	Payee	Description	GL No	Amount	Invoice No
Total 31045:					143.36	
31046	11/12/2025	LAYTON CITY CORP.	DAVIS METRO NARCOTICS STRIKE FORCE - FY 2025-2026	10-60-310	10,040.80	26-000036
Total 31046:					10,040.80	
31047	11/12/2025	RED HANGER	CLEAN POLICE DEPT UNIFORMS-CLOSING DATE 1A.01.25	10-60-450	81.27	YD46989 11.
Total 31047:					81.27	
31048	11/12/2025	ROBERT GLASS	REIMBURSE SNOW PLOW MEEETING SNACKS-BANBURY CROSS DONUTS	10-71-610	20.59	111025
Total 31048:					20.59	
31049	11/12/2025	ROCKIN E COUNTRY STORE LLC	TREE WRAP	10-83-261	55.78	225545
31049	11/12/2025	ROCKIN E COUNTRY STORE LLC	TREE WRAP	10-83-261	55.78	225996
31049	11/12/2025	ROCKIN E COUNTRY STORE LLC	WEED BARRIER ARBOR PINS	10-83-261	128.69	226458
Total 31049:					240.25	
31050	11/12/2025	SALT LAKE COMMUNITY COLLEGE	POST CADET MEALS WILSTEAD/TERZO	10-60-455	304.00	B2004158
Total 31050:					304.00	
31051	11/12/2025	SKAGGS COMPANY INC	GREEN UNIFORMS	10-60-450	399.73	450_299254
31051	11/12/2025	SKAGGS COMPANY INC	SALAS UNIFORM	10-60-450	261.21	450_304908
31051	11/12/2025	SKAGGS COMPANY INC	ZIERSE UNIFORMS	10-60-450	89.99	450_304953
31051	11/12/2025	SKAGGS COMPANY INC	BOYLE UNIFORMS	10-60-450	139.50	450_312265
31051	11/12/2025	SKAGGS COMPANY INC	SCHULTZ UNIFORM	10-60-450	89.99	450_313159
31051	11/12/2025	SKAGGS COMPANY INC	SCHULTZ UNIFORM	10-60-450	26.89	450_313487
31051	11/12/2025	SKAGGS COMPANY INC	ZIERSE UNIFORMS	10-60-450	82.65	450_313566
31051	11/12/2025	SKAGGS COMPANY INC	SANDERS UNIFORM	10-60-450	39.35	450_314069
31051	11/12/2025	SKAGGS COMPANY INC	BOYLE UNIFORMS	10-60-450	123.44	450_315566
Total 31051:					1,252.75	
31052	11/12/2025	STEP SAVER INC	SALT FOR WATER TREATMENT PLANT	51-40-610	65.36	535860
31052	11/12/2025	STEP SAVER INC	LESS SALES TAX	51-40-610	3.91-	535860
31052	11/12/2025	STEP SAVER INC	SALT FOR WATER TREATMENT PLANT	51-40-610	165.51	532770
31052	11/12/2025	STEP SAVER INC	LESS SALES TAX	51-40-610	9.90-	532770

Check Number	Check Date	Payee	Description	GL No	Amount	Invoice No
31052	11/12/2025	STEP SAVER INC	SALT FOR WATER TREATMENT PLANT	51-40-610	118.83	533682
31052	11/12/2025	STEP SAVER INC	LESS SALES TAX	51-40-610	7.11-	533682
Total 31052:					328.78	
31053	11/12/2025	TRACTOR SUPPLY CREDIT PLAN	PARKS TOOLS	10-83-261	133.71	595604
Total 31053:					133.71	
31054	11/12/2025	WAYNE & VICKI HAYS	REFUND PAYMENT MADE AFER FINAL BILL	01-11750	97.60	6.2480.0.4 A
Total 31054:					97.60	
31055	11/12/2025	WILBUR-ELLIS CO.	FALL FERTILIZER PURCHASE PER RES 2025-941	10-83-261	11,204.64	17481441
31055	11/12/2025	WILBUR-ELLIS CO.	FALL FERTILIZER PURCHASE PER RES 2025-941	10-83-261	18,302.94	17485597
31055	11/12/2025	WILBUR-ELLIS CO.	FALL FERTILIZER PURCHASE PER RES 2025-941	10-83-261	3,380.13	17491567
Total 31055:					32,887.71	
31056	11/13/2025	UTAH FUEL NETWORK	ADMINISTRATION FUEL OCT 25 LACEE	10-43-252	125.81	F2604E0101
31056	11/13/2025	UTAH FUEL NETWORK	COMMUNITY DEVELOPMENT OCT 2025 FUEL	10-57-252	52.81	F2604E0101
31056	11/13/2025	UTAH FUEL NETWORK	ADMINISTRATION FUEL OCT 2025	10-43-252	86.60	F2604E0101
31056	11/13/2025	UTAH FUEL NETWORK	PARKS FUEL OCT2025	10-83-252	552.86	F2604E0101
31056	11/13/2025	UTAH FUEL NETWORK	POLICE FUEL OCT 2025	10-60-252	3,862.19	F2604E0101
31056	11/13/2025	UTAH FUEL NETWORK	STORM DRAIN FUEL OCT 2025	56-40-252	91.62	F2604E0101
31056	11/13/2025	UTAH FUEL NETWORK	STREETS FUEL OCT 2025	10-71-252	418.61	F2604E0101
31056	11/13/2025	UTAH FUEL NETWORK	WATER FUELOCT 2025	51-40-252	761.90	F2604E0101
Total 31056:					5,952.40	
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Pumpkins in the Park Food for YCC, Staff and Council	27-40-617	215.62	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Pumpkins in the Park Food for YCC, Staff and Council	27-40-617	781.42	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	FTO Training for Officer Smith	10-60-230	375.00	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Truck or Treat Community Event at Rockin E Country Store	10-60-455	71.97	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Slings for 40 mm firearms	10-60-456	887.56	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	PW Exterior Lights replacement	10-79-260	1,273.77	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	CC Fee - Site application for reservior project	51-61-703	63.00	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Application for reservior project	51-61-703	2,100.00	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Police Department Garbage Can	10-51-260	76.21	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Police Department Garbage Can	10-51-260	78.93	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Police Department Garbage Can Lids	10-51-260	208.00	2025 11.10

Check Number	Check Date	Payee	Description	GL No	Amount	Invoice No
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Breakfast for Crew working 580 W 1500 S Water Leak	51-40-610	47.50	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Back Flow Administrator Renewal-Sam	51-40-210	165.00	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Baseball Bases Locator Plugs	10-83-261	274.90	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Insect glue traps - City Hall	10-51-260	38.33	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Decorations Marc Evans Retirement	10-83-610	34.41	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Refund shipping glue traps	10-51-260	4.84-	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	refund suipping M Evans retirement decorations	10-83-610	2.15-	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Senior Lunch Meet November 2025	27-40-611	400.74	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Mayor/City Manager Monthly Work Lunch	10-43-230	56.35	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	LUNCH W HOGAN & METHOD DISCUSS. CH/HOGAN PARK (6 ATTENDEES)	46-40-720	75.87	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	CITY HALL FIBER	10-46-310	295.80	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	POSTAGE METER INK	10-43-250	91.29	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	PUBLIC WORKS FIBER	10-46-310	295.80	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	ANNUAL NEWSPAPER SUBSCRIPTION	10-51-260	249.60	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	PD VN 04052 MAINTENANCE	10-60-251	1,298.85	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	FLEET TRACKING	10-71-250	140.00	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	FLEET TRACKING	10-83-250	120.00	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	FLEET TRACKING	51-40-250	180.00	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	MEAL ORAL INTERVIEWS CH/HOGAN PARK COs -13 ATTENDEES	46-40-720	210.70	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	BLUE STAKES SERVICES OCTOBER	51-40-310	189.06	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	SNACKS ORAL INTERVIEWS CH/HOGAN PARK COs -13 ATTENDEES	46-40-720	22.98	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	TIP/MEAL ORAL INTERVIEWS CH/HOGAN PARK COs -13 ATTENDEES	46-40-720	30.00	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	AGA CONFERENCE-BRIAN PASSEY	10-43-230	175.00	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	HRS IMPLEMENTATION PER RES 2025-949	10-46-740	2,686.11	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Sympathy gift Marc Evans Father in Law Death	10-23550	40.98	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Marc Evans retirement gift	10-83-610	50.00	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Marc Evans retirement gift	10-83-610	250.00	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Marc Evans retirement celebration food	10-83-610	111.78	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Marc Evans retirement celebration food	10-83-610	80.21	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	PW October Birthday Treat	10-71-610	23.17	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Marc Retirement party supply	10-83-610	37.00	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Marc Retirement party card	10-83-610	10.81	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Marc Retirement party decore	10-83-610	10.70	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Marc Retirement table covers	10-83-610	2.97	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Marc's Retirement Award refund of double billing	10-83-610	272.25-	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Marc's Retirement Award double billing by vendor mistake	10-83-610	272.25	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Marc's Retirement Award	10-83-610	272.25	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Frames for Dept Photos	10-60-240	81.46	2025 11.10

Check Number	Check Date	Payee	Description	GL No	Amount	Invoice No
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	PD Halloween party food	10-23555	48.66	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	PD Halloween party food	10-23555	236.56	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Hanselman Phlebotomy License	10-60-210	35.00	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Mistaken Charge - repaid by Michelle	10-38-900	9.99	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Employee of Month - Knapp	10-60-455	25.00	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Class A Nametag Smith	10-60-455	99.50	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Sympathy Gift Wilstead's grandpa	10-60-455	48.97	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Class A Nametag Salas	10-60-455	104.00	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Drone Flight School Test Zierse	10-60-455	175.00	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	K9 Badge honoring retired K9 passing	10-60-455	149.06	2025 11.10
31057	11/13/2025	US BANK-VISA PROCUREMENT CARD	Hotel for for ULEAP Conference-M Rowley	10-60-230	993.80	2025 11.10
Total 31057:					16,099.65	
11012025	11/06/2025	PEHP HEALTH INSURANCE	group insurance	10-42-131	1,500.45	11012025
11012025	11/06/2025	PEHP HEALTH INSURANCE	group insurance	10-43-131	2,856.15	11012025
11012025	11/06/2025	PEHP HEALTH INSURANCE	group insurance	10-57-131	1,275.38	11012025
11012025	11/06/2025	PEHP HEALTH INSURANCE	group insurance	10-60-131	26,435.60	11012025
11012025	11/06/2025	PEHP HEALTH INSURANCE	group insurance	10-71-131	429.02	11012025
11012025	11/06/2025	PEHP HEALTH INSURANCE	group insurance	10-79-131	204.88	11012025
11012025	11/06/2025	PEHP HEALTH INSURANCE	group insurance	10-83-131	3,787.16	11012025
11012025	11/06/2025	PEHP HEALTH INSURANCE	group insurance	10-86-131	1,019.54	11012025
11012025	11/06/2025	PEHP HEALTH INSURANCE	group insurance	25-40-131	976.37	11012025
11012025	11/06/2025	PEHP HEALTH INSURANCE	group insurance	51-40-131	5,428.90	11012025
11012025	11/06/2025	PEHP HEALTH INSURANCE	group insurance	52-40-131	236.00	11012025
11012025	11/06/2025	PEHP HEALTH INSURANCE	group insurance	56-40-131	2,486.90	11012025
11012025	11/06/2025	PEHP HEALTH INSURANCE	group insurance	10-22410	918.69	11012025
11012025	11/06/2025	PEHP HEALTH INSURANCE	group insurance	10-22410	224.59	11012025
11012025	11/06/2025	PEHP HEALTH INSURANCE	group insurance	10-22400	2.92	11012025
Total 11012025:					47,782.55	
11012026	11/13/2025	UTAH LOCAL GOVERNMENT TRUST	MONTHLY WC PREMIUM	10-22430	4,103.66	M1623381
Total 11012026:					4,103.66	
11062501	11/06/2025	ZIONS BANK CORPORATE TRUST	INTEREST DUE	10-89-820	64,406.25	9536407 10.
11062501	11/06/2025	ZIONS BANK CORPORATE TRUST	PRINCIPAL DUE	10-89-810	275,000.00	9536407 10.
11062501	11/06/2025	ZIONS BANK CORPORATE TRUST	AGENT FEES	10-89-830	250.00	9536407 10.
11062501	11/06/2025	ZIONS BANK CORPORATE TRUST	LESS CASH ON HAND 10.8.25	01-11640	374.92-	9536407 10.

Check Number	Check Date	Payee	Description	GL No	Amount	Invoice No
Total 11062501:					339,281.33	
11062502	11/06/2025	ZIONS BANK CORPORATE TRUST	DD SLGS Investment	41-11611	16,678.18	9536240 10.
11062502	11/06/2025	ZIONS BANK CORPORATE TRUST	DD SLGS Investment	41-11611	16,678.18-	9536240 10.
Total 11062502:					.00	
11062503	11/10/2025	ZIONS BANK CORPORATE TRUST	2021 BOND DSR ACCT	01-11650	16,378.18	9536420 10.
Total 11062503:					16,378.18	
Grand Totals:					765,041.19	

# **WOODS CROSS CITY SPECIAL CITY COUNCIL MEETING**

Held at Utah Local Governments Trust Building – 55 S Highway 89, NSL, UT 84054

November 4, 2025 beginning at 2 pm

## **CONDUCTING:**

Ryan Westergard, Mayor

## **COUNCIL MEMBERS PRESENT:**

Ryan Westergard, Mayor

Julie Checketts

Eric Jones

Wally Larrabee

Gary Sharp

Jim Grover

## **STAFF PRESENT:**

Bryce Haderlie, City Administrator

Curtis Poole, Community Development Director

Sam Christensen, Public Works Director

Tyler Seamons, Building Official

Cassandra Hart, HR/Risk Management Director

James Bigelow, Chief of Police

Annette Hanson, City Recorder

Johnny Filler, Public Works Department

## **PUBLIC PRESENT:**

LeGrande Blackley

Rob Beishline

Joe Smith

Chad Parker

Jay Taggart

Jim Child

Chris Child

Scott Holmes

Sam Taylor

Nick Palmer

Darrah Jakob

Amy Williams

Joe Milillo

Ryan Wallace

Dave Harris

Layne Kochel

Janae Thomas Watson

Andrew Hill

Jason Gates

Talia Wolfe

Dennis Forbush

Michael Hogan

Ryan Greenfield

Ross Cox

Emily Isom

Chris Hogan

Kirk Tyler

Kevin Monds

Sterlin Crane

Cody Gillett

The Mayor opened the meeting by welcoming all present and thanking them for their contributions to the city and the important process of selecting an architect and CM/GC for the new city hall and redesign of Hogan park. The Mayor then explained that there would be six oral presentations. To expedite the process, each entity invited to present would have 10 minutes to present, and then the City Council and Staff would ask questions. Total time allowed for each group would be 40 minutes. At the conclusion of each 40 minutes of time, the interviewing board would move to the second room, where the next presenters will have already their presentations. This process was set to repeat until all six entities have had opportunity to present.

## **PRESENTATIONS/ORAL INTERVIEWS of ARCHITECT and CM/GC FIRMS RESPONDING to RFP for the CONSTRUCTION of a NEW WOODS CROSS CITY HALL and REDESIGN of HOGAN PARK**

### **Architect Companies invited to present:**

- a. Architect Firm: Method Studios
- b. Architect Firm: Galloway

c. Architect Firm: MHTN Architects

**Questions asked of each Architect Company:**

1. An architectural design brings form and function to reality. Share an example where you experienced challenges in trying to balance these objectives for the benefit of your customer and to maintain an aesthetically pleasing project?
2. Employee safety vs. customer service and engagement can appear to be conflicting interests. Describe how you have created spaces that balance these interests as it relates to (remember this facility will host all city services relating to finance, community development, police, courts, city council, planning commission, community events, and as an emergency operation center):
  - a. Spreading of illnesses
  - b. Angry or hostile customers
  - c. Employee break rooms and rest areas
  - d. Customer service areas
  - e. Passive and active communication venues
  - f. Multi-use areas
  - g. Gathering spaces
  - h. Restrooms
3. Describe how you have implemented value engineering into projects to control costs and collaborate with the customer and CM/GC to reach viable alternatives.

**Construction Manager/General Contractor Companies invited to present:**

- a. General Contractor/Construction Management Firm: Big D
- b. General Contractor/Construction Management Firm: Hogan
- c. General Contractor/Construction Management Firm: BHI

**Questions asked of each Construction Manager/General Contractor Company:**

1. There may be times architectural design put form over function and that may lead to owner frustration or challenges in the use, maintenance, or operational costs of the building. Please share an example where you saw these potential challenges and worked with the architect and owner to resolve those concerns early?
2. The construction phase can be unsettling for the owner and surrounding neighbors. Where the city hopes to utilize the current city hall during the construction phase, please share with us how you would propose to:
  - a. Engage with neighbors before and during work, control dust and noise, resolve concerns, and maintain a good relationship with them.
  - b. Stage work to enable the current city hall to be used during the construction.
  - c. Would you propose closing all of Hogan Park during the project?
  - d. What other efforts would you use to minimize the disruption?
3. Please share experiences where you have implemented value engineering to projects to control project costs and collaborate with the customer and architect to find viable alternatives.

## **CONSENT AGENDA**

### **RATIFY CASH DISBURSEMENTS**

The Council reviewed the cash disbursements for the time period of 10/18/25 -10/24/25.  
The cash disbursements were approved through the consent agenda.

### **CONSIDERATION TO APPROVE MINUTES**

The City Council reviewed the minutes of the City Council meeting held 10/21/25.  
The minutes were approved through the consent agenda.

### **CONSIDERATION TO ADOPT RESOLUTION 2025-948 AUTHORIZING REORGANIZATION OF THE PAYMENT SCHEDULE FOR AXON DASH CAMERA SYSTEM**

The City Council reviewed the proposed modification of the payment schedule for the Axon Dash Camera system. Resolution 2025—948 modifying the payment schedule for Axon was approved through the consent agenda.

### **CONSIDERATION TO ADOPT RESOLUTION 2025-949 AUTHORIZING IMPLEMENTATION OF AN HRIS FOR EMPLOYEES**

The City Council reviewed the proposed implementation of Bamboo HR HRIS for employees. Resolution 2025-949 authorizing implementation of Bamboo HR HRIS was approved through the consent agenda

### **CONSIDERATION TO ADOPT RESOLUTION 2025-950 AUTHORIZING ADJUSTMENTS OF THE PUBLIC WORKS ORGANIZATION**

Council Member Checketts asked that this consent item and consideration of adoption resolution 2025-950 be moved to an action item pending further discussion in the upcoming closed meeting.

### **CONSENT AGENDA APPROVAL**

Council Member Grover made a motion to approve the consent agenda items as noted above. Council Member Checketts seconded the motion, and all voted in favor of the motion through a roll call vote.

### **CLOSED MEETING**

At 6:47 pm Council Member Jones made a motion to move to a closed meeting to discuss items pursuant to UCA § 52-4-205. Council Member Sharp seconded the motion. The motion was approved through roll call vote with Council Members Jim Grover, Gary Sharp, Julie Checketts, Eric Jones, and Wallace Larrabee all voting in favor of moving to a closed meeting.

At 8:49 pm Council Member Gary Sharp voted to move to back to an open meeting of the City Council. The motion was seconded by Council Member Wallace Larrabee. The motion was approved through roll call vote with Council Members Jim Grover, Gary Sharp, Julie Checketts, Eric Jones, and Wallace Larrabee all voting to return to an open meeting of the Woods Cross City Council.

**CONSIDERATION TO ADOPT RESOLUTION 2025-950 AUTHORIZING ADJUSTMENTS OF THE  
PUBLIC WORKS ORGANIZATION**

At 8:50 pm Council Member Gary Sharp made a motion to adopt resolution 2025-950 authorizing adjustments of the Public Works Organization as presented to Council. Council Member Eric Jones seconded the motion, and all voted in favor by unanimous vote.

At 8:51 pm Council Member Wallace Larrabee made a motion to adjourn the meeting of the City Council. Council Member Checketts seconded the motion, and all voted in favor of the motion through a roll call vote.

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Ryan Westergard, Mayor

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Annette Hanson, City Recorder

# Action Items

# MEMORANDUM

**To:** Mayor Westergard, Council Members  
**From:** Curtis Poole, Community Development Director  
**Date:** November 18, 2025  
**Re:** Architectural Services



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## Background

As part of the city hall and Hogan Park complex project, the city requires architectural services to provide professional designs, construction drawings, and construction support. The architectural firm will also assist the construction management firm in the delivery of the guaranteed maximum price for the project, which will be presented to the City Council prior to construction. In August the city issued an RFP to receive proposals from firms interested in the project.

The city received proposals from nine qualified construction management firms. The city had 10 individuals independently score each of the proposals. These individuals included some members of the City Council, key staff members, and the City Engineer for Bountiful City. The individual scores were then ranked to narrow down the number of firms to three. These three firms were then invited to provide a presentation and take part in an interview with the Council and key staff members, including the Building Official. These interviews were open to the public.

After a thorough review of all the proposals, which included checking references, the Council directed staff to begin negotiating with Method Studio. Staff has received a draft contract from Method Studio, which has been included with the staff report. The City Attorney is reviewing the contract and the Council approval will be based upon receiving a positive recommendation from the City Attorney.

## Recommendation

Staff recommends that the City Council approve the contract provided by Method Studio for architectural services relating to the city hall and Hogan Park complex project conditioned upon receiving a positive recommendation from the City Attorney. Staff further recommends that the City Council authorize the Mayor to enter into an agreement with Method Studio for the services outlined in the proposal and contract.

## RESOLUTION 2025-951

### A RESOLUTION AWARDING CONTRACT TO METHOD STUDIO FOR ARCHITECTURAL SERVICES FOR NEW CITY HALL AND HOGAN PARK REDESIGN PROJECT

**WHEREAS**, Woods Cross City has issued an RFP and sought proposals from architectural firms to help in the design of a new city hall and redesign of Hogan Park: and

**WHEREAS**, the City has thoughtfully and extensively reviewed each proposal and interviewed selected firms, and found that Method Studio met the standards requested in the RFP; and

**WHEREAS**, the City Council has provided direction to negotiate a contract with Method Studio; and

**WHEREAS**, City staff has reviewed the contract for Method Studio and found it reasonable and meets the scope of work necessary to design the new city hall and Hogan Park.

**NOW, THEREFORE, BE IT RESOLVED**, by the City Council of Woods Cross City, Utah:

1. That Mayor is authorized to sign this Resolution awarding the contract to Method Studio to provide architectural services for the new city hall and Hogan Park redesign project.
2. This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF WOODS CROSS CITY, STATE OF UTAH, ON THIS 18<sup>th</sup> DAY OF NOVEMBER 2025.**

**WOODS CROSS CITY  
A MUNICIPAL CORPORATION**

ATTEST:

\_\_\_\_\_  
RYAN WESTERGARD, MAYOR

\_\_\_\_\_  
ANNETTE HANSON, CITY RECORDER

Voting:

Julie Checketts	Yea ____	Nay ____
Eric Jones	Yea ____	Nay ____
Wallace Larrabee	Yea ____	Nay ____
Jim Grover	Yea ____	Nay ____
Gary Sharp	Yea ____	Nay ____
Ryan Westergard	Yea ____	Nay ____

*[tie vote only]*



# DRAFT AIA® Document B133™ – 2019

## Standard Form of Agreement Between Owner and Architect, Construction Manager as Constructor Edition

**AGREEMENT** made as of the «13th » day of «November » in the year «2025 »  
(In words, indicate day, month and year.)

**BETWEEN** the Architect's client identified as the Owner:  
(Name, legal status, address, and other information)

«Woods Cross »« »  
«1555 S 800 W »  
«Woods Cross, UT 84087 »  
«801-292-4421 »

and the Architect:  
(Name, legal status, address, and other information)

«Method Studio, Inc. »« »  
«360 W. Aspen Ave. »  
«Salt Lake City, UT 84101 »  
«801-532-4422 »

for the following Project:  
(Name, location, and detailed description)

«Woods Cross City Hall and Hogan Park »  
« »  
« »

The Construction Manager (if known):  
(Name, legal status, address, and other information)

«Hogan Construction»  
«940 North 1250 West»  
«Centerville, Utah 84101»  
« »

The Owner and Architect agree as follows.

### ADDITIONS AND DELETIONS:

The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes added information as well as revisions to the standard form text is available from the author and should be reviewed.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

This document is intended to be used in conjunction with AIA Documents A201-2017™, General Conditions of the Contract for Construction; A133-2019™ Standard Form of Agreement Between Owner and Construction Manager as Constructor where the basis of payment is the Cost of the Work Plus a Fee with a Guaranteed Maximum Price; and A134-2019™ Standard Form of Agreement Between Owner and Construction Manager as Constructor where the basis of payment is the Cost of the Work Plus a Fee without a Guaranteed Maximum Price. AIA Document A201™-2017 is adopted in this document by reference. Do not use with other general conditions unless this document is modified.

**ELECTRONIC COPYING** of any portion of this AIA® Document to another electronic file is prohibited and constitutes a violation of copyright laws as set forth in the footer of this document.

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### ARTICLE 1 INITIAL INFORMATION

§ 1.1 This Agreement is based on the Initial Information set forth in this Section 1.1.

*(For each item in this section, insert the information or a statement such as "not applicable" or "unknown at time of execution.")*

§ 1.1.1 The Owner's program for the Project:

*(Insert the Owner's program, identify documentation that establishes the Owner's program, or state the manner in which the program will be developed.)*

«Architect to develop program with Owner as first phase of the project »

§ 1.1.2 The Project's physical characteristics:

*(Identify or describe pertinent information about the Project's physical characteristics, such as size; location; dimensions; geotechnical reports; site boundaries; topographic surveys; traffic and utility studies; availability of public and private utilities and services; legal description of the site, etc.)*

«25,000 – 35,000 square foot City Hall. Exact size to be determined during programming. Project located in Hogan Park at approximately 1500 S. 720 W. Woods Cross, UT 84087. Geotechnical report and surveys (topographic, boundary, and utilities) to be provided by owner»

§ 1.1.3 The Owner's budget for the Cost of the Work, as defined in Section 6.1:

*(Provide total and, if known, a line item breakdown.)*

«Construction budget and project costs to be determined at conclusion of programming phase »

§ 1.1.4 The Owner's anticipated design and construction milestone dates:

.1 Design phase milestone dates, if any:

«Design phase milestones to be determined during programming »

.2 Construction commencement date:

«Approximately September 2026 »

.3 Substantial Completion date or dates:

«To be determined in conjunction with Construction Manager during programming»

.4 Other milestone dates:

« »

**§ 1.1.5** The Owner intends to retain a Construction Manager pursuant to the following agreement:  
(Indicate agreement type.)

[ **«X»** ] AIA Document A133–2019, Standard Form of Agreement Between Owner and Construction Manager as Constructor where the basis of payment is the Cost of the Work Plus a Fee with a Guaranteed Maximum Price.

[ **« »** ] AIA Document A134–2019, Standard Form of Agreement Between Owner and Construction Manager as Constructor where the basis of payment is the Cost of the Work Plus a Fee without a Guaranteed Maximum Price.

**§ 1.1.6** The Owner's requirements for accelerated or fast-track design and construction, or phased construction are set forth below:  
(List number and type of bid/procurement packages.)

«Construction documents to be delivered in a single package »

**§ 1.1.7** The Owner's anticipated Sustainable Objective for the Project:  
(Identify and describe the Owner's Sustainable Objective for the Project, if any.)

«The facility will contain energy-efficient features as determined by the Owner in conjunction with Architect and Construction Manager and will utilize sustainable building principles. It is not the intent to seek LEED certification for the project. »

**§ 1.1.7.1** If the Owner identifies a Sustainable Objective, the Owner and Architect shall complete and incorporate AIA Document E234™–2019, Sustainable Projects Exhibit, Construction Manager as Constructor Edition, into this Agreement to define the terms, conditions and services related to the Owner's Sustainable Objective. If E234–2019 is incorporated into this Agreement, the Owner and Architect shall incorporate the completed E234–2019 into the agreements with the consultants and contractors performing services or Work in any way associated with the Sustainable Objective.

**§ 1.1.8** The Owner identifies the following representative in accordance with Section 5.4:  
(List name, address, and other contact information.)

«Curtis Poole »  
«Woods Cross Community Development Director »  
«1555 S 800 W »  
«Woods Cross, UT 84087 »  
«801-292-4421 »  
« »

**§ 1.1.9** The persons or entities, in addition to the Owner's representative, who are required to review the Architect's submittals to the Owner are as follows:  
(List name, address, and other contact information.)

«N/A »

**§ 1.1.10** The Owner shall retain the following consultants and contractors:

*(List name, legal status, address, and other contact information.)*

- .1 Construction Manager:  
*(The Construction Manager is identified on the cover page. If a Construction Manager has not been retained as of the date of this Agreement, state the anticipated date of retention. If the Architect is to assist the Owner in selecting the Construction Manager, complete Section 4.1.1.1)*
- .2 Land Surveyor:
- .3 Geotechnical Engineer:
- .4 Other consultants and contractors:  
*(List any other consultants and contractors retained by the Owner.)*

« »

**§ 1.1.11** The Architect identifies the following representative in accordance with Section 2.4:

*(List name, address, and other contact information.)*

«Rob Beishline, AIA, LEED AP, Principal»

«Method Studio, Inc. »

«360 W. Aspen Ave »

«Salt Lake City, UT 84101 »

«801-532-4422 »

« »

**§ 1.1.12** The Architect shall retain the consultants identified in Sections 1.1.12.1 and 1.1.12.2:

*(List name, legal status, address, and other contact information.)*

**§ 1.1.12.1** Consultants retained under Basic Services:

- .1 Structural Engineer:

«Dynamic Structures»« »

«1887 N 1120 W »

«Provo, UT 84604 »

«(801) 356-1140 »

« »

- .2 Mechanical Engineer:

«Spectrum Engineers »« »

«324 S State Suite 400 »

«Salt Lake City, UT 84111 »

«(801) 328-5151 »

«

»

- .3 Electrical Engineer:

«Resolute »« »

«181 E. 5600 S. »

«Murray, UT 84107 »

«(801) 530-3148 »  
« »

**.4 Civil Engineer:**

«Excel Engineering »« »  
«12 W. 100 N. #201C »  
«American Fork, UT 84003 »  
«(801) 756-4504 »  
« »

**.5 Landscape Architectural Design:**

«Arcsitio Design »« »  
«1058 E 2100 S »  
«Salt Lake City, UT 84106 »  
«(801) 487-4923 »  
« »

**§ 1.1.12.2 Consultants retained under Supplemental Services:**

«To be determined in writing prior to proceeding with the work. »

**§ 1.1.13 Other Initial Information on which the Agreement is based:**

« »

**§ 1.2** The Owner and Architect may rely on the Initial Information. Both parties, however, recognize that the Initial Information may materially change and, in that event, the Owner and the Architect shall appropriately adjust the Architect's services, schedule for the Architect's services, and the Architect's compensation. The Owner shall adjust the Owner's budget for the Cost of the Work and the Owner's anticipated design and construction milestones, as necessary, to accommodate material changes in the Initial Information.

**§ 1.3** The parties shall agree upon protocols governing the transmission and use of Instruments of Service or any other information or documentation in digital form. The parties will use AIA Document E203™–2013, Building Information Modeling and Digital Data Exhibit, to establish the protocols for the development, use, transmission, and exchange of digital data.

**§ 1.3.1** Any use of, or reliance on, all or a portion of a building information model without agreement to protocols governing the use of, and reliance on, the information contained in the model and without having those protocols set forth in AIA Document E203™–2013, Building Information Modeling and Digital Data Exhibit, and the requisite AIA Document G202™–2013, Project Building Information Modeling Protocol Form, shall be at the using or relying party's sole risk and without liability to the other party and its contractors or consultants, the authors of, or contributors to, the building information model, and each of their agents and employees.

**ARTICLE 2 ARCHITECT'S RESPONSIBILITIES**

**§ 2.1** The Architect shall provide professional services as set forth in this Agreement. The Architect represents that it is properly licensed in the jurisdiction where the Project is located to provide the services required by this Agreement, or shall cause such services to be performed by appropriately licensed design professionals.

**§ 2.2** The Architect shall perform its services consistent with the professional skill and care ordinarily provided by architects practicing in the same or similar locality under the same or similar circumstances. The Architect shall perform its services as expeditiously as is consistent with such professional skill and care and the orderly progress of the Project.

§ 2.3 The Architect shall provide its services in conjunction with the services of a Construction Manager as described in the agreement identified in Section 1.1.5. The Architect shall not be responsible for actions taken by the Construction Manager.

§ 2.4 The Architect shall identify a representative authorized to act on behalf of the Architect with respect to the Project.

§ 2.5 Except with the Owner's knowledge and consent, the Architect shall not engage in any activity, or accept any employment, interest or contribution that would reasonably appear to compromise the Architect's professional judgment with respect to this Project.

§ 2.6 **Insurance.** The Architect shall maintain the following insurance until termination of this Agreement. If any of the requirements set forth below are in addition to the types and limits the Architect normally maintains, the Owner shall pay the Architect as set forth in Section 11.9.

§ 2.6.1 Commercial General Liability with policy limits of not less than «One Million Dollars» (\$ «1,000,000.00» ) for each occurrence and «Two Million Dollars» (\$ «2,000,000.00» ) in the aggregate for bodily injury and property damage.

§ 2.6.2 Automobile Liability covering vehicles owned, and non-owned vehicles used, by the Architect with policy limits of not less than «One Million Dollars» (\$ «1,000,000.00» ) per accident for bodily injury, death of any person, and property damage arising out of the ownership, maintenance and use of those motor vehicles, along with any other statutorily required automobile coverage.

§ 2.6.3 The Architect may achieve the required limits and coverage for Commercial General Liability and Automobile Liability through a combination of primary and excess or umbrella liability insurance, provided such primary and excess or umbrella liability insurance policies result in the same or greater coverage as the coverages required under Sections 2.6.1 and 2.6.2, and in no event shall any excess or umbrella liability insurance provide narrower coverage than the primary policy.

§ 2.6.4 Workers' Compensation at statutory limits.

§ 2.6.5 Employers' Liability with policy limits not less than «One Million Dollars» (\$ «1,000,000.00» ) each accident, «One Million Dollars» (\$ «1,000,000.00» ) each employee, and «One Million Dollars» (\$ «1,000,000.00» ) policy limit.

§ 2.6.6 Professional Liability covering negligent acts, errors and omissions in the performance of professional services, with policy limits of not less than «Two Million Dollars» (\$ «2,000,000.00» ) per claim and «Two Million Dollars» (\$ «2,000,000.00» ) in the aggregate.

§ 2.6.7 **Additional Insured Obligations.** To the fullest extent permitted by law, the Architect shall cause the primary and excess or umbrella policies for Commercial General Liability and Automobile Liability to include the Owner as an additional insured for claims caused in whole or in part by the Architect's negligent acts or omissions. The additional insured coverage shall be primary and non-contributory to any of the Owner's insurance policies and shall apply to both ongoing and completed operations.

§ 2.6.8 The Architect shall provide certificates of insurance to the Owner that evidence compliance with the requirements in this Section 2.6.

§ 2.6.9 **Other Insurance Requirements** Architect must also comply with the following:

§ 2.6.9.1 **Primary Insurance.** The Architect's insurance coverage shall be primary insurance. Any insurance or self-insurance maintained by the Owner shall be excess of Architect's insurance and shall not contribute with it.

§ 2.6.9.2 **Reporting.** Any failure to comply with reporting provisions of the policies shall not affect coverage provided to the Owner, its Officers, employees, or volunteers.

§ 2.6.9.3 **Separate Application.** The Architect's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.

**§ 2.6.9.4 Waiver of Subrogation.** The insurers shall waive, in writing, all rights of subrogation against the Owner, its Officers, Officials, Employees and volunteers for losses arising from Architects actions in performing (or failing to perform) this Agreement.

**§ 2.6.9.5 Cancellation.** Each insurance policy required by this Agreement shall be endorsed to state that coverage shall not be suspended, voided, canceled, or reduced in coverage or in limits, except after thirty (30) days' prior written notice by certified mail, return receipt requested, has been given to the Owner. If required insurance lapses, the Owner shall have the option of:

**§ 2.6.9.5.1** Purchasing the insurance on behalf of the Architect and deducting the insurance costs from the amount owed to Architect; or

**§ 2.6.9.5.2** Terminating this Agreement.

**§ 2.6.9.6 Best's Rating.** Each insurer shall have a Best's rating of A-:VII or better. Insurers must maintain the A-:VII or better rating for the entire term of this Agreement.

**§ 2.6.9.7 Subcontractors.** The Architect shall furnish separate certificates and endorsements for each subcontractor. All coverages for subcontractors shall be subject to all of the requirements stated herein.

### **ARTICLE 3 SCOPE OF ARCHITECT'S BASIC SERVICES**

**§ 3.1** The Architect's Basic Services consist of those described in this Article 3 and include usual and customary landscape architecture, structural, mechanical, civil, and electrical engineering services. Services not set forth in this Article 3 are Supplemental or Additional Services.

**§ 3.1.1** The Architect shall manage the Architect's services, research applicable design criteria, attend Project meetings, communicate with members of the Project team, and report progress to the Owner.

**§ 3.1.2** The Architect shall coordinate its services with those services provided by the Owner, the Construction Manager, and the Owner's consultants. The Architect shall be entitled to rely on, and shall not be responsible for, the accuracy, completeness, and timeliness of, services and information furnished by the Owner, the Construction Manager, and the Owner's consultants. The Architect shall provide prompt written notice to the Owner if the Architect becomes aware of any error, omission, or inconsistency in such services or information.

**§ 3.1.3** As soon as practicable after the date of this Agreement, the Architect shall submit, for the Construction Manager's review and the Owner's approval, a schedule for the performance of the Architect's services. The schedule shall include design phase milestone dates, as well as the anticipated dates for the commencement of construction and for Substantial Completion of the Work as set forth in the Initial Information. The schedule shall include allowances for periods of time required for the Owner's review, for the Construction Manager's review, for the performance of the Construction Manager's Preconstruction Phase services, for the performance of the Owner's consultants, and for approval of submissions by authorities having jurisdiction over the Project. Once approved by the Owner, time limits established by the schedule shall not, except for reasonable cause, be exceeded by the Architect or Owner. With the Owner's approval, the Architect shall adjust the schedule, if necessary, as the Project proceeds until the commencement of construction.

**§ 3.1.4** The Architect shall submit information to the Construction Manager and participate in developing and revising the Project schedule as it relates to the Architect's services. The Architect shall review and approve, or take other appropriate action upon, the portion of the Project schedule relating to the performance of the Architect's services.

**§ 3.1.5** The Architect shall not be responsible for an Owner's directive or substitution, or for the Owner's acceptance of non-conforming work, made or given without the Architect's written approval.

**§ 3.1.6** The Architect shall, in coordination with the Construction Manager, contact governmental authorities required to approve the Construction Documents and entities providing utility services to the Project. The Architect shall respond to applicable design requirements imposed by those authorities and entities.

**§ 3.1.7** The Architect shall assist the Owner and Construction Manager in connection with the Owner's responsibility for filing documents required for the approval of governmental authorities having jurisdiction over the Project.

**§ 3.1.8** Prior to the Owner's acceptance of the Construction Manager's Guaranteed Maximum Price proposal, or the Owner's approval of the Construction Manager's Control Estimate, as applicable, the Architect shall consider the Construction Manager's requests for substitutions and, upon written request of the Construction Manager, provide clarification or interpretations pertaining to the Drawings, Specifications, and other documents submitted by the Architect. The Architect and Construction Manager shall include the Owner in communications related to substitution requests, clarifications, and interpretations.

### **§ 3.2 Review of the Construction Manager's Guaranteed Maximum Price Proposal or Control Estimate**

**§ 3.2.1** At a time to be mutually agreed upon by the Owner and the Construction Manager, the Construction Manager shall prepare, for review by the Owner and Architect, and for the Owner's acceptance or approval, a Guaranteed Maximum Price proposal or Control Estimate. The Architect shall assist the Owner in reviewing the Construction Manager's proposal or estimate. The Architect's review is not for the purpose of discovering errors, omissions, or inconsistencies; for the assumption of any responsibility for the Construction Manager's proposed means, methods, sequences, techniques, or procedures; or for the verification of any estimates of cost or estimated cost proposals. In the event that the Architect discovers any inconsistencies or inaccuracies in the information presented, the Architect shall promptly notify the Owner and Construction Manager.

**§ 3.2.2** Upon authorization by the Owner, and subject to Section 4.2.1.14, the Architect shall update the Drawings, Specifications, and other documents to incorporate the agreed upon assumptions and clarifications contained in the Guaranteed Maximum Price Amendment or Control Estimate.

### **§ 3.3 Schematic Design Phase Services**

**§ 3.3.1** The Architect shall review the program, and other information furnished by the Owner and Construction Manager, and shall review laws, codes, and regulations applicable to the Architect's services.

**§ 3.3.2** The Architect shall prepare a preliminary evaluation of the Owner's program, schedule, budget for the Cost of the Work, Project site, and other Initial Information, each in terms of the other, to ascertain the requirements of the Project. The Architect shall notify the Owner of (1) any inconsistencies discovered in the information, and (2) other information or consulting services that may be reasonably needed for the Project.

**§ 3.3.3** The Architect shall present its preliminary evaluation to the Owner and Construction Manager and shall discuss with the Owner and Construction Manager alternative approaches to design and construction of the Project. The Architect shall reach an understanding with the Owner regarding the requirements of the Project.

**§ 3.3.4** Based on the Project requirements agreed upon with the Owner, the Architect shall prepare and present, to the Owner and Construction Manager, for the Owner's approval, a preliminary design illustrating the scale and relationship of the Project components.

**§ 3.3.5** Based on the Owner's approval of the preliminary design, the Architect shall prepare Schematic Design Documents for Construction Manager's review and the Owner's approval. The Schematic Design Documents shall consist of drawings and other documents including a site plan, if appropriate, and preliminary building plans, sections and elevations; and may include some combination of study models, perspective sketches, or digital representations. Preliminary selections of major building systems and construction materials shall be noted on the drawings or described in writing.

**§ 3.3.5.1** The Architect shall consider sustainable design alternatives, such as material choices and building orientation, together with other considerations based on program and aesthetics, in developing a design that is consistent with the Owner's program, schedule and budget for the Cost of the Work. The Owner may obtain more advanced sustainable design services as a Supplemental Service under Section 4.1.

**§ 3.3.5.2** The Architect shall consider with the Owner and the Construction Manager the value of alternative materials, building systems and equipment, together with other considerations based on program and aesthetics, in developing a design for the Project that is consistent with the Owner's program, schedule, and budget for the Cost of the Work.

**§ 3.3.6** The Architect shall submit the Schematic Design Documents to the Owner and the Construction Manager. The Architect shall meet with the Construction Manager to review the Schematic Design Documents.

**§ 3.3.7** Upon receipt of the Construction Manager's review comments and cost estimate at the conclusion of the Schematic Design Phase, the Architect shall take action as required under Section 6.4, and request the Owner's approval of the Schematic Design Documents. If revisions to the Schematic Design Documents are required to comply with the Owner's budget for the Cost of the Work at the conclusion of the Schematic Design Phase, the Architect shall incorporate the required revisions in the Design Development Phase.

**§ 3.3.8** In the further development of the Drawings and Specifications during this and subsequent phases of design, the Architect shall be entitled to rely on the accuracy of the estimates of the Cost of the Work, which are to be provided by the Construction Manager under the Construction Manager's agreement with the Owner.

#### **§ 3.4 Design Development Phase Services**

**§ 3.4.1** Based on the Owner's approval of the Schematic Design Documents, and on the Owner's authorization of any adjustments in the Project requirements and the budget for the Cost of the Work, the Architect shall prepare Design Development Documents for the Construction Manager's review and the Owner's approval. The Design Development Documents shall be based upon information provided, and estimates prepared by, the Construction Manager and shall illustrate and describe the development of the approved Schematic Design Documents and shall consist of drawings and other documents including plans, sections, elevations, typical construction details, and diagrammatic layouts of building systems to fix and describe the size and character of the Project as to architectural, structural, mechanical and electrical systems, and other appropriate elements. The Design Development Documents shall also include outline specifications that identify major materials and systems and establish in general their quality levels.

**§ 3.4.2** Prior to the conclusion of the Design Development Phase, the Architect shall submit the Design Development Documents to the Owner and the Construction Manager. The Architect shall meet with the Construction Manager to review the Design Development Documents.

**§ 3.4.3** Upon receipt of the Construction Manager's information and estimate at the conclusion of the Design Development Phase, the Architect shall take action as required under Sections 6.5 and 6.6 and request the Owner's approval of the Design Development Documents.

#### **§ 3.5 Construction Documents Phase Services**

**§ 3.5.1** Based on the Owner's approval of the Design Development Documents, and on the Owner's authorization of any adjustments in the Project requirements and the budget for the Cost of the Work, the Architect shall prepare Construction Documents for the Construction Manager's review and the Owner's approval. The Construction Documents shall illustrate and describe the further development of the approved Design Development Documents and shall consist of Drawings and Specifications setting forth in detail the quality levels and performance criteria of materials and systems and other requirements for the construction of the Work. The Owner and Architect acknowledge that, in order to perform the Work, the Construction Manager will provide additional information, including Shop Drawings, Product Data, Samples and other similar submittals, which the Architect shall review in accordance with Section 3.6.4.

**§ 3.5.2** The Architect shall incorporate the design requirements of governmental authorities having jurisdiction over the Project into the Construction Documents.

**§ 3.5.3** During the development of the Construction Documents, if requested by the Owner, the Architect shall assist the Owner and Construction Manager in the development and preparation of (1) the Conditions of the Contract for Construction (General, Supplementary and other Conditions) and (2) a project manual that includes the Conditions of the Contract for Construction and Specifications, and may include sample forms.

**§ 3.5.4** Prior to the conclusion of the Construction Documents Phase, the Architect shall submit the Construction Documents to the Owner and the Construction Manager. The Architect shall meet with the Construction Manager to review the Construction Documents.

**§ 3.5.5** Upon receipt of the Construction Manager's information and estimate at the conclusion of the Construction Documents Phase, the Architect shall take action as required under Section 6.7, and request the Owner's approval of the Construction Documents.

## **§ 3.6 Construction Phase Services**

### **§ 3.6.1 General**

**§ 3.6.1.1** The Architect shall provide administration of the Contract between the Owner and the Construction Manager as set forth below and in AIA Document A201™–2017, General Conditions of the Contract for Construction. If the Owner and Construction Manager modify AIA Document A201–2017, those modifications shall not affect the Architect’s services under this Agreement unless the Owner and the Architect amend this Agreement. The term “Contractor” as used in A201–2017 shall mean the Construction Manager.

**§ 3.6.1.2** Subject to Section 4.2, the Architect’s responsibility to provide Construction Phase Services commences upon the Owner’s acceptance of the Construction Manager’s Guaranteed Maximum Price proposal, the Owner’s approval of the Construction Manager’s Control Estimate, or by a written agreement between the Owner and Construction Manager which sets forth a description of the Work to be performed by the Construction Manager prior to such acceptance or approval. Subject to Section 4.2, and except as provided in Section 3.6.6.5, the Architect’s responsibility to provide Construction Phase Services terminates on the date the Architect issues the final Certificate for Payment.

**§ 3.6.1.3** The Architect shall advise and consult with the Owner and Construction Manager during the Construction Phase Services. The Architect shall have authority to act on behalf of the Owner only to the extent provided in this Agreement. The Architect shall not have control over, charge of, or responsibility for the construction means, methods, techniques, sequences or procedures, or for safety precautions and programs in connection with the Work, nor shall the Architect be responsible for the Construction Manager’s failure to perform the Work in accordance with the requirements of the Contract Documents. The Architect shall be responsible for the Architect’s negligent acts or omissions, but shall not have control over or charge of, and shall not be responsible for, acts or omissions of the Construction Manager or of any other persons or entities performing portions of the Work.

### **§ 3.6.2 Evaluations of the Work**

**§ 3.6.2.1** The Architect shall visit the site at intervals appropriate to the stage of construction, or as otherwise required in Section 4.2.3, to become generally familiar with the progress and quality of the portion of the Work completed, and to determine, in general, if the Work observed is being performed in a manner indicating that the Work, when fully completed, will be in accordance with the Contract Documents. However, the Architect shall not be required to make exhaustive or continuous on-site inspections to check the quality or quantity of the Work. On the basis of the site visits, the Architect shall keep the Owner reasonably informed about the progress and quality of the portion of the Work completed, and promptly report to the Owner (1) known deviations from the Contract Documents, (2) known deviations from the most recent construction schedule submitted by the Construction Manager, and (3) defects and deficiencies observed in the Work.

**§ 3.6.2.2** The Architect has the authority to reject Work that does not conform to the Contract Documents. Whenever the Architect considers it necessary or advisable, the Architect shall have the authority to require inspection or testing of the Work in accordance with the provisions of the Contract Documents, whether or not the Work is fabricated, installed or completed. However, neither this authority of the Architect nor a decision made in good faith either to exercise or not to exercise such authority shall give rise to a duty or responsibility of the Architect to the Construction Manager, Subcontractors, suppliers, their agents or employees, or other persons or entities performing portions of the Work.

**§ 3.6.2.3** The Architect shall interpret and decide matters concerning performance under, and requirements of, the Contract Documents on written request of either the Owner or Construction Manager. The Architect’s response to such requests shall be made in writing within any time limits agreed upon or otherwise with reasonable promptness.

**§ 3.6.2.4** Interpretations and decisions of the Architect shall be consistent with the intent of, and reasonably inferable from, the Contract Documents and shall be in writing or in the form of drawings. When making such interpretations and decisions, the Architect shall endeavor to secure faithful performance by both Owner and Construction Manager, shall not show partiality to either, and shall not be liable for results of interpretations or decisions rendered in good faith. The Architect’s decisions on matters relating to aesthetic effect shall be final if consistent with the intent expressed in the Contract Documents.

**§ 3.6.2.5** Unless the Owner and Construction Manager designate another person to serve as an Initial Decision Maker, as that term is defined in AIA Document A201–2017, the Architect shall render initial decisions on Claims between the Owner and Construction Manager as provided in the Contract Documents.

### **§ 3.6.3 Certificates for Payment to Construction Manager**

**§ 3.6.3.1** The Architect shall review and certify the amounts due the Construction Manager and shall issue certificates in such amounts. The Architect's certification for payment shall constitute a representation to the Owner, based on the Architect's evaluation of the Work as provided in Section 3.6.2 and on the data comprising the Construction Manager's Application for Payment, that, to the best of the Architect's knowledge, information and belief, the Work has progressed to the point indicated, the quality of the Work is in accordance with the Contract Documents, and that the Construction Manager is entitled to payment in the amount certified. The foregoing representations are subject to (1) an evaluation of the Work for conformance with the Contract Documents upon Substantial Completion, (2) results of subsequent tests and inspections, (3) correction of minor deviations from the Contract Documents prior to completion, and (4) specific qualifications expressed by the Architect.

**§ 3.6.3.2** The issuance of a Certificate for Payment shall not be a representation that the Architect has (1) made exhaustive or continuous on-site inspections to check the quality or quantity of the Work, (2) reviewed construction means, methods, techniques, sequences or procedures, (3) reviewed copies of requisitions received from Subcontractors and suppliers and other data requested by the Owner to substantiate the Construction Manager's right to payment, or (4) ascertained how or for what purpose the Construction Manager has used money previously paid on account of the Contract Sum.

**§ 3.6.3.3** The Architect shall maintain a record of the Applications and Certificates for Payment.

### **§ 3.6.4 Submittals**

**§ 3.6.4.1** The Architect shall review the Construction Manager's submittal schedule and shall not unreasonably delay or withhold approval of the schedule. The Architect's action in reviewing submittals shall be taken in accordance with the approved submittal schedule or, in the absence of an approved submittal schedule, with reasonable promptness while allowing sufficient time, in the Architect's professional judgment, to permit adequate review.

**§ 3.6.4.2** The Architect shall review and approve, or take other appropriate action upon, the Construction Manager's submittals such as Shop Drawings, Product Data and Samples, but only for the limited purpose of checking for conformance with information given and the design concept expressed in the Contract Documents. Review of such submittals is not for the purpose of determining the accuracy and completeness of other information such as dimensions, quantities, and installation or performance of equipment or systems, which are the Construction Manager's responsibility. The Architect's review shall not constitute approval of safety precautions or construction means, methods, techniques, sequences or procedures. The Architect's approval of a specific item shall not indicate approval of an assembly of which the item is a component.

**§ 3.6.4.3** If the Contract Documents specifically require the Construction Manager to provide professional design services or certifications by a design professional related to systems, materials, or equipment, the Architect shall specify the appropriate performance and design criteria that such services must satisfy. The Architect shall review and take appropriate action on Shop Drawings and other submittals related to the Work designed or certified by the Construction Manager's design professional, provided the submittals bear such professional's seal and signature when submitted to the Architect. The Architect's review shall be for the limited purpose of checking for conformance with information given and the design concept expressed in the Contract Documents. The Architect shall be entitled to rely upon, and shall not be responsible for, the adequacy and accuracy of the services, certifications, and approvals performed or provided by such design professionals.

**§ 3.6.4.4** Subject to Section 4.2, the Architect shall review and respond to requests for information about the Contract Documents. The Architect shall set forth, in the Contract Documents, the requirements for requests for information. Requests for information shall include, at a minimum, a detailed written statement that indicates the specific Drawings or Specifications in need of clarification and the nature of the clarification requested. The Architect's response to such requests shall be made in writing within any time limits agreed upon, or otherwise with reasonable promptness. If appropriate, the Architect shall prepare and issue supplemental Drawings and Specifications in response to the requests for information.

**§ 3.6.4.5** The Architect shall maintain a record of submittals and copies of submittals supplied by the Construction Manager in accordance with the requirements of the Contract Documents.

### § 3.6.5 Changes in the Work

§ 3.6.5.1 The Architect may order minor changes in the Work that are consistent with the intent of the Contract Documents and do not involve an adjustment in the Contract Sum or an extension of the Contract Time. Subject to Section 4.2, the Architect shall prepare Change Orders and Construction Change Directives for the Owner's approval and execution in accordance with the Contract Documents.

§ 3.6.5.2 The Architect shall maintain records relative to changes in the Work.

### § 3.6.6 Project Completion

§ 3.6.6.1 The Architect shall:

- .1 conduct observations to determine the date or dates of Substantial Completion and the date of final completion;
- .2 issue Certificates of Substantial Completion;
- .3 forward to the Owner, for the Owner's review and records, written warranties and related documents required by the Contract Documents and received from the Construction Manager; and
- .4 issue a final Certificate for Payment based upon a final inspection indicating that, to the best of the Architect's knowledge, information, and belief, the Work complies with the requirements of the Contract Documents.

§ 3.6.6.2 The Architect's observations shall be conducted with the Owner to (1) check conformance of the Work with the requirements of the Contract Documents and (2) verify the accuracy and completeness of the list submitted by the Construction Manager of Work to be completed or corrected.

§ 3.6.6.3 When Substantial Completion has been achieved, the Architect shall inform the Owner about the balance of the Contract Sum remaining to be paid the Construction Manager, including the amount to be retained from the Contract Sum, if any, for final completion or correction of the Work.

§ 3.6.6.4 The Architect shall forward to the Owner the following information received from the Construction Manager: (1) consent of surety or sureties, if any, to reduction in or partial release of retainage or the making of final payment; (2) affidavits, receipts, releases and waivers of liens, or bonds indemnifying the Owner against liens; and (3) any other documentation required of the Construction Manager under the Contract Documents.

§ 3.6.6.5 Upon request of the Owner, and prior to the expiration of one year from the date of Substantial Completion, the Architect shall, without additional compensation, conduct a meeting with the Owner to review the facility operations and performance.

## ARTICLE 4 SUPPLEMENTAL AND ADDITIONAL SERVICES

### § 4.1 Supplemental Services

§ 4.1.1 The services listed below are not included in Basic Services but may be required for the Project. The Architect shall provide the listed Supplemental Services only if specifically designated in the table below as the Architect's responsibility, and the Owner shall compensate the Architect as provided in Section 11.2. Unless otherwise specifically addressed in this Agreement, if neither the Owner nor the Architect is designated, the parties agree that the listed Supplemental Service is not being provided for the Project.

*(Designate the Architect's Supplemental Services and the Owner's Supplemental Services required for the Project by indicating whether the Architect or Owner shall be responsible for providing the identified Supplemental Service. Insert a description of the Supplemental Services in Section 4.1.2 below or attach the description of services as an exhibit to this Agreement.)*

<b>Supplemental Services</b>	<b>Responsibility</b> <i>(Architect, Owner, or not provided)</i>
§ 4.1.1.1 Assistance with Selection of Construction Manager	Not Provided
§ 4.1.1.2 Programming	Architect
§ 4.1.1.3 Multiple Preliminary Designs	Architect
§ 4.1.1.4 Measured drawings	Not Provided
§ 4.1.1.5 Existing facilities surveys	Owner
§ 4.1.1.6 Site evaluation and planning	Architect
§ 4.1.1.7 Building Information Model management responsibilities	Architect
§ 4.1.1.8 Development of Building Information Models for post construction use	Not Provided
§ 4.1.1.9 Civil engineering	Architect
§ 4.1.1.10 Landscape design	Architect
§ 4.1.1.11 Architectural interior design	Architect
§ 4.1.1.12 Value analysis	Construction Manager hired by Owner
§ 4.1.1.13 Cost estimating	Construction Manager hired by Owner
§ 4.1.1.14 On-site project representation	Not Provided
§ 4.1.1.15 Conformed documents for construction	Architect
§ 4.1.1.16 As-designed record drawings	Not Provided
§ 4.1.1.17 As-constructed record drawings	Architect
§ 4.1.1.18 Post-occupancy evaluation	Not Provided
§ 4.1.1.19 Facility support services	Not Provided
§ 4.1.1.20 Tenant-related services	Not Provided
§ 4.1.1.21 Architect's coordination of the Owner's consultants	Architect
§ 4.1.1.22 Telecommunications/data design	Architect
§ 4.1.1.23 Security evaluation and planning	Architect
§ 4.1.1.24 Commissioning	Not Provided
§ 4.1.1.25 Sustainable Project Services pursuant to Section 4.1.3	Not Provided
§ 4.1.1.26 Historic preservation	Not Provided
§ 4.1.1.27 Furniture, furnishings, and equipment design	Not Provided
§ 4.1.1.28 Other services provided by specialty Consultants	Not Provided
§ 4.1.1.29 Other Supplemental Services	Not Provided

## § 4.1.2 Description of Supplemental Services

§ 4.1.2.1 A description of each Supplemental Service identified in Section 4.1.1 as the Architect's responsibility is provided below.

*(Describe in detail the Architect's Supplemental Services identified in Section 4.1.1 or, if set forth in an exhibit, identify the exhibit. The AIA publishes a number of Standard Form of Architect's Services documents that can be included as an exhibit to describe the Architect's Supplemental Services.)*

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§ 4.1.2.2 A description of each Supplemental Service identified in Section 4.1.1 as the Owner's responsibility is provided below.

*(Describe in detail the Owner's Supplemental Services identified in Section 4.1.1 or, if set forth in an exhibit, identify the exhibit.)*

«. »

§ 4.1.3 If the Owner identified a Sustainable Objective in Article 1, the Architect shall provide, as a Supplemental Service, the Sustainability Services required in AIA Document E234™-2019, Sustainable Projects Exhibit, Construction Manager as Constructor Edition, attached to this Agreement. The Owner shall compensate the Architect as provided in Section 11.2.

## § 4.2 Architect's Additional Services

The Architect may provide Additional Services after execution of this Agreement without invalidating the Agreement. Except for services required due to the fault of the Architect, any Additional Services provided in accordance with this Section 4.2 shall entitle the Architect to compensation pursuant to Section 11.3 and an appropriate adjustment in the Architect's schedule.

§ 4.2.1 Upon recognizing the need to perform the following Additional Services, the Architect shall notify the Owner with reasonable promptness and explain the facts and circumstances giving rise to the need. The Architect shall not proceed to provide the following Additional Services until the Architect receives the Owner's written authorization:

- .1 Services necessitated by a change in the Initial Information, previous instructions or recommendations given by the Construction Manager or the Owner, approvals given by the Owner, or a material change in the Project including size, quality, complexity, the Owner's schedule or budget for Cost of the Work, or bid packages in addition to those listed in Section 1.1.6;
- .2 Making revisions in Drawings, Specifications, or other documents (as required pursuant to Section 6.7), when such revisions are required because the Construction Manager's estimate of the Cost of the Work, Guaranteed Maximum Price proposal, or Control Estimate exceeds the Owner's budget, except where such excess is due to changes initiated by the Architect in scope, capacities of basic systems, or the kinds and quality of materials, finishes, or equipment;
- .3 Services necessitated by the enactment or revision of codes, laws, or regulations, including changing or editing previously prepared Instruments of Service;
- .4 Changing or editing previously prepared Instruments of Service necessitated by official interpretations of applicable codes, laws or regulations that are either (a) contrary to specific interpretations by the applicable authorities having jurisdiction made prior to the issuance of the building permit, or (b) contrary to requirements of the Instruments of Service when those Instruments of Service were prepared in accordance with the applicable standard of care;
- .5 Services necessitated by decisions of the Owner or Construction Manager not rendered in a timely manner or any other failure of performance on the part of the Owner or the Owner's consultants or contractors;
- .6 Preparing digital models or other design documentation for transmission to the Owner's consultants and contractors, or to other Owner- authorized recipients;
- .7 Preparation of design and documentation for alternate bid or proposal requests proposed by the Owner or Construction Manager;
- .8 Preparation for, and attendance at, a public presentation, meeting or hearing;
- .9 Preparation for, and attendance at, a dispute resolution proceeding or legal proceeding, except where the Architect is party thereto;
- .10 Consultation concerning replacement of Work resulting from fire or other cause during construction; or
- .11 Assistance to the Initial Decision Maker, if other than the Architect;
- .12 Services necessitated by replacement of the Construction Manager or conversion of the Construction Manager as constructor project delivery method to an alternative project delivery method;
- .13 Services necessitated by the Owner's delay in engaging the Construction Manager;
- .14 Making revisions to the Drawings, Specifications, and other documents resulting from agreed-upon assumptions and clarifications included in the Guaranteed Maximum Price Amendment or Control Estimate; and
- .15 Making revisions to the Drawings, Specifications, and other documents resulting from substitutions included in the Guaranteed Maximum Price Amendment or Control Estimate.

§ 4.2.2 To avoid delay in the Construction Phase, the Architect shall provide the following Additional Services, notify the Owner with reasonable promptness, and explain the facts and circumstances giving rise to the need. If, upon receipt of the Architect's notice, the Owner determines that all or parts of the services are not required, the Owner shall give prompt written notice to the Architect of the Owner's determination. The Owner shall compensate the Architect for the services provided prior to the Architect's receipt of the Owner's notice:

- .1 Reviewing a Construction Manager's submittal out of sequence from the submittal schedule approved by the Architect;
- .2 Responding to the Construction Manager's requests for information that are not prepared in accordance with the Contract Documents or where such information is available to the Construction Manager from a careful study and comparison of the Contract Documents, field conditions, other Owner-provided information, Construction Manager-prepared coordination drawings, or prior Project correspondence or documentation;
- .3 Preparing Change Orders, and Construction Change Directives that require evaluation of the Construction Manager's proposals and supporting data, or the preparation or revision of Instruments of Service;
- .4 Evaluating an extensive number of Claims as the Initial Decision Maker; or
- .5 Evaluating substitutions proposed by the Owner or Construction Manager and making subsequent revisions to Instruments of Service resulting therefrom.

**§ 4.2.3** The Architect shall provide Construction Phase Services exceeding the limits set forth below as Additional Services. When the limits below are reached, the Architect shall notify the Owner:

- .1 «2» ( «two» ) reviews of each Shop Drawing, Product Data item, sample and similar submittals of the Construction Manager
- .2 «2» ( «two» ) visits per month to the site by the Architect during construction
- .3 «2» ( «two» ) reviews for any portion of the Work to determine whether such portion of the Work is substantially complete in accordance with the requirements of the Contract Documents
- .4 «2» ( «two» ) reviews for any portion of the Work to determine final completion

**§ 4.2.4** Except for services required under Section 3.6.6.5 and those services that do not exceed the limits set forth in Section 4.2.3, Construction Phase Services provided more than 60 days after (1) the date of Substantial Completion of the Work or (2) the initial date of Substantial Completion identified in the agreement between the Owner and Contractor, whichever is earlier, shall be compensated as Additional Services to the extent the Architect incurs additional cost in providing those Construction Phase Services.

**§ 4.2.5** If the services covered by this Agreement have not been completed within «24» ( «twenty four» ) months of the date of this Agreement, through no fault of the Architect, extension of the Architect's services beyond that time shall be compensated as Additional Services.

## **ARTICLE 5 OWNER'S RESPONSIBILITIES**

**§ 5.1** Unless otherwise provided for under this Agreement, the Owner shall provide information in a timely manner regarding requirements for and limitations on the Project, including a written program which shall set forth the Owner's objectives; schedule; constraints and criteria, including space requirements and relationships; flexibility; expandability; special equipment; systems; and site requirements.

**§ 5.2** The Owner shall retain a Construction Manager to provide services, duties, and responsibilities as described in the agreement selected in Section 1.1.5.

**§ 5.3** The Owner shall establish the Owner's budget for the Project, including (1) the budget for the Cost of the Work as defined in Section 6.1; (2) the Owner's other costs; and, (3) reasonable contingencies related to all of these costs. The Owner shall update the Owner's budget for the Project as necessary throughout the duration of the Project until final completion. If the Owner significantly increases or decreases the Owner's budget for the Cost of the Work, the Owner shall notify the Architect and Construction Manager. The Owner and the Architect, in consultation with the Construction Manager, shall thereafter agree to a corresponding change in the Project's scope and quality.

**§ 5.3.1** The Owner acknowledges that accelerated, phased or fast-track scheduling provides a benefit, but also carries with it associated risks. Such risks include the Owner incurring costs for the Architect to coordinate and redesign portions of the Project affected by procuring or installing elements of the Project prior to the completion of all relevant Construction Documents, and costs for the Construction Manager to remove and replace previously installed Work. If the Owner selects accelerated, phased or fast-track scheduling, the Owner agrees to include in the budget for the Project sufficient contingencies to cover such costs.

§ 5.4 The Owner shall identify a representative authorized to act on the Owner's behalf with respect to the Project. The Owner shall render decisions and approve the Architect's submittals in a timely manner in order to avoid unreasonable delay in the orderly and sequential progress of the Architect's services.

§ 5.5 The Owner shall furnish surveys to describe physical characteristics, legal limitations and utility locations for the site of the Project, and a written legal description of the site. The surveys and legal information shall include, as applicable, grades and lines of streets, alleys, pavements and adjoining property and structures; designated wetlands; adjacent drainage; rights-of-way, restrictions, easements, encroachments, zoning, deed restrictions, boundaries and contours of the site; locations, dimensions, and other necessary data with respect to existing buildings, other improvements and trees; and information concerning available utility services and lines, both public and private, above and below grade, including inverts and depths. All the information on the survey shall be referenced to a Project benchmark.

§ 5.6 The Owner shall furnish services of geotechnical engineers, which may include test borings, test pits, determinations of soil bearing values, percolation tests, evaluations of hazardous materials, seismic evaluation, ground corrosion tests and resistivity tests, including necessary operations for anticipating subsoil conditions, with written reports and appropriate recommendations.

§ 5.7 The Owner shall provide the Supplemental Services designated as the Owner's responsibility in Section 4.1.1.

§ 5.8 If the Owner identified a Sustainable Objective in Article 1, the Owner shall fulfill its responsibilities as required in AIA Document E234™-2019, Sustainable Projects Exhibit, Construction Manager as Constructor Edition, attached to this Agreement.

§ 5.9 The Owner shall coordinate the services of its own consultants with those services provided by the Architect. Upon the Architect's request, the Owner shall furnish copies of the scope of services in the contracts between the Owner and the Owner's consultants. The Owner shall furnish the services of consultants other than those designated as the responsibility of the Architect in this Agreement, or authorize the Architect to furnish them as an Additional Service, when the Architect requests such services and demonstrates that they are reasonably required by the scope of the Project. The Owner shall require that its consultants and contractors maintain insurance, including professional liability insurance, as appropriate to the services or work provided.

§ 5.10 The Owner shall furnish tests, inspections and reports required by law or the Contract Documents, such as structural, mechanical, and chemical tests, tests for air and water pollution, and tests for hazardous materials.

§ 5.11 The Owner shall furnish all legal, insurance and accounting services, including auditing services, that may be reasonably necessary at any time for the Project to meet the Owner's needs and interests.

§ 5.12 The Owner shall provide prompt written notice to the Architect and Construction Manager if the Owner becomes aware of any fault or defect in the Project, including errors, omissions or inconsistencies in the Architect's Instruments of Service.

§ 5.13 The Owner shall include the Architect in all communications with the Construction Manager that relate to or affect the Architect's services or professional responsibilities. The Owner shall promptly notify the Architect of the substance of any direct communications between the Owner and the Construction Manager otherwise relating to the Project. Communications by and with the Architect's consultants shall be through the Architect.

§ 5.14 The Owner shall coordinate the Architect's duties and responsibilities set forth in the Agreement between the Owner and the Construction Manager with the Architect's services set forth in this Agreement. The Owner shall provide the Architect a copy of the executed agreement between the Owner and Construction Manager, including the General Conditions of the Contract for Construction.

§ 5.15 The Owner shall provide the Architect access to the Project site prior to commencement of the Work and shall obligate the Construction Manager to provide the Architect access to the Work wherever it is in preparation or progress.

§ 5.16 Within 15 days after receipt of a written request from the Architect, the Owner shall furnish the requested information as necessary and relevant for the Architect to evaluate, give notice of, or enforce lien rights.

## ARTICLE 6 COST OF THE WORK

§ 6.1 For purposes of this Agreement, the Cost of the Work shall be the total cost to the Owner to construct all elements of the Project designed or specified by the Architect and shall include the Construction Manager's general conditions costs, overhead, and profit. The Cost of the Work also includes the reasonable value of labor, materials, and equipment, donated to, or otherwise furnished by, the Owner. The Cost of the Work does not include the compensation of the Architect; the compensation of the Construction Manager for Preconstruction Phase services; the costs of the land, rights-of-way, financing, or contingencies for changes in the Work; or other costs that are the responsibility of the Owner.

§ 6.2 The Owner's budget for the Cost of the Work is provided in the Initial Information, and shall be adjusted throughout the Project as required under Sections 5.3 and 6.4. Evaluations of the Owner's budget for the Cost of the Work represent the Architect's judgment as a design professional.

§ 6.3 The Owner shall require the Construction Manager to include appropriate contingencies for design, bidding or negotiating, price escalation, and market conditions in estimates of the Cost of the Work. The Architect shall be entitled to rely on the accuracy and completeness of estimates of the Cost of the Work the Construction Manager prepares as the Architect progresses with its Basic Services. The Architect shall prepare, as an Additional Service, revisions to the Drawings, Specifications or other documents required due to the Construction Manager's inaccuracies or incompleteness in preparing cost estimates, or due to market conditions the Architect could not reasonably anticipate. The Architect may review the Construction Manager's estimates solely for the Architect's guidance in completion of its services, however, the Architect shall report to the Owner any material inaccuracies and inconsistencies noted during any such review.

§ 6.4 If, prior to the conclusion of the Design Development Phase, the Construction Manager's estimate of the Cost of the Work exceeds the Owner's budget for the Cost of the Work, the Architect, in consultation with the Construction Manager, shall make appropriate recommendations to the Owner to adjust the Project's size, quality or budget for the Cost of the Work, and the Owner shall cooperate with the Architect in making such adjustments.

§ 6.5 If the Construction Manager's estimate of the Cost of the Work at the conclusion of the Design Development Phase exceeds the Owner's budget for the Cost of the Work, the Owner shall

- .1 give written approval of an increase in the budget for the Cost of the Work;
- .2 terminate in accordance with Section 9.5;
- .3 in consultation with the Architect and Construction Manager, revise the Project program, scope, or quality as required to reduce the Cost of the Work; or
- .4 implement any other mutually acceptable alternative.

§ 6.6 If the Owner chooses to proceed under Section 6.5.3, the Architect, without additional compensation, shall incorporate the revisions in the Construction Documents Phase as necessary to comply with the Owner's budget for the Cost of the Work at the conclusion of the Design Development Phase Services, or the budget as adjusted under Section 6.5.1. The Architect's revisions in the Construction Documents Phase shall be the limit of the Architect's responsibility under this Article 6.

§ 6.7 After incorporation of modifications under Section 6.6, the Architect shall, as an Additional Service, make any required revisions to the Drawings, Specifications or other documents necessitated by the Construction Manager's subsequent cost estimates, the Guaranteed Maximum Price proposal, or Control Estimate that exceed the Owner's budget for the Cost of the Work, except when the excess is due to changes initiated by the Architect in scope, basic systems, or the kinds and quality of materials, finishes or equipment.

## ARTICLE 7 COPYRIGHTS AND LICENSES

§ 7.1 The Architect and the Owner warrant that in transmitting Instruments of Service, or any other information, the transmitting party is the copyright owner of such information or has permission from the copyright owner to transmit such information for its use on the Project.

§ 7.2 The Architect and the Architect's consultants shall be deemed the authors and owners of their respective Instruments of Service, including the Drawings and Specifications, and shall retain all common law, statutory and other reserved rights, including copyrights. Submission or distribution of Instruments of Service to meet official regulatory requirements or for similar purposes in connection with the Project is not to be construed as publication in derogation of the reserved rights of the Architect and the Architect's consultants.

**§ 7.3** The Architect grants to the Owner a nonexclusive license to use the Architect's Instruments of Service solely and exclusively for purposes of constructing, using, maintaining, altering and adding to the Project, provided that the Owner substantially performs its obligations under this Agreement, including prompt payment of all sums due, pursuant to Article 9 and Article 11. The Architect shall obtain similar nonexclusive licenses from the Architect's consultants consistent with this Agreement. The license granted under this section permits the Owner to authorize the Construction Manager, Subcontractors, Sub-subcontractors, and suppliers, as well as the Owner's consultants and separate contractors, to reproduce applicable portions of the Instruments of Service, subject to any protocols established pursuant to Section 1.3, solely and exclusively for use in performing services or construction for the Project. If the Architect rightfully terminates this Agreement for cause as provided in Section 9.4, the license granted in this Section 7.3 shall terminate.

**§ 7.3.1** In the event the Owner uses the Instruments of Service without retaining the authors of the Instruments of Service, the Owner releases the Architect and Architect's consultant(s) from all claims and causes of action arising from such uses. The Owner, to the extent permitted by law, further agrees to indemnify and hold harmless the Architect and its consultants from all costs and expenses, including the cost of defense, related to claims and causes of action asserted by any third person or entity to the extent such costs and expenses arise from the Owner's use of the Instruments of Service under this Section 7.3.1. The terms of this Section 7.3.1 shall not apply if the Owner rightfully terminates this Agreement for cause under Section 9.4.

**§ 7.4** Except for the licenses granted in this Article 7, no other license or right shall be deemed granted or implied under this Agreement. The Owner shall not assign, delegate, sublicense, pledge or otherwise transfer any license granted herein to another party without the prior written agreement of the Architect. Any unauthorized use of the Instruments of Service shall be at the Owner's sole risk and without liability to the Architect and the Architect's consultants.

**§ 7.5** Except as otherwise stated in Section 7.3, the provisions of this Article 7 shall survive the termination of this Agreement.

## **ARTICLE 8 CLAIMS AND DISPUTES**

### **§ 8.1 General**

**§ 8.1.1** The Owner and Architect shall commence all claims and causes of action against the other and arising out of or related to this Agreement, whether in contract, tort, or otherwise, in accordance with the requirements of the binding dispute resolution method selected in this Agreement and within the period specified by applicable law, but in any case not more than 10 years after the date of Substantial Completion of the Work. The Owner and Architect waive all claims and causes of action not commenced in accordance with this Section 8.1.1.

**§ 8.1.2** To the extent damages are covered by property insurance, the Owner and Architect waive all rights against each other and against the contractors, consultants, agents and employees of the other for damages, except such rights as they may have to the proceeds of such insurance as set forth in AIA Document A201-2017, General Conditions of the Contract for Construction. The Owner or the Architect, as appropriate, shall require of the Construction Manager, contractors, consultants, agents and employees of any of them, similar waivers in favor of the other parties enumerated herein.

**§ 8.1.3** The Architect shall indemnify and hold the Owner and the Owner's officers and employees harmless from and against damages, losses and judgments arising from claims by third parties, including reasonable attorneys' fees and expenses recoverable under applicable law, but only to the extent they are caused by the negligent acts or omissions of the Architect, its employees and its consultants in the performance of professional services under this Agreement. The Architect's obligation to indemnify and hold the Owner and the Owner's officers and employees harmless does not include a duty to defend. The Architect's duty to indemnify the Owner under this Section 8.1.3 shall be limited to the available proceeds of the insurance coverage required by this Agreement.

**§ 8.1.4** The Architect and Owner waive consequential damages for claims, disputes, or other matters in question arising out of or relating to this Agreement. This mutual waiver is applicable, without limitation, to all consequential damages due to either party's termination of this Agreement, except as specifically provided in Section 9.7.

### **§ 8.2 Mediation**

**§ 8.2.1** Any claim, dispute, or other matter in question arising out of or related to this Agreement shall be subject to mediation as a condition precedent to binding dispute resolution. If such matter relates to or is the subject of a lien

arising out of the Architect's services, the Architect may proceed in accordance with applicable law to comply with the lien notice or filing deadlines prior to resolution of the matter by mediation or by binding dispute resolution.

**§ 8.2.2** The Owner and Architect shall endeavor to resolve claims, disputes and other matters in question between them by mediation, which, unless the parties mutually agree otherwise, shall be administered by the American Arbitration Association in accordance with its Construction Industry Mediation Procedures in effect on the date of this Agreement. A request for mediation shall be made in writing, delivered to the other party to this Agreement, and filed with the person or entity administering the mediation. The request may be made concurrently with the filing of a complaint or other appropriate demand for binding dispute resolution but, in such event, mediation shall proceed in advance of binding dispute resolution proceedings, which shall be stayed pending mediation for a period of 60 days from the date of filing, unless stayed for a longer period by agreement of the parties or court order. If an arbitration proceeding is stayed pursuant to this section, the parties may nonetheless proceed to the selection of the arbitrator(s) and agree upon a schedule for later proceedings.

**§ 8.2.3** The parties shall share the mediator's fee and any filing fees equally. The mediation shall be held in the place where the Project is located, unless another location is mutually agreed upon. Agreements reached in mediation shall be enforceable as settlement agreements in any court having jurisdiction thereof.

**§ 8.2.4** If the parties do not resolve a dispute through mediation pursuant to this Section 8.2, the method of binding dispute resolution shall be the following:  
(Check the appropriate box.)

☐ Arbitration pursuant to Section 8.3 of this Agreement

☒ Litigation in a court of competent jurisdiction

☐ Other: (Specify)

« »

If the Owner and Architect do not select a method of binding dispute resolution, or do not subsequently agree in writing to a binding dispute resolution method other than litigation, the dispute will be resolved in a court of competent jurisdiction.

### **§ 8.3 Arbitration**

**§ 8.3.1** If the parties have selected arbitration as the method for binding dispute resolution in this Agreement, any claim, dispute or other matter in question arising out of or related to this Agreement subject to, but not resolved by, mediation shall be subject to arbitration, which, unless the parties mutually agree otherwise, shall be administered by the American Arbitration Association in accordance with its Construction Industry Arbitration Rules in effect on the date of this Agreement. A demand for arbitration shall be made in writing, delivered to the other party to this Agreement, and filed with the person or entity administering the arbitration.

**§ 8.3.1.1** A demand for arbitration shall be made no earlier than concurrently with the filing of a request for mediation, but in no event shall it be made after the date when the institution of legal or equitable proceedings based on the claim, dispute or other matter in question would be barred by the applicable statute of limitations. For statute of limitations purposes, receipt of a written demand for arbitration by the person or entity administering the arbitration shall constitute the institution of legal or equitable proceedings based on the claim, dispute or other matter in question.

**§ 8.3.2** The foregoing agreement to arbitrate, and other agreements to arbitrate with an additional person or entity duly consented to by parties to this Agreement, shall be specifically enforceable in accordance with applicable law in any court having jurisdiction thereof.

**§ 8.3.3** The award rendered by the arbitrator(s) shall be final, and judgment may be entered upon it in accordance with applicable law in any court having jurisdiction thereof.

### **§ 8.3.4 Consolidation or Joinder**

**§ 8.3.4.1** Either party, at its sole discretion, may consolidate an arbitration conducted under this Agreement with any other arbitration to which it is a party provided that (1) the arbitration agreement governing the other arbitration permits

consolidation; (2) the arbitrations to be consolidated substantially involve common questions of law or fact; and (3) the arbitrations employ materially similar procedural rules and methods for selecting arbitrator(s).

§ 8.3.4.2 Either party, at its sole discretion, may include by joinder persons or entities substantially involved in a common question of law or fact whose presence is required if complete relief is to be accorded in arbitration, provided that the party sought to be joined consents in writing to such joinder. Consent to arbitration involving an additional person or entity shall not constitute consent to arbitration of any claim, dispute or other matter in question not described in the written consent.

§ 8.3.4.3 The Owner and Architect grant to any person or entity made a party to an arbitration conducted under this Section 8.3, whether by joinder or consolidation, the same rights of joinder and consolidation as the Owner and Architect under this Agreement.

§ 8.4 The provisions of this Article 8 shall survive the termination of this Agreement.

## ARTICLE 9 TERMINATION OR SUSPENSION

§ 9.1 If the Owner fails to make payments to the Architect in accordance with this Agreement, such failure shall be considered substantial nonperformance and cause for termination or, at the Architect's option, cause for suspension of performance of services under this Agreement. If the Architect elects to suspend services, the Architect shall give seven business days' written notice to the Owner before suspending services. In the event of a suspension of services, the Architect shall have no liability to the Owner for delay or damage caused the Owner because of such suspension of services. Before resuming services, the Owner shall pay the Architect all sums due prior to suspension and any expenses incurred in the interruption and resumption of the Architect's services. The Architect's fees for the remaining services and the time schedules shall be equitably adjusted.

§ 9.2 If the Owner suspends the Project, the Architect shall be compensated for services performed prior to notice of such suspension. When the Project is resumed, the Architect shall be compensated for expenses incurred in the interruption and resumption of the Architect's services. The Architect's fees for the remaining services and the time schedules shall be equitably adjusted.

§ 9.3 If the Owner suspends the Project for more than 90 cumulative days for reasons other than the fault of the Architect, the Architect may terminate this Agreement by giving not less than seven days' written notice.

§ 9.4 Either party may terminate this Agreement upon not less than seven business days' written notice should the other party fail substantially to perform in accordance with the terms of this Agreement through no fault of the party initiating the termination.

§ 9.5 The Owner may terminate this Agreement upon not less than seven business days' written notice to the Architect for the Owner's convenience and without cause.

§ 9.6 If the Owner terminates this Agreement for its convenience pursuant to Section 9.5, or the Architect terminates this Agreement pursuant to Section 9.3, the Owner shall compensate the Architect for services performed prior to termination, Reimbursable Expenses incurred, and costs attributable to termination, including the costs attributable to the Architect's termination of consultant agreements.

§ 9.7 In addition to any amounts paid under Section 9.6, if the Owner terminates this Agreement for its convenience pursuant to Section 9.5, or the Architect terminates this Agreement pursuant to Section 9.3, the Owner shall pay to the Architect the following fees:

*(Set forth below the amount of any termination or licensing fee, or the method for determining any termination or licensing fee.)*

**.1 Termination Fee:**

« »

**.2 Licensing Fee if the Owner intends to continue using the Architect's Instruments of Service:**

«TBD »

§ 9.8 Except as otherwise expressly provided herein, this Agreement shall terminate one year from the date of Substantial Completion.

§ 9.9 The Owner's rights to use the Architect's Instruments of Service in the event of a termination of this Agreement are set forth in Article 7 and Section 9.7.

## **ARTICLE 10 MISCELLANEOUS PROVISIONS**

§ 10.1 This Agreement shall be governed by the law of the place where the Project is located, excluding that jurisdiction's choice of law rules. If the parties have selected arbitration as the method of binding dispute resolution, the Federal Arbitration Act shall govern Section 8.3.

§ 10.2 Terms in this Agreement shall have the same meaning as those in AIA Document A201-2017, General Conditions of the Contract for Construction, except as modified in this Agreement. The term "Contractor" as used in A201-2017 shall mean the Construction Manager.

§ 10.3 The Owner and Architect, respectively, bind themselves, their agents, successors, assigns, and legal representatives to this Agreement. Neither the Owner nor the Architect shall assign this Agreement without the written consent of the other, except that the Owner may assign this Agreement to a lender providing financing for the Project if the lender agrees to assume the Owner's rights and obligations under this Agreement, including any payments due to the Architect by the Owner prior to the assignment.

§ 10.4 If the Owner requests the Architect to execute certificates, the proposed language of such certificates shall be submitted to the Architect for review at least 14 days prior to the requested dates of execution. If the Owner requests the Architect to execute consents reasonably required to facilitate assignment to a lender, the Architect shall execute all such consents that are consistent with this Agreement, provided the proposed consent is submitted to the Architect for review at least 14 days prior to execution. The Architect shall not be required to execute certificates or consents that would require knowledge, services, or responsibilities beyond the scope of this Agreement.

§ 10.5 Nothing contained in this Agreement shall create a contractual relationship with, or a cause of action in favor of, a third party against either the Owner or Architect.

§ 10.6 Unless otherwise required in this Agreement, the Architect shall have no responsibility for the discovery, presence, handling, removal or disposal of, or exposure of persons to, hazardous materials or toxic substances in any form at the Project site.

§ 10.7 The Architect shall have the right to include photographic or artistic representations of the design of the Project among the Architect's promotional and professional materials. The Architect shall be given reasonable access to the completed Project to make such representations. However, the Architect's materials shall not include the Owner's confidential or proprietary information if the Owner has previously advised the Architect in writing of the specific information considered by the Owner to be confidential or proprietary. The Owner shall provide professional credit for the Architect in the Owner's promotional materials for the Project. This Section 10.7 shall survive the termination of this Agreement unless the Owner terminates this Agreement for cause pursuant to Section 9.4.

§ 10.8 If the Architect or Owner receives information specifically designated as "confidential" or "business proprietary," the receiving party shall keep such information strictly confidential and shall not disclose it to any other person except as set forth in Section 10.8.1. This Section 10.8 shall survive the termination of this Agreement.

§ 10.8.1 The receiving party may disclose "confidential" or "business proprietary" information after 7 days' notice to the other party, when required by law, arbitrator's order, or court order, including a subpoena or other form of compulsory legal process issued by a court or governmental entity, or to the extent such information is reasonably necessary for the receiving party to defend itself in any dispute. The receiving party may also disclose such information to its employees, consultants, or contractors in order to perform services or work solely and exclusively for the Project, provided those employees, consultants and contractors are subject to the restrictions on the disclosure and use of such information as set forth in this Section 10.8.

§ 10.9 The invalidity of any provision of the Agreement shall not invalidate the Agreement or its remaining provisions. If it is determined that any provision of the Agreement violates any law, or is otherwise invalid or unenforceable, then that provision shall be revised to the extent necessary to make that provision legal and enforceable. In such case the Agreement shall be construed, to the fullest extent permitted by law, to give effect to the parties' intentions and purposes in executing the Agreement.

## ARTICLE 11 COMPENSATION

§ 11.1 For the Architect's Basic Services described under Article 3, the Owner shall compensate the Architect as follows:

«Programming Phase Flat fee: \$25,000. Programming fee to be deducted from the not-to-exceed fee for the remaining phases that will be determined at the end of programming. Total fee including programming shall not exceed 5.5% of the final GMP

During design phase, compensation and billings will proceed based on the estimated cost of construction established at the end of the programming phase. If the final GMP submitted by the Construction Manager and accepted by the Owner at the completion of the construction documents phase is higher than the estimated cost of construction established at the end of the programming phase, compensation for the Architect shall be adjusted to align with 5.5% of the final GMP. GMP used for the basis of the fee shall include the base price and any additive alternates included in the construction documents.»

§ 11.2 For the Architect's Supplemental Services designated in Section 4.1.1 and for any Sustainability Services required pursuant to Section 4.1.3, the Owner shall compensate the Architect as follows:  
(Insert amount of, or basis for, compensation. If necessary, list specific services to which particular methods of compensation apply.)

«To be determined in writing prior to proceeding with the work. »

§ 11.3 For Additional Services that may arise during the course of the Project, including those under Section 4.2, the Owner shall compensate the Architect as follows:  
(Insert amount of, or basis for, compensation.)

«All other Additional Services to be negotiated, and agreed upon, in writing prior to commencement for work. No additional work to be done without the written approval with the City. Negotiated fees to be based upon the hourly rates and agreed upon determination of estimated number of hours to accomplish the task requested. »

§ 11.4 Compensation for Supplemental and Additional Services of the Architect's consultants when not included in Sections 11.2 or 11.3, shall be the amount invoiced to the Architect plus «0» percent ( «0» %), or as follows:  
(Insert amount of, or basis for computing, Architect's consultants' compensation for Supplemental or Additional Services.)

« If supplemental additional services require coordination or other work by architect, time by the architect will be billed at the hourly rates listed in 11.7»

§ 11.5 When compensation for Basic Services is based on a stipulated sum or a percentage basis, the proportion of compensation for each phase of services shall be as follows:

Schematic Design Phase	«15»	percent (	«fifteen»	%)
Design Development Phase	«20»	percent (	«twenty»	%)
Construction Documents Phase	«38»	percent (	«thirty-eight»	%)
Bidding	«2»	percent (	«two»	%)
Construction Administration Phase	«25»	percent (	«twenty five»	%)
Total Basic Compensation	one hundred	percent (	100	%)

The Owner acknowledges that with an accelerated Project delivery, multiple bid package process, or Construction Manager as constructor project delivery method, the Architect may be providing its services in multiple Phases

simultaneously. Therefore, the Architect shall be permitted to invoice monthly in proportion to services performed in each Phase of Services, as appropriate.

**§ 11.6** When compensation identified in Section 11.1 is on a percentage basis, progress payments for each phase of Basic Services shall be calculated by multiplying the percentages identified in this Article by the Owner's most recent budget for the Cost of the Work. Compensation paid in previous progress payments shall not be adjusted based on subsequent updates to the Owner's budget for the Cost of the Work.

**§ 11.6.1** When compensation is on a percentage basis and any portions of the Project are deleted or otherwise not constructed, compensation for those portions of the Project shall be payable to the extent services are performed on those portions. The Architect shall be entitled to compensation in accordance with this Agreement for all services performed whether or not the Construction Phase is commenced.

**§ 11.7** The hourly billing rates for services of the Architect and the Architect's consultants are set forth below. The rates shall be adjusted in accordance with the Architect's and Architect's consultants' normal review practices. *(If applicable, attach an exhibit of hourly billing rates or insert them below.)*

<< >>

Employee or Category	Rate (\$0.00)
Sr. Principal	\$260.00
Principal	\$185.00
Sr. Project Manager	\$180.00
Project Manager	\$160.00
Senior Architectural Designer	\$180.00
Architectural Designer	\$140.00
Project Architect	\$150.00
Sr. Interior Designer	\$150.00
Interior Designer	\$125.00
Interior Design Associate	\$115.00
3D Artist	\$150.00
Sr. Job Captain	\$125.00
Job Captain	\$120.00
Sr. Graphic Designer	\$150.00
Graphic Designer	\$125.00
Architectural Associate	\$130.00
BIM Specialist	\$120.00
BIM Technician	\$115.00
Technical Support	\$100.00
Administrative	\$120.00
Clerical	\$80.00

## **§ 11.8 Compensation for Reimbursable Expenses**

**§ 11.8.1** Reimbursable Expenses are in addition to compensation for Basic, Supplemental, and Additional Services and include expenses incurred by the Architect and the Architect's consultants directly related to the Project, as follows:

- .1 Transportation and authorized out-of-town travel and subsistence;
- .2 Long distance services, dedicated data and communication services, teleconferences, Project web sites, and extranets;
- .3 Permitting and other fees required by authorities having jurisdiction over the Project;
- .4 Printing, reproductions, plots, and standard form documents;
- .5 Postage, handling, and delivery;
- .6 Expense of overtime work requiring higher than regular rates, if authorized in advance by the Owner;
- .7 Renderings, physical models, mock-ups, professional photography, and presentation materials requested by the Owner or required for the Project;
- .8 If required by the Owner, and with the Owner's prior written approval, the Architect's consultants' expenses of professional liability insurance dedicated exclusively to this Project, or the expense of

- additional insurance coverage or limits in excess of that normally maintained by the Architect's consultants;
- .9 All taxes levied on professional services and on reimbursable expenses;
  - .10 Site office expenses;
  - .11 Registration fees and any other fees charged by the Certifying Authority or by other entities as necessary to achieve the Sustainable Objective; and
  - .12 Other similar Project-related expenditures.

§ 11.8.2 For Reimbursable Expenses the compensation shall be the expenses incurred by the Architect and the Architect's consultants plus «Ten» percent ( «10» %) of the expenses incurred.

§ 11.9 **Architect's Insurance.** If the types and limits of coverage required in Section 2.6 are in addition to the types and limits the Architect normally maintains, the Owner shall pay the Architect for the additional costs incurred by the Architect for the additional coverages as set forth below:

*(Insert the additional coverages the Architect is required to obtain in order to satisfy the requirements set forth in Section 2.6, and for which the Owner shall reimburse the Architect.)*

«N/A »

#### § 11.10 Payments to the Architect

§ 11.10.1.2 If a Sustainability Certification is part of the Sustainable Objective, an initial payment to the Architect of « » (\$ « » ) shall be made upon execution of this Agreement for registration fees and other fees payable to the Certifying Authority and necessary to achieve the Sustainability Certification. The Architect's payments to the Certifying Authority shall be credited to the Owner's account at the time the expense is incurred.

#### § 11.10.2 Progress Payments

§ 11.10.2.1 Unless otherwise agreed, payments for services shall be made monthly in proportion to services performed. Payments are due and payable upon presentation of the Architect's invoice. Amounts unpaid «Thirty» ( «30» ) days after the invoice date shall bear interest at the rate entered below, or in the absence thereof at the legal rate prevailing from time to time at the principal place of business of the Architect.  
*(Insert rate of monthly or annual interest agreed upon.)*

«18» % «Eighteen per annum. »

§ 11.10.2.2 The Owner shall not withhold amounts from the Architect's compensation to impose a penalty or liquidated damages on the Architect, or to offset sums requested by or paid to contractors for the cost of changes in the Work, unless the Architect agrees or has been found liable for the amounts in a binding dispute resolution proceeding.

§ 11.10.2.3 Records of Reimbursable Expenses, expenses pertaining to Supplemental and Additional Services, and services performed on the basis of hourly rates shall be available to the Owner at mutually convenient times.

### ARTICLE 12 SPECIAL TERMS AND CONDITIONS

Special terms and conditions that modify this Agreement are as follows:

*(Include other terms and conditions applicable to this Agreement.)*

«In recognition of the relative risks and benefits of the project to both the Owner and the Architect, the risks have been allocated such that the Owner agrees to the fullest extent permitted by law, to limit the liability of the Architect to the Owner for any and all claims, losses, costs, and damages of any nature whatsoever of claims expenses from any cause or causes, including attorney's fees and costs and expert witness fees and costs, so that the total aggregate liability of the Architect to the Owner shall not exceed the Architect's total fee for services rendered on this project.

Notwithstanding the foregoing paragraph the Architect shall indemnify, defend and hold harmless the Owner, its officers, elected officials, employees and volunteers for all liabilities and damages arising from the Architect's breach of contract recklessness or intentional misconduct and any of its subcontracts' negligence. »

## ARTICLE 13 SCOPE OF THE AGREEMENT

§ 13.1 This Agreement represents the entire and integrated agreement between the Owner and the Architect and supersedes all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both the Owner and Architect.

§ 13.2 This Agreement is comprised of the following documents identified below:

- .1 AIA Document B133™–2019, Standard Form Agreement Between Owner and Architect, Construction Manager as Constructor Edition
- .2 AIA Document E203™–2013, Building Information Modeling and Digital Data Exhibit, dated as indicated below, if completed, or the following:  
(Insert the date of the E203-2013 incorporated into this agreement.)

« »

- .3 Other documents:  
(List other documents, if any, forming part of the Agreement.)

« »

This Agreement entered into as of the day and year first written above.

\_\_\_\_\_  
**OWNER** (Signature)

«Curtis Poole »« »

\_\_\_\_\_  
(Printed name and title)

\_\_\_\_\_  
**ARCHITECT** (Signature)

«Joe Smith, AIA, LEED AP, Sr. Principal, Partner »« »

\_\_\_\_\_  
(Printed name, title, and license number, if required)

# MEMORANDUM

**To:** Mayor Westergard, Council Members  
**From:** Curtis Poole, Community Development Director  
**Date:** November 18, 2025  
**Re:** Construction Management Services

---



## Background

As part of the city hall and Hogan Park complex project, the city requires construction management services to provide professional oversight during construction to address safety, security, procurement of material, and subcontractors. In addition, the construction management firm would participate in the design phase of the project to provide cost estimates and adjustments to the construction schedule. The firm will also work with the architectural firm in the delivery of the guaranteed maximum price that will be presented to the City Council prior to construction. In August the city issued an RFP to receive proposals from firms interested in the project.

The city received proposals from 10 qualified construction management firms. The city had 10 individuals independently score each of the proposals. These individuals included some members of the City Council, key staff members, and the City Engineer for Bountiful City. The individual scores were then ranked to narrow down the number of firms to three. These three firms were then invited to provide a presentation and take part in an interview with the Council and key staff members, including the Building Official. These interviews were open to the public.

After a thorough review of all the proposals, which included checking references, the Council directed staff to begin negotiating with Hogan Construction. Staff has received a draft contract, insurance documentation, and updated fee proposal from Hogan Construction, which have been included with the staff report. The City Attorney is reviewing these documents and the Council approval will be based upon receiving a positive recommendation from the City Attorney.

## Recommendation

Staff recommends that the City Council approve the contract provided by Hogan Construction for construction management services relating to the city hall and Hogan Park complex project conditioned upon receiving a positive recommendation from the City Attorney. Staff further recommends that the City Council authorize the Mayor to enter into an agreement with Hogan Construction for the services outlined in the proposal and contract.

## RESOLUTION 2025-952

### A RESOLUTION AWARDING CONTRACT TO HOGAN CONSTRUCTION FOR CONSTRUCTION MANAGMENT SERVICES FOR NEW CITY HALL AND HOGAN PARK REDESIGN PROJECT

**WHEREAS**, Woods Cross City has issued an RFP and sought proposals from construction management firms to help in the design of a new city hall and redesign of Hogan Park: and

**WHEREAS**, the City has thoughtfully and extensively reviewed each proposal and interviewed selected firms, and found that Hogan Construction met the standards requested in the RFP; and

**WHEREAS**, the City Council has provided direction to negotiate a contract with Hogan Construction; and

**WHEREAS**, City staff has reviewed the contract for Hogan Construction and found it reasonable and meets the scope of work necessary to design the new city hall and Hogan Park.

**NOW, THEREFORE, BE IT RESOLVED**, by the City Council of Woods Cross City, Utah:

1. That Mayor is authorized to sign this Resolution awarding the contract to Hogan Construction to provide construction management services for the new city hall and Hogan Park redesign project.
2. This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF WOODS CROSS CITY, STATE  
OF UTAH, ON THIS 18<sup>th</sup> DAY OF NOVEMBER 2025.**

**WOODS CROSS CITY  
A MUNICIPAL CORPORATION**

ATTEST:

\_\_\_\_\_  
RYAN WESTERGARD, MAYOR

\_\_\_\_\_  
ANNETTE HANSON, CITY RECORDER

Voting:

Julie Checketts	Yea ____	Nay ____
Eric Jones	Yea ____	Nay ____
Wallace Larrabee	Yea ____	Nay ____
Jim Grover	Yea ____	Nay ____
Gary Sharp	Yea ____	Nay ____
Ryan Westergard	Yea ____	Nay ____

*[tie vote only]*



# AIA® Document A133® – 2019

## Standard Form of Agreement Between Owner and Construction Manager as Constructor where the basis of payment is the Cost of the Work Plus a Fee with a Guaranteed Maximum Price

AGREEMENT made as of the 18th day of November in the year 2025  
(In words, indicate day, month, and year.)

BETWEEN the Owner:  
(Name, legal status, address, and other information)

Woods Cross City  
1555 South 800 West  
Woods Cross, UT 84087

and the Construction Manager:  
(Name, legal status, address, and other information)

Hogan & Associates Construction, Inc.  
940 North 1250 West  
Centerville, Utah 84014

for the following Project:  
(Name, location, and detailed description)

Woods Cross City Hall and Hogan Park Complex

The Architect:  
(Name, legal status, address, and other information)

Method Studio  
360 West Aspen Ave.  
Salt Lake City, UT 84101

The Owner and Construction Manager agree as follows.

### ADDITIONS AND DELETIONS:

The author of this document may have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

AIA Document A201™–2017, General Conditions of the Contract for Construction, is adopted in this document by reference. Do not use with other general conditions unless this document is modified.

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### ARTICLE 1 INITIAL INFORMATION

§ 1.1 This Agreement is based on the Initial Information set forth in this Section 1.1.

*(For each item in this section, insert the information or a statement such as "not applicable" or "unknown at time of execution.")*

§ 1.1.1 The Owner's program for the Project, as described in Section 4.1.1:

*(Insert the Owner's program, identify documentation that establishes the Owner's program, or state the manner in which the program will be developed.)*

[Per Woods Cross City RFP dated 8/06/2025, 6 pages](#)

§ 1.1.2 The Project's physical characteristics:

*(Identify or describe pertinent information about the Project's physical characteristics, such as size; location; dimensions; geotechnical reports; site boundaries; topographic surveys; traffic and utility studies; availability of public and private utilities and services; legal description of the site, etc.)*

[Per Woods Cross City RFP dated 8/06/2025, 6 pages](#)

§ 1.1.3 The Owner's budget for the Guaranteed Maximum Price, as defined in Article 6:  
(Provide total and, if known, a line item breakdown.)

[Per Woods Cross City RFP dated 8/06/2025, 6 pages](#)

§ 1.1.4 The Owner's anticipated design and construction milestone dates:

- .1 Design phase milestone dates, if any:

[Per Woods Cross City RFP dated 8/06/2025, 6 pages](#)

- .2 Construction commencement date:

[Per Woods Cross City RFP dated 8/06/2025, 6 pages](#)

- .3 Substantial Completion date or dates:

[Per Woods Cross City RFP dated 8/06/2025, 6 pages](#)

- .4 Other milestone dates:

[Per Woods Cross City RFP dated 8/06/2025, 6 pages](#)

§ 1.1.5 The Owner's requirements for accelerated or fast-track scheduling, or phased construction, are set forth below:  
(Identify any requirements for fast-track scheduling or phased construction.)

[Per Woods Cross City RFP dated 8/06/2025, 6 pages](#)

§ 1.1.6 The Owner's anticipated Sustainable Objective for the Project:  
(Identify and describe the Owner's Sustainable Objective for the Project, if any.)

[Per Woods Cross City RFP dated 8/06/2025, 6 pages](#)

§ 1.1.6.1 If the Owner identifies a Sustainable Objective, the Owner and Construction Manager shall complete and incorporate AIA Document E234™-2019, Sustainable Projects Exhibit, Construction Manager as Constructor Edition, into this Agreement to define the terms, conditions and services related to the Owner's Sustainable Objective. If E234-2019 is incorporated into this agreement, the Owner and Construction Manager shall incorporate the completed E234-2019 into the agreements with the consultants and contractors performing services or Work in any way associated with the Sustainable Objective.

§ 1.1.7 Other Project information:  
(Identify special characteristics or needs of the Project not provided elsewhere.)

[Per Woods Cross City RFP dated 8/06/2025, 6 pages](#)

§ 1.1.8 The Owner identifies the following representative in accordance with Section 4.2:  
(List name, address, and other contact information.)

[Curtis Poole](#)  
[Community Development Director](#)  
[cpoole@woodscross.gov](mailto:cpoole@woodscross.gov)  
[801-292-4421](tel:801-292-4421)

§ 1.1.9 The persons or entities, in addition to the Owner's representative, who are required to review the Construction Manager's submittals to the Owner are as follows:  
(List name, address and other contact information.)

TBD

§ 1.1.10 The Owner shall retain the following consultants and contractors:  
(List name, legal status, address, and other contact information.)

.1 Geotechnical Engineer:

TBD

.2 Civil Engineer:

TBD

.3 Other, if any:

(List any other consultants retained by the Owner, such as a Project or Program Manager.)

TBD

§ 1.1.11 The Architect's representative:  
(List name, address, and other contact information.)

§ 1.1.12 The Construction Manager identifies the following representative in accordance with Article 3:  
(List name, address, and other contact information.)

Rob Birch  
Vice President - Construction  
rbirch@hoganconstruction.com  
208.351.4030

§ 1.1.13 The Owner's requirements for the Construction Manager's staffing plan for Preconstruction Services, as required under Section 3.1.9:

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*(List any Owner-specific requirements to be included in the staffing plan.)*

Per Woods Cross City RFP dated 8/06/2025, 6 pages

§ 1.1.14 The Owner's requirements for subcontractor procurement for the performance of the Work:  
*(List any Owner-specific requirements for subcontractor procurement.)*

Per Woods Cross City RFP dated 8/06/2025, 6 pages

§ 1.1.15 Other Initial Information on which this Agreement is based:

Per Woods Cross City RFP dated 8/06/2025, 6 pages

§ 1.2 The Owner and Construction Manager may rely on the Initial Information. Both parties, however, recognize that such information may materially change and, in that event, the Owner and the Construction Manager shall appropriately adjust the Project schedule, the Construction Manager's services, and the Construction Manager's compensation. The Owner shall adjust the Owner's budget for the Guaranteed Maximum Price and the Owner's anticipated design and construction milestones, as necessary, to accommodate material changes in the Initial Information.

§ 1.3 Neither the Owner's nor the Construction Manager's representative shall be changed without ten days' prior notice to the other party.

## ARTICLE 2 GENERAL PROVISIONS

### § 2.1 The Contract Documents

The Contract Documents consist of this Agreement, Conditions of the Contract (General, Supplementary and other Conditions), Drawings, Specifications, Addenda issued prior to execution of this Agreement, other documents listed in this Agreement, and Modifications issued after execution of this Agreement, all of which form the Contract and are as fully a part of the Contract as if attached to this Agreement or repeated herein. Upon the Owner's acceptance of the Construction Manager's Guaranteed Maximum Price proposal, the Contract Documents will also include the documents described in Section 3.2.3 and identified in the Guaranteed Maximum Price Amendment and revisions prepared by the Architect and furnished by the Owner as described in Section 3.2.8. The Contract represents the entire and integrated agreement between the parties hereto and supersedes prior negotiations, representations or agreements, either written or oral. If anything in the other Contract Documents, other than a Modification, is inconsistent with this Agreement, this Agreement shall govern. An enumeration of the Contract Documents, other than a Modification, appears in Article 15.

### § 2.2 Relationship of the Parties

The Construction Manager accepts the relationship of trust and confidence established by this Agreement and covenants with the Owner to cooperate with the Architect and exercise the Construction Manager's skill and judgment in furthering the interests of the Owner to furnish efficient construction administration, management services, and supervision; to furnish at all times an adequate supply of workers and materials; and to perform the Work in an expeditious and economical manner consistent with the Owner's interests. The Owner agrees to furnish or approve, in a timely manner, information required by the Construction Manager and to make payments to the Construction Manager in accordance with the requirements of the Contract Documents.

### § 2.3 General Conditions

§ 2.3.1 For the Preconstruction Phase, AIA Document A201™-2017, General Conditions of the Contract for Construction, shall apply as follows: Section 1.5, Ownership and Use of Documents; Section 1.7, Digital Data Use and Transmission; Section 1.8, Building Information Model Use and Reliance; Section 2.2.4, Confidential Information; Section 3.12.10, Professional Services; Section 10.3, Hazardous Materials; Section 13.1, Governing Law. The term "Contractor" as used in A201-2017 shall mean the Construction Manager.

§ 2.3.2 For the Construction Phase, the general conditions of the contract shall be as set forth in A201-2017, which document is incorporated herein by reference. The term "Contractor" as used in A201-2017 shall mean the Construction Manager.

### ARTICLE 3 CONSTRUCTION MANAGER'S RESPONSIBILITIES

The Construction Manager's Preconstruction Phase responsibilities are set forth in Sections 3.1 and 3.2, and in the applicable provisions of A201-2017 referenced in Section 2.3.1. The Construction Manager's Construction Phase responsibilities are set forth in Section 3.3. The Owner and Construction Manager may agree, in consultation with the Architect, for the Construction Phase to commence prior to completion of the Preconstruction Phase, in which case, both phases will proceed concurrently. The Construction Manager shall identify a representative authorized to act on behalf of the Construction Manager with respect to the Project.

#### § 3.1 Preconstruction Phase

##### § 3.1.1 Extent of Responsibility

The Construction Manager shall exercise reasonable care in performing its Preconstruction Services. The Owner and Architect shall be entitled to rely on, and shall not be responsible for, the accuracy, completeness, and timeliness of services and information furnished by the Construction Manager. The Construction Manager, however, does not warrant or guarantee estimates and schedules except as may be included as part of the Guaranteed Maximum Price. The Construction Manager is not required to ascertain that the Drawings and Specifications are in accordance with applicable laws, statutes, ordinances, codes, rules and regulations, or lawful orders of public authorities, but the Construction Manager shall promptly report to the Architect and Owner any nonconformity discovered by or made known to the Construction Manager as a request for information in such form as the Architect may require.

§ 3.1.2 The Construction Manager shall provide a preliminary evaluation of the Owner's program, schedule and construction budget requirements, each in terms of the other.

##### § 3.1.3 Consultation

§ 3.1.3.1 The Construction Manager shall schedule and conduct meetings with the Architect and Owner to discuss such matters as procedures, progress, coordination, and scheduling of the Work.

§ 3.1.3.2 The Construction Manager shall advise the Owner and Architect on proposed site use and improvements, selection of materials, building systems, and equipment. The Construction Manager shall also provide recommendations to the Owner and Architect, consistent with the Project requirements, on constructability; availability of materials and labor; time requirements for procurement, installation and construction; prefabrication; and factors related to construction cost including, but not limited to, costs of alternative designs or materials, preliminary budgets, life-cycle data, and possible cost reductions. The Construction Manager shall consult with the Architect regarding professional services to be provided by the Construction Manager during the Construction Phase.

§ 3.1.3.3 The Construction Manager shall assist the Owner and Architect in establishing written protocols for the development, use, transmission, reliance, and exchange of digital data, including building information models for the Project, if required.

##### § 3.1.4 Project Schedule

When Project requirements in Section 4.1.1 have been sufficiently identified, the Construction Manager shall prepare and periodically update a Project schedule for the Architect's review and the Owner's acceptance. The Construction Manager shall obtain the Architect's approval for the portion of the Project schedule relating to the performance of the Architect's services. The Project schedule shall coordinate and integrate the Construction Manager's services, the Architect's services, other Owner consultants' services, and the Owner's responsibilities; and identify items that affect the Project's timely completion. The updated Project schedule shall include the following: submission of the Guaranteed Maximum Price proposal; components of the Work; times of commencement and completion required of each Subcontractor; ordering and delivery of products, including those that must be ordered in advance of construction; and the occupancy requirements of the Owner.

##### § 3.1.5 Phased Construction

The Construction Manager, in consultation with the Architect, shall provide recommendations with regard to accelerated or fast-track scheduling, procurement, and sequencing for phased construction. The Construction Manager shall take into consideration cost reductions, cost information, constructability, provisions for temporary facilities, and procurement and construction scheduling issues.

##### § 3.1.6 Cost Estimates

§ 3.1.6.1 Based on the preliminary design and other design criteria prepared by the Architect, the Construction Manager shall prepare, for the Architect's review and the Owner's approval, preliminary estimates of the Cost of the Work or the cost of

program requirements using area, volume, or similar conceptual estimating techniques. If the Architect or Construction Manager suggests alternative materials and systems, the Construction Manager shall provide cost evaluations of those alternative materials and systems.

§ 3.1.6.2 As the Architect progresses with the preparation of the Schematic Design, Design Development and Construction Documents, the Construction Manager shall prepare and update, at appropriate intervals agreed to by the Owner, Construction Manager and Architect, an estimate of the Cost of the Work with increasing detail and refinement. The Construction Manager shall include in the estimate those costs to allow for the further development of the design, price escalation, and market conditions, until such time as the Owner and Construction Manager agree on a Guaranteed Maximum Price for the Work. The estimate shall be provided for the Architect's review and the Owner's approval. The Construction Manager shall inform the Owner and Architect in the event that the estimate of the Cost of the Work exceeds the latest approved Project budget, and make recommendations for corrective action.

§ 3.1.6.3 If the Architect is providing cost estimating services as a Supplemental Service, and a discrepancy exists between the Construction Manager's cost estimates and the Architect's cost estimates, the Construction Manager and the Architect shall work together to reconcile the cost estimates.

§ 3.1.7 As the Architect progresses with the preparation of the Schematic Design, Design Development and Construction Documents, the Construction Manager shall consult with the Owner and Architect and make recommendations regarding constructability and schedules, for the Architect's review and the Owner's approval.

§ 3.1.8 The Construction Manager shall provide recommendations and information to the Owner and Architect regarding equipment, materials, services, and temporary Project facilities.

§ 3.1.9 The Construction Manager shall provide a staffing plan for Preconstruction Phase services for the Owner's review and approval.

§ 3.1.10 If the Owner identified a Sustainable Objective in Article 1, the Construction Manager shall fulfill its Preconstruction Phase responsibilities as required in AIA Document E234™-2019, Sustainable Projects Exhibit, Construction Manager as Constructor Edition, attached to this Agreement.

#### § 3.1.11 Subcontractors and Suppliers

§ 3.1.11.1 If the Owner has provided requirements for subcontractor procurement in section 1.1.14, the Construction Manager shall provide a subcontracting plan, addressing the Owner's requirements, for the Owner's review and approval.

§ 3.1.11.2 The Construction Manager shall develop bidders' interest in the Project.

§ 3.1.11.3 The processes described in Article 9 shall apply if bid packages will be issued during the Preconstruction Phase.

#### § 3.1.12 Procurement

The Construction Manager shall prepare, for the Architect's review and the Owner's acceptance, a procurement schedule for items that must be ordered in advance of construction. The Construction Manager shall expedite and coordinate the ordering and delivery of materials that must be ordered in advance of construction. If the Owner agrees to procure any items prior to the establishment of the Guaranteed Maximum Price, the Owner shall procure the items on terms and conditions acceptable to the Construction Manager. Upon the establishment of the Guaranteed Maximum Price, the Owner shall assign all contracts for these items to the Construction Manager and the Construction Manager shall thereafter accept responsibility for them.

#### § 3.1.13 Compliance with Laws

The Construction Manager shall comply with applicable laws, statutes, ordinances, codes, rules and regulations, and lawful orders of public authorities applicable to its performance under this Contract, and with equal employment opportunity programs, and other programs as may be required by governmental and quasi-governmental authorities.

#### § 3.1.14 Other Preconstruction Services

Insert a description of any other Preconstruction Phase services to be provided by the Construction Manager, or reference an exhibit attached to this document

*(Describe any other Preconstruction Phase services, such as providing cash flow projections, development of a project information management system, early selection or procurement of subcontractors, etc.)*

### § 3.2 Guaranteed Maximum Price Proposal

§ 3.2.1 At a time to be mutually agreed upon by the Owner and the Construction Manager, the Construction Manager shall prepare a Guaranteed Maximum Price proposal for the Owner's and Architect's review, and the Owner's acceptance. The Guaranteed Maximum Price in the proposal shall be the sum of the Construction Manager's estimate bid of the Cost of the Work, the Construction Manager's contingency described in Section 3.2.4, and the Construction Manager's Fee described in Section 6.1.2. The Guaranteed Maximum Price is the Construction Manager's bid proposal of the Contract Sum that the Construction Manager agrees to accept in full performance of the Work.

§ 3.2.2 To the extent that the Contract Documents are anticipated to require further development, the Guaranteed Maximum Price includes the costs attributable to such further development consistent with the Contract Documents and reasonably inferable therefrom. Such further development does not include changes in scope, systems, kinds and quality of materials, finishes, or equipment, all of which, if required, shall be incorporated by Change Order.

§ 3.2.3 The Construction Manager shall include with the Guaranteed Maximum Price proposal a written statement of its basis, which shall include the following:

- .1 A list of the Drawings and Specifications, including all Addenda thereto, and the Conditions of the Contract;
- .2 A list of the clarifications and assumptions made by the Construction Manager in the preparation of the Guaranteed Maximum Price proposal, including assumptions under Section 3.2.2;
- .3 A statement of the proposed Guaranteed Maximum Price, including a statement of the estimated Cost of the Work organized by trade categories or systems, including allowances; the Construction Manager's contingency set forth in Section 3.2.4; and the Construction Manager's Fee;
- .4 The anticipated date of Substantial Completion upon which the proposed Guaranteed Maximum Price is based; and
- .5 A date by which the Owner must accept the Guaranteed Maximum Price.

§ 3.2.4 In preparing the Construction Manager's Guaranteed Maximum Price proposal, the Construction Manager shall include a contingency for the Construction Manager's exclusive use to cover those costs ("typical contingency costs") that are included in the Guaranteed Maximum Price but not otherwise allocated to another line item ("scope gaps") or included in a Change Order. The Construction Manager may, if requested by the Owner, allow the contingency to be used to cover costs approved by the Owner that would otherwise be included in a Change Order ("change costs"). If such "change costs", in the aggregate, cause the contingency to be insufficient to cover "typical contingency costs", the Owner shall include such "change costs" in a Change Order.

§ 3.2.5 The Construction Manager shall meet with the Owner and Architect to review the Guaranteed Maximum Price proposal. In the event that the Owner or Architect discover any inconsistencies or inaccuracies in the information presented, they shall promptly notify the Construction Manager, who shall make appropriate adjustments to the Guaranteed Maximum Price proposal, its basis, or both.

§ 3.2.6 If the Owner notifies the Construction Manager that the Owner has accepted the Guaranteed Maximum Price proposal in writing before the date specified in the Guaranteed Maximum Price proposal, the Guaranteed Maximum Price proposal shall be deemed effective without further acceptance from the Construction Manager. Following acceptance of a Guaranteed Maximum Price, the Owner and Construction Manager shall execute the Guaranteed Maximum Price Amendment amending this Agreement, a copy of which the Owner shall provide to the Architect. The Guaranteed Maximum Price Amendment shall set forth the agreed upon Guaranteed Maximum Price with the information and assumptions upon which it is based.

§ 3.2.7 The Construction Manager shall not incur any cost to be reimbursed as part of the Cost of the Work prior to the execution of the Guaranteed Maximum Price Amendment, unless the Owner provides prior written authorization for such costs.

§ 3.2.8 The Owner shall authorize preparation of revisions to the Contract Documents that incorporate the agreed-upon assumptions and clarifications contained in the Guaranteed Maximum Price Amendment. The Owner shall promptly furnish

such revised Contract Documents to the Construction Manager. The Construction Manager shall notify the Owner and Architect of any inconsistencies between the agreed-upon assumptions and clarifications contained in the Guaranteed Maximum Price Amendment and the revised Contract Documents.

§ 3.2.9 The Construction Manager shall include in the Guaranteed Maximum Price all sales, consumer, use and similar taxes for the Work provided by the Construction Manager that are legally enacted, whether or not yet effective, at the time the Guaranteed Maximum Price Amendment is executed.

### § 3.3 Construction Phase

#### § 3.3.1 General

§ 3.3.1.1 For purposes of Section 8.1.2 of A201-2017, the date of commencement of the Work shall mean the date of commencement of the Construction Phase.

§ 3.3.1.2 The Construction Phase shall commence upon the Owner's execution of the Guaranteed Maximum Price Amendment or, prior to acceptance of the Guaranteed Maximum Price proposal, by written agreement of the parties. The written agreement shall set forth a description of the Work to be performed by the Construction Manager, and any insurance and bond requirements for Work performed prior to execution of the Guaranteed Maximum Price Amendment.

#### § 3.3.2 Administration

§ 3.3.2.1 The Construction Manager shall schedule and conduct meetings to discuss such matters as procedures, progress, coordination, scheduling, and status of the Work. The Construction Manager shall prepare and promptly distribute minutes of the meetings to the Owner and Architect.

§ 3.3.2.2 Upon the execution of the Guaranteed Maximum Price Amendment, the Construction Manager shall prepare and submit to the Owner and Architect a construction schedule for the Work and a submittal schedule in accordance with Section 3.10 of A201-2017.

#### § 3.3.2.3 Monthly Report

The Construction Manager shall record the progress of the Project. On a monthly basis, or otherwise as agreed to by the Owner, the Construction Manager shall submit written progress reports to the Owner and Architect, showing percentages of completion and other information required by the Owner.

#### § 3.3.2.4 Daily Logs

The Construction Manager shall keep, and make available to the Owner and Architect, a daily log containing a record for each day of weather, portions of the Work in progress, number of workers on site, identification of equipment on site, problems that might affect progress of the work, accidents, injuries, and other information required by the Owner.

#### § 3.3.2.5 Cost Control

The Construction Manager shall develop a system of cost control for the Work, including regular monitoring of actual costs for activities in progress and estimates for uncompleted tasks and proposed changes. The Construction Manager shall identify variances between actual and estimated costs and report the variances to the Owner and Architect, and shall provide this information in its monthly reports to the Owner and Architect, in accordance with Section 3.3.2.3 above.

## ARTICLE 4 OWNER'S RESPONSIBILITIES

### § 4.1 Information and Services Required of the Owner

§ 4.1.1 The Owner shall provide information with reasonable promptness, regarding requirements for and limitations on the Project, including a written program which shall set forth the Owner's objectives, constraints, and criteria, including schedule, space requirements and relationships, flexibility and expandability, special equipment, systems, sustainability and site requirements.

§ 4.1.2 Prior to the execution of the Guaranteed Maximum Price Amendment, the Construction Manager may request in writing that the Owner provide reasonable evidence that the Owner has made financial arrangements to fulfill the Owner's obligations under the Contract. After execution of the Guaranteed Maximum Price Amendment, the Construction Manager may request such information as set forth in A201-2017 Section 2.2.

§ 4.1.3 The Owner shall establish and periodically update the Owner's budget for the Project, including (1) the budget for the Cost of the Work as defined in Article 7, (2) the Owner's other costs, and (3) reasonable contingencies related to all of these costs. If the Owner significantly increases or decreases the Owner's budget for the Cost of the Work, the Owner shall notify the Construction Manager and Architect. The Owner and the Architect, in consultation with the Construction Manager, shall thereafter agree to a corresponding change in the Project's scope and quality.

§ 4.1.4 **Structural and Environmental Tests, Surveys and Reports.** During the Preconstruction Phase, the Owner shall furnish the following information or services with reasonable promptness. The Owner shall also furnish any other information or services under the Owner's control and relevant to the Construction Manager's performance of the Work with reasonable promptness after receiving the Construction Manager's written request for such information or services. The Construction Manager shall be entitled to rely on the accuracy of information and services furnished by the Owner but shall exercise proper precautions relating to the safe performance of the Work.

§ 4.1.4.1 The Owner shall furnish tests, inspections, and reports, required by law and as otherwise agreed to by the parties, such as structural, mechanical, and chemical tests, tests for air and water pollution, and tests for hazardous materials.

§ 4.1.4.2 The Owner shall furnish surveys describing physical characteristics, legal limitations and utility locations for the site of the Project, and a written legal description of the site. The surveys and legal information shall include, as applicable, grades and lines of streets, alleys, pavements and adjoining property and structures; designated wetlands; adjacent drainage; rights-of-way, restrictions, easements, encroachments, zoning, deed restrictions, boundaries and contours of the site; locations, dimensions and other necessary data with respect to existing buildings, other improvements and trees; and information concerning available utility services and lines, both public and private, above and below grade, including inverts and depths. All the information on the survey shall be referenced to a Project benchmark.

§ 4.1.4.3 The Owner, when such services are requested, shall furnish services of geotechnical engineers, which may include test borings, test pits, determinations of soil bearing values, percolation tests, evaluations of hazardous materials, seismic evaluation, ground corrosion tests and resistivity tests, including necessary operations for anticipating subsoil conditions, with written reports and appropriate recommendations.

§ 4.1.5 During the Construction Phase, the Owner shall furnish information or services required of the Owner by the Contract Documents with reasonable promptness. The Owner shall also furnish any other information or services under the Owner's control and relevant to the Construction Manager's performance of the Work with reasonable promptness after receiving the Construction Manager's written request for such information or services.

§ 4.1.6 If the Owner identified a Sustainable Objective in Article 1, the Owner shall fulfill its responsibilities as required in AIA Document E234™-2019, Sustainable Projects Exhibit, Construction Manager as Constructor Edition, attached to this Agreement.

#### § 4.2 Owner's Designated Representative

The Owner shall identify a representative authorized to act on behalf of the Owner with respect to the Project. The Owner's representative shall render decisions promptly and furnish information expeditiously, so as to avoid unreasonable delay in the services or Work of the Construction Manager. Except as otherwise provided in Section 4.2.1 of A201-2017, the Architect does not have such authority. The term "Owner" means the Owner or the Owner's authorized representative.

§ 4.2.1 **Legal Requirements.** The Owner shall furnish all legal, insurance and accounting services, including auditing services, that may be reasonably necessary at any time for the Project to meet the Owner's needs and interests.

#### § 4.3 Architect

The Owner shall retain an Architect to provide services, duties and responsibilities as described in AIA Document B133™-2019, Standard Form of Agreement Between Owner and Architect, Construction Manager as Constructor Edition, including any additional services requested by the Construction Manager that are necessary for the Preconstruction and Construction Phase services under this Agreement. The Owner shall provide the Construction Manager with a copy of the scope of services in the executed agreement between the Owner and the Architect, and any further modifications to the Architect's scope of services in the agreement.

## ARTICLE 5 COMPENSATION AND PAYMENTS FOR PRECONSTRUCTION PHASE SERVICES

### § 5.1 Compensation

§ 5.1.1 For the Construction Manager's Preconstruction Phase services described in Sections 3.1 and 3.2, the Owner shall compensate the Construction Manager as follows:

*(Insert amount of, or basis for, compensation and include a list of reimbursable cost items, as applicable.)*

\$15,000 per Exhibit C, Construction Manager's Cost Proposal, dated 9/24/2025, 4 pages

§ 5.1.2 The hourly billing rates for Preconstruction Phase services of the Construction Manager and the Construction Manager's Consultants and Subcontractors, if any, are set forth below.

*(If applicable, attach an exhibit of hourly billing rates or insert them below.)*

N/A

Individual or Position

Rate

N/A

§ 5.1.2.1 Hourly billing rates for Preconstruction Phase services include all costs to be paid or incurred by the Construction Manager, as required by law or collective bargaining agreements, for taxes, insurance, contributions, assessments and benefits and, for personnel not covered by collective bargaining agreements, customary benefits such as sick leave, medical and health benefits, holidays, vacations and pensions, and shall remain unchanged unless the parties execute a Modification.

§ 5.1.3 If the Preconstruction Phase services covered by this Agreement have not been completed within twelve (12) months of the date of this Agreement, through no fault of the Construction Manager, the Construction Manager's compensation for Preconstruction Phase services shall be equitably adjusted.

### § 5.2 Payments

§ 5.2.1 Unless otherwise agreed, payments for services shall be made monthly in proportion to services performed.

§ 5.2.2 Payments are due and payable upon presentation of the Construction Manager's invoice. Amounts unpaid thirty (30) days after the invoice date shall bear interest at the rate entered below, or in the absence thereof at the legal rate prevailing from time to time at the principal place of business of the Construction Manager.

*(Insert rate of monthly or annual interest agreed upon.)*

Twelve percent (12%) per annum

§ 5.2.3 The payment instructions defined in Section 11.4 of this Agreement shall also apply to payments for Preconstruction Phase Services.

## ARTICLE 6 COMPENSATION FOR CONSTRUCTION PHASE SERVICES

### § 6.1 Contract Sum

§ 6.1.1 The Owner shall pay the Construction Manager the Contract Sum in current funds for the Construction Manager's performance of the Contract after execution of the Guaranteed Maximum Price Amendment. The Contract Sum is the Cost of the Work as defined in Article 7 plus the Construction Manager's Fee.

§ 6.1.2 The Construction Manager's Fee:

*(State a lump sum, percentage of Cost of the Work or other provision for determining the Construction Manager's Fee.)*

CM Fee: 2.0% of GMP

Cost of Bonds: 0.86% of GMP

Construction Supervision: \$65,730 per month

All per Exhibit C, Construction Managers Fee Proposal, dated 9/24/2025, 4 pages

§ 6.1.3 The method of adjustment of the Construction Manager's Fee for changes in the Work:

Through the normal change order process:

§ 6.1.4 Limitations, if any, on a Subcontractor's overhead and profit for increases in the cost of its portion of the Work:

Per the contract documents:

§ 6.1.5 Rental rates for Construction Manager-owned equipment shall not exceed one hundred (100%) percent (      %) of the standard rental rate paid at the place of the Project.

§ 6.1.6 Liquidated damages, if any:

*(Insert terms and conditions for liquidated damages, if any.)*

Per Woods Cross City RFP dated 8/06/2025, 6 pages

§ 6.1.7 Other:

*(Insert provisions for bonus, cost savings or other incentives, if any, that might result in a change to the Contract Sum.)*

Per Woods Cross City RFP dated 8/06/2025, 6 pages

## § 6.2 Guaranteed Maximum Price

The Construction Manager guarantees that the Contract Sum shall not exceed the Guaranteed Maximum Price set forth in the Guaranteed Maximum Price Amendment, subject to additions and deductions by Change Order as provided in the Contract Documents. Costs which would cause the Guaranteed Maximum Price to be exceeded shall be paid by the Construction Manager without reimbursement by the Owner.

## § 6.3 Changes in the Work

§ 6.3.1 The Owner may, without invalidating the Contract, order changes in the Work within the general scope of the Contract consisting of additions, deletions or other revisions. The Owner shall issue such changes in writing. The Construction Manager may be entitled to an equitable adjustment in the Contract Time as a result of changes in the Work.

§ 6.3.1.1 The Architect may order minor changes in the Work as provided in Article 7 of AIA Document A201-2017, General Conditions of the Contract for Construction.

§ 6.3.2 Adjustments to the Guaranteed Maximum Price on account of changes in the Work subsequent to the execution of the Guaranteed Maximum Price Amendment may be determined by any of the methods listed in Article 7 of AIA Document A201-2017, General Conditions of the Contract for Construction.

§ 6.3.3 Adjustments to subcontracts awarded on the basis of a stipulated sum shall be determined in accordance with Article 7 of A201-2017, as they refer to "cost" and "fee," and not by Articles 6 and 7 of this Agreement. Adjustments to subcontracts awarded with the Owner's prior written consent on the basis of cost plus a fee shall be calculated in accordance with the terms of those subcontracts.

§ 6.3.4 In calculating adjustments to the Guaranteed Maximum Price, the terms "cost" and "costs" as used in Article 7 of AIA Document A201-2017 shall mean the Cost of the Work as defined in Article 7 of this Agreement and the term "fee" shall mean the Construction Manager's Fee as defined in Section 6.1.2 of this Agreement.

§ 6.3.5 If no specific provision is made in Section 6.1.3 for adjustment of the Construction Manager's Fee in the case of changes in the Work, or if the extent of such changes is such, in the aggregate, that application of the adjustment provisions of Section 6.1.3 will cause substantial inequity to the Owner or Construction Manager, the Construction Manager's Fee shall be equitably adjusted on the same basis that was used to establish the Fee for the original Work, and the Guaranteed Maximum Price shall be adjusted accordingly.

## ARTICLE 7 COST OF THE WORK FOR CONSTRUCTION PHASE

In compliance with Utah Code Section 63G-6a-1205-6, which prohibits a procurement unit from entering into a cost-reimbursement contract, it is the intent of this contract NOT to have reimbursable accounts whether outside the scope of the GMP or included in the GMP, other than specific items, such as a building permit fee, that the Construction Manager may be requested to procure on the Owner's behalf. The costs of such specific items shall be reimbursed to Construction Manager and are not part of the contingency identified in Section 3.2.4. Sections 7.1 through 7.7 of this Article identify types of costs that are not intended to be tracked as reimbursable costs but shall be included within the line items of the GMP. All line items in the GMP shall be listed as lump sum amounts and billed by percent complete. The Construction Manager shall provide lump sum amounts for all work to be self-performed per Section 9.1 and shall bill such items by percent complete.

If items of work are not covered by a specific subcontractor or supplier bid, the Construction Manager shall include in the GMP the fixed cost of its compensation to perform said work, to the extent that the work can be identified at the time. Costs that are included in the Guaranteed Maximum Price but not otherwise allocated to another line item ("scope gaps") or included in a Change Order, shall be covered by the contingency identified in Section 3.2.4. Any changes to the original scope of work after establishment of the GMP will be handled through the normal Change Order process per Section 3.2.2.

### § 7.1 Costs to Be Reimbursed Cost of the Work

§ 7.1.1 The term Cost of the Work shall mean costs necessarily incurred by the Construction Manager in the proper performance of the Work. The Cost of the Work shall include only the items set forth in Sections 7.1 through 7.7.

§ 7.1.2 Where, pursuant to the Contract Documents, any cost is subject to the Owner's prior approval, the Construction Manager shall obtain such approval in writing prior to incurring the cost.

§ 7.1.3 Costs shall be at rates not higher than the standard rates paid at the place of the Project, except with prior approval of the Owner.

### § 7.2 Labor Costs

§ 7.2.1 Wages or salaries of construction workers directly employed by the Construction Manager to perform the construction of the Work at the site or, with the Owner's prior approval, at off-site workshops.

§ 7.2.2 Wages or salaries of the Construction Manager's supervisory and administrative personnel when stationed at the site and performing Work, with the Owner's prior approval.

§ 7.2.2.1 Wages or salaries of the Construction Manager's supervisory and administrative personnel when performing Work and stationed at a location other than the site, but only for that portion of time required for the Work, and limited to the personnel and activities listed below:

*(Identify the personnel, type of activity and, if applicable, any agreed upon percentage of time to be devoted to the Work.)*

§ 7.2.3 Wages and salaries of the Construction Manager's supervisory or administrative personnel engaged at factories, workshops or while traveling, in expediting the production or transportation of materials or equipment required for the Work, but only for that portion of their time required for the Work.

§ 7.2.4 Costs paid or incurred by the Construction Manager, as required by law or collective bargaining agreements, for taxes, insurance, contributions, assessments and benefits and, for personnel not covered by collective bargaining agreements, customary benefits such as sick leave, medical and health benefits, holidays, vacations and pensions, provided such costs are based on wages and salaries included in the Cost of the Work under Sections 7.2.1 through 7.2.3.

§ 7.2.5 If agreed rates for labor costs, in lieu of actual costs, are provided in this Agreement, the rates shall remain unchanged throughout the duration of this Agreement, unless the parties execute a Modification.

### § 7.3 Subcontract Costs

Payments made by the Construction Manager to Subcontractors in accordance with the requirements of the subcontracts and this Agreement.

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**§ 7.4 Costs of Materials and Equipment Incorporated in the Completed Construction**

**§ 7.4.1** Costs, including transportation and storage at the site, of materials and equipment incorporated, or to be incorporated, in the completed construction.

**§ 7.4.2** Costs of materials described in the preceding Section 7.4.1 in excess of those actually installed to allow for reasonable waste and spoilage. Unused excess materials, if any, shall become the Owner's property at the completion of the Work or, at the Owner's option, shall be sold by the Construction Manager. Any amounts realized from such sales shall be credited to the Owner as a deduction from the Cost of the Work.

**§ 7.5 Costs of Other Materials and Equipment, Temporary Facilities and Related Items**

**§ 7.5.1** Costs of transportation, storage, installation, dismantling, maintenance, and removal of materials, supplies, temporary facilities, machinery, equipment and hand tools not customarily owned by construction workers that are provided by the Construction Manager at the site and fully consumed in the performance of the Work. Costs of materials, supplies, temporary facilities, machinery, equipment, and tools, that are not fully consumed, shall be based on the cost or value of the item at the time it is first used on the Project site less the value of the item when it is no longer used at the Project site. Costs for items not fully consumed by the Construction Manager shall mean fair market value.

**§ 7.5.2** Rental charges for temporary facilities, machinery, equipment, and hand tools not customarily owned by construction workers that are provided by the Construction Manager at the site, and the costs of transportation, installation, dismantling, minor repairs, and removal of such temporary facilities, machinery, equipment, and hand tools. Rates and quantities of equipment owned by the Construction Manager, or a related party as defined in Section 7.8, shall be subject to the Owner's prior approval. The total rental cost of any such equipment may not exceed the purchase price of any comparable item.

**§ 7.5.3** Costs of removal of debris from the site of the Work and its proper and legal disposal.

**§ 7.5.4** Costs of the Construction Manager's site office, including general office equipment and supplies.

**§ 7.5.5** Costs of materials and equipment suitably stored off the site at a mutually acceptable location, subject to the Owner's prior approval.

**§ 7.6 Miscellaneous Costs**

**§ 7.6.1** Premiums for that portion of insurance and bonds required by the Contract Documents that can be directly attributed to this Contract.

**§ 7.6.1.1** Costs for self-insurance, for either full or partial amounts of the coverages required by the Contract Documents, with the Owner's prior approval.

**§ 7.6.1.2** Costs for insurance through a captive insurer owned or controlled by the Construction Manager, with the Owner's prior approval.

**§ 7.6.2** Sales, use, or similar taxes, imposed by a governmental authority, that are related to the Work and for which the Construction Manager is liable.

**§ 7.6.3** Fees and assessments for the building permit, and for other permits, licenses, and inspections, for which the Construction Manager is required by the Contract Documents to pay.

**§ 7.6.4** Fees of laboratories for tests required by the Contract Documents; except those related to defective or nonconforming Work for which reimbursement is excluded under Article 13 of AIA Document A201-2017 or by other provisions of the Contract Documents, and which do not fall within the scope of Section 7.7.3.

**§ 7.6.5** Royalties and license fees paid for the use of a particular design, process, or product, required by the Contract Documents.

**§ 7.6.5.1** The cost of defending suits or claims for infringement of patent rights arising from requirements of the Contract

Documents, payments made in accordance with legal judgments against the Construction Manager resulting from such suits or claims, and payments of settlements made with the Owner's consent, unless the Construction Manager had reason to believe that the required design, process, or product was an infringement of a copyright or a patent, and the Construction Manager failed to promptly furnish such information to the Architect as required by Article 3 of AIA Document A201-2017. The costs of legal defenses, judgments, and settlements shall not be included in the Cost of the Work used to calculate the Construction Manager's Fee or subject to the Guaranteed Maximum Price.

§ 7.6.6 Costs for communications services, electronic equipment, and software, directly related to the Work and located at the site, with the Owner's prior approval.

§ 7.6.7 Costs of document reproductions and delivery charges.

§ 7.6.8 Deposits lost for causes other than the Construction Manager's negligence or failure to fulfill a specific responsibility in the Contract Documents.

§ 7.6.9 Legal, mediation and arbitration costs, including attorneys' fees, other than those arising from disputes between the Owner and Construction Manager, reasonably incurred by the Construction Manager after the execution of this Agreement in the performance of the Work and with the Owner's prior approval, which shall not be unreasonably withheld.

§ 7.6.10 Expenses incurred in accordance with the Construction Manager's standard written personnel policy for relocation and temporary living allowances of the Construction Manager's personnel required for the Work, with the Owner's prior approval.

§ 7.6.11 That portion of the reasonable expenses of the Construction Manager's supervisory or administrative personnel incurred while traveling in discharge of duties connected with the Work.

#### § 7.7 Other Costs and Emergencies

§ 7.7.1 Other costs incurred in the performance of the Work, with the Owner's prior approval.

§ 7.7.2 Costs incurred in taking action to prevent threatened damage, injury, or loss, in case of an emergency affecting the safety of persons and property, as provided in Article 10 of AIA Document A201-2017.

§ 7.7.3 Costs of repairing or correcting damaged or nonconforming Work executed by the Construction Manager, Subcontractors, or suppliers, provided that such damaged or nonconforming Work was not caused by the negligence of, or failure to fulfill a specific responsibility by, the Construction Manager, and only to the extent that the cost of repair or correction is not recovered by the Construction Manager from insurance, sureties, Subcontractors, suppliers, or others.

§ 7.7.4 The costs described in Sections 7.1 through 7.7 shall be included in the Cost of the Work, notwithstanding any provision of AIA Document A201-2017 or other Conditions of the Contract which may require the Construction Manager to pay such costs, unless such costs are excluded by the provisions of Section 7.9.

#### § 7.8 Related Party Transactions

§ 7.8.1 For purposes of this Section 7.8, the term "related party" shall mean (1) a parent, subsidiary, affiliate, or other entity having common ownership of, or sharing common management with, the Construction Manager; (2) any entity in which any stockholder in, or management employee of, the Construction Manager holds an equity interest in excess of ten percent in the aggregate; (3) any entity which has the right to control the business or affairs of the Construction Manager; or (4) any person, or any member of the immediate family of any person, who has the right to control the business or affairs of the Construction Manager.

§ 7.8.2 If any of the costs to be reimbursed arise from a transaction between the Construction Manager and a related party, the Construction Manager shall notify the Owner of the specific nature of the contemplated transaction, including the identity of the related party and the anticipated cost to be incurred, before any such transaction is consummated or cost incurred. If the Owner, after such notification, authorizes the proposed transaction in writing, then the cost incurred shall be included as a cost to be reimbursed, and the Construction Manager shall procure the Work, equipment, goods, or service, from the related party, as a Subcontractor, according to the terms of Article 9. If the Owner fails to authorize the transaction in writing, the Construction Manager shall procure the Work, equipment, goods, or service from some person or entity other than a related

party according to the terms of Article 9. The Construction Manager shall inform the Owner of any items of work for which a related party intends to submit a bid proposal.

**§ 7.9 Costs Not To Be Reimbursed Costs Not Included in the Cost of the Work**

§ 7.9.1 The Cost of the Work shall not include the items listed below:

- .1 Salaries and other compensation of the Construction Manager's personnel stationed at the Construction Manager's principal office or offices other than the site office, except as specifically provided in Section 7.2, or as may be provided in Article 14;
- .2 Bonuses, profit sharing, incentive compensation, and any other discretionary payments, paid to anyone hired by the Construction Manager or paid to any Subcontractor or vendor, unless the Owner has provided prior approval;
- .3 Expenses of the Construction Manager's principal office and offices other than the site office;
- .4 Overhead and general expenses, except as may be expressly included in Sections 7.1 to 7.7;
- .5 The Construction Manager's capital expenses, including interest on the Construction Manager's capital employed for the Work;
- .6 Except as provided in Section 7.7.3 of this Agreement, costs due to the negligence of, or failure to fulfill a specific responsibility of the Contract by, the Construction Manager, Subcontractors, and suppliers, or anyone directly or indirectly employed by any of them or for whose acts any of them may be liable;
- .7 Any cost not specifically and expressly described in Sections 7.1 to 7.7;
- .8 Costs, other than costs included in Change Orders approved by the Owner, that would cause the Guaranteed Maximum Price to be exceeded; and
- .9 Costs for services incurred during the Preconstruction Phase.

**ARTICLE 8 DISCOUNTS, REBATES, AND REFUNDS**

§ 8.1 Cash discounts obtained on payments made by the Construction Manager shall accrue to the Owner if (1) before making the payment, the Construction Manager included the amount to be paid, less such discount, in an Application for Payment and received payment from the Owner, or (2) the Owner has deposited funds with the Construction Manager with which to make payments; otherwise, cash discounts shall accrue to the Construction Manager. Trade discounts, rebates, refunds, and amounts received from sales of surplus materials and equipment shall accrue to the Owner, and the Construction Manager shall make provisions so that they can be obtained.

§ 8.2 Amounts that accrue to the Owner in accordance with the provisions of Section 8.1 shall be credited to the Owner as a deduction from the Cost of the Work.

**ARTICLE 9 SUBCONTRACTS AND OTHER AGREEMENTS**

§ 9.1 Those portions of the Work that the Construction Manager does not customarily perform with the Construction Manager's own personnel shall be performed under subcontracts or other appropriate agreements with the Construction Manager. The Owner may designate specific persons from whom, or entities from which, the Construction Manager shall obtain bids. The Construction Manager shall obtain bids from Subcontractors, and from suppliers of materials or equipment fabricated especially for the Work, who are qualified to perform that portion of the Work in accordance with the requirements of the Contract Documents. The Construction Manager shall deliver a tabulated summary of such bids to the Architect and Owner with an indication as to which bids the Construction Manager intends to accept. The Owner then has the right to review the Construction Manager's list of proposed subcontractors and suppliers in consultation with the Architect and, subject to Section 9.1.1, to object to any subcontractor or supplier. Any advice of the Architect, or approval or objection by the Owner, shall not relieve the Construction Manager of its responsibility to perform the Work in accordance with the Contract Documents. The Construction Manager shall not be required to contract with anyone to whom the Construction Manager has reasonable objection.

§ 9.1.1 When a specific subcontractor or supplier (1) is recommended to the Owner by the Construction Manager; (2) is qualified to perform that portion of the Work; and (3) has submitted a bid that conforms to the requirements of the Contract Documents without reservations or exceptions, and the Owner requires that another bid be accepted, then the Construction Manager may require that a Change Order be issued to adjust the Guaranteed Maximum Price by the difference between the bid of the person or entity recommended to the Owner by the Construction Manager and the amount of the subcontract or other agreement actually signed with the person or entity designated by the Owner.

§ 9.2 Subcontracts or other agreements shall conform to the applicable payment provisions of this Agreement, and shall not be

awarded on the basis of cost plus a fee without the Owner's prior written approval. If a subcontract is awarded on the basis of cost plus a fee, the Construction Manager shall provide in the subcontract for the Owner to receive the same audit rights with regard to the Subcontractor as the Owner receives with regard to the Construction Manager in Article 10.

#### ARTICLE 10 ACCOUNTING RECORDS

The Construction Manager shall keep full and detailed records and accounts related to the Cost of the Work, and exercise such controls, as may be necessary for proper financial management under this Contract and to substantiate all ~~costs incurred line items included in the GMP.~~ The accounting and control systems shall be satisfactory to the Owner. The Owner and the Owner's auditors ~~shall, during regular business hours and upon reasonable notice, be afforded access to, and shall be permitted to audit and copy, the Construction Manager's records and accounts, including complete documentation supporting accounting entries, books, job cost reports, correspondence, instructions, drawings, receipts, subcontracts, Subcontractor's proposals, Subcontractor's invoices, purchase orders, vouchers, memoranda, and other data relating to this Contract, shall be afforded access to the Construction Manager's records and accounts in compliance with the Utah Procurement Code Part 12.~~ The Construction Manager shall preserve these records for a period of three years after final payment, or for such longer period as may be required by law.

#### ARTICLE 11 PAYMENTS FOR CONSTRUCTION PHASE SERVICES

##### § 11.1 Progress Payments

§ 11.1.1 Based upon Applications for Payment submitted to the Architect by the Construction Manager, and Certificates for Payment issued by the Architect, the Owner shall make progress payments on account of the Contract Sum, to the Construction Manager, as provided below and elsewhere in the Contract Documents.

§ 11.1.2 The period covered by each Application for Payment shall be one calendar month ending on the last day of the month, or as follows:

§ 11.1.3 Provided that an Application for Payment is received by the Architect not later than the ~~—fifth—~~ day of a month, the Owner shall make payment of the amount certified to the Construction Manager not later than the ~~last—~~ day of the ~~same—~~ month. If an Application for Payment is received by the Architect after the application date fixed above, payment of the amount certified shall be made by the Owner not later than ~~thirty (30)—~~ days after the Architect receives the Application for Payment.  
(Federal, state or local laws may require payment within a certain period of time.)

§ 11.1.4 With each Application for Payment, the Construction Manager shall submit payrolls, petty cash accounts, receipted invoices or invoices with check vouchers attached, and any other evidence required by the Owner or Architect to demonstrate that payments already made by the Construction Manager on account of the Cost of the Work equal or exceed progress payments already received by the Construction Manager, plus payrolls for the period covered by the present Application for Payment, less that portion of the progress payments attributable to the Construction Manager's Fee.

§ 11.1.5 Each Application for Payment shall be based on the most recent schedule of values submitted by the Construction Manager in accordance with the Contract Documents. The schedule of values shall allocate the entire Guaranteed Maximum Price among: (1) the various portions of the Work; (2) any contingency for costs that are included in the Guaranteed Maximum Price but not otherwise allocated to another line item or included in a Change Order; and (3) the Construction Manager's Fee.

§ 11.1.5.1 The schedule of values shall be prepared in such form and supported by such data to substantiate its accuracy as the Architect may require. The schedule of values shall be used as a basis for reviewing the Construction Manager's Applications for Payment.

§ 11.1.5.2 The allocation of the Guaranteed Maximum Price under this Section 11.1.5 shall not constitute a separate guaranteed maximum price for the Cost of the Work of each individual line item in the schedule of values.

§ 11.1.5.3 When the Construction Manager allocates costs from a contingency to another line item in the schedule of values, the Construction Manager shall submit supporting documentation to the Architect.

§ 11.1.6 Applications for Payment shall show the percentage of completion of each portion of the Work as of the end of the period covered by the Application for Payment. The percentage of completion shall be the lesser of (1) the percentage of that portion of the Work which has actually been completed, or (2) the percentage obtained by dividing (a) the expense that has actually been incurred by the Construction Manager on account of that portion of the Work and for which the Construction Manager has made payment or intends to make payment prior to the next Application for Payment, by (b) the share of the Guaranteed Maximum Price allocated to that portion of the Work in the schedule of values.

§ 11.1.7 In accordance with AIA Document A201–2017 and subject to other provisions of the Contract Documents, the amount of each progress payment shall be computed as follows:

§ 11.1.7.1 The amount of each progress payment shall first include:

- .1 That portion of the Guaranteed Maximum Price properly allocable to completed Work as determined by multiplying the percentage of completion of each portion of the Work by the share of the Guaranteed Maximum Price allocated to that portion of the Work in the most recent schedule of values;
- .2 That portion of the Guaranteed Maximum Price properly allocable to materials and equipment delivered and suitably stored at the site for subsequent incorporation in the completed construction or, if approved in writing in advance by the Owner, suitably stored off the site at a location agreed upon in writing;
- .3 That portion of Construction Change Directives that the Architect determines, in the Architect's professional judgment, to be reasonably justified; and
- .4 The Construction Manager's Fee, computed upon the Cost of the Work described in the preceding Sections 11.1.7.1.1 and 11.1.7.1.2 at the rate stated in Section 6.1.2 or, if the Construction Manager's Fee is stated as a fixed sum in that Section, an amount that bears the same ratio to that fixed-sum fee as the Cost of the Work included in Sections 11.1.7.1.1 and 11.1.7.1.2 bears to a reasonable estimate of the probable Cost of the Work upon its completion.

§ 11.1.7.2 The amount of each progress payment shall then be reduced by:

- .1 The aggregate of any amounts previously paid by the Owner;
- .2 The amount, if any, for Work that remains uncorrected and for which the Architect has previously withheld a Certificate for Payment as provided in Article 9 of AIA Document A201–2017;
- .3 Any amount for which the Construction Manager does not intend to pay a Subcontractor or material supplier, unless the Work has been performed by others the Construction Manager intends to pay;
- .4 For Work performed or defects discovered since the last payment application, any amount for which the Architect may withhold payment, or nullify a Certificate of Payment in whole or in part, as provided in Article 9 of AIA Document A201–2017;
- .5 The shortfall, if any, indicated by the Construction Manager in the documentation required by Section 11.1.4 to substantiate prior Applications for Payment, or resulting from errors subsequently discovered by the Owner's auditors in such documentation; and
- .6 Retainage withheld pursuant to Section 11.1.8.

#### § 11.1.8 Retainage

§ 11.1.8.1 For each progress payment made prior to Substantial Completion of the Work, the Owner may withhold the following amount, as retainage, from the payment otherwise due:

*(Insert a percentage or amount to be withheld as retainage from each Application for Payment. The amount of retainage may be limited by governing law.)*

Five percent (5%)

§ 11.1.8.1.1 The following items are not subject to retainage:

*(Insert any items not subject to the withholding of retainage, such as general conditions, insurance, etc.)*

§ 11.1.8.2 Reduction or limitation of retainage, if any, shall be as follows:

*(If the retainage established in Section 11.1.8.1 is to be modified prior to Substantial Completion of the entire Work, insert provisions for such modification.)*

**§ 11.1.8.3** Except as set forth in this Section 11.1.8.3, upon Substantial Completion of the Work, the Construction Manager may submit an Application for Payment that includes the retainage withheld from prior Applications for Payment pursuant to this Section 11.1.8. The Application for Payment submitted at Substantial Completion shall not include retainage as follows: *(Insert any other conditions for release of retainage, such as upon completion of the Owner's audit and reconciliation, upon Substantial Completion.)*

**§ 11.1.9** If final completion of the Work is materially delayed through no fault of the Construction Manager, the Owner shall pay the Construction Manager any additional amounts in accordance with Article 9 of AIA Document A201–2017.

**§ 11.1.10** Except with the Owner's prior written approval, the Construction Manager shall not make advance payments to suppliers for materials or equipment which have not been delivered and suitably stored at the site.

**§ 11.1.11** The Owner and the Construction Manager shall agree upon a mutually acceptable procedure for review and approval of payments to Subcontractors, and the percentage of retainage held on Subcontracts, and the Construction Manager shall execute subcontracts in accordance with those agreements.

**§ 11.1.12** In taking action on the Construction Manager's Applications for Payment the Architect shall be entitled to rely on the accuracy and completeness of the information furnished by the Construction Manager, and such action shall not be deemed to be a representation that (1) the Architect has made a detailed examination, audit, or arithmetic verification, of the documentation submitted in accordance with Section 11.1.4 or other supporting data; (2) that the Architect has made exhaustive or continuous on-site inspections; or (3) that the Architect has made examinations to ascertain how or for what purposes the Construction Manager has used amounts previously paid on account of the Contract. Such examinations, audits, and verifications, if required by the Owner, will be performed by the Owner's auditors acting in the sole interest of the Owner.

## **§ 11.2 Final Payment**

**§ 11.2.1** Final payment, constituting the entire unpaid balance of the Contract Sum, shall be made by the Owner to the Construction Manager when

- .1 the Construction Manager has fully performed the Contract, except for the Construction Manager's responsibility to correct Work as provided in Article 12 of AIA Document A201–2017, and to satisfy other requirements, if any, which extend beyond final payment;
- .2 the Construction Manager has submitted a final accounting for the Cost of the Work and a final Application for Payment; and
- .3 a final Certificate for Payment has been issued by the Architect in accordance with Section 11.2.2.2.

**§ 11.2.2** Within 30 days of the Owner's receipt of the Construction Manager's final accounting for the Cost of the Work, the Owner shall conduct an audit of the Cost of the Work or notify the Architect that it will not conduct an audit.

**§ 11.2.2.1** If the Owner conducts an audit of the Cost of the Work, the Owner shall, within 10 days after completion of the audit, submit a written report based upon the auditors' findings to the Architect.

**§ 11.2.2.2** Within seven days after receipt of the written report described in Section 11.2.2.1, or receipt of notice that the Owner will not conduct an audit, and provided that the other conditions of Section 11.2.1 have been met, the Architect will either issue to the Owner a final Certificate for Payment with a copy to the Construction Manager, or notify the Construction Manager and Owner in writing of the Architect's reasons for withholding a certificate as provided in Article 9 of AIA Document A201–2017. The time periods stated in this Section 11.2.2 supersede those stated in Article 9 of AIA Document A201–2017. The Architect is not responsible for verifying the accuracy of the Construction Manager's final accounting.

**§ 11.2.2.3** If the Owner's auditors' report concludes that the Cost of the Work, as substantiated by the Construction Manager's final accounting, is less than claimed by the Construction Manager, the Construction Manager shall be entitled to request mediation of the disputed amount without seeking an initial decision pursuant to Article 15 of AIA Document A201–2017. A request for mediation shall be made by the Construction Manager within 30 days after the Construction Manager's receipt of a

copy of the Architect's final Certificate for Payment. Failure to request mediation within this 30-day period shall result in the substantiated amount reported by the Owner's auditors becoming binding on the Construction Manager. Pending a final resolution of the disputed amount, the Owner shall pay the Construction Manager the amount certified in the Architect's final Certificate for Payment.

§ 11.2.3 The Owner's final payment to the Construction Manager shall be made no later than 30 days after the issuance of the Architect's final Certificate for Payment, or as follows:

§ 11.2.4 If, subsequent to final payment, and at the Owner's request, the Construction Manager incurs costs, described in Sections 7.1 through 7.7, and not excluded by Section 7.9, to correct defective or nonconforming Work, the Owner shall reimburse the Construction Manager for such costs, and the Construction Manager's Fee applicable thereto, on the same basis as if such costs had been incurred prior to final payment, but not in excess of the Guaranteed Maximum Price. If adjustments to the Contract Sum are provided for in Section 6.1.7, the amount of those adjustments shall be recalculated, taking into account any reimbursements made pursuant to this Section 11.2.4 in determining the net amount to be paid by the Owner to the Construction Manager.

#### § 11.3 Interest

Payments due and unpaid under the Contract shall bear interest from the date payment is due at the rate stated below, or in the absence thereof, at the legal rate prevailing from time to time at the place where the Project is located.

(Insert rate of interest agreed upon, if any.)

— % twelve percent (12%) per annum

#### § 11.4 Payment Instructions

§ 11.4.1 All payments under this Agreement shall be made by either:

1. Check Payment: Checks shall be made payable to Construction Manager in the name, and mailed to the address defined on page 1 of this Agreement.

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2. Electronic Transfer: Wire or ACH payments shall be made only to the following bank account:

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Bank Name: First Utah Bank

Account Name: Hogan & Associates Construction

Routing Number: 124302613

Account Number: 61025888

§ 11.4.2 No changes to the payment method or destination shall be valid unless expressly authorized by written Change Order as defined in the Agreement. Before taking effect, such Change Order shall (1) be fully executed by the parties and (2) be verbally confirmed between the original signers below that the modified payment details are correct. Payments made to any unapproved address or account shall not be considered valid under this Agreement, and the paying party assumes full responsibility for any and all losses incurred due to unauthorized changes of payment instructions specified in this Section 11.4. (For any questions regarding payment instructions, please contact Construction Manager's Director of Accounting, Brian Tingey, at 801-951-7000 or btingey@hoganconstruction.com.)

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## ARTICLE 12 DISPUTE RESOLUTION

### § 12.1 Initial Decision Maker

§ 12.1.1 Any Claim between the Owner and Construction Manager shall be resolved in accordance with the provisions set forth in this Article 12 and Article 15 of A201-2017. However, for Claims arising from or relating to the Construction Manager's Preconstruction Phase services, no decision by the Initial Decision Maker shall be required as a condition precedent to mediation or binding dispute resolution, and Section 12.1.2 of this Agreement shall not apply.

§ 12.1.2 The Architect will serve as the Initial Decision Maker pursuant to Article 15 of AIA Document A201-2017 for Claims arising from or relating to the Construction Manager's Construction Phase services, unless the parties appoint below another individual, not a party to the Agreement, to serve as the Initial Decision Maker.

(If the parties mutually agree, insert the name, address and other contact information of the Initial Decision Maker, if other

than the Architect.)

#### § 12.2 Binding Dispute Resolution

For any Claim subject to, but not resolved by mediation pursuant to Article 15 of AIA Document A201–2017, the method of binding dispute resolution shall be as follows:  
(Check the appropriate box.)

- [ ☐ ] Arbitration pursuant to Article 15 of AIA Document A201–2017
- [ ☒ ] Litigation in a court of competent jurisdiction
- [ ☐ ] Other: (Specify)

If the Owner and Construction Manager do not select a method of binding dispute resolution, or do not subsequently agree in writing to a binding dispute resolution method other than litigation, Claims will be resolved by litigation in a court of competent jurisdiction.

#### ARTICLE 13 TERMINATION OR SUSPENSION

##### § 13.1 Termination Prior to Execution of the Guaranteed Maximum Price Amendment

§ 13.1.1 If the Owner and the Construction Manager do not reach an agreement on the Guaranteed Maximum Price, the Owner may terminate this Agreement upon not less than seven days' written notice to the Construction Manager, and the Construction Manager may terminate this Agreement, upon not less than seven days' written notice to the Owner.

§ 13.1.2 In the event of termination of this Agreement pursuant to Section 13.1.1, the Construction Manager shall be compensated for Preconstruction Phase services and Work performed prior to receipt of a notice of termination, in accordance with the terms of this Agreement. In no event shall the Construction Manager's compensation under this Section exceed the compensation set forth in Section 5.1.

§ 13.1.3 Prior to the execution of the Guaranteed Maximum Price Amendment, the Owner may terminate this Agreement upon not less than seven days' written notice to the Construction Manager for the Owner's convenience and without cause, and the Construction Manager may terminate this Agreement, upon not less than seven days' written notice to the Owner, for the reasons set forth in Article 14 of A201–2017.

§ 13.1.4 In the event of termination of this Agreement pursuant to Section 13.1.3, the Construction Manager shall be equitably compensated for Preconstruction Phase services and Work performed prior to receipt of a notice of termination. In no event shall the Construction Manager's compensation under this Section exceed the compensation set forth in Section 5.1.

§ 13.1.5 If the Owner terminates the Contract pursuant to Section 13.1.3 after the commencement of the Construction Phase but prior to the execution of the Guaranteed Maximum Price Amendment, the Owner shall pay to the Construction Manager an amount calculated as follows, which amount shall be in addition to any compensation paid to the Construction Manager under Section 13.1.4:

1. Take the Cost of the Work incurred by the Construction Manager to the date of termination;
2. Add the Construction Manager's Fee computed upon the Cost of the Work to the date of termination at the rate stated in Section 6.1 or, if the Construction Manager's Fee is stated as a fixed sum in that Section, an amount that bears the same ratio to that fixed-sum Fee as the Cost of the Work at the time of termination bears to a reasonable estimate of the probable Cost of the Work upon its completion; and
3. Subtract the aggregate of previous payments made by the Owner for Construction Phase services.

§ 13.1.6 The Owner shall also pay the Construction Manager fair compensation, either by purchase or rental at the election of the Owner, for any equipment owned by the Construction Manager that the Owner elects to retain and that is not otherwise included in the Cost of the Work under Section 13.1.5.1. To the extent that the Owner elects to take legal assignment of subcontracts and purchase orders (including rental agreements), the Construction Manager shall, as a condition of receiving the payments referred to in this Article 13, execute and deliver all such papers and take all such steps, including the legal assignment of such subcontracts and other contractual rights of the Construction Manager, as the Owner may require for the purpose of fully vesting in the Owner the rights and benefits of the Construction Manager under such subcontracts or purchase orders. All Subcontracts, purchase orders and rental agreements entered into by the Construction Manager will contain provisions allowing for assignment to the Owner as described above.

§ 13.1.6.1 If the Owner accepts assignment of subcontracts, purchase orders or rental agreements as described above, the Owner will reimburse or indemnify the Construction Manager for all costs arising under the subcontract, purchase order or rental agreement, if those costs would have been reimbursable as Cost of the Work if the contract had not been terminated. If the Owner chooses not to accept assignment of any subcontract, purchase order or rental agreement that would have constituted a Cost of the Work had this agreement not been terminated, the Construction Manager will terminate the subcontract, purchase order or rental agreement and the Owner will pay the Construction Manager the costs necessarily incurred by the Construction Manager because of such termination.

## § 13.2 Termination or Suspension Following Execution of the Guaranteed Maximum Price Amendment

### § 13.2.1 Termination

The Contract may be terminated by the Owner or the Construction Manager as provided in Article 14 of AIA Document A201–2017.

### § 13.2.2 Termination by the Owner for Cause

§ 13.2.2.1 If the Owner terminates the Contract for cause as provided in Article 14 of AIA Document A201–2017, the amount, if any, to be paid to the Construction Manager under Article 14 of AIA Document A201–2017 shall not cause the Guaranteed Maximum Price to be exceeded, nor shall it exceed an amount calculated as follows:

- .1 Take the Cost of the Work incurred by the Construction Manager to the date of termination;
- .2 Add the Construction Manager's Fee, computed upon the Cost of the Work to the date of termination at the rate stated in Section 6.1 or, if the Construction Manager's Fee is stated as a fixed sum in that Section, an amount that bears the same ratio to that fixed-sum Fee as the Cost of the Work at the time of termination bears to a reasonable estimate of the probable Cost of the Work upon its completion;
- .3 Subtract the aggregate of previous payments made by the Owner; and
- .4 Subtract the costs and damages incurred, or to be incurred, by the Owner under Article 14 of AIA Document A201–2017.

§ 13.2.2.2 The Owner shall also pay the Construction Manager fair compensation, either by purchase or rental at the election of the Owner, for any equipment owned by the Construction Manager that the Owner elects to retain and that is not otherwise included in the Cost of the Work under Section 13.2.2.1.1. To the extent that the Owner elects to take legal assignment of subcontracts and purchase orders (including rental agreements), the Construction Manager shall, as a condition of receiving the payments referred to in this Article 13, execute and deliver all such papers and take all such steps, including the legal assignment of such subcontracts and other contractual rights of the Construction Manager, as the Owner may require for the purpose of fully vesting in the Owner the rights and benefits of the Construction Manager under such subcontracts or purchase orders.

### § 13.2.3 Termination by the Owner for Convenience

If the Owner terminates the Contract for convenience in accordance with Article 14 of AIA Document A201–2017, then the Owner shall pay the Construction Manager a termination fee as follows:

*(Insert the amount of or method for determining the fee, if any, payable to the Construction Manager following a termination for the Owner's convenience.)*

To be negotiated by the parties in good faith

## § 13.3 Suspension

The Work may be suspended by the Owner as provided in Article 14 of AIA Document A201–2017; in such case, the Guaranteed Maximum Price and Contract Time shall be increased as provided in Article 14 of AIA Document A201–2017.

except that the term "profit" shall be understood to mean the Construction Manager's Fee as described in Sections 6.1 and 6.3.5 of this Agreement.

#### ARTICLE 14 MISCELLANEOUS PROVISIONS

§ 14.1 Terms in this Agreement shall have the same meaning as those in A201–2017. Where reference is made in this Agreement to a provision of AIA Document A201–2017 or another Contract Document, the reference refers to that provision as amended or supplemented by other provisions of the Contract Documents.

##### § 14.2 Successors and Assigns

§ 14.2.1 The Owner and Construction Manager, respectively, bind themselves, their partners, successors, assigns and legal representatives to covenants, agreements, and obligations contained in the Contract Documents. Except as provided in Section 14.2.2 of this Agreement, and in Section 13.2.2 of A201–2017, neither party to the Contract shall assign the Contract as a whole without written consent of the other. If either party attempts to make an assignment without such consent, that party shall nevertheless remain legally responsible for all obligations under the Contract.

§ 14.2.2 The Owner may, without consent of the Construction Manager, assign the Contract to a lender providing construction financing for the Project, if the lender assumes the Owner's rights and obligations under the Contract Documents. The Construction Manager shall execute all consents reasonably required to facilitate the assignment.

##### § 14.3 Insurance and Bonds

###### § 14.3.1 Preconstruction Phase

The Construction Manager shall maintain the following insurance for the duration of the Preconstruction Services performed and time required for the Work under this Agreement. If any of the requirements set forth below exceed the types and limits the Construction Manager normally maintains, the Owner shall reimburse the Construction Manager for any additional cost.

§ 14.3.1.1 Commercial General Liability with policy limits of not less than (S ) for each occurrence and (S ) in the aggregate for bodily injury and property damage per Exhibit B, Certificate of Liability Insurance.

§ 14.3.1.2 Automobile Liability covering vehicles owned, and non-owned vehicles used, by the Construction Manager with policy limits of not less than (S ) per accident for bodily injury, death of any person, and property damage arising out of the ownership, maintenance and use of those motor vehicles, along with any other statutorily required automobile coverage, per Exhibit B, Certificate of Liability Insurance.

§ 14.3.1.3 The Construction Manager may achieve the required limits and coverage for Commercial General Liability and Automobile Liability through a combination of primary and excess or umbrella liability insurance, provided that such primary and excess or umbrella liability insurance policies result in the same or greater coverage as the coverages required under Sections 14.3.1.1 and 14.3.1.2, and in no event shall any excess or umbrella liability insurance provide narrower coverage than the primary policy. The excess policy shall not require the exhaustion of the underlying limits only through the actual payment by the underlying insurers.

§ 14.3.1.4 Workers' Compensation at statutory limits and Employers Liability with policy limits not less than (S ) each accident, (S ) each employee, and (S ) policy limit, per Exhibit B, Certificate of Liability Insurance.

§ 14.3.1.5 Professional Liability covering negligent acts, errors and omissions in the performance of professional services, with policy limits of not less than (S ) per claim and (S ) in the aggregate, per Exhibit B, Certificate of Liability Insurance.

###### § 14.3.1.6 Other Insurance

(List below any other insurance coverage to be provided by the Construction Manager and any applicable limits.)

#### Coverage

None

#### Limits

**§ 14.3.1.7 Additional Insured Obligations.** To the fullest extent permitted by law, the Construction Manager shall cause the primary and excess or umbrella policies for Commercial General Liability and Automobile Liability to include the Owner as an additional insured for claims caused in whole or in part by the Construction Manager's negligent acts or omissions. The additional insured coverage shall be primary and non-contributory to any of the Owner's insurance policies and shall apply to both ongoing and completed operations.

**§ 14.3.1.8** The Construction Manager shall provide certificates of insurance to the Owner that evidence compliance with the requirements in this Section 14.3.1.

#### **§ 14.3.2 Construction Phase**

After execution of the Guaranteed Maximum Price Amendment, the Owner and the Construction Manager shall purchase and maintain insurance as set forth in Section 14.3.1 and this Section 14.3.2 AIA Document A133™ 2019, Standard Form of Agreement Between Owner and Construction Manager as Constructor where the basis of payment is the Cost of the Work Plus a Fee with a Guaranteed Maximum Price, Exhibit B, Insurance and Bonds, and elsewhere in the Contract Documents.

**§ 14.3.2.1** The Construction Manager shall provide bonds as set forth in AIA Document A133™ 2019 Exhibit B, and elsewhere in the Contract Documents.

#### **§ 14.3.2.1 Owner's Insurance**

##### **§ 14.3.2.1.1 General**

Prior to commencement of the Work, the Owner shall secure the insurance, and provide evidence of the coverage, required under this Section 14.3.2.1 and, upon the Construction Manager's request, provide a copy of the property insurance policy or policies required by Section 14.3.2.1.3. The copy of the policy or policies provided shall contain all applicable conditions, definitions, exclusions, and endorsements.

##### **§ 14.3.2.1.2 Liability Insurance**

The Owner shall be responsible for purchasing and maintaining the Owner's usual general liability insurance.

##### **§ 14.3.2.1.3 Required Property Insurance**

**§ 14.3.2.1.3.1** Unless this obligation is placed on the Construction Manager and the cost included in the GMP, the Owner shall purchase and maintain, from an insurance company or insurance companies lawfully authorized to issue insurance in the jurisdiction where the Project is located, property insurance written on a builder's risk "all-risks" completed value or equivalent policy form and sufficient to cover the total value of the entire Project on a replacement cost basis. The Owner's property insurance coverage shall be no less than the amount of the initial Contract Sum, plus the value of subsequent Modifications and labor performed and materials or equipment supplied by others. The property insurance shall be maintained until Substantial Completion and thereafter as provided in Section 14.3.2.1.3.1.3, unless otherwise provided in the Contract Documents or otherwise agreed in writing by the parties to this Agreement. This insurance shall include the interests of the Owner, Construction Manager, Subcontractors, and Sub-subcontractors in the Project as insureds. This insurance shall include the interests of mortgagees as loss payees.

**§ 14.3.2.1.3.1.1 Causes of Loss.** The insurance required by this Section 14.3.2.1.3.1 shall provide coverage for direct physical loss or damage, and shall not exclude the risks of fire, explosion, theft, vandalism, malicious mischief, collapse, earthquake, flood, or windstorm. The insurance shall also provide coverage for ensuing loss or resulting damage from error, omission, or deficiency in construction methods, design, specifications, workmanship, or materials.

**§ 14.3.2.1.3.1.2 Specific Required Coverages.** The insurance required by this Section 14.3.2.1.3.1 shall provide coverage for loss or damage to falsework and other temporary structures, and to building systems from testing and startup. The insurance shall also cover debris removal, including demolition occasioned by enforcement of any applicable legal requirements, and reasonable compensation for the Architect's and Construction Manager's services and expenses required as a result of such insured loss, including claim preparation expenses.

**§ 14.3.2.1.3.1.3** Unless the parties agree otherwise, upon Substantial Completion, the Owner shall continue the insurance required by Section 14.3.2.1.3.1 or, if necessary, replace the insurance policy required under Section 14.3.2.1.3.1 with property insurance written for the total value of the Project that shall remain in effect until expiration of the period for correction of the Work set forth in Section 12.2.2 of the General Conditions.

**§ 14.3.2.1.3.1.4 Deductibles and Self-Insured Retentions.** If the insurance required by this Section 14.3.2.1.3 is subject to

deductibles or self-insured retentions, the Owner shall be responsible for all loss not covered because of such deductibles or retentions.

§ 14.3.2.1.3.2 Occupancy or Use Prior to Substantial Completion. The Owner's occupancy or use of any completed or partially completed portion of the Work prior to Substantial Completion shall not commence until the insurance company or companies providing the insurance under Section 14.3.2.1.3.1 have consented in writing to the continuance of coverage. The Owner and the Construction Manager shall take no action with respect to partial occupancy or use that would cause cancellation, lapse, or reduction of insurance, unless they agree otherwise in writing.

§ 14.3.2.1.3.3 Insurance for Existing Structures  
as Constructor where the basis of payment is the Cost of the Work Plus a Fee with a Guaranteed Maximum Price, Exhibit B. If the Work involves remodeling an existing structure or constructing an addition to an existing structure, the Owner shall purchase and maintain, until the expiration of the period for correction of Work as set forth in Section 12.2.2 of the General Conditions, "all-risks" property insurance, on a replacement cost basis, protecting the existing structure against direct physical loss or damage from the causes of loss identified in Section 14.3.2.1.3.1, notwithstanding the undertaking of the Work. The Owner shall be responsible for all co-insurance penalties.

#### § 14.3.2.2 Construction Manager's Insurance and Bonds

§ 14.3.2.2.1 The Construction Manager shall purchase and maintain insurance per Exhibit B, Certificate of Liability Insurance.

§ 14.3.2.1 The Construction Manager shall provide surety bonds from a company or companies lawfully authorized to issue surety bonds in the jurisdiction where the Project is located, as follows:

Type	Penal Sum
Payment Bond	100% of Contract Sum
Performance Bond	100% of Contract Sum

§ 14.4 Notice in electronic format, pursuant to Article 1 of AIA Document A201-2017, may be given in accordance with a building information modeling exhibit, if completed, or as otherwise set forth below:

*(If other than in accordance with a building information modeling exhibit, insert requirements for delivering notice in electronic format such as name, title, and email address of the recipient and whether and how the system will be required to generate a read receipt for the transmission.)*

Written notice under this Agreement may be given by one party to the other by email and shall be deemed to have been duly served if transmitted electronically to the email address(es) provided in Article 1 of this Agreement for Owner's and Construction Manager's designated representatives. If to Construction Manager, a copy of the notice shall be sent simultaneously to the email address notices@hoganconstruction.com.

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§ 14.5 Other provisions:

#### 14.5.1 SUPPLY CHAIN DISRUPTION AND IMPACTS

The parties recognize that there may be certain geopolitical events or policies, including wars and tariffs, that affect the global supply chain and that there may still be supply chain disruptions caused by lingering effects of the COVID-19 pandemic. The negative impact of these events or the pandemic to (1) the manufacture, delivery and cost of materials or equipment, and (2) the availability of labor required for this project, are unknown and beyond the control of either party. The parties will, together in good faith, address delays and/or claims for additional costs related to these unknowns on an issue-by-issue basis, pursuant to provisions of the contract documents concerning delays and additional costs.

#### ARTICLE 15 SCOPE OF THE AGREEMENT

§ 15.1 This Agreement represents the entire and integrated agreement between the Owner and the Construction Manager and supersedes all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only

by written instrument signed by both Owner and Construction Manager.

§ 15.2 The following documents comprise the Agreement:

- .1 AIA Document A133™-2019, Standard Form of Agreement Between Owner and Construction Manager as Constructor where the basis of payment is the Cost of the Work Plus a Fee with a Guaranteed Maximum Price
- .2 [AIA Document A133™-2019, Exhibit A, Guaranteed Maximum Price Amendment, if executed](#)
- .3 [AIA Document A133™-2019, Exhibit B, Certificate of Liability Insurance and Bonds](#)
- .4 [Exhibit C, Construction Manager's Cost Proposal, dated 9/24/2025, 4 pages](#)
- .5 AIA Document A201™-2017, General Conditions of the Contract for Construction
- .56 Building Information Modeling Exhibit, if completed:

[Not executed](#)

- .67 Other Exhibits:  
(Check all boxes that apply.)

[ ] AIA Document E234™-2019, Sustainable Projects Exhibit, Construction Manager as Constructor Edition, dated as indicated below:  
(Insert the date of the E234-2019 incorporated into this Agreement.)

[Not executed](#)

[ ] Supplementary and other Conditions of the Contract:

Document	Title	Date	Pages
<a href="#">None</a>			

- .87 Other documents, if any, listed below:  
(List here any additional documents that are intended to form part of the Contract Documents. AIA Document A201 - 2017 provides that the advertisement or invitation to bid, Instructions to Bidders, sample forms, the Construction Manager's bid or proposal, portions of Addenda relating to bidding or proposal requirements, and other information furnished by the Owner in anticipation of receiving bids or proposals, are not part of the Contract Documents unless enumerated in this Agreement. Any such documents should be listed here only if intended to be part of the Contract Documents.)

This Agreement is entered into as of the day and year first written above.

OWNER (Signature)

CONSTRUCTION MANAGER (Signature)

(Printed name and title)

(Printed name and title)



# SAMPLE EXHIBIT B

## CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

7/8/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> Arthur J. Gallagher Risk Management Services, LLC 6967 South River Gate Dr. Suite 200 Salt Lake City UT 84047	<b>CONTACT NAME:</b> Christi Basden, CIC, CISR <b>PHONE (A/C, No, Ext):</b> 801-924-1400 <b>E-MAIL ADDRESS:</b> Christi_Basden@ajg.com <b>FAX (A/C, No):</b> 801-924-1400
<b>INSURED</b> Hogan & Associates Construction, Inc 940 North 1250 West Centerville, UT 84014-1356	<b>INSURER(S) AFFORDING COVERAGE</b> <b>INSURER A:</b> Zurich American Insurance Company <b>INSURER B:</b> Travelers Property Casualty Co of America <b>INSURER C:</b> <b>INSURER D:</b> <b>INSURER E:</b> <b>INSURER F:</b>

**COVERAGES****CERTIFICATE NUMBER:** 1736642436**REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			GLO0381141-09	7/1/2024	7/1/2025	EACH OCCURRENCE \$2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$1,000,000 MED EXP (Any one person) \$10,000 PERSONAL & ADV INJURY \$2,000,000 GENERAL AGGREGATE \$4,000,000 PRODUCTS - COMP/OP AGG \$4,000,000 \$
A	<input checked="" type="checkbox"/> <b>AUTOMOBILE LIABILITY</b> <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			BAP0381142-09	7/1/2024	7/1/2025	COMBINED SINGLE LIMIT (Ea accident) \$2,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
B	<input checked="" type="checkbox"/> <b>UMBRELLA LIAB</b> <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 0			CUP3S78182923NF	7/1/2024	7/1/2025	EACH OCCURRENCE \$5,000,000 AGGREGATE \$5,000,000 \$
A	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input checked="" type="checkbox"/> Y <input type="checkbox"/> N/A		WC0381140-09	7/1/2024	7/1/2025	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE - EA EMPLOYEE \$1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

**CERTIFICATE HOLDER****CANCELLATION**

Proof of Insurance

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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# EXHIBIT C

Hogan & Associates Construction, Inc.

Woods Cross City Hall and Hogan Park Complex

\*\* CONFIDENTIAL \*\*

Fee Proposal

9/24/2025

## Proposed Cost of Services

### We are pleased to propose the following:

Based on approx. 25,000 to 30,000 sqft building per the RFP dated Aug 6, 2025  
per Section 2 "Project Information"

### Addenda

I/We acknowledge receipt of the following addenda: 1

### Cost Proposal per RFP Section 8

st Proposal per RFP Section 8	Proposed Fee	% of FLCC
Preconstruction Fee:	\$15,000	Lump Sum
General Conditions (Includes Supervision)	\$65,730	Per Month
Construction Management Fee:	2%	of GMP
Bonds and Insurance:	0.86%	of GMP
CMR Change Order and Fees:	We propose a 5% change order markup.	
We acknowledge liquidated damages of \$500/per day		
All pricing includes labor, material, equipment, insurance, overhead,and taxes.		
We propose to include an allowance to handle winter conditions costs. Mutually agreed to by the Owner and Hogan.		

**With the cooperation of the Owner and Design Consultant(s), the undersigned agrees to continue to work with due diligence to provide a Guaranteed Maximum Price (GMP) within the FLCC.**

Hogan & Associates Construction, Inc.

by: 

Rob Birch, Vice President

This proposal is conditioned upon inclusion of terms in the contract documents satisfactory to the Proposer that specifically address the pandemic and global supply chain disruptions. We propose the following Paragraph:

#### COVID-19 PANDEMIC & SUPPLY CHAIN DISRUPTION

The parties recognize that there may still be supply chain disruptions caused by the COVID-19 pandemic and that there may also be certain geopolitical events that affect the global supply chain. The negative impact of the pandemic and these events to (1) the manufacture and delivery of materials and equipment, and (2) the availability of labor required for this project, are unknown and beyond the control of either party. The parties will, together in good faith, address delays and/or claims for additional costs related to these unknowns on an issue-by-issue basis, pursuant to provisions of the contract documents concerning delays

**Hogan & Associates Construction, Inc.**  
**General Conditions Line Item Detail**

**Woods Cross City Hall & Hogan Park**

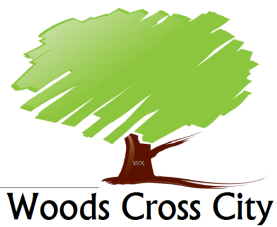
**9/24/2025**

<b>Item</b>	<b>Notes</b>
Administrative	
GC performance/payment bonds, liab. insurance	
Plan printing	
BIM costs	TBD if needed
Building permits & fees	Not required or By Owner?
Record dwgs, photos, documentation, postage	
Testing & balance reports, electronic O&Ms	
Site & SWPPP	
Access roads & temp parking	TBD if needed
Project sign (4x8)	
Site survey/staking	
SWPPP plan/BMP's	
SWPPP permitting	
SWPPP maintenance, inspections	
Stabilized construction entrance	
Silt fence install	
Inlet protection	
Temporary Facilities & Utilities	
Temp storage container (for GC)	
Temporary toilets	
Temporary power usage	
Temporary power hookup/panels	
Permanent power usage at startup	
Temporary lights & power distribution	
Temporary water meter & GC use	
Temporary water for trades	
Temporary heat & gas usage	
Temporary enclosure, snow removal & safe access	Owner Allowance TBD
Winter conditions	Owner Allowance TBD
Field Office	
Mobilize/demobilize (for GC)	
Mobile communications (mobile phone, tablet, wifi)	
Project management & collaboration system	Procore
360° camera documentation system	DroneDeploy
Pull planning collaboration system	OutBuild
Jobsite trailer & supplies	
Supervision	
Safety officer & safety program	
Project executive	included in fee

Item	Notes
Superintendent	
Foreman/asst. superintendent	
Project manager	
Project engineer	
Project assistant	
GC office staff & administration	included in fee
<hr/>	
Layout, Cleaning & Final Prep	
Final bldg prep & QC	
General cleanup	
Dumpster pulls for GC, housekeeping	does not include LEED type; balance by trades
GC final cleaning	
GC layout (bldg corners & major gridlines)	
<hr/>	

Item	Notes
Vehicles & Equipment	
Equipment rental - for GC work	
Equipment maintenance	
Small tools & consumables	
Vehicle - superintendent	
Fuel - superintendent	
Fuel - foreman/assistant super	
Vehicle - PM	
Fuel - PM	
Safety & Security	
Temporary fence setup/removal	
Temporary fence rental & maintenance	
Site security	includes basic measures only--no active monitoring/recording
Safety - barriers/covers at openings, stairs	
Fire protection	portable extinguishers & stands
<hr/>	
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<b>Itemized General Conditions Total</b>	<b>\$65,730 per month</b>

*Note: this price is limited to the general conditions line items, square footage listed in the RFP. Also, does not include misc. labor for tradework yet to be defined in the construction documents.*



Ryan Westergard  
Mayor

Bryce K Haderlie  
City Administrator

## Public Works Department

Sam Christiansen  
Public Works Director  
1555 South 800 West Woods Cross, Utah 84087  
Phone: 801-292-4421 Fax: 801-292-2225

# Memorandum

**DATE:** November 12, 2025  
**TO:** Mayor and City Council  
**FROM:** Sam Christiansen, Public Works Director  
**SUBJECT:** Resolution to Approve the Position of Storm Water Coordinator

### Recommendation

City Staff recommends that the City Council approve the Resolution approving the Storm Water Coordinator position.

### Budget

With the reorganization of the Public Works Department, each PW job's pay allocation was adjusted based on its duties. This position will be paid 100% from the Storm Water Fund. The wage range for this position will be: Min = \$25.92, Mid = \$33.05, Max = \$40.18. Here is a summary of the fiscal impact details of the budget provided by Brian.

<u>Description</u>	<u>Dept or Fund</u>	<u>Amount</u>
Reallocate Employees	Streets	(\$11,390)
Reallocate Employees	<u>Parks</u>	<u>\$12,204</u>
	<b>Subtotal General Fund:</b>	\$814
Reallocate Employees	Water	(\$1,633)
Reallocate: Cans Mgmt	Garbage	\$22,769
New FTE half yr, \$64k/yr	Storm	<u>\$35,438</u>
	<b>Total, All Funds:</b>	\$57,388

### Background

With the council's approval of the reorganization of Public Works at the November 4 Council meeting, the council tentatively approved exploring the creation of a Storm Water Coordinator position within the Public Works Department. This Stormwater Coordinator position will oversee all aspects of the City's stormwater enforcement, maintenance, and monitoring, enabling the



Ryan Westergard  
Mayor

Bryce K Haderlie  
City Administrator

## Public Works Department

Sam Christiansen  
Public Works Director

1555 South 800 West Woods Cross, Utah 84087  
Phone: 801-292-4421 Fax: 801-292-2225

Operations Manager to focus on other areas that require attention within the department. These areas that the operations manager can spend time on include capital project planning and oversight, coordinating efforts among all PW divisions, performing project inspections to ensure projects are completed according to city specifications, managing day-to-day Public Works operations, tracking accountability, and other tasks as needed by the Public Works director.

This position will ensure the city complies with EPA and State regulations by following the Stormwater Management Plan (SWMP) and the city's Municipal Separate Storm Sewer System (MS4) permit, as required by the State Division of Water Quality and the EPA. They will be able to perform annual site inspections of all the city's commercial and industrial properties. It will also provide additional maintenance and planning for the city's Storm Drain and Land Drain systems. The job description is attached.

**RESOLUTION: 2025-953**

**A RESOLUTION APPROVING THE POSITION OF STORM WATER COORDINATOR**

**WHEREAS**, Woods Cross City is responsible for the operation, maintenance and compliance of the City's Storm Water and Land Drain System; and

**WHEREAS**, the Woods Cross City Council (City Council) may create any department, division, or section deemed necessary or appropriate for the administration of the city functions and prescribe the powers and duties of said departments or divisions in accordance with City Code Section 3-03-030; and

**WHEREAS**, Woods Cross City has reorganized the structure and functions of the Public Works Department and determined the need for an additional employee in the Public Works Department that focuses on the City's Storm Water and Land Drain infrastructure and compliance; and

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of Woods Cross City, Utah, as follows:

1. That the Council authorizes the Position and Hiring of the Storm Water Coordinator in the Public Works Department.
2. That the Mayor be authorized to sign this Resolution that becomes effective immediately upon its adoption.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF WOODS CROSS CITY, STATE OF UTAH, ON THIS 18<sup>TH</sup> DAY OF NOVEMBER 2025.**

**WOODS CROSS CITY  
A MUNICIPAL CORPORATION**

**ATTEST:**

\_\_\_\_\_  
RYAN WESTERGARD, MAYOR

\_\_\_\_\_  
ANNETTE HANSON, CITY RECORDER

Voting:

Julie Checketts	Yea ____	Nay ____
Eric Jones	Yea ____	Nay ____
Wallace Larrabee	Yea ____	Nay ____
Jim Grover	Yea ____	Nay ____
Gary Sharp	Yea ____	Nay ____
Ryan Westergard	Yea ____	Nay ____

*[tie vote only]*



# Woods Cross

## Job Description



<b>Title:</b>	STORM WATER COORDINATOR	<b>Code:</b>	
<b>Division:</b>	Administration	<b>Effective Date:</b>	10/2025
<b>Department:</b>	Public Works	<b>Last Revised:</b>	10/2025

### GENERAL PURPOSE

The Storm Water Coordinator will be responsible for all SWPPP Plan Reviews, SWPPP inspections, keeping and filing of inspection reports, and complying with and/or enforcing all aspects of the City's Storm Water Management Plan. The Storm Water Coordinator works alongside all other cities and entities in Davis County in an effort to keep Utah's rivers, lakes, and streams clean from potential contaminants, including minimizing or eliminating discharges from City/County properties, facilities, and activities..

### SUPERVISION RECEIVED

Works under the direct supervision of the Public Works Operations Manager and the general supervision of the Public Works Director

### SUPERVISION EXERCISED

Provides close to general supervision to other Public Works Employees on a project-by-project basis as assigned

### ESSENTIAL FUNCTIONS

Performs reviews of all SWPPPs for compliance with State and Federal regulations. Tracks the appropriate permit filings in accordance with the current UPDES General Construction and Common Plan Permits. Completes yearly reviews of the storm water department/drainage system in compliance with the MS4 general permit, and submits reports to the Utah Division of Water Quality. Attends preconstruction meetings related to City roadway and storm water infrastructure projects, as well as any privately owned, new or redevelopment construction projects. Performs pre-disturbance inspections of construction projects and attends final walk-throughs, and provides documentation of completion of site stabilization activities.

Conducts routine SWPPP inspections performed on construction sites. Maintains proper paperwork as required, including documentation and compliance with SWPPPs and submits inspection reports to the Utah State Division of Water Quality. Inspections include onsite coordination with contractors, regular inspection of physical erosion control measures, and evaluation of BMPs for implementation and effectiveness.

Coordinates with Davis County Health Department in the event of illicit discharges from any source, including investigation and emergency response to possible discharges. Maintains periodic inspections of outfalls in dry weather, as well as following storm events, to monitor for illicit discharges into the storm drain system. Maintains high priority areas within the City that have the potential for an illicit discharge into the storm drain system.

Coordinates compliance with all portions of the SWMP (Storm Water Management Plan), which includes but is not limited to all City-owned facilities, City-owned property, City Parks, and the City storm drain system. Develops and maintains a schedule to comply with all Six Control Measures required within the SWMP. Performs ongoing physical maintenance activities which will include, but are not limited to, street sweeping, storm drain clean-outs, storm drain infrastructure maintenance, ditch cleaning, inspection of outfalls, inspection of City-owned storm water and land drain facilities, and updating as-built information on existing and new storm drain improvements. Keeps records of private storm water controls and conducts inspections of those controls. Plans, coordinates and schedules work assignments and projects pertaining to the maintenance, construction and operation of drainage. Coordinates a comprehensive street sweeping, land/storm drain cleaning program, pipe maintenance programs, and recommends any capital improvements.

Works with Woods Cross City Code Enforcement to maintain compliance of City Code in reference to roadway obstructions from contractors or homeowners that have the potential to become an illicit discharge, or hazard to individuals in the right of way, which include, but are not limited to, construction/landscape material piles, building materials, tracking mud/debris onto City streets, or any other material with the potential to enter the City's storm drain system.

Responds to citizen inquiries, complaints, and requests regarding drainage. Responds to emergencies regarding the land/storm drain.

Performs snowplow duties, assists in city events, assists all divisions in the Public Works Department as needed, and performs other duties as assigned.

## MINIMUM QUALIFICATIONS

### 1. Education and Experience:

- A. Graduation from High School, and one (1) year of heavy equipment experience;
- AND
- C. An equivalent combination of skills and abilities

### 2. Essential Knowledge, Skills, and Abilities:

**Considerable knowledge** of modern methods, principles, and practices of storm drainage systems and erosion controls for construction activities. The ability to gather, document, and analyze data to make informed decisions for the City's storm water system and compliance of State and Federal regulations. Ability to develop work methods and procedures with initiative and good judgement and to use resourcefulness and tact in meeting new challenges.

- Ability to operate heavy equipment of various kinds under varying conditions; make minor repairs on assigned vehicles, perform heavy physical labor; develop and maintain effective working relationships with co-workers, elected officials, local agencies and the general public; communicate effectively, both verbally and in writing; work from blueprints; tolerate weather extremes in the work environment; ability to perform basic mathematical computations in reading and using various meters, gauges and related devices. Ability to speak and communicate clearly in an office environment and public meetings. Working knowledge of NPDES/UPDES Phase II and OSHA regulations. Ability to collect, logically organize, and analyze information and make appropriate decisions or recommendations within the scope of position responsibilities

**Considerable skill** in the operation of heavy equipment of various kinds under varying conditions.

**Proficient in technical skills, including technology.** Must be proficient in using computers, tablets, and other end-user technologies. Proficient in Microsoft Office products, Task Work order software, GIS mapping, and other city-specific systems.

**Ability to** make decisions in determining priority project activities; must be able to communicate effectively in writing; identify problems, and determine practical solutions; make accurate decisions in emergency situations where consequences of error could be costly; ability to plan and organize work of subordinate personnel; evaluate employee performance; enforce related policies, procedures, regulations, and standards without partiality; develop effective working relationships with work peers and the public.

### 3. Special Qualifications:

Must possess a valid Utah Commercial Drivers License (CDL) class "B" minimum within three (3) months.

Must be a certified flagman within six (6) months.

Must live within a reasonable response time for emergency response.

Must be willing to work on-call duty and 24 hour standby.

Must be required to be confined space trained within three (3) months.

Must be Backflow I and Excavator I certified.

Must be a Registered Storm Water Inspector and SWPPP Reviewer

### 4. Work Environment:

Tasks require variety of physical activities, generally involving muscular strain, such as walking, standing, stooping, sitting, reaching and lifting. Talking, hearing and seeing essential to performing required job functions. Common eye, hand, finger dexterity is required. Mental application utilizes memory for details, verbal instructions, emotional stability, discriminating thinking and creative problem solving. Daily local travel required in normal course of job performance. Periodic exposure to seasonal hot and cold weather extremes. Periodic exposure to hazards common to public works construction projects.

\*\*\*\*\*

**Disclaimer:** The above statements describe the general nature, level, and type of work performed by the employee(s) assigned to this classification. They are not intended to be an exhaustive list of all responsibilities, demands, and skills required of personnel so classified. Management reserves the right to add, delete, or modify any and/or all provisions of this description at any time as needed without notice. This job description supersedes earlier versions. I acknowledge that I have received this job description and understand that the job description is not intended to and does not imply or create any employment, compensation or contract rights to any person or persons. I am responsible for reading this job description and complying with all job duties, requirements, and responsibilities contained herein, and any subsequent revisions.

Signature \_\_\_\_\_ Date: \_\_\_\_\_

(Employee)

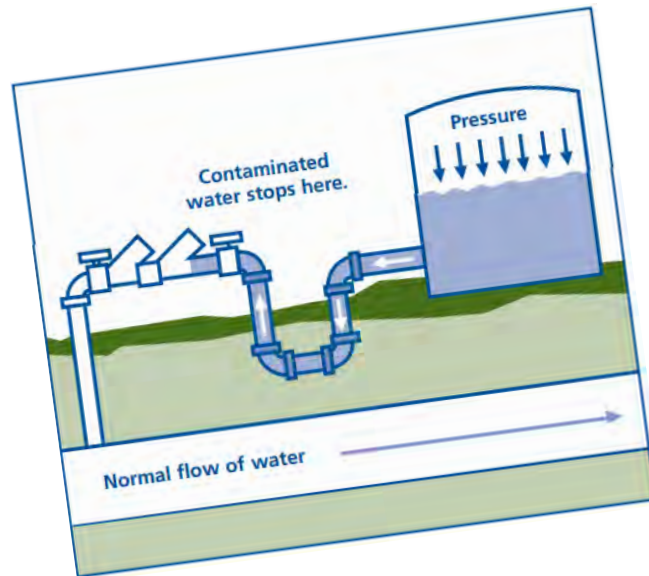
Is there anything that would keep you from performing the job duties and requirements as outlined? ☐ NO ☐ YES, please explain

# Discussion Items



# What is Backflow?

Backflow is the unwanted reversal of water flow in a plumbing system, causing contaminated water to move from a customer's private plumbing back into the public water supply





# Where are backflow devices commonly found?

- *Commercial/Residential Properties*
- *Institutional Properties*
- *Industrial Properties*
- *Irrigation Systems*
- *Fire Systems*





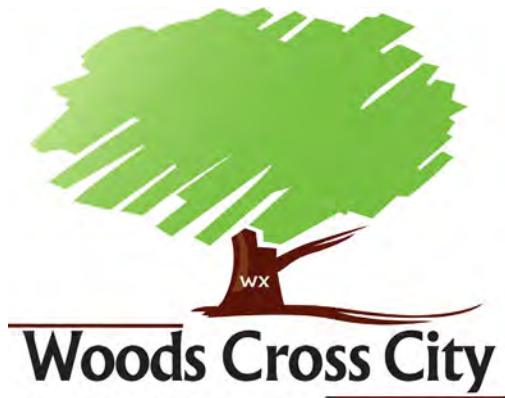
# Why is backflow Important?

It protects public health and the water supply from contamination by preventing the backward flow of non-potable water, which can contain harmful bacteria, chemicals, and other pollutants.

## Required By

- City Ordinance
  - 9-01-450
- State Law
- International Plumbing Code





# Woods Cross City Cross Connection Control Program

## What we are currently doing

Tracking known  
assemblies via  
spreadsheet

Requesting yearly  
test reports

Receiving test  
reports

Managing backflow  
inventory

Sending reminder,  
expired, and non-  
compliance letters  
monthly

Site visits/Visual  
inspections  
(Hazard  
Assessments)

Assembly	Location	Expiry Date	Test Results	Notes	Assembly	Location	Expiry Date	Test Results	Notes
Acetate Smile -1					Black Bear Diner				
Acetate Smile -2					Black Bear Diner				
Black Bear Diner -1					Black Bear Diner				
Black Bear Diner -2					Black Bear Diner				
Black Bear Diner -3					Black Bear Diner				
Block 7-1					Salmon Investments, LLC				
Block 7-2					Salmon Investments, LLC				
Bryson Sales -1					Bryson Sales				
Bryson Sales -2					Bryson Sales				
Bryson Sales -3					Bryson Sales				
Client's Design					Willowbrook Properties LLC				
Comfort Inn					Comfort Inn				
CPH/PDC Woods Cross Owner LLC -1					CPH/PDC Woods Cross Owner LLC				
CPH/PDC Woods Cross Owner LLC -2					CPH/PDC Woods Cross Owner LLC				
Dairy Queen -1					Dairy Queen				
Dairy Queen -2					Dairy Queen				
Digg Charter LLC					Digg Charter LLC				
Digg Charter LLC					Digg Charter LLC				
Family Dollar					Family Dollar				
Flex Pak -1					Flex Pak				
Flex Pak -2					Flex Pak				
Flex Pak -3					Flex Pak				
Forland Transportation					Forland Transportation				
Green					Green				
Intermountain Central Laundry -1					Intermountain Central Laundry				
Intermountain Central Laundry -2					Intermountain Central Laundry				
Intermountain Central Laundry -3					Intermountain Central Laundry				

## Known Devices/Assemblies

- 185 Commercial/Industrial
- 36 Residential
  - No Access to secondary
- 71 New/Found since 2022

**BACKFLOW ASSEMBLY TEST REPORT**

Woods Cross City  
1114 Bear Hill Blvd  
Glenwood, Utah 84034  
801-294-2200

Location of Assembly: Outside South East corner of property by power transformer

Address of Assembly: 2474 South 575 West  
City: Redding, Wilkins

Model: 720-A

Check Valve #1: ☒ Open ☐ Closed ☐ Other (describe)

Check Valve #2: ☒ Open ☐ Closed ☐ Other (describe)

Test Results: ☒ Pass ☐ Fail ☐ Other (describe)

Initial Test By: Jeff Tingey

Reported By: [Signature]

Final Test By: [Signature]

Assembly Owner Representative: [Signature]

Assembly Owner: [Signature]

Assembly Owner Address: [Address]

Assembly Owner Phone: [Phone]

Assembly Owner Email: [Email]

Assembly Owner Website: [Website]

Assembly Owner Fax: [Fax]

Assembly Owner Other: [Other]

Assembly Owner Notes: [Notes]

Assembly Owner Signature: [Signature]

Assembly Owner Date: [Date]

Assembly Owner Title: [Title]

Assembly Owner Address: [Address]

Assembly Owner Phone: [Phone]

Assembly Owner Email: [Email]

Assembly Owner Website: [Website]

Assembly Owner Fax: [Fax]

Assembly Owner Other: [Other]

Assembly Owner Notes: [Notes]

Assembly Owner Signature: [Signature]

Assembly Owner Date: [Date]

Assembly Owner Title: [Title]

**BACKFLOW ASSEMBLY TEST REPORT**

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Test Results: ☒ Pass ☐ Fail ☐ Other (describe)

Initial Test By: Jeff Tingey

Reported By: [Signature]

Final Test By: [Signature]

Assembly Owner Representative: [Signature]

Assembly Owner: [Signature]

Assembly Owner Address: [Address]

Assembly Owner Phone: [Phone]

Assembly Owner Email: [Email]

Assembly Owner Website: [Website]

Assembly Owner Fax: [Fax]

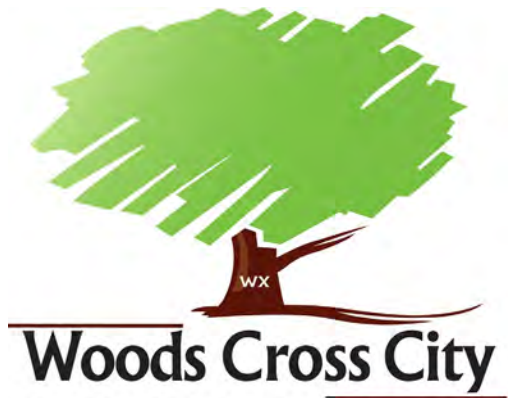
Assembly Owner Other: [Other]

Assembly Owner Notes: [Notes]

Assembly Owner Signature: [Signature]

Assembly Owner Date: [Date]

Assembly Owner Title: [Title]



# Who can help us achieve compliance with UT regulations?

Backflow Solutions Inc.  
BSI Online provides full-service support for  
backflow data management and program  
administration.

30 years' experience

IL headquarters

40 states & provinces

75+ employees

1,000+ water systems

1,500,000+ assemblies managed





# Why BSI?



BSI Online Assists With

- Cloud-based record keeping & data management
- Customer support via phone and email
- Program administration
  - Generating and mailing annual notifications

All while increasing efficiency for Water Purveyor staff to focus on Other tasks such as compliance and water quality.





# BSI Partners

BSI Online assists 1000+ communities across the US and Canada with their backflow data management and program administration.

Granger-Hunter Improvement District

Centerville

South Salt Lake City

Douglas County, NV

Flagstaff, AZ

Liberty Utilities, AZ

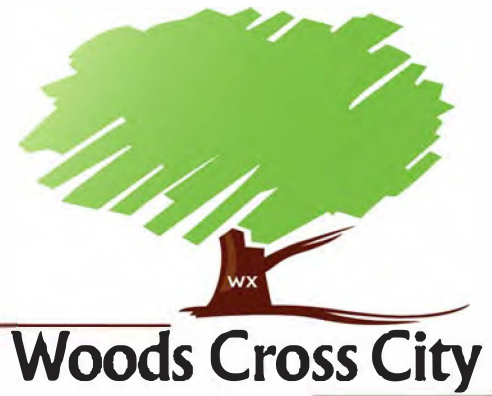
Aspen, CO

Steamboat Springs, CO

Thornton, CO

and more!





# Package Options

Most Popular

## Standard

**\$495 / year**

^paid by water purveyor

(2) notifications:  
test due  
overdue

**\$15.95 / report**

^paid by testers

## Premium

**\$995 / year**

^paid by water purveyor

(3) notifications:  
test due  
overdue  
auto-failed

**\$16.95 / report**

^paid by testers

## Elite

**\$1,995 / year**

^paid by water purveyor

(4) notifications:  
test due  
overdue  
auto-failed  
final

**\$18.95 / report**

^paid by testers

+

**one-time implementation fee**

[GOVERNMENT](#)[SERVICES](#)[RESIDENTS](#)[BUSINESS](#)[HOW DO I...](#)[Utility Payments](#)[City Code](#)[Permits & Licenses](#)[Agendas & Minutes](#)[Public Notices](#)[Election](#)[Woods Cross Police Department](#)[Community Development](#)[Community Services](#)[Administration & City Officials](#)[Court](#)[Public Works](#)

## News & Events

Find Out What's Happening In Woods Cross

[Create an Account](#)

Woods Cross City

[Stay connected!](#)

DEC  
25

[Christmas Day](#)[Read on...](#)

JAN  
1

[New Year's Day](#)[Read on...](#)

JUL  
4

[Independence Day](#)[Read on...](#)

# Staff Reports

# Public Works Department Report

October 31, 2025

Sam Christiansen

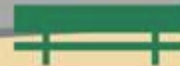
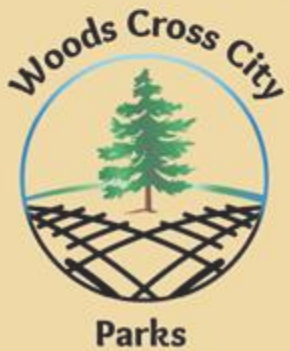


- Fall Cleanup Numbers
- 36 Mattresses
  - 218 Loads dropped off at PW
  - 30 Green waste Loads at Bountiful Dump

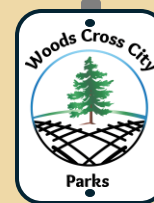
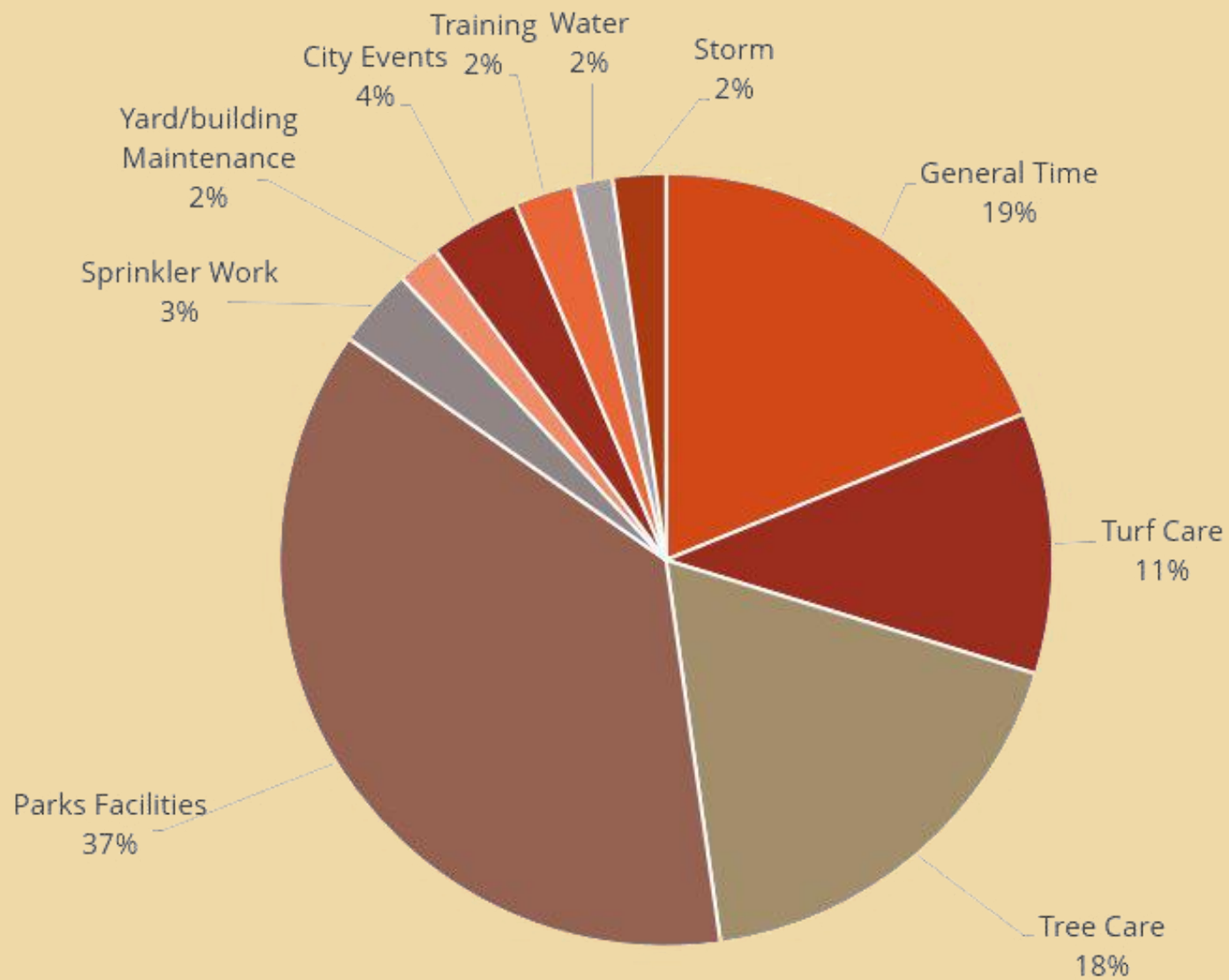


## Parks Tasks October

- Infield Dragging – 4 fields
- Sprinkler repairs – 20
- Restroom cleaning – 8
- Drinking fountains – 5
- Pavilions washed – 13
- Blue house work – weekly
- Dog pots – 8
- Garbage cans – 31, twice a week
- Mow Mills Annex – every 2 weeks
- Hand watering – 20 trees
- Gopher treats - every other day
- Building maintenance
- Pickleball court maintenance
- Volleyball court maintenance
- Well #1 sprinklers & landscape
- Tree trimming
- Light weed spraying – weather permitting
- Reservations – weekly
- Tree bark



# Parks Tasks October 2025

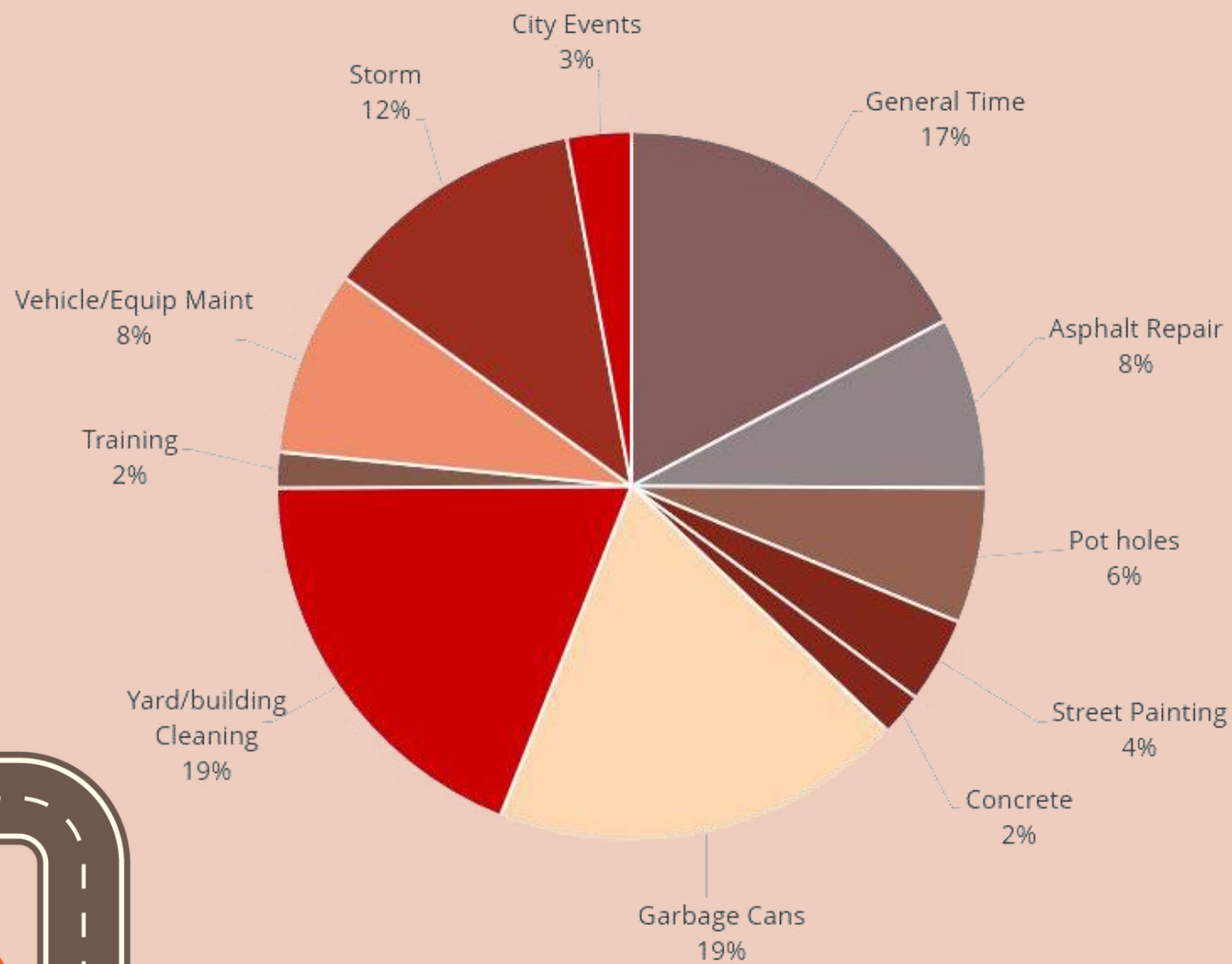
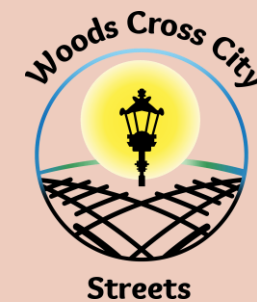


# Street Tasks October

- Garbage work orders
- Threw broken cans away!
- Potholes
- Winterized swamp coolers and covered
- Put a few plow trucks together
- Hauled mattresses to landfill – 3 trucks
- Storm drains
- Asphalt patches
- Dirt around new sidewalks
- Yard set-up for Fall Cleanup
- Franklin Covey Training
- Yard work
- Streets Mowers washed – put to sleep
- Handicap spaces painted @ Mt. View & upper Mills parks
- Evaluated sidewalks for replacement



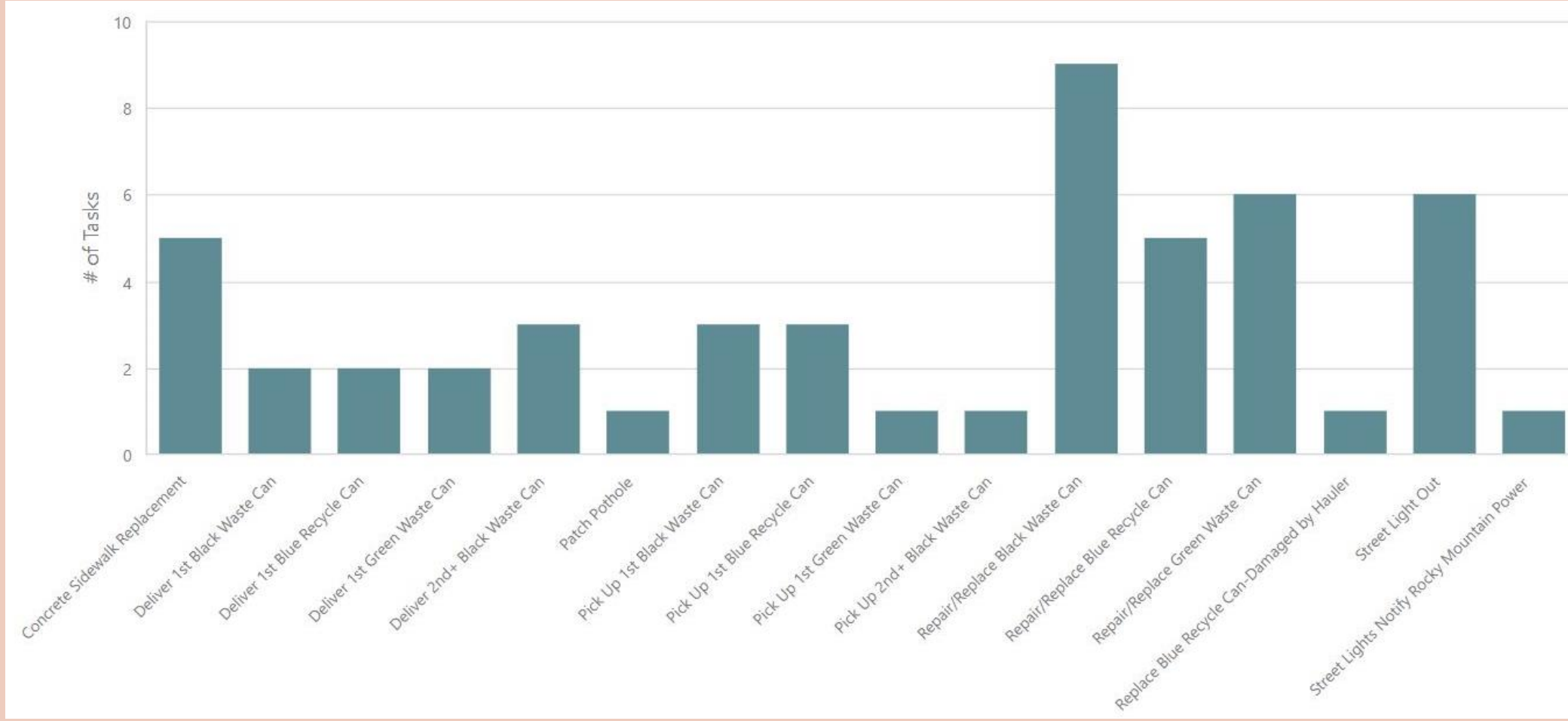
# Street October 2025



Street Tasks October 2025



# Street Tasks October 2025





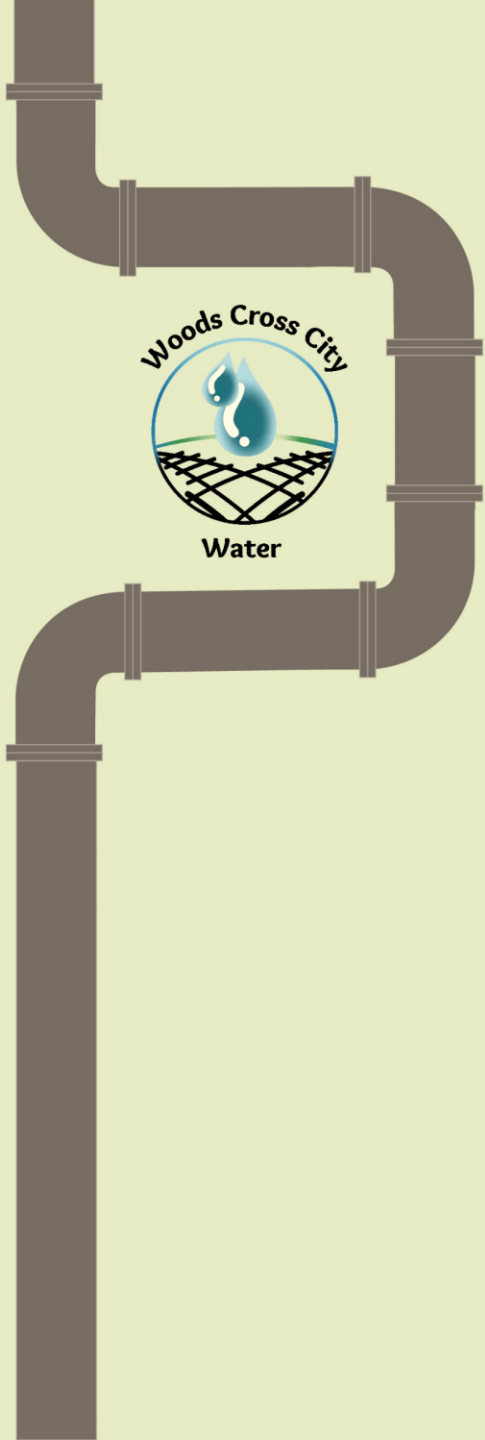
# ACE Disposal Curbside Tonnage

Monthly Weight in Tons			
	Garbage	Recycling	Green Waste
July	340.98	33.55	72.10
August	299.64	29.10	73.33
September	313.58	36.13	91.86
October			
November			
December			
January			
YTD Totals	954.20	98.78	237.29

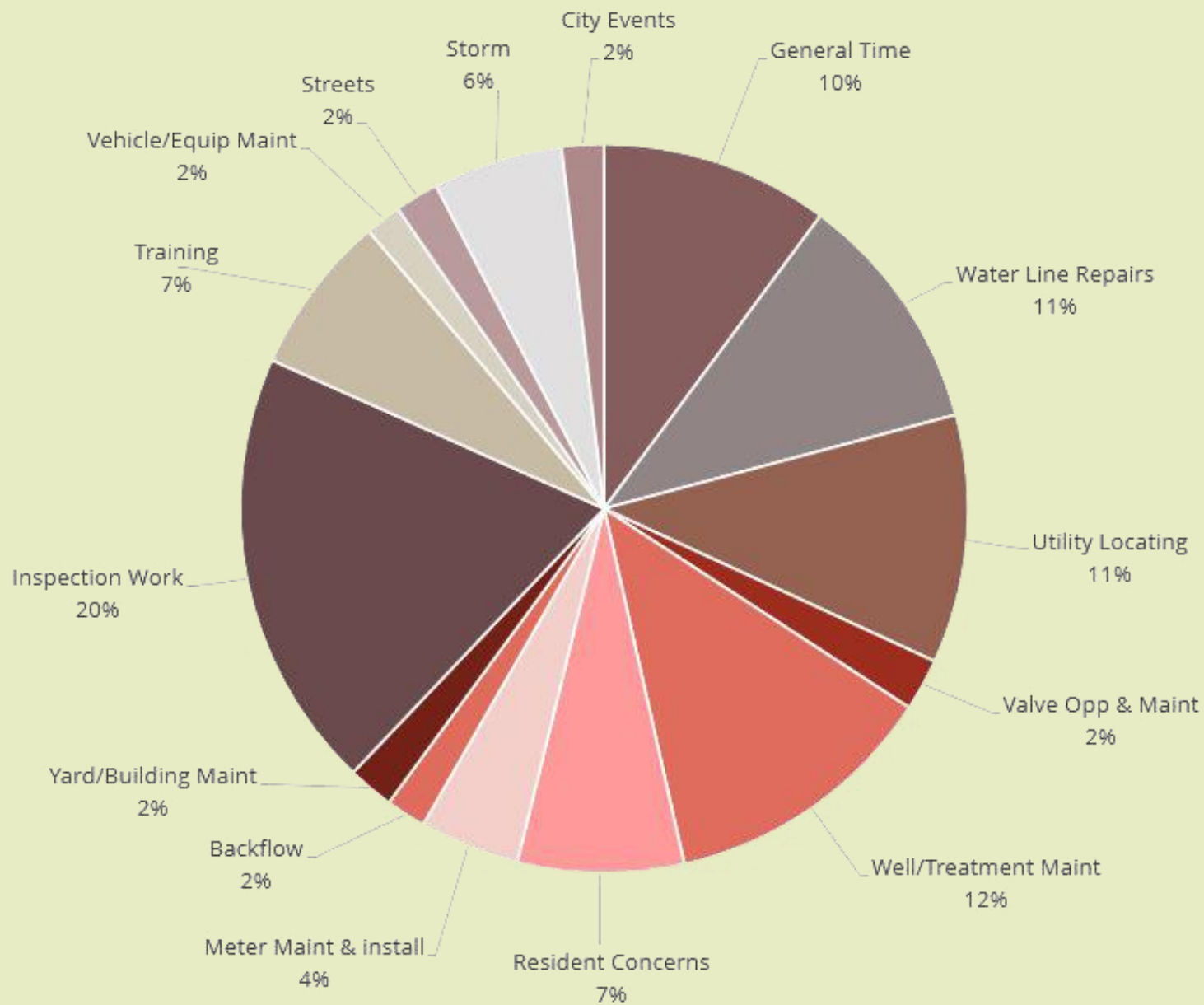


## Water Tasks October

- 144 Bluestakes
- 2 water leaks
- 4 after hours call-outs
- 5 SWPPP site inspections
- 11 Non-payment meter shut-offs
- BSI Online demo (backflow management)
- 1100 W waterline project ongoing
- 1200 S Storm Drain project started
- Well 3 demolition start 10/28
- Marcus- Rural Water apprenticeship program
- Marcus passed CDL Class B written exam
- PSI microchlor yearly maintenance agreement
- October rain/storm drain structures/piping issues ongoing



## Water October 2025



Water Tasks October 2025

## October Rain Storms

- Wettest October on Record with the highest recorded 24-hour rainfall in 120 years in October.
- Storm Drains Performed well. City Storm Drains are designed for 100-year storms.
- The Nature Preserve was overwhelmed and caused some backup on the west side of the City.

## Mill/Overlay and Preservation Projects

- Manholes and Valves are all collared. Contractor to pick up unused manhole supplies and concrete cleanout bins.

## 1100 W Waterline 2150 S to 2600 S

- Contractor is working on Water service change overs. Full abandonment of old lines will occur after thanksgiving.
- On track to be completed in the end of November



## In the Works

- Development Review Committee
- Transportation Master Plan update in process
  - Presentation to Planning Commission to ensure it meets delayed to ensure it meets SB195.
- The Reuse Plan application is still in process at the State Engineer's office.
- Working with UDOT I-15 and Double Tracking Projects
- PFAS Litigation
  - The city has received \$103,321.26 Settlement so far
- 1100 W 2100 S to 2600 S Widening
  - Project management is transitioning to UDOT as per the terms of the grant award.
- Well 3 Rehab and 1500 S water reservoir are in design.
  - Building demolition is completed
  - Bid out for the well drilling late Nov
- Well 5 HVAC replacement completed. Working out some issues with the contractor.
- The Dog Park is moving along.
  - Shade shelter installation in September
  - Site clean up and tree work yet to be and tree work yet to be done
- Weber Basin Mainline and meters
  - Will be installing a mainline and meters in the neighborhood north of Woods Cross Elementary
  - They will begin construction around Thanksgiving



# COMMUNITY SERVICES

## Communication

### Website

Please review your bios, - with assignments, term of office, similar to North Salt Lake or Syracuse City

## Veterans Dinner

### Thanks!

Thanks to all those that came and supported our City's Veterans Dinner. It was a great night and one of the YCC's kids favorite events.

## Senior Lunch

### November Lunch

Any help with speakers or entertainment would be greatly appreciated - someone interesting in your neighborhood – anything!!!

## YCC

Attended the Utah Teen Council Advisor training in North Salt Lake on November 15, 2025. Several kids applied for the Design Team. The kids did a great job on Veterans Dinner and working on Holiday Lights and Wildcat Wishes.

The YCC tshirts and hoodies are here - if you would like one please email me your size

## Upcoming

Happy Fall Yall - November 20 @ Noon - Public Works  
Holiday Lights - December 1 - Hogan Park and City Hall  
Wildcat Wish Shopping - December 3<sup>rd</sup> or 10th  
Holiday Lunch - December 18<sup>th</sup> @ Noon - Public Works  
Strategic Planning - January 8<sup>th</sup> and 9<sup>th</sup>  
Employee Dinner - January 23 - Public Works

## Opportunity

I had the opportunity to speak at the Kansas Cities Park Recreation conference during October regrading how our Youth City Council works and the great partnership will have been able to build with 4H and how we run a small robust recreation program without any recreation sports teams or leagues.

It was an great and very welcomed chance.

# MEMORANDUM

**To:** Mayor Westergard, City Council Members  
**From:** Curtis Poole, Community Development Director  
**Date:** November 18, 2025  
**Re:** Community Development Department Report

---



Below is the report for the month of October.

## Building Permits and Land Use Applications

- 13 Residential Building Permits (No New Single-Family)
  - \$165,634 total valuation
  - \$1,997 total permit fees
- 2 Commercial Building Permits
  - \$1,906,956 total valuation
  - \$33,854 total permit fees
- 2 Miscellaneous Building Permits
  - \$57,570 total valuation
  - \$1,167 total permit fees
- 2 Site Plan Applications
- 4 Miscellaneous Land Use Applications

## Business Licenses

- 10 new Business Licenses
- 2 new Home Occupation Licenses
- 641 total Business Licenses

## Code Enforcement

- 16 new Cases
- 39 total Active Cases
- Top Cases
  - Weeds
  - Parking violations – parking on lawn, inoperable vehicles, etc.
  - Debris and junk
- If residents come to Council members regarding potential code violations, please refer them to Leah or me without promising actions that will be taken to resolve the potential code violations.

## Updates

- As you are aware we received presentations from and interviewed three architectural and three construction management firms and narrowed the choice

down to two firms. Staff and the City Attorney have been reviewing their contracts. It is anticipated we will begin the needs assessment of the design phase in January.

- The residential home to the south of city hall has been rented and the city is collecting monthly rental income through Rize Property Management. Some minor repairs were completed by Rize prior to the new tenants moving in.
- New construction projects underway
  - DC Customs and the Boat Shack – next to Pace's Dairy Ann
  - The Crossing townhomes – northeast of Woods Cross High and across 500 West from The Hills apartments
- New retail businesses
  - Oka Ramen Japanese Restaurant – 1462 S 800 W, Suite B
  - The Grill Master al Pastor food truck
  - Sweat Pea Floral Studio – 1604 W 2350 S
  - Lumiere Wellness Spa – 566 W 1350 S



# WOODS CROSS CITY POLICE DEPARTMENT

**SERVICE - LOYALTY - PRIDE**

**801-292-4422**



## Police Department



## City Council Report October 2025

# Dispatched/On View Calls

2025		2024	
January-	475	January-	445
February-	420	February-	419
March-	474	March-	448
April-	530	April-	501
May-	595	May-	526
June-	503	June-	455
July-	568	July-	524
August-	578	August-	558
September-	639	September-	570
October-	520	October-	532
November-		November-	
December-		December-	

# Patrol Overview

October 2025		September 2025	
Calls for service-	520	Calls for service-	639
Reports-	270	Reports-	265
Citations-	47	Citations-	53
Physical Arrests-	04	Physical Arrests-	08
Use of Force-	01	Use of Force-	02

# Detective Division

- 13- New Persons Crimes / Sexual Assault / Death Investigations /C.A.N.R. cases (child abuse neglect report)**
- 26- New Theft / Property / Fraud Cases**
- 42- Cases closed with and without arrests.**
- 01- Death Investigations.**

# Use of Force Reviews

The patrol sergeants and administration reviewed one use of force. The use of force was found to be within department policy and state law.

# Department Activity

- Woods Cross Elementary and our police department resumed lunch with the Chief.
- The police department was audited by BCI. On October 30<sup>th</sup>, they conducted on-site inspection of our police department. Michelle did an excellent job during this process.
- Rockin E Halloween event. Officers Sanders and Terzo did a great job representing our department.
- TSC donated 250.00 dollars for Hometown Heroes Day. Officers Timothy and Bateman represented the P.D. and accepted the donation. They spent four hours shopping with children and their families.

# TSC Event Pictures



# TSC Event Pictures



# TSC Event Pictures



# TSC Event Pictures



# INVESTIGATIONS/ICAC

- ❑ Detectives investigated and screened charges on an adult male for sexual abuse of child. These investigations require a large amount of time and resources because many of the cases are late reports. Meaning the offense happened in the past, sometimes years or decades. A lot of time is spent tracking down witnesses, evidence, and finding information and evidence that corroborates the victim's allegation. Our investigations did a great job getting the suspect charged and booked into jail.
- ❑ Detective Zierse passed his remote pilot's test and is now officially a drone pilot.
- ❑ Detective Timothy tested out Axon's V.R. training world and will be using it in our upcoming in-service training.



# WOODS CROSS CITY POLICE DEPARTMENT

**SERVICE - LOYALTY - PRIDE**

**801-292-4422**



# *Questions?*

# WOODS CROSS CITY

## BUDGET REPORT

and

## RELATED FINANCIAL INFORMATION

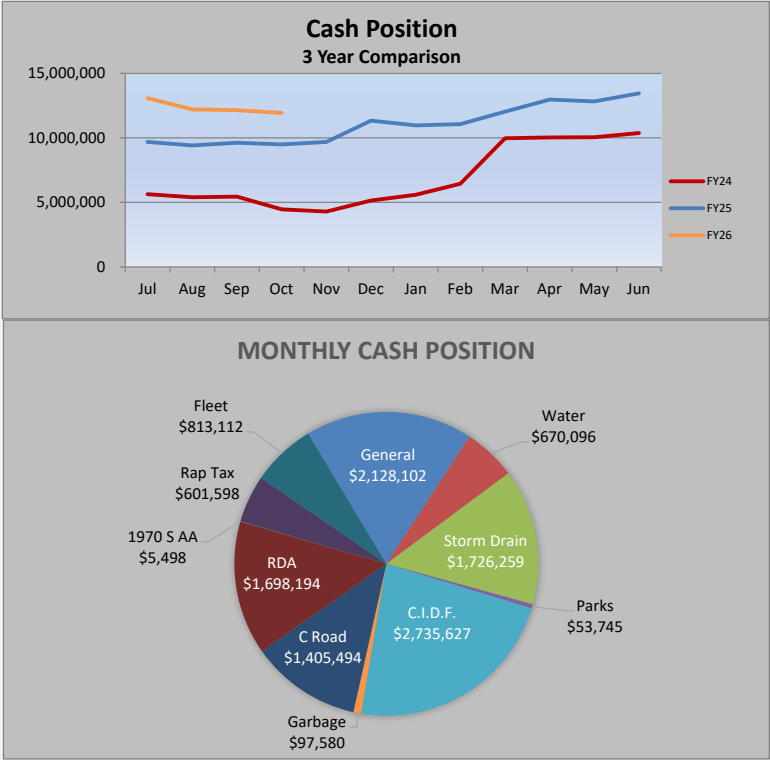
October 2025

Item	Page
1. Cash Position by Fund and in Total	1
2. 3-Year Sales Tax Comparison	2
3. Transient Room Tax	3
4. Energy Tax	4
5. EMS & Fire Services Impact Fees	5
6. RAP Tax Revenue	6
7. Court Fines	7
8. Mayor & City Council Financial Summary	8-10
9. Budget Report	11-40

Woods Cross City

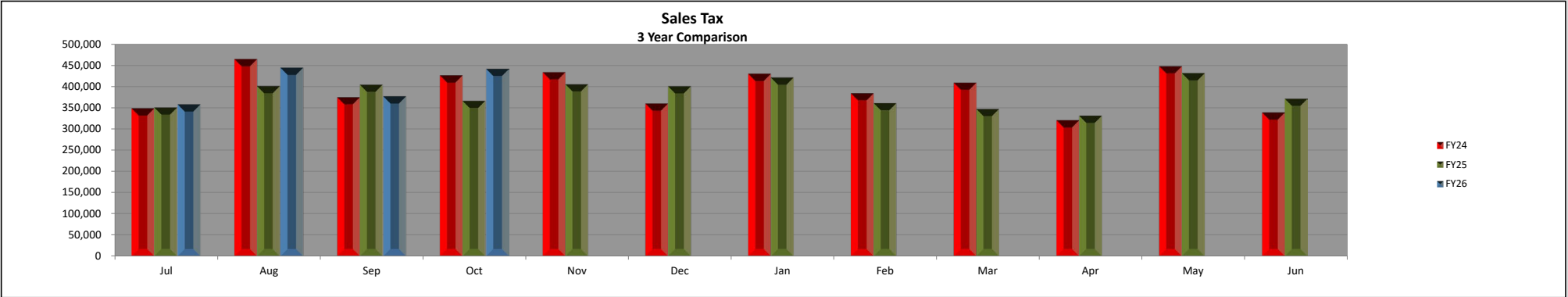
FY 2026

		Funds														St Treas	
FY26	Month	General	Water	Water Impact	Garbage	Road	Subsurface Stm Drn	RAP Tax	RDA	1970 S AA	C.I.D.F.	Prk Impv	Storm Drain	Fleet	Total	Int. Rate	
	Jul	\$2,131,890	\$667,046	\$568,836	\$79,417	\$2,153,705	\$0	\$499,823	\$1,737,894	\$7,442	\$2,707,537	\$57,850	\$1,608,317	\$860,167	\$13,079,923	4.4692%	
	Aug	\$2,039,276	\$92,942	\$606,062	\$95,679	\$1,783,735	\$0	\$531,045	\$1,726,876	\$5,462	\$2,717,338	\$53,385	\$1,660,765	\$893,922	\$12,206,486	4.4658%	
	Sep	\$2,292,938	\$219,156	\$588,380	\$107,994	\$1,392,662	\$0	\$554,945	\$1,714,870	\$5,480	\$2,726,348	\$53,562	\$1,712,906	\$779,710	\$12,148,951	4.3833%	
	Oct	2,128,102	84,641	585,455	97,580	1,405,494	0	601,598	1,698,194	5,498	2,735,627	53,745	1,726,259	813,112	\$11,935,305	4.2704%	
	Nov														0	0.0000%	
	Dec														0	0.0000%	
	Jan														0	0.0000%	
	Feb														0	0.0000%	
	Mar														0	0.0000%	
	Apr														0	0.0000%	
	May														0	0.0000%	
	Jun														0	0.0000%	



Woods Cross City  
Sales Tax Collection  
FY 2026

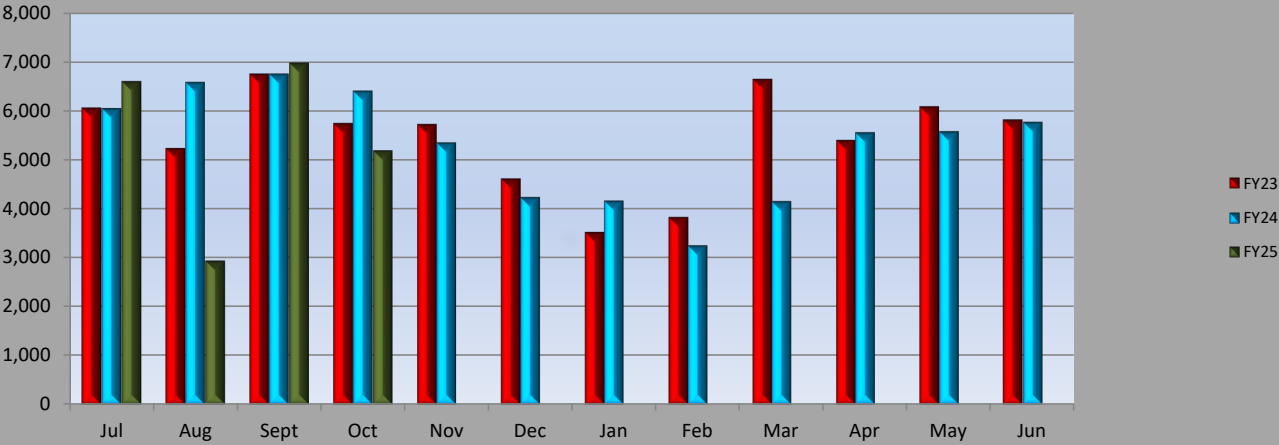
BUSINESS	July	Aug	Sep	Quarter Total	Oct	Nov	Dec	Quarter Total	Jan	Feb	Mar	Quarter Total	Apr	May	June	Quarter Total	Total
Total Point of Sale	530,644	559,560	492,213	1,582,417	586,432			586,432				0				0	2,168,849
Share of POS to City (50%)	265,322	279,780	246,107	791,208	293,216			293,216				0				0	1,084,425
Share of 50% Statewide Collections	143,715	172,902	136,592	453,208	155,330			155,330				0				0	608,539
Deductions & non nexus	(51,985)	(9,374)	(6,936)	(68,295)	(8,190)			(8,190)				0				0	(76,485)
FY2026 Final Distribution	357,052	443,308	375,762	1,176,122	440,357	0	0	440,357	0	0	0	0	0	0	0	0	1,616,479
FY 2025 Monthly Distribution	350,604	401,186	404,495	1,156,285	366,385	405,394	400,819	1,172,598	421,426	360,906	347,308	1,129,641	331,445	431,588	371,433	1,134,466	4,592,989
Better/(Worse)	6,448	42,122	(28,733)	19,837	73,972	0	0	0	0	0	0	0	0	0	0	0	0
FY 2026 Cumulative	357,052	800,360	1,176,122	1,176,122	1,616,479	0	0	0	0	0	0	0	0	0	0	0	1,616,479
FY 2025 Cumulative	350,604	751,790	1,156,285	1,156,285	1,522,670	1,928,064	2,328,883	2,328,883	2,750,309	3,111,215	3,458,523	3,458,523	3,789,968	4,221,556	4,592,989	4,592,989	4,592,989
Cumulative Better(Worse)	6,448	48,570	19,837	19,837	93,809	0	0	0	0	0	0	0	0	0	0	0	0



Woods Cross City  
Transient Room Tax  
FY 26

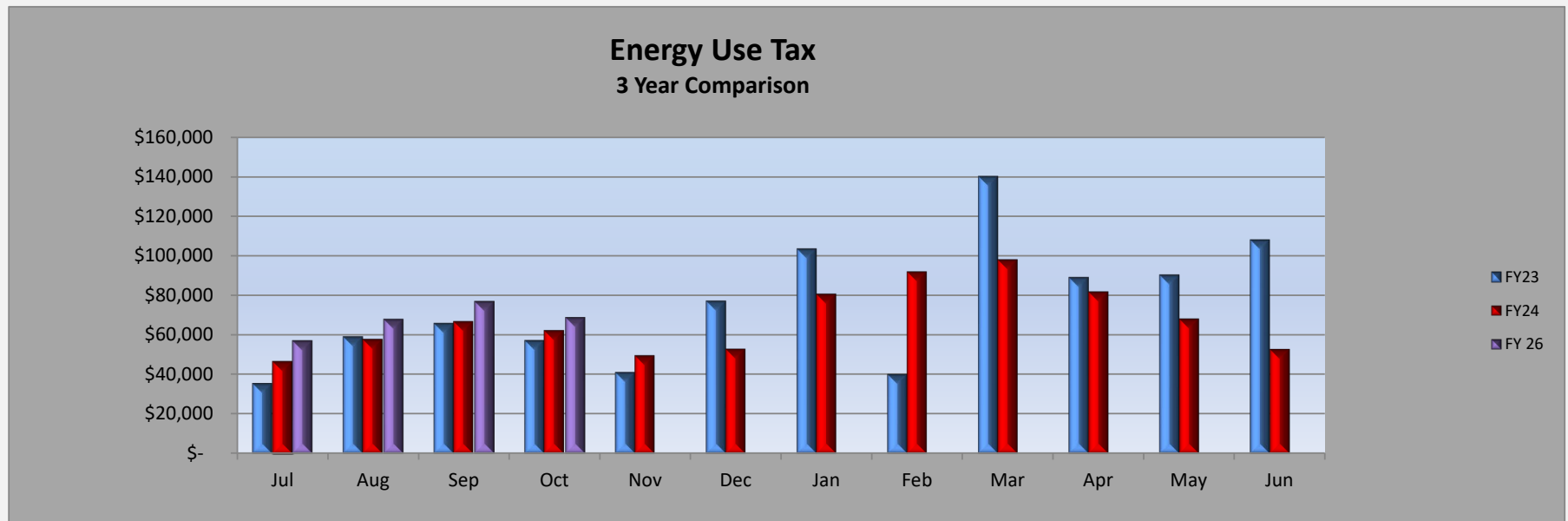
YTD	\$ 21,688	% Budget	43.4%
Budget	\$ 50,000	% Year	33.3%

Transient Room Tax  
3 Year Comparison



**WOODS CROSS CITY**  
**Energy Use Taxes**  
**FY 26**

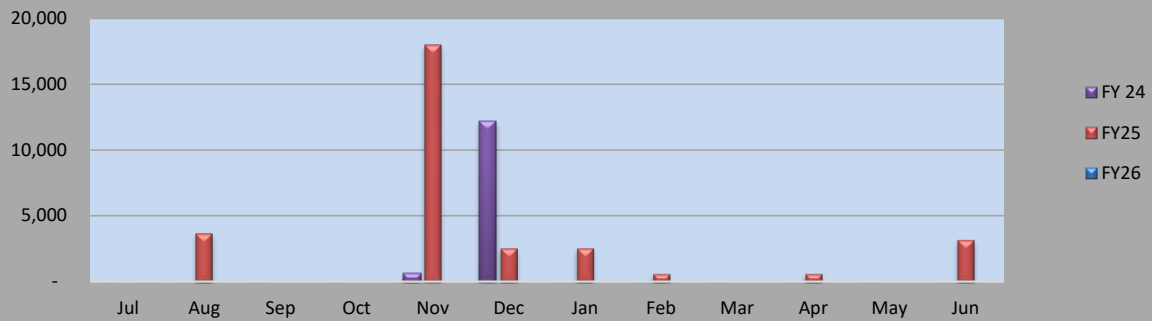
<b>YTD</b>	<b>\$</b>	<b>270,360</b>	<b>% Budget</b>	<b>34.9%</b>
<b>Budget</b>	<b>\$</b>	<b>775,000</b>	<b>% Year</b>	<b>33.3%</b>



**WOODS CROSS CITY**  
Public Safety Impact Fees Collected  
FY 26

		Amount		Cumulative Total		Prior Year Cumulative Total
Jul	\$	644	\$	644	\$	-
Aug	\$	14,168	\$	14,812	\$	3,692
Sep	\$	-	\$	14,812	\$	3,692
Oct	\$	3,125	\$	17,937	\$	3,692
Nov	\$	-	\$	-	\$	21,665
Dec	\$	-	\$	-	\$	24,241
Jan	\$	-	\$	-	\$	26,817
Feb	\$	-	\$	-	\$	27,461
Mar	\$	-	\$	-	\$	27,461
Apr	\$	-	\$	-	\$	28,105
May	\$	-	\$	-	\$	28,105
Jun	\$	-	\$	-	\$	31,325

**Public Safety Impact Fees**  
3 Year Comparison



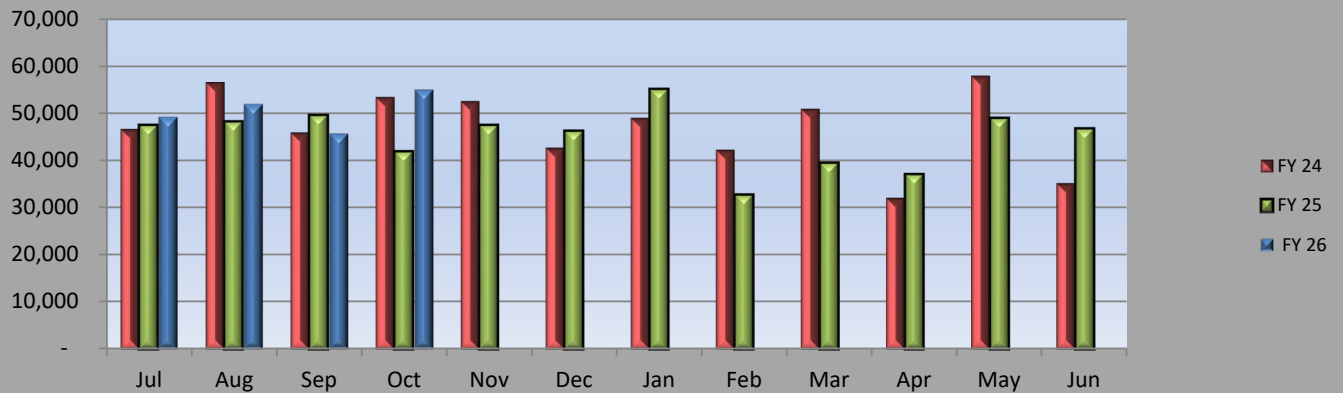
# WOODS CROSS CITY

RAP Tax Revenue  
FY 26

		Amount		Cumulative Total		Prior Year Cumulative Total
Jul	\$	49,109	\$	49,109	\$	47,545
Aug	\$	51,809	\$	100,918	\$	95,818
Sep	\$	45,587	\$	146,505	\$	145,495
Oct	\$	54,840	\$	201,345	\$	187,494
Nov	\$	-	\$	-	\$	235,066
Dec	\$	-	\$	-	\$	281,408
Jan	\$	-	\$	-	\$	336,548
Feb	\$	-	\$	-	\$	369,350
Mar	\$	-	\$	-	\$	408,940
Apr	\$	-	\$	-	\$	446,067
May	\$	-	\$	-	\$	495,076
Jun	\$	-	\$	-	\$	541,880

YTD	\$	201,345	% Budget	37.3%
Budget	\$	540,000	% Year	33.3%

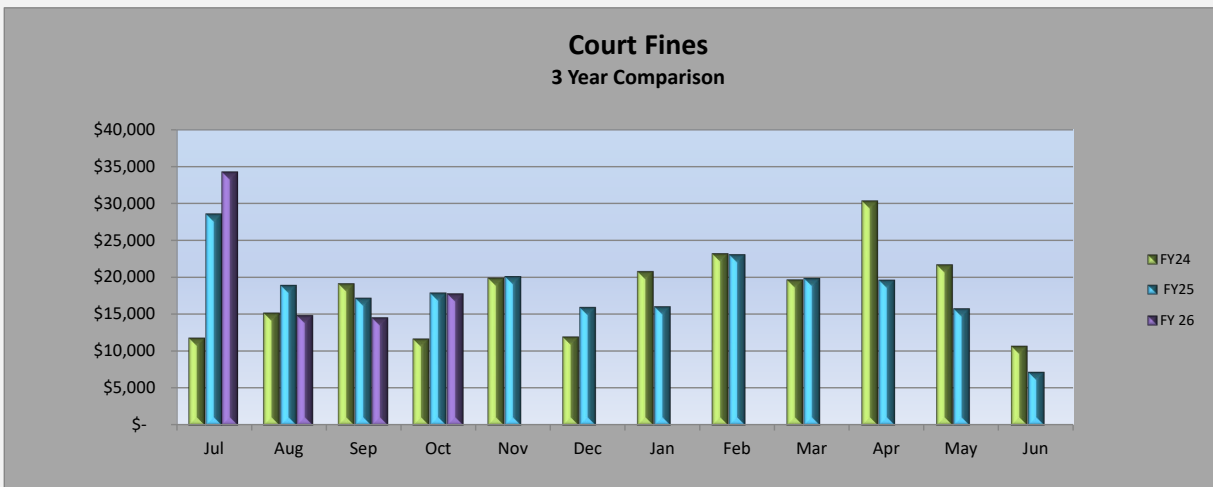
**RAP Tax**  
3 Year Comparison



Woods Cross City  
Net Court Fines Collected  
FY 26

	Amount	Cumul Amt	Prior Year Cumul Amt
Jul	\$ 34,225	\$ 34,225	\$ 28,602
Aug	\$ 14,884	\$ 49,109	\$ 47,595
Sep	\$ 14,574	\$ 63,683	\$ 64,852
Oct	\$ 17,789	\$ 81,472	\$ 82,797
Nov	\$ -	\$ -	\$ 102,962
Dec	\$ -	\$ -	\$ 118,976
Jan	\$ -	\$ -	\$ 135,060
Feb	\$ -	\$ -	\$ 158,176
Mar	\$ -	\$ -	\$ 178,115
Apr	\$ -	\$ -	\$ 197,784
May	\$ -	\$ -	\$ 213,598
Jun	\$ -	\$ -	\$ 220,843

YTD	\$ 81,472	% Budget	36.2%
Budget	\$ 225,000	% Year	33.3%



**Woods Cross City**  
**City Council Financial Summary Fiscal Year 2025-26**  
**October 31, 2025**

33% of the year expired

Line No.	Fund	YTD FY 2026	Annual Budget	% of Budget	Page No.	Comments
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**\*\*\*\*\* 10-General Fund \*\*\*\*\***

Revenue						
1	Property Taxes	171,043	2,338,274	7%	1	
2	Sales & Use Taxes	1,616,479	4,450,000	36%	1	
3	Energy & Other Taxes	313,358	925,000	34%	1	
4	Licenses & Permits	134,890	176,500	76%	1	
5	Fines & Forefeitures	81,472	225,000	36%	1	
6	All Other General Fund Revenue	93,305	330,300	28%	1-2	
7	Transfers In from Other Funds	138,448	415,344	33%	2	
8	Fund Balance Decrease/(Increase)	0	(45,329)	0%	2	
8	Total Revenue	2,548,994	8,815,089	29%	2	
Expenditures						
9	Legislative	34,999	108,455	32%	2	ULCT Dues
10	Judicial	96,581	285,501	34%	3	
11	Administration	204,356	702,311	29%	3	
12	Data Processing	53,387	276,200	19%	4	Caselle Annual Payment
13	Non Departmental	79,319	386,000	21%	4	
14	City Attorney	13,983	114,000	12%	4	Zoning Ordinance Update
15	City Hall	30,474	177,800	17%	4	
16	Election	0	11,000	0%	5	
17	Community Development	96,778	313,555	31%	5	
18	Police Department	1,140,741	3,502,855	33%	6	
19	Fire Department	438,089	876,178	50%	6	Quarterly Payment
20	Building Inspector	26,470	100,000	26%	6	
21	Volunteer Services	180	3,000	6%	6	
22	Street Department	134,153	493,158	27%	7	
23	City Shop	26,720	96,052	28%	7	
24	Parks	241,280	719,195	34%	8	
28	Recreation	39,194	97,651	40%	8	Summer Rec Program
27	Debt Service	0	203,313	0%	8	
29	Transfers	133,382	348,865	38%	9	
30	Total Expenditures	2,790,087	8,815,089	32%	9	
31	Revenues Over/(Under) Expenditures	(241,093)	-	0%	9	

**\*\*\*\*\* 51-Water Fund \*\*\*\*\***

32	Water Sales	803,089	2,340,229	34%	20	
33	Other Revenue	95,091	7,871,500	1%	20	ARPA Funds
34	Transfer from the Impact Fund	45,333	136,000	33%	20	
	Fund Balance Decrease/(Increase)	-	47,841		20	
35	Total Revenue	943,514	10,395,570	9%	20	
36	Expenditures excluding Depreciation	964,446	9,340,407	10%	21	
37	Depreciation	0	455,000	0%	21	
38	Debt Service	470,273	600,163	78%	22	
39	Revenues Over/(Under) Expenditures	(491,206)	-	0%	22	

**\*\*\*\*\* 53-Water Impact Fee Fund \*\*\*\*\***

40	Impact Fees	68,162	47,000	145%	24	
41	Interest Earnings	8,227	26,000	32%	24	
42	Fund Balance Appropriation	-	96,500	0%	24	
43	Total Revenue	76,389	169,500	45%	24	
44	Prof. Tech. Svcs & Water Line Projects	21,170	33,500	63%	24	
45	Transfer to Bond Fund	45,333	136,000	33%	24	
46	Total	66,504	169,500	39%	24	
47	Revenues Over/(Under) Expenditures	9,886	-	0%	24	

**\*\*\*\*\* 52-Garbage Fund \*\*\*\*\***

48	Garbage Pickup Fees	240,814	725,000	33%	23	
49	Green Waste Pickup Fees	55,138	165,000	33%	23	
51	Curbside Recycling Fees	98,847	300,000	33%	23	
50	Other Revenue	17,078	57,000	30%	23	
52	Fund Balance Decrease/(Increase)	0	0	0%	23	
53	Total Revenue	411,876	1,247,000	33%	23	
54	Expenditures	363,154	1,247,000	29%	23	
55	Revenues Over/(Under) Expenditures	48,723	0	0%	23	

**Woods Cross City**  
**City Council Financial Summary Fiscal Year 2025-26**  
**October 31, 2025**

33% of the year expired

Line No.	Fund	YTD FY 2026	Annual Budget	% of Budget	Page No.	Comments
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Line No.	Fund	YTD FY 2026	Annual Budget	% of Budget	Page No.	Comments
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**\*\*\*\*\* Other Funds \*\*\*\*\***

**\*\*\*21- Roadway Special Revenue Fund \*\*\***

56	Revenues	559,209	1,300,000	43%	10	
57	Fund Balance Decrease/(Increase)	0	983,507	0%	10	
58	Expenditures	1,217,334	2,283,507	53%	10	
59	Revenues Over/(Under) Expenditures	(658,126)	0	0%	11	

**\*\*\* 23-RAP TAX FUND\*\*\***

60	Revenues	208,921	562,000	37%	12	
61	Fund Balance Decrease/(Increase)	0	(180,500)	0%	12	
62	Expenditures	55,536	381,500	15%	12	
63	Revenues Over/(Under) Expenditures	153,385	0	0%	12	

**\*\*\* 24-Park Dvlpmnt Spec Rev Fund \*\*\***

64	Revenues	40,455	11,500	352%	13	
65	Fund Balance Decrease/(Increase)	0	(9,000)	0%	13	
66	Loan from Other Funds	0	0	0%	13	
67	Expenditures	0	2,500	0%	13	
68	Revenues Over/(Under) Expenditures	40,455	0	0%	13	

**\*\*\* 25-RDA Operating \*\*\***

69	Project Area Tax Increment	0	840,700	0%	14	
70	Other Revenue	27,056	69,000	39%	14	
71	Fund Balance Decrease/(Increase)	0	(167,981)	0%	14	
72	Total Revenue	27,056	741,719	4%	14	
73	Operating Expenses	82,666	491,719	17%	14	
74	Special Projects	0	50,000	0%	14	
75	Project Area Agreement Payments	0	200,000	0%	14	
76	Total Expenditures	82,666	741,719	11%	14	
77	(Decrease)Increase in Fund Balance	0	155,001	0%	14	
78	Revenues Over/(Under) Expenditures	(55,610)	0	0%	14	

# Woods Cross City

City Council Financial Summary Fiscal Year 2025-26

October 31, 2025

33% of the year expired
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Line No.	Fund	YTD FY 2026	Annual Budget	% of Budget	Page No.	Comments
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Line No.	Fund	YTD FY 2026	Annual Budget	% of Budget	Page No.	Comments
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## \*\*\*\*\* Other Funds \*\*\*\*\*

### \*\*\* 26-Youth City Council Fund \*\*\*

79	Revenues	7,482	20,325	37%	15	
80	Expenditures	1,569	20,325	8%	15	
81	Revenues Over/(Under) Expenditures	5,913	0	0%	15	

### \*\*\* 27-Community of Promise Fund \*\*\*

82	Revenues	21,158	65,000	33%	16	
83	Fund Balance Decrease/(Increase)	0	0	0%	16	
84	Expenditures	3,517	65,000	5%	16	
85	Revenues Over/(Under) Expenditures	17,641	0	0%	16	

### \*\*\* 28-State Liquor Allotment Fund \*\*\*

86	Revenues	844	14,500	6%	17	
87	Fund Balance Decrease/(Increase)	0	(1,500)	0%	17	
88	Expenditures	3,520	13,000	27%	17	
89	Revenues Over/(Under) Expenditures	(2,676)	0	0%	17	

### \*\*\* 41-1960 South Assessment Area Fund\*\*\*

90	Revenues	26,843	193,785	14%	18	
91	Fund Balance Decrease/(Increase)	0	(16,910)	0%	18	
92	Expenditures	119,800	176,875	68%	18	
93	Revenues Over/(Under) Expenditures	(92,957)	0	0%	18	

### \*\*\* 46-Cap Improvement Development Fund \*\*\*

94	Revenues	37,766	100,000	38%	19	
95	Fund Balance Decrease/(Increase)	0	(100,000)	0%	19	
96	Improvements	0	0	0%	19	
97	Transfers Out & Loans to Other Funds	0	0	0%	19	
98	Revenues Over/(Under) Expenditures	37,766	0	0%	19	

### \*\*\* 56-Storm Drain Enterprise Fund \*\*\*

99	Revenues	285,890	838,824	34%	26	
100	Fund Balance Decrease/(Increase)	0	389,364	0%	26	
101	Expenditures	162,950	1,228,188	13%	27	
102	Revenues Over/(Under) Expenditures	122,940	0	0%	27	

### \*\*\* 57 Storm Drn Impact Fee Ent Fund \*\*\*

103	Revenues	33,174	57,500	58%	28	
104	Fund Balance Decrease/(Increase)	0	(52,500)		28	
105	Expenditures	0	5,000	0%	28	
106	Revenues Over/(Under) Expenditures	33,174	0	0%	28	

### \*\*\* 61 Fleet Fund \*\*\*

107	Revenues	11,384	36,000	32%	29	
108	Transfers In	143,300	429,900	33%	29	
109	Sale of Assets	0	125,000	0%	29	
110	Fund Balance Decrease/(Increase)	0	506,290	0%	29	
111	Total Revenue	154,684	1,097,190	14%	29	
112	Purchases	55,105	445,000	12%	29	
113	Vehicle Upfits	175	0	0%	29	
114	Lease Payments	229,866	652,190	35%	29	
115	Revenues Over/(Under) Expenditures	(130,462)	0	0%	29	

WOODS CROSS CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TAXES</u>					
10-31-100 PROPERTY TAXES- REAL PROPERTY	46,854.03	49,182.03	2,157,774.00	2,108,591.97	2.3
10-31-150 FEES IN LIEU- MOTOR VEHICLES	8,474.49	38,843.18	85,000.00	46,156.82	45.7
10-31-200 PROPERTY TAXES- PERSONAL PROP	9,267.18	83,017.60	95,500.00	12,482.40	86.9
10-31-300 SALES AND USE TAXES	440,356.65	1,616,478.50	4,450,000.00	2,833,521.50	36.3
10-31-400 DATA FRANCHISE FEES	.00	7,290.00	70,000.00	62,710.00	10.4
10-31-500 TRANSIENT ROOM TAX	5,180.17	21,689.12	50,000.00	28,310.88	43.4
10-31-600 TELECOMMUNICATION TAX	3,442.26	14,018.99	30,000.00	15,981.01	46.7
10-31-700 ENERGY TAX	68,753.06	270,359.87	775,000.00	504,640.13	34.9
TOTAL TAXES	582,327.84	2,100,879.29	7,713,274.00	5,612,394.71	27.2
<u>LICENSES AND PERMITS</u>					
10-32-100 BUSINESS LICENSES AND PERMITS	300.00	2,933.00	25,000.00	22,067.00	11.7
10-32-210 BUILDING PERMITS	11,728.10	72,834.23	75,000.00	2,165.77	97.1
10-32-260 PLAN CHECK FEES	11,464.16	51,992.27	50,000.00	( 1,992.27)	104.0
10-32-270 PLANNING & ZONING FEES	( 125.00)	3,255.00	7,000.00	3,745.00	46.5
10-32-280 INSPECTION FEES	.00	.00	9,500.00	9,500.00	.0
10-32-290 OTHER PERMITS	1,725.00	3,875.00	10,000.00	6,125.00	38.8
TOTAL LICENSES AND PERMITS	25,092.26	134,889.50	176,500.00	41,610.50	76.4
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-450 STATE GRANTS- POLICE	.00	.00	5,000.00	5,000.00	.0
10-33-540 PUBLIC SAFETY GRANT	.00	1,200.00	.00	( 1,200.00)	.0
10-33-550 REIMBURSED POLICE TIME	18.50	1,179.50	70,000.00	68,820.50	1.7
10-33-555 RESTITUTION TO POLICE DEPT	.00	.00	7,000.00	7,000.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	18.50	2,379.50	82,000.00	79,620.50	2.9
<u>CHARGES FOR SERVICES</u>					
10-34-150 SALE OF MAPS AND PUBLICATIONS	975.00	2,290.00	5,000.00	2,710.00	45.8
10-34-710 PARK USE FEES	100.00	1,200.00	3,000.00	1,800.00	40.0
10-34-740 FIELD USE FEES	2,860.00	10,460.00	15,000.00	4,540.00	69.7
10-34-750 MULTI-PURPOSE ROOM USE FEES	65.00	517.50	5,000.00	4,482.50	10.4
TOTAL CHARGES FOR SERVICES	4,000.00	14,467.50	28,000.00	13,532.50	51.7
<u>FINES AND FORFEITURES</u>					
10-35-100 COURT FINES	17,789.46	81,472.30	225,000.00	143,527.70	36.2
TOTAL FINES AND FORFEITURES	17,789.46	81,472.30	225,000.00	143,527.70	36.2

WOODS CROSS CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
10-36-100 INTEREST EARNINGS	6,425.04	27,075.22	97,000.00	69,924.78	27.9
10-36-110 INTEREST- BONDS (STAX, EXCISE)	2.40	444.89	3,000.00	2,555.11	14.8
10-36-200 RENTAL INCOME	4,883.09	21,383.09	51,600.00	30,216.91	41.4
10-36-300 MEMORIAL DAY CELEBRATION REV	.00	.00	2,500.00	2,500.00	.0
10-36-330 RECREATION REVENUES	.00	230.00	30,000.00	29,770.00	.8
10-36-340 SNACK SHACK REVENUES	.00	.00	1,200.00	1,200.00	.0
TOTAL MISCELLANEOUS REVENUE	11,310.53	49,133.20	185,300.00	136,166.80	26.5
<u>OTHER REVENUE</u>					
10-38-400 SALE OF FIXED ASSETS	.00	12,142.50	20,000.00	7,857.50	60.7
10-38-410 SALE OF UNCLAIMED PROP- POLICE	.00	4,050.00	.00	4,050.00	.0
10-38-900 MISCELLANEOUS REVENUE	940.12	11,132.21	15,000.00	3,867.79	74.2
TOTAL OTHER REVENUE	940.12	27,324.71	35,000.00	7,675.29	78.1
<u>TRANSFERS</u>					
10-39-300 TRANSFER IN FROM OTHER FUNDS	34,612.00	138,448.01	415,344.00	276,895.99	33.3
TOTAL TRANSFERS	34,612.00	138,448.01	415,344.00	276,895.99	33.3
TOTAL FUND REVENUE	676,090.71	2,548,994.01	8,860,418.00	6,311,423.99	28.8
<u>LEGISLATIVE</u>					
10-41-110 SALARIES AND WAGES	6,610.83	19,885.74	57,200.00	37,314.26	34.8
10-41-130 RETIREMENT	491.79	1,475.37	4,440.00	2,964.63	33.2
10-41-132 WORKERS COMP INSURANCE	97.41	292.23	1,050.00	757.77	27.8
10-41-134 MEDICARE TAX	213.05	639.92	765.00	125.08	83.7
10-41-210 BOOKS, SUBSCRIPTIONS, MEMBERSH	.00	11,670.71	16,000.00	4,329.29	72.9
10-41-230 SCHOOLS, SEMINARS & TRAINING	.00	523.88	13,000.00	12,476.12	4.0
10-41-610 MISCELLANEOUS SUPPLIES	211.11	211.11	1,000.00	788.89	21.1
10-41-620 MISCELLANEOUS SERVICES	.00	300.00	15,000.00	14,700.00	2.0
TOTAL LEGISLATIVE	7,624.19	34,998.96	108,455.00	73,456.04	32.3

WOODS CROSS CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>JUDICIAL</u>					
10-42-110 SALARIES AND WAGES	22,655.73	67,970.08	196,162.00	128,191.92	34.7
10-42-111 TEMP LABOR	.00	.00	2,000.00	2,000.00	.0
10-42-112 OVERTIME	800.00	2,200.00	6,000.00	3,800.00	36.7
10-42-130 RETIREMENT	4,642.91	13,929.56	44,462.00	30,532.44	31.3
10-42-131 GROUP HEALTH INSURANCE	1,546.45	7,368.04	19,442.00	12,073.96	37.9
10-42-132 WORKERS COMP INSURANCE	24.63	73.89	222.00	148.11	33.3
10-42-133 LTD INSURANCE	139.77	571.84	1,752.00	1,180.16	32.6
10-42-134 MEDICARE TAX	710.67	2,132.61	6,311.00	4,178.39	33.8
10-42-210 BOOKS, SUBSCRIPTIONS, MEMBERSH	.00	.00	1,000.00	1,000.00	.0
10-42-230 SCHOOLS, SEMINARS & TRAINING	259.94	805.57	750.00	( 55.57)	107.4
10-42-240 OFFICE SUPPLIES AND EXPENSE	.00	94.02	900.00	805.98	10.5
10-42-310 PROFESSIONAL & TECHNICAL	202.85	1,353.71	1,000.00	( 353.71)	135.4
10-42-610 MISCELLANEOUS SUPPLIES	.00	.00	5,000.00	5,000.00	.0
10-42-621 JURY & WITNESS FEES	.00	81.86	500.00	418.14	16.4
TOTAL JUDICIAL	30,982.95	96,581.18	285,501.00	188,919.82	33.8
<u>ADMINISTRATION</u>					
10-43-110 SALARIES AND WAGES	48,008.33	142,194.30	410,902.00	268,707.70	34.6
10-43-112 OVERTIME	732.29	1,945.29	3,000.00	1,054.71	64.8
10-43-130 RETIREMENT	7,949.86	23,805.46	80,101.00	56,295.54	29.7
10-43-131 GROUP HEALTH INSURANCE	2,970.37	13,700.05	42,702.00	29,001.95	32.1
10-43-132 WORKERS COMP INSURANCE	393.38	1,167.07	968.00	( 199.07)	120.6
10-43-133 LTD INSURANCE	319.62	1,305.11	5,041.00	3,735.89	25.9
10-43-134 MEDICARE TAX	1,216.18	3,893.00	10,747.00	6,854.00	36.2
10-43-135 EMPLOYEE HEALTH FITNESS	10.00	40.00	100.00	60.00	40.0
10-43-210 BOOKS, SUBSCRIPTIONS & MEMBERS	.00	419.00	3,600.00	3,181.00	11.6
10-43-220 PUBLIC NOTICES	.00	.00	1,000.00	1,000.00	.0
10-43-230 SCHOOLS, SEMINARS & TRAINING	917.95	2,541.89	8,000.00	5,458.11	31.8
10-43-231 AUTO MILEAGE REIMBURSEMENT	.00	.00	1,500.00	1,500.00	.0
10-43-240 OFFICE SUPPLIES AND EXPENSE	1,002.49	2,693.59	12,000.00	9,306.41	22.5
10-43-250 EQUIP MAINTENANCE & REPAIRS	96.00	237.00	4,000.00	3,763.00	5.9
10-43-252 FUEL PURCHASES	347.25	593.39	.00	( 593.39)	.0
10-43-310 PROFESSIONAL & TECHNICAL SERVI	.00	4,955.96	86,000.00	81,044.04	5.8
10-43-510 INSURANCE AND SURETY BONDS	.00	603.10	650.00	46.90	92.8
10-43-610 MISCELLANEOUS SUPPLIES	1,199.80	2,959.87	8,000.00	5,040.13	37.0
10-43-620 MISCELLANEOUS SERVICES	.00	300.00	22,000.00	21,700.00	1.4
10-43-741 EQUIPMENT UNDER \$5000	.00	1,001.78	2,000.00	998.22	50.1
TOTAL ADMINISTRATION	65,163.52	204,355.86	702,311.00	497,955.14	29.1

WOODS CROSS CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DATA PROCESSING</u>					
10-46-240 SOFTWARE UPDATES	.00	.00	20,000.00	20,000.00	.0
10-46-250 COMPUTER EQUIPMENT MAINT & REP	.00	.00	2,000.00	2,000.00	.0
10-46-310 COMPUTER SYSTEMS SUPPORT	11,848.45	53,325.55	150,000.00	96,674.45	35.6
10-46-312 SUPPORT - POLICE SYSTEM	.00	.00	55,000.00	55,000.00	.0
10-46-740 EQUIPMENT OVER \$5000	.00	.00	40,000.00	40,000.00	.0
10-46-741 EQUIPMENT - POLICE	.00	19.97	8,000.00	7,980.03	.3
10-46-745 EQUIPMENT UNDER \$5000	.00	41.79	1,200.00	1,158.21	3.5
TOTAL DATA PROCESSING	11,848.45	53,387.31	276,200.00	222,812.69	19.3
<u>NON DEPARTMENTAL</u>					
10-47-250 STREET LIGHT MAINTENANCE	1,041.93	6,477.93	93,000.00	86,522.07	7.0
10-47-270 STREET LIGHTS ELECTRICITY	5,251.76	17,388.32	59,000.00	41,611.68	29.5
10-47-310 CITY ENGINEER	6,992.10	11,104.60	130,000.00	118,895.40	8.5
10-47-510 LIABILITY INSURANCE	.00	37,244.36	37,500.00	255.64	99.3
10-47-620 POST OFFICE EXPENSES	.00	486.00	1,000.00	514.00	48.6
10-47-621 EDUCATION REIMBURSEMENT	.00	.00	2,000.00	2,000.00	.0
10-47-622 CREDIT CARD FEES	1,746.57	6,592.89	25,000.00	18,407.11	26.4
10-47-625 SICK LEAVE CONVERSION-RETIREMT	.00	.00	32,000.00	32,000.00	.0
10-47-630 SAFETY PROGRAM INCENTIVES	.00	.00	6,500.00	6,500.00	.0
10-47-635 EMPLOYEE RECOGNITION & APPREC	.00	25.00	.00	( 25.00)	.0
TOTAL NON DEPARTMENTAL	15,032.36	79,319.10	386,000.00	306,680.90	20.6
<u>CITY ATTORNEY</u>					
10-49-310 LEGAL - GENERAL	1,632.00	2,083.00	80,000.00	77,917.00	2.6
10-49-311 LEGAL - JP COURT	2,600.00	10,400.00	27,000.00	16,600.00	38.5
10-49-312 LEGAL - PUBLIC DEFENDER	1,500.00	1,500.00	7,000.00	5,500.00	21.4
TOTAL CITY ATTORNEY	5,732.00	13,983.00	114,000.00	100,017.00	12.3
<u>CITY HALL</u>					
10-51-134 MEDICARE TAX	2.84	10.20	200.00	189.80	5.1
10-51-250 EQUIPMENT-SUPPLIES & MAINTENAN	422.91	1,049.26	10,000.00	8,950.74	10.5
10-51-255 LEASED EQUIPMENT	.00	195.12	1,000.00	804.88	19.5
10-51-260 BLDGS & GROUNDS - SUPPLIES & M	196.38	4,334.89	65,000.00	60,665.11	6.7
10-51-270 UTILITIES	1,620.12	4,398.42	18,000.00	13,601.58	24.4
10-51-280 TELEPHONE	2,394.61	9,278.43	43,000.00	33,721.57	21.6
10-51-610 MISC. SUPPLIES	.00	.00	200.00	200.00	.0
10-51-620 MISC. SERVICES	702.00	2,808.00	8,200.00	5,392.00	34.2
10-51-720 BUILDINGS	.00	.00	10,000.00	10,000.00	.0
10-51-740 EQUIPMENT OVER \$5000	.00	6,000.00	15,000.00	9,000.00	40.0
10-51-961 TRANSFER TO FLEET FUND	600.00	2,400.00	7,200.00	4,800.00	33.3
TOTAL CITY HALL	5,938.86	30,474.32	177,800.00	147,325.68	17.1

WOODS CROSS CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTION</u>						
10-55-220	PUBLIC NOTICE	.00	.00	1,000.00	1,000.00	.0
10-55-620	MISC. SERVICES	.00	.00	10,000.00	10,000.00	.0
TOTAL ELECTION		.00	.00	11,000.00	11,000.00	.0
<u>COMMUNITY DEVELOPMENT</u>						
10-57-110	SALARIES AND WAGES	23,434.47	69,195.77	207,356.00	138,160.23	33.4
10-57-111	TEMPORARY LABOR	.00	.00	8,000.00	8,000.00	.0
10-57-130	RETIREMENT	4,843.32	14,586.90	43,776.00	29,189.10	33.3
10-57-131	GROUP HEALTH INSURANCE	1,314.48	6,268.65	22,180.00	15,911.35	28.3
10-57-132	WORKERS COMP INSURANCE	82.79	220.02	3,199.00	2,978.98	6.9
10-57-133	LTD INSURANCE	162.40	657.64	1,752.00	1,094.36	37.5
10-57-134	MEDICARE TAX	610.87	1,724.49	5,742.00	4,017.51	30.0
10-57-210	SUBSCRIPTIONS, MEMBERSHIPS, DUES	.00	.00	800.00	800.00	.0
10-57-230	MEETING ALLOWANCE	532.50	1,491.00	9,000.00	7,509.00	16.6
10-57-231	SCHOOLS, SEMINARS & TRAINING	973.00	1,248.00	3,000.00	1,752.00	41.6
10-57-232	AUTO MILEAGE REIMBURSEMENT	.00	.00	50.00	50.00	.0
10-57-240	OFFICE SUPPLIES AND EXPENSE	81.69	126.69	500.00	373.31	25.3
10-57-250	EQUIP MAINT, REPAIRS & FUEL	.00	154.18	1,600.00	1,445.82	9.6
10-57-252	FUEL PURCHASES	91.76	91.76	400.00	308.24	22.9
10-57-310	PROFESSIONAL SERVICES	.00	645.00	4,300.00	3,655.00	15.0
10-57-510	INSURANCE AND SURETY BONDS	.00	368.17	400.00	31.83	92.0
10-57-741	EQUIPMENT UNDER \$5000	.00	.00	1,500.00	1,500.00	.0
TOTAL COMMUNITY DEVELOPMENT		32,127.28	96,778.27	313,555.00	216,776.73	30.9

WOODS CROSS CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>					
10-60-110 SALARIES AND WAGES	191,512.62	556,750.59	1,693,583.00	1,136,832.41	32.9
10-60-111 PARTTIME WAGES (X-GUARDS, ETC)	8,836.03	18,604.40	60,000.00	41,395.60	31.0
10-60-112 OVERTIME	12,452.56	45,104.41	120,000.00	74,895.59	37.6
10-60-130 RETIREMENT	59,665.18	171,684.37	518,664.00	346,979.63	33.1
10-60-131 GROUP HEALTH INSURANCE	28,938.80	118,682.26	372,672.00	253,989.74	31.9
10-60-132 WORKERS COMP INSURANCE	3,044.14	8,856.35	27,464.00	18,607.65	32.3
10-60-133 LTD INSURANCE	1,648.07	6,143.67	19,105.00	12,961.33	32.2
10-60-134 MEDICARE TAX	4,172.36	10,618.85	27,167.00	16,548.15	39.1
10-60-135 EMPLOYEE HEALTH FITNESS	20.00	30.00	200.00	170.00	15.0
10-60-210 BOOKS, SUBSCRIPTIONS & MEMBERS	443.83	4,472.57	12,000.00	7,527.43	37.3
10-60-230 SCHOOLS, SEMINARS & TRAINING	1,657.17	11,124.70	25,000.00	13,875.30	44.5
10-60-240 OFFICE SUPPLIES AND EXPENSE	68.47	203.58	5,000.00	4,796.42	4.1
10-60-250 EQUIPMENT OPERATIONS	.00	.00	12,000.00	12,000.00	.0
10-60-251 EQUIPMENT MAINT. & REPAIRS	2,481.20	7,748.86	20,000.00	12,251.14	38.7
10-60-252 FUEL PURCHASES	7,606.63	11,635.62	48,000.00	36,364.38	24.2
10-60-280 ACCESS CHARGES	27,847.60	30,309.04	95,000.00	64,690.96	31.9
10-60-310 PROFESSIONAL & TECHNICAL SERVI	16,862.51	35,883.65	86,000.00	50,116.35	41.7
10-60-450 UNIFORM ALLOWANCE	1,160.95	9,982.45	24,000.00	14,017.55	41.6
10-60-455 SPECIAL DEPARTMENTAL SUPPLIES	1,136.04	5,911.26	38,000.00	32,088.74	15.6
10-60-456 SPEC DEPT SUPP- FIREARMS/AMMO	200.00	4,233.32	30,000.00	25,766.68	14.1
10-60-460 K9 PROGRAM EXPENSES	.00	.00	6,000.00	6,000.00	.0
10-60-510 INSURANCE AND SURETY BONDS	.00	22,610.81	25,000.00	2,389.19	90.4
10-60-620 MISC. SERVICES OR EVENTS	.00	150.00	2,000.00	1,850.00	7.5
10-60-740 EQUIPMENT OVER \$5000	.00	.00	56,000.00	56,000.00	.0
10-60-961 TRANSFER TO FLEET FUND	15,000.00	60,000.00	180,000.00	120,000.00	33.3
TOTAL POLICE DEPARTMENT	384,754.16	1,140,740.76	3,502,855.00	2,362,114.24	32.6
<u>FIRE DEPARTMENT</u>					
10-62-310 PROFESSIONAL SERVICES	219,044.50	438,089.00	876,178.00	438,089.00	50.0
TOTAL FIRE DEPARTMENT	219,044.50	438,089.00	876,178.00	438,089.00	50.0
<u>BUILDING INSPECTION</u>					
10-63-310 BUILDING INSPECTIONS	6,165.00	26,470.00	100,000.00	73,530.00	26.5
TOTAL BUILDING INSPECTION	6,165.00	26,470.00	100,000.00	73,530.00	26.5
<u>VOLUNTEER SERVICES</u>					
10-67-230 SCHOOLS. SEMINARS & TRAINING	.00	180.00	1,000.00	820.00	18.0
10-67-610 MISC SUPPLIES-MEDICAL & PARTIE	.00	.00	1,000.00	1,000.00	.0
10-67-740 EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
TOTAL VOLUNTEER SERVICES	.00	180.00	3,000.00	2,820.00	6.0

WOODS CROSS CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREET DEPARTMENT</u>					
10-71-110 SALARIES AND WAGES	19,017.87	57,508.99	161,701.00	104,192.01	35.6
10-71-112 OVERTIME	196.13	294.20	10,000.00	9,705.80	2.9
10-71-130 RETIREMENT	3,712.14	11,153.45	31,576.00	20,422.55	35.3
10-71-131 GROUP HEALTH INSURANCE	498.52	12,568.17	41,135.00	28,566.83	30.6
10-71-132 WORKERS COMP INSURANCE	309.34	920.42	2,615.00	1,694.58	35.2
10-71-133 LTD INSURANCE	158.13	642.79	1,941.00	1,298.21	33.1
10-71-134 MEDICARE TAX	273.78	819.28	2,490.00	1,670.72	32.9
10-71-210 BOOKS, SUBSCRIPTIONS & MEMBERS	.00	.00	500.00	500.00	.0
10-71-230 SCHOOLS, SEMINARS & TRAINING	.00	.00	2,000.00	2,000.00	.0
10-71-250 EQUIPMENT-SUPPLIES & MAINTENAN	402.90	3,925.94	32,000.00	28,074.06	12.3
10-71-252 FUEL PURCHASES	593.50	909.29	8,000.00	7,090.71	11.4
10-71-280 ACCESS CHARGES	.00	.00	1,300.00	1,300.00	.0
10-71-410 SPECIAL DEPARTMENT SUPPLIES	330.99	444.85	22,500.00	22,055.15	2.0
10-71-510 INSURANCE	.00	8,032.05	8,500.00	467.95	94.5
10-71-610 MISCELLANEOUS SUPPLIES	146.35	754.74	13,500.00	12,745.26	5.6
10-71-611 ROAD SALT	.00	.00	15,400.00	15,400.00	.0
10-71-620 MISCELLANEOUS SERVICES	70.00	2,145.64	30,000.00	27,854.36	7.2
10-71-741 EQUIPMENT UNDER \$5000	.00	33.34	6,000.00	5,966.66	.6
10-71-961 TRANSFER TO FLEET FUND	8,500.00	34,000.00	102,000.00	68,000.00	33.3
TOTAL STREET DEPARTMENT	34,209.65	134,153.15	493,158.00	359,004.85	27.2
<u>CITY SHOP</u>					
10-79-110 SALARIES AND WAGES	1,763.55	5,290.65	15,284.00	9,993.35	34.6
10-79-130 RETIREMENT	340.71	1,022.13	2,953.00	1,930.87	34.6
10-79-131 GROUP HEALTH INSURANCE	209.48	951.92	2,615.00	1,663.08	36.4
10-79-132 WORKERS COMP INSURANCE	29.85	89.55	259.00	169.45	34.6
10-79-133 LTD INSURANCE	14.12	56.48	169.00	112.52	33.4
10-79-134 MEDICARE TAX	24.57	73.65	222.00	148.35	33.2
10-79-250 EQUIPMENT-SUPPLIES & MAINTENAN	291.91	1,741.53	1,500.00	( 241.53)	116.1
10-79-255 EQUIPMENT LEASE	.00	.00	5,000.00	5,000.00	.0
10-79-260 BLDGS & GROUNDS - SUPPLIES & M	3,658.36	10,585.33	34,000.00	23,414.67	31.1
10-79-270 UTILITIES	1,636.09	5,972.61	28,000.00	22,027.39	21.3
10-79-510 INSURANCE	333.50	936.60	650.00	( 286.60)	144.1
10-79-610 MISC. SUPPLIES	.00	.00	1,000.00	1,000.00	.0
10-79-620 MISC. SERVICES	.00	.00	2,300.00	2,300.00	.0
10-79-741 EQUIPMENT UNDER \$5000	.00	.00	2,100.00	2,100.00	.0
TOTAL CITY SHOP	8,302.14	26,720.45	96,052.00	69,331.55	27.8

WOODS CROSS CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
10-83-110 SALARIES AND WAGES	21,775.50	56,346.97	213,771.00	157,424.03	26.4
10-83-111 PARTTIME WAGES	10,338.50	35,791.22	42,000.00	6,208.78	85.2
10-83-112 OVERTIME	2,039.14	4,075.08	4,000.00	( 75.08)	101.9
10-83-130 RETIREMENT	4,600.97	12,264.52	42,842.00	30,577.48	28.6
10-83-131 GROUP HEALTH INSURANCE	3,853.66	17,966.05	57,320.00	39,353.95	31.3
10-83-132 WORKERS COMP INSURANCE	565.57	1,643.17	3,504.00	1,860.83	46.9
10-83-133 LTD INSURANCE	210.59	824.39	2,691.00	1,866.61	30.6
10-83-134 MEDICARE TAX	1,130.78	3,559.38	3,767.00	207.62	94.5
10-83-230 SCHOOLS, SEMINARS & TRAINING	915.00	1,635.00	2,500.00	865.00	65.4
10-83-250 EQUIPMENT-SUPPLIES & MAINTENAN	1,368.38	5,958.43	15,000.00	9,041.57	39.7
10-83-252 FUEL PURCHASES	1,010.83	1,643.67	5,000.00	3,356.33	32.9
10-83-260 MAINTENANCE & REPAIRS: BLDG'S	339.64	5,235.27	40,000.00	34,764.73	13.1
10-83-261 MAINTENANCE & REPAIRS: GROUNDS	2,470.44	18,699.66	35,000.00	16,300.34	53.4
10-83-262 MAINT & REPAIRS: SPORTS FIELDS	20.18	184.78	2,000.00	1,815.22	9.2
10-83-270 UTILITIES	358.46	2,063.17	7,500.00	5,436.83	27.5
10-83-280 ACCESS CHARGES	.00	.00	1,300.00	1,300.00	.0
10-83-310 PROFESSIONAL SERVICES	.00	39,932.10	120,000.00	80,067.90	33.3
10-83-410 BEAUTIFICATION PROJECTS	.00	.00	2,500.00	2,500.00	.0
10-83-510 INSURANCE	.00	1,880.95	2,000.00	119.05	94.1
10-83-610 MISC. SUPPLIES	823.43	2,028.84	2,500.00	471.16	81.2
10-83-620 MISC. SERVICES	.00	194.00	43,000.00	42,806.00	.5
10-83-730 IMPROVEMENTS	10,022.30	17,188.04	30,000.00	12,811.96	57.3
10-83-741 EQUIPMENT UNDER \$5000	100.10	165.30	5,000.00	4,834.70	3.3
10-83-961 TRANSFER TO FLEET FUND	3,000.00	12,000.00	36,000.00	24,000.00	33.3
TOTAL PARKS	64,943.47	241,279.99	719,195.00	477,915.01	33.6
<u>RECREATION</u>					
10-86-110 SALARIES AND WAGES	4,339.44	13,018.32	37,609.00	24,590.68	34.6
10-86-112 OVERTIME	732.27	1,545.89	1,000.00	( 545.89)	154.6
10-86-130 RETIREMENT	889.57	2,499.79	7,266.00	4,766.21	34.4
10-86-131 GROUP HEALTH INSURANCE	1,019.54	4,717.16	13,073.00	8,355.84	36.1
10-86-132 WORKERS COMP INSURANCE	78.41	326.83	965.00	638.17	33.9
10-86-133 LTD INSURANCE	36.99	150.40	846.00	695.60	17.8
10-86-134 MEDICARE TAX	81.62	960.06	942.00	( 18.06)	101.9
10-86-230 AUTO MILEAGE	.00	.00	500.00	500.00	.0
10-86-610 REC PROGRAM SUPPLIES	210.91	6,024.31	8,000.00	1,975.69	75.3
10-86-621 REC PROGRAM STAFFING COSTS	206.25	9,950.75	26,350.00	16,399.25	37.8
10-86-622 SNACK SHACK EXPENSES	.00	.00	1,100.00	1,100.00	.0
TOTAL RECREATION	7,595.00	39,193.51	97,651.00	58,457.49	40.1

WOODS CROSS CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICE</u>					
10-89-800 ALLOCATION TO BOND PAYMENT	.00	.00	( 200,000.00)	( 200,000.00)	.0
10-89-810 PUB WKS FACILITY PRINCIPAL PMT	.00	.00	275,000.00	275,000.00	.0
10-89-820 PUB WKS FACILITY INTEREST PMT	.00	.00	123,313.00	123,313.00	.0
10-89-830 PUB WKS FACILITY OTHER COSTS	.00	.00	5,000.00	5,000.00	.0
TOTAL DEBT SERVICE	.00	.00	203,313.00	203,313.00	.0
<u>TRANSFERS</u>					
10-90-910 TRANSFERS OUT TO OTHER FUNDS	26,935.42	133,381.67	348,865.00	215,483.33	38.2
10-90-990 FUND BALANCE-INCREASE/DECREASE	.00	.00	45,329.00	45,329.00	.0
TOTAL TRANSFERS	26,935.42	133,381.67	394,194.00	260,812.33	33.8
TOTAL FUND EXPENDITURES	926,398.95	2,790,086.53	8,860,418.00	6,070,331.47	31.5
NET REVENUE OVER EXPENDITURES	( 250,308.24)	( 241,092.52)	.00	241,092.52	.0

WOODS CROSS CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

CLASS C SPECIAL REVENUE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>						
21-33-560	C ROAD FUND ALLOTMENT	.00	194,527.26	500,000.00	305,472.74	38.9
21-33-600	TRANSIT TAX- LOCAL	41,387.70	155,052.01	435,000.00	279,947.99	35.6
	TOTAL INTERGOVERNMENTAL REVENUE	41,387.70	349,579.27	935,000.00	585,420.73	37.4
<u>MISCELLANEOUS REVENUE</u>						
21-36-100	INTEREST EARNINGS	4,767.53	23,356.13	75,000.00	51,643.87	31.1
21-36-110	INTEREST EARNINGS- 2022 BOND	4,135.89	16,803.08	40,000.00	23,196.92	42.0
	TOTAL MISCELLANEOUS REVENUE	8,903.42	40,159.21	115,000.00	74,840.79	34.9
<u>OTHER REVENUE</u>						
21-38-720	REIMB- SIGNAL @ 800 W 1500 S	.00	80,000.00	.00	( 80,000.00)	.0
21-38-900	MISCELLANEOUS REVENUE	.00	6,137.00	.00	( 6,137.00)	.0
	TOTAL OTHER REVENUE	.00	86,137.00	.00	( 86,137.00)	.0
<u>TRANSFERS</u>						
21-39-100	TRANSFER FROM GENERAL FUND	4,166.67	16,666.67	50,000.00	33,333.33	33.3
21-39-110	TRANSFER FROM GF FOR 2022 BOND	16,666.67	66,666.67	200,000.00	133,333.33	33.3
21-39-900	FUND BALANCE APPROPRIATION	.00	.00	983,507.00	983,507.00	.0
	TOTAL TRANSFERS	20,833.34	83,333.34	1,233,507.00	1,150,173.66	6.8
	TOTAL FUND REVENUE	71,124.46	559,208.82	2,283,507.00	1,724,298.18	24.5
<u>EXPENDITURES</u>						
21-40-310	ENGINEERING SERVICES	14,873.40	20,594.40	30,000.00	9,405.60	68.7
21-40-410	STREET MAINTENANCE	1,287.28	661,062.99	600,000.00	( 61,062.99)	110.2
21-40-415	SIDEWALK MAINTENANCE	8,925.00	17,019.00	100,000.00	82,981.00	17.0
21-40-730	STREET IMPROVEMENTS	.00	.00	1,100,000.00	1,100,000.00	.0
21-40-733	800 W 1500 S TRAFFIC LIGHT	.00	121,700.46	.00	( 121,700.46)	.0
21-40-737	1100W- 2150S TO 2600S WIDENING	26,175.19	26,987.27	.00	( 26,987.27)	.0
21-40-755	TRANSPORTATION MASTER PLAN '24	2,343.20	3,368.80	50,000.00	46,631.20	6.7
21-40-820	2022 ROAD IMP BOND PRINCIPAL	.00	325,000.00	325,000.00	.00	100.0
21-40-830	2022 ROAD IMP BOND INTEREST	.00	41,601.55	78,507.00	36,905.45	53.0
	TOTAL EXPENDITURES	53,604.07	1,217,334.47	2,283,507.00	1,066,172.53	53.3
	TOTAL FUND EXPENDITURES	53,604.07	1,217,334.47	2,283,507.00	1,066,172.53	53.3

WOODS CROSS CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

CLASS C SPECIAL REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	17,520.39	( 658,125.65)	.00	658,125.65	.0

WOODS CROSS CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

RAP TAX FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>TAXES</u>					
23-31-300	RAP TAXES	54,839.79	201,345.04	540,000.00	338,654.96	37.3
	TOTAL TAXES	54,839.79	201,345.04	540,000.00	338,654.96	37.3
	<u>MISCELLANEOUS REVENUE</u>					
23-36-100	INTEREST EARNINGS	2,040.66	7,576.20	22,000.00	14,423.80	34.4
	TOTAL MISCELLANEOUS REVENUE	2,040.66	7,576.20	22,000.00	14,423.80	34.4
	TOTAL FUND REVENUE	56,880.45	208,921.24	562,000.00	353,078.76	37.2
	<u>EXPENDITURES</u>					
23-40-310	PROFESSIONAL & TECHNICAL SERVI	1,302.60	1,302.60	5,000.00	3,697.40	26.1
23-40-611	CULTURAL ACTIVITIES	5,000.00	5,000.00	2,500.00	( 2,500.00)	200.0
23-40-721	BUILDINGS- RESTROOM IMPROVE	.00	.00	45,000.00	45,000.00	.0
23-40-729	BEAUTIFICATION- TREE PROJECTS	.00	.00	50,000.00	50,000.00	.0
23-40-730	PARK IMPROVEMENTS	.00	.00	25,000.00	25,000.00	.0
23-40-731	MILLS PARK CAPITAL IMPROVEMENT	3,925.38	3,925.38	55,000.00	51,074.62	7.1
23-40-732	DOG PARK PROJECT W/ NSL	.00	23,360.00	120,000.00	96,640.00	19.5
23-40-735	BEAUTIFICATION- DECOR/BANNER	.00	160.48	22,000.00	21,839.52	.7
23-40-736	MILLS PARK TRAIL OVERLAY	.00	21,787.79	21,000.00	( 787.79)	103.8
23-40-740	EQUIPMENT OVER \$5000	.00	.00	36,000.00	36,000.00	.0
23-40-920	BUDGETED INCREASE TO FUND BAL	.00	.00	180,500.00	180,500.00	.0
	TOTAL EXPENDITURES	10,227.98	55,536.25	562,000.00	506,463.75	9.9
	TOTAL FUND EXPENDITURES	10,227.98	55,536.25	562,000.00	506,463.75	9.9
	NET REVENUE OVER EXPENDITURES	46,652.47	153,384.99	.00	( 153,384.99)	.0

WOODS CROSS CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

PARK DEVELOPMENT SPEC REV FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CHARGES FOR SERVICES</u>					
24-34-400	PARK IMPACT FEES	.00	39,845.00	10,000.00	( 29,845.00)	398.5
	TOTAL CHARGES FOR SERVICES	.00	39,845.00	10,000.00	( 29,845.00)	398.5
	<u>MISCELLANEOUS REVENUE</u>					
24-36-100	INTEREST EARNINGS	182.31	610.04	1,500.00	889.96	40.7
	TOTAL MISCELLANEOUS REVENUE	182.31	610.04	1,500.00	889.96	40.7
	TOTAL FUND REVENUE	182.31	40,455.04	11,500.00	( 28,955.04)	351.8
	<u>EXPENDITURES</u>					
24-40-310	PROFESSIONAL & TECHNICAL SERVI	.00	.00	500.00	500.00	.0
24-40-734	PARKS & REC MASTER PLAN UPDATE	.00	.00	2,000.00	2,000.00	.0
24-40-990	FUND BALANCE-INCREASE/DECREASE	.00	.00	9,000.00	9,000.00	.0
	TOTAL EXPENDITURES	.00	.00	11,500.00	11,500.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	11,500.00	11,500.00	.0
	NET REVENUE OVER EXPENDITURES	182.31	40,455.04	.00	( 40,455.04)	.0

WOODS CROSS CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

REDEVELOPMENT AGENCY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>TAXES</u>					
25-31-130	PROPERTY TAX INCREMENT WX3	.00	.00	365,000.00	365,000.00	.0
25-31-140	PROPERTY TAX INCREMENT 2600 S	.00	.00	170,000.00	170,000.00	.0
25-31-150	PROP TAX INCREMENT LEGACY CDA	.00	.00	305,000.00	305,000.00	.0
25-31-160	PROP TAX INCR LEGACY CDA WX/WB	.00	.00	700.00	700.00	.0
	<u>TOTAL TAXES</u>	<u>.00</u>	<u>.00</u>	<u>840,700.00</u>	<u>840,700.00</u>	<u>.0</u>
	<u>MISCELLANEOUS REVENUE</u>					
25-36-100	INTEREST EARNINGS	5,779.87	23,926.80	67,000.00	43,073.20	35.7
25-36-300	REPAYMENT OF NOTE RECEIVABLE	1,053.13	3,129.13	2,000.00	( 1,129.13)	156.5
	<u>TOTAL MISCELLANEOUS REVENUE</u>	<u>6,833.00</u>	<u>27,055.93</u>	<u>69,000.00</u>	<u>41,944.07</u>	<u>39.2</u>
	<u>TOTAL FUND REVENUE</u>	<u>6,833.00</u>	<u>27,055.93</u>	<u>909,700.00</u>	<u>882,644.07</u>	<u>3.0</u>
	<u>EXPENDITURES</u>					
25-40-110	SALARIES & WAGES	15,358.00	46,061.56	123,646.00	77,584.44	37.3
25-40-112	OVERTIME	.00	24.96	500.00	475.04	5.0
25-40-130	RETIREMENT	1,279.43	3,851.51	24,400.00	20,548.49	15.8
25-40-131	GROUP HEALTH INSURANCE	1,006.17	4,769.62	14,044.00	9,274.38	34.0
25-40-132	WORKERS COMP INSURANCE	163.01	488.80	376.00	( 112.80)	130.0
25-40-133	LTD INSURANCE	107.49	433.84	3,715.00	3,281.16	11.7
25-40-134	MEDICARE TAX	248.03	738.39	2,034.00	1,295.61	36.3
25-40-220	PUBLIC NOTICES	.00	.00	1,000.00	1,000.00	.0
25-40-260	ALLOCATION OF CITY HALL EXPENS	5,125.00	20,500.67	61,504.00	41,003.33	33.3
25-40-310	LEGAL SERVICES	100.00	100.00	5,000.00	4,900.00	2.0
25-40-311	PROFESSIONAL SERVICES	.00	308.50	30,000.00	29,691.50	1.0
25-40-510	INSURANCE	.00	5,266.47	5,500.00	233.53	95.8
25-40-630	AGREEMENT PMT - PROJECT AREA 1	.00	.00	120,000.00	120,000.00	.0
25-40-631	AGREEMENT PMT - PROJECT AREA 2	.00	.00	100,000.00	100,000.00	.0
25-40-730	SPECIAL PROJECTS	.00	.00	50,000.00	50,000.00	.0
25-40-731	SPECIAL PROJECTS-HOUSING	122.00	122.00	200,000.00	199,878.00	.1
	<u>TOTAL EXPENDITURES</u>	<u>23,509.13</u>	<u>82,666.32</u>	<u>741,719.00</u>	<u>659,052.68</u>	<u>11.2</u>
	<u>TRANSFERS</u>					
25-90-990	FUND BALANCE-INCREASE/DECREASE	.00	.00	167,981.00	167,981.00	.0
	<u>TOTAL TRANSFERS</u>	<u>.00</u>	<u>.00</u>	<u>167,981.00</u>	<u>167,981.00</u>	<u>.0</u>
	<u>TOTAL FUND EXPENDITURES</u>	<u>23,509.13</u>	<u>82,666.32</u>	<u>909,700.00</u>	<u>827,033.68</u>	<u>9.1</u>
	<u>NET REVENUE OVER EXPENDITURES</u>	<u>( 16,676.13)</u>	<u>( 55,610.39)</u>	<u>.00</u>	<u>55,610.39</u>	<u>.0</u>

WOODS CROSS CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

YOUTH CITY COUNCIL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
26-36-100	INTEREST EARNINGS	210.70	823.58	2,300.00	1,476.42	35.8
26-36-320	YOUTH CITY COUNCIL REVENUE	.00	1,150.00	1,500.00	350.00	76.7
	TOTAL MISCELLANEOUS REVENUE	210.70	1,973.58	3,800.00	1,826.42	51.9
	<u>OTHER REVENUE</u>					
26-38-100	TRANSFERS FROM GENERAL FUND	1,377.08	5,508.33	16,525.00	11,016.67	33.3
	TOTAL OTHER REVENUE	1,377.08	5,508.33	16,525.00	11,016.67	33.3
	TOTAL FUND REVENUE	1,587.78	7,481.91	20,325.00	12,843.09	36.8
	<u>EXPENDITURES</u>					
26-40-132	WORKERS COMP INSURANCE	2.98	11.92	100.00	88.08	11.9
26-40-134	MEDICARE TAX	15.30	61.20	425.00	363.80	14.4
26-40-230	CONFERENCES	.00	.00	9,000.00	9,000.00	.0
26-40-610	MISCELLANEOUS SUPPLIES	39.14	50.23	500.00	449.77	10.1
26-40-611	YCC ACTIVITIES	.00	395.82	3,000.00	2,604.18	13.2
26-40-612	SCHOLARSHIPS	.00	250.00	1,000.00	750.00	25.0
26-40-620	MISC. SERVICES-ADVISORS	200.00	800.00	4,800.00	4,000.00	16.7
26-40-990	BUDGETED INCREASE TO FUND BAL	.00	.00	1,500.00	1,500.00	.0
	TOTAL EXPENDITURES	257.42	1,569.17	20,325.00	18,755.83	7.7
	TOTAL FUND EXPENDITURES	257.42	1,569.17	20,325.00	18,755.83	7.7
	NET REVENUE OVER EXPENDITURES	1,330.36	5,912.74	.00	( 5,912.74)	.0

WOODS CROSS CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

COMMUNITY OF PROMISE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
27-36-100	INTEREST EARNINGS	414.02	1,575.89	4,800.00	3,224.11	32.8
27-36-310	COMMUNITY OF PROMISE REVENUE	.00	.00	2,000.00	2,000.00	.0
27-36-320	SENIORS LUNCH BUNCH REVENUE	142.00	682.41	1,500.00	817.59	45.5
	TOTAL MISCELLANEOUS REVENUE	556.02	2,258.30	8,300.00	6,041.70	27.2
	<u>OTHER REVENUE</u>					
27-38-100	TRANSFER FROM GENERAL FUND	4,725.00	18,900.00	56,700.00	37,800.00	33.3
	TOTAL OTHER REVENUE	4,725.00	18,900.00	56,700.00	37,800.00	33.3
	TOTAL FUND REVENUE	5,281.02	21,158.30	65,000.00	43,841.70	32.6
	<u>EXPENDITURES</u>					
27-40-611	SENIORS-MISC EXPENSE	588.35	1,825.24	9,500.00	7,674.76	19.2
27-40-617	COMMUNITY OF PROMISE EXPENSES	1,186.69	1,691.63	51,000.00	49,308.37	3.3
27-40-621	LITERACY PROGRAM EXPENSES	.00	.00	4,500.00	4,500.00	.0
	TOTAL EXPENDITURES	1,775.04	3,516.87	65,000.00	61,483.13	5.4
	TOTAL FUND EXPENDITURES	1,775.04	3,516.87	65,000.00	61,483.13	5.4
	NET REVENUE OVER EXPENDITURES	3,505.98	17,641.43	.00	( 17,641.43)	.0

WOODS CROSS CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

STATE LIQUOR ALLOTMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>INTERGOVERNMENTAL REVENUE</u>					
28-33-550	STATE LIQUOR REVENUE	.00	.00	12,000.00	12,000.00	.0
	TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	12,000.00	12,000.00	.0
	<u>MISCELLANEOUS REVENUE</u>					
28-36-100	INTEREST EARNINGS	198.28	843.76	2,500.00	1,656.24	33.8
	TOTAL MISCELLANEOUS REVENUE	198.28	843.76	2,500.00	1,656.24	33.8
	TOTAL FUND REVENUE	198.28	843.76	14,500.00	13,656.24	5.8
	<u>EXPENDITURES</u>					
28-40-112	OVERTIME	.00	.00	5,000.00	5,000.00	.0
28-40-455	SPECIAL DEPARTMENTAL SUPPLIES	.00	.00	3,000.00	3,000.00	.0
28-40-740	EQUIPMENT OVER \$5000	3,519.55	3,519.55	5,000.00	1,480.45	70.4
28-40-990	BUDGETED INCREASE TO FUND BAL	.00	.00	1,500.00	1,500.00	.0
	TOTAL EXPENDITURES	3,519.55	3,519.55	14,500.00	10,980.45	24.3
	TOTAL FUND EXPENDITURES	3,519.55	3,519.55	14,500.00	10,980.45	24.3
	NET REVENUE OVER EXPENDITURES	( 3,321.27)	( 2,675.79)	.00	2,675.79	.0

WOODS CROSS CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

1960 SOUTH ASSESSMENT AREA

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
41-36-100	INTEREST EARNINGS	18.65	83.05	1,000.00	916.95	8.3
41-36-110	INTEREST EARNED- SLGS ACCOUNT	.00	1,119.48	4,000.00	2,880.52	28.0
	TOTAL MISCELLANEOUS REVENUE	18.65	1,202.53	5,000.00	3,797.47	24.1
	<u>OTHER REVENUE</u>					
41-38-100	TRANSFER FROM GENERAL FUND	.00	25,640.00	25,640.00	.00	100.0
41-38-800	ACCOUNTS RECEIVABLE PAYMENTS	.00	.00	163,145.00	163,145.00	.0
	TOTAL OTHER REVENUE	.00	25,640.00	188,785.00	163,145.00	13.6
	TOTAL FUND REVENUE	18.65	26,842.53	193,785.00	166,942.47	13.9
	<u>EXPENDITURES</u>					
41-40-310	ENGINEERING SERVICES	.00	.00	5,000.00	5,000.00	.0
41-40-311	LEGAL SERVICES	.00	.00	15,000.00	15,000.00	.0
41-40-312	MISCELLANEOUS EXPENSES	.00	.00	15,000.00	15,000.00	.0
41-40-810	BOND PRINCIPAL PAYMENT	.00	95,000.00	95,000.00	.00	100.0
41-40-820	BOND INTEREST PAYMENT	.00	22,549.75	44,625.00	22,075.25	50.5
41-40-830	BOND AGENT FEES	.00	2,250.00	2,250.00	.00	100.0
41-40-900	BUDGETED INCREASE TO FUND BAL	.00	.00	16,910.00	16,910.00	.0
	TOTAL EXPENDITURES	.00	119,799.75	193,785.00	73,985.25	61.8
	TOTAL FUND EXPENDITURES	.00	119,799.75	193,785.00	73,985.25	61.8
	NET REVENUE OVER EXPENDITURES	18.65	( 92,957.22)	.00	92,957.22	.0

WOODS CROSS CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

CAPITAL IMPROVEMENT DVPMT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
46-36-100	INTEREST EARNINGS	9,279.43	37,766.10	100,000.00	62,233.90	37.8
	TOTAL MISCELLANEOUS REVENUE	9,279.43	37,766.10	100,000.00	62,233.90	37.8
	TOTAL FUND REVENUE	9,279.43	37,766.10	100,000.00	62,233.90	37.8
	<u>EXPENDITURES</u>					
46-40-990	BUDGETED INCREASE TO FUND BAL	.00	.00	100,000.00	100,000.00	.0
	TOTAL EXPENDITURES	.00	.00	100,000.00	100,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	100,000.00	100,000.00	.0
	NET REVENUE OVER EXPENDITURES	9,279.43	37,766.10	.00	( 37,766.10)	.0

WOODS CROSS CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

WATER ENTERPRISE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
51-36-100	INTEREST EARNINGS	44.92	2,629.98	27,000.00	24,370.02	9.7
51-36-110	INTEREST EARNINGS- TRUSTEE ACT	854.92	4,903.64	13,000.00	8,096.36	37.7
51-36-500	BOND PROCEEDS- 2025 WTR BOND	.00	.00	7,756,000.00	7,756,000.00	.0
	TOTAL MISCELLANEOUS REVENUE	899.84	7,533.62	7,796,000.00	7,788,466.38	.1
	<u>UTILITY REVENUE</u>					
51-37-100	WATER SALES	193,458.44	803,089.05	2,340,229.00	1,537,139.95	34.3
51-37-305	DELINQUENT FEES	2,540.00	10,140.02	30,000.00	19,859.98	33.8
51-37-310	SHUT OFF FEES	500.00	2,400.00	6,500.00	4,100.00	36.9
51-37-315	RETURNED CHECK FEES	199.00	679.00	.00	( 679.00)	.0
51-37-400	WATER METER FEES	600.00	7,050.00	5,000.00	( 2,050.00)	141.0
	TOTAL UTILITY REVENUE	197,297.44	823,358.07	2,381,729.00	1,558,370.93	34.6
	<u>OTHER REVENUE</u>					
51-38-300	TRANSF FROM WIFF FOR BOND PYMT	11,333.33	45,333.32	136,000.00	90,666.68	33.3
51-38-400	SALE OF FIXED ASSETS	.00	.00	30,000.00	30,000.00	.0
51-38-900	MISCELLANEOUS REVENUE	65,971.80	67,288.56	4,000.00	( 63,288.56)	1682.2
	TOTAL OTHER REVENUE	77,305.13	112,621.88	170,000.00	57,378.12	66.3
	<u>TRANSFERS, OTHER REVENUE</u>					
51-39-900	FUND BALANCE APPROPRIATION	.00	.00	47,841.00	47,841.00	.0
	TOTAL TRANSFERS, OTHER REVENUE	.00	.00	47,841.00	47,841.00	.0
	TOTAL FUND REVENUE	275,502.41	943,513.57	10,395,570.00	9,452,056.43	9.1

WOODS CROSS CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

WATER ENTERPRISE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
51-40-110 SALARIES AND WAGES	39,596.27	113,669.09	333,983.00	220,313.91	34.0
51-40-111 TEMPORARY LABOR	.00	1,139.02	15,000.00	13,860.98	7.6
51-40-112 OVERTIME	6,744.74	13,900.98	18,000.00	4,099.02	77.2
51-40-130 RETIREMENT	8,844.87	24,458.32	64,813.00	40,354.68	37.7
51-40-131 GROUP HEALTH INSURANCE	5,552.70	25,202.64	74,482.00	49,279.36	33.8
51-40-132 WORKERS COMP INSURANCE	572.88	1,597.41	3,489.00	1,891.59	45.8
51-40-133 LTD INSURANCE	291.49	1,204.94	5,034.00	3,829.06	23.9
51-40-134 MEDICARE TAX	682.23	1,936.99	10,640.00	8,703.01	18.2
51-40-210 BOOKS, SUBSCRIPTIONS & MEMBERS	.00	165.00	3,000.00	2,835.00	5.5
51-40-230 SCHOOLS, SEMINARS & TRAINING	.00	500.00	4,500.00	4,000.00	11.1
51-40-240 OFFICE SUPPLIES AND EXPENSE	.00	215.30	1,500.00	1,284.70	14.4
51-40-250 EQUIPMENT-SUPPLIES & MAINTENAN	2,934.66	20,834.03	75,500.00	54,665.97	27.6
51-40-252 FUEL PURCHASES	907.67	1,626.37	6,500.00	4,873.63	25.0
51-40-260 ALLOCATION OF CITY HALL EXPENS	15,356.00	61,423.00	184,266.00	122,843.00	33.3
51-40-261 BUILDING & RESERVOIR MAINT	.00	.00	11,500.00	11,500.00	.0
51-40-270 UTILITIES	6,147.92	25,142.17	85,000.00	59,857.83	29.6
51-40-290 ALLOCATION TO PW FACILITY BOND	.00	.00	110,000.00	110,000.00	.0
51-40-310 PROFESSIONAL & TECHNICAL SERVI	12,588.22	22,331.36	65,000.00	42,668.64	34.4
51-40-510 INSURANCE AND SURETY BONDS	.00	44,306.39	44,500.00	193.61	99.6
51-40-610 MISCELLANEOUS SUPPLIES	2,218.98	6,607.69	18,000.00	11,392.31	36.7
51-40-620 MISCELLANEOUS SERVICES	6,025.76	16,357.13	55,000.00	38,642.87	29.7
51-40-621 METER READING SERVICES	7,042.60	10,553.32	45,000.00	34,446.68	23.5
51-40-622 WATER PURCHASES	.00	.00	34,000.00	34,000.00	.0
51-40-650 DEPRECIATION	.00	.00	455,000.00	455,000.00	.0
51-40-730 IMPROVEMENTS	.00	1,539.85	.00	( 1,539.85)	.0
51-40-732 GAC VESSEL REPAIR	340.60	208,646.37	225,000.00	16,353.63	92.7
51-40-740 EQUIPMENT	.00	5,787.11	28,000.00	22,212.89	20.7
51-40-741 EQUIPMENT UNDER \$5000	1,573.30	1,777.20	.00	( 1,777.20)	.0
51-40-961 TRANSFER TO FLEET FUND	5,225.00	20,900.00	62,700.00	41,800.00	33.3
TOTAL EXPENDITURES	122,645.89	631,821.68	2,039,407.00	1,407,585.32	31.0
<u>CAPITAL PROJECTS</u>					
51-61-701 1100W 2150-2600S WTRLINE REPL	240,372.20	240,556.20	1,256,000.00	1,015,443.80	19.2
51-61-702 WELL #3 REHABILITATION PROJECT	26,358.80	39,886.30	2,500,000.00	2,460,113.70	1.6
51-61-703 1500 S RESERVOIR REPLACE PROJ	30,610.29	52,181.99	4,000,000.00	3,947,818.01	1.3
TOTAL CAPITAL PROJECTS	297,341.29	332,624.49	7,756,000.00	7,423,375.51	4.3

WOODS CROSS CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

WATER ENTERPRISE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>DEBT SERVICE</u>					
51-80-812	2016 BOND PRINCIPAL	.00	376,000.00	376,000.00	.00	100.0
51-80-813	2014 BOND PRINCIPAL	.00	.00	110,000.00	110,000.00	.0
51-80-814	2023 BOND PRINCIPAL	.00	72,000.00	72,000.00	.00	100.0
51-80-822	2016 BOND INTEREST	.00	6,650.00	10,010.00	3,360.00	66.4
51-80-824	2023 BOND INTEREST	.00	13,373.35	25,303.00	11,929.65	52.9
51-80-832	2016 TRUSTEE/COI FEES	.00	2,000.00	2,250.00	250.00	88.9
51-80-833	2014 TRUSTEE FEES	.00	.00	2,100.00	2,100.00	.0
51-80-834	2023 TRUSTEE/COI FEES	.00	250.00	2,500.00	2,250.00	10.0
	<u>TOTAL DEBT SERVICE</u>	<u>.00</u>	<u>470,273.35</u>	<u>600,163.00</u>	<u>129,889.65</u>	<u>78.4</u>
	 TOTAL FUND EXPENDITURES	 <u>419,987.18</u>	 <u>1,434,719.52</u>	 <u>10,395,570.00</u>	 <u>8,960,850.48</u>	 <u>13.8</u>
	 NET REVENUE OVER EXPENDITURES	 <u>( 144,484.77)</u>	 <u>( 491,205.95)</u>	 <u>.00</u>	 <u>491,205.95</u>	 <u>.0</u>

WOODS CROSS CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

SOLID WASTE ENTERPRISE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
52-36-100	INTEREST EARNINGS	337.79	1,382.29	3,000.00	1,617.71	46.1
	TOTAL MISCELLANEOUS REVENUE	337.79	1,382.29	3,000.00	1,617.71	46.1
	<u>UTILITY REVENUE</u>					
52-37-100	GARBAGE PICK UP FEES	60,281.09	240,813.66	725,000.00	484,186.34	33.2
52-37-110	GREEN WASTE PICK UP FEES	13,892.60	55,137.81	165,000.00	109,862.19	33.4
52-37-120	CURBSIDE RECYCLING FEES	24,720.35	98,847.08	300,000.00	201,152.92	33.0
52-37-150	TIPPING DIVERSION CREDITS	9,506.88	14,274.36	50,000.00	35,725.64	28.6
52-37-200	GARBAGE CAN REPLACEMENT FEES	.00	77.00	2,000.00	1,923.00	3.9
52-37-300	RESIDENTIAL DUMPSTER RENTAL	600.00	1,344.08	2,000.00	655.92	67.2
	TOTAL UTILITY REVENUE	109,000.92	410,493.99	1,244,000.00	833,506.01	33.0
	TOTAL FUND REVENUE	109,338.71	411,876.28	1,247,000.00	835,123.72	33.0
	<u>EXPENDITURES</u>					
52-40-110	SALARIES AND WAGES	4,870.57	14,528.47	40,802.00	26,273.53	35.6
52-40-112	OVERTIME	.00	24.96	200.00	175.04	12.5
52-40-130	RETIREMENT	900.25	2,703.93	7,480.00	4,776.07	36.2
52-40-131	GROUP HEALTH INSURANCE	242.80	1,150.43	3,394.00	2,243.57	33.9
52-40-132	WORKERS COMP INSURANCE	29.85	89.28	45.00	44.28	198.4
52-40-133	LTD INSURANCE	35.27	143.93	291.00	147.07	49.5
52-40-134	MEDICARE TAX	99.50	293.23	828.00	534.77	35.4
52-40-260	ALLOCATION OF CITY HALL EXPENS	7,265.00	29,060.67	58,955.00	29,894.33	49.3
52-40-290	ALLOCATION TO PW FACILITY CONS	.00	.00	5,000.00	5,000.00	.0
52-40-310	PROFESSIONAL & TECHNICAL	.00	.00	2,500.00	2,500.00	.0
52-40-510	INSURANCE	.00	15,360.58	15,800.00	439.42	97.2
52-40-610	MISCELLANEOUS SUPPLIES	.00	.00	1,000.00	1,000.00	.0
52-40-620	GARBAGE PICK UP EXPENSE	18,921.10	77,228.39	241,800.00	164,571.61	31.9
52-40-621	TIPPING COSTS	26,500.80	114,562.88	378,000.00	263,437.12	30.3
52-40-622	SPRING & FALL CLEAN UP	( 25,754.16)	12,021.43	50,000.00	37,978.57	24.0
52-40-624	CURBSIDE RECYCLING COLLECTION	14,674.23	59,504.33	182,700.00	123,195.67	32.6
52-40-625	GREEN WASTE COLLECTION	9,187.56	36,481.23	105,200.00	68,718.77	34.7
52-40-740	EQUIPMENT OVER \$5000	.00	.00	40,000.00	40,000.00	.0
52-40-990	FUND BALANCE-INCREASE/DECREASE	.00	.00	113,005.00	113,005.00	.0
	TOTAL EXPENDITURES	56,972.77	363,153.74	1,247,000.00	883,846.26	29.1
	TOTAL FUND EXPENDITURES	56,972.77	363,153.74	1,247,000.00	883,846.26	29.1
	NET REVENUE OVER EXPENDITURES	52,365.94	48,722.54	.00	( 48,722.54)	.0

WOODS CROSS CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

WATER IMPACT FEES ENTERP FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
53-36-100	INTEREST EARNINGS	1,985.90	8,227.48	26,000.00	17,772.52	31.6
	TOTAL MISCELLANEOUS REVENUE	1,985.90	8,227.48	26,000.00	17,772.52	31.6
	<u>UTILITY REVENUE</u>					
53-37-200	IMPACT FEES	6,422.00	68,162.00	47,000.00	( 21,162.00)	145.0
	TOTAL UTILITY REVENUE	6,422.00	68,162.00	47,000.00	( 21,162.00)	145.0
	<u>TRANSFERS</u>					
53-39-900	FUND BALANCE APPROPRIATION	.00	.00	96,500.00	96,500.00	.0
	TOTAL TRANSFERS	.00	.00	96,500.00	96,500.00	.0
	TOTAL FUND REVENUE	8,407.90	76,389.48	169,500.00	93,110.52	45.1
	<u>EXPENDITURES</u>					
53-40-310	PROFESSIONAL & TECHNICAL SERVI	.00	.00	12,000.00	12,000.00	.0
53-40-732	IMPROVEMENT WATERLINE PROJECTS	.00	21,170.32	21,500.00	329.68	98.5
53-40-910	TRNSFR TO BND 02/08 RDMPTN FD	11,333.33	45,333.32	136,000.00	90,666.68	33.3
	TOTAL EXPENDITURES	11,333.33	66,503.64	169,500.00	102,996.36	39.2
	TOTAL FUND EXPENDITURES	11,333.33	66,503.64	169,500.00	102,996.36	39.2
	NET REVENUE OVER EXPENDITURES	( 2,925.43)	9,885.84	.00	( 9,885.84)	.0

WOODS CROSS CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

WATER NO FAULT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
54-36-100	INTEREST EARNINGS	302.12	1,229.57	4,000.00	2,770.43	30.7
	TOTAL MISCELLANEOUS REVENUE	302.12	1,229.57	4,000.00	2,770.43	30.7
	TOTAL FUND REVENUE	302.12	1,229.57	4,000.00	2,770.43	30.7
	<u>TRANSFERS, OTHER</u>					
54-90-990	FUND BALANCE-INCREASE/DECREASE	.00	.00	4,000.00	4,000.00	.0
	TOTAL TRANSFERS, OTHER	.00	.00	4,000.00	4,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	4,000.00	4,000.00	.0
	NET REVENUE OVER EXPENDITURES	302.12	1,229.57	.00	( 1,229.57)	.0

WOODS CROSS CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

STORM DRN FEE ENTERPRISE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>PERMITS</u>					
56-32-210	STORM DRAIN PERMITS	.00	6,030.00	200.00	( 5,830.00)	3015.0
	TOTAL PERMITS	.00	6,030.00	200.00	( 5,830.00)	3015.0
	<u>CHARGES FOR SERVICES</u>					
56-34-400	STORM DRAIN FEES	66,309.43	264,857.77	796,000.00	531,142.23	33.3
	TOTAL CHARGES FOR SERVICES	66,309.43	264,857.77	796,000.00	531,142.23	33.3
	<u>MISCELLANEOUS REVENUE</u>					
56-36-100	INTEREST EARNINGS	3,771.56	14,933.20	42,624.00	27,690.80	35.0
56-36-105	DELINQUENT FEES	20.00	68.57	.00	( 68.57)	.0
	TOTAL MISCELLANEOUS REVENUE	3,791.56	15,001.77	42,624.00	27,622.23	35.2
	<u>TRANSFERS</u>					
56-39-900	FUND BALANCE APPROPRIATION	.00	.00	389,364.00	389,364.00	.0
	TOTAL TRANSFERS	.00	.00	389,364.00	389,364.00	.0
	TOTAL FUND REVENUE	70,100.99	285,889.54	1,228,188.00	942,298.46	23.3

WOODS CROSS CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

STORM DRN FEE ENTERPRISE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>						
56-40-110	SALARIES AND WAGES	15,982.06	45,308.78	136,613.00	91,304.22	33.2
56-40-130	RETIREMENT	3,060.94	8,692.25	26,394.00	17,701.75	32.9
56-40-131	GROUP HEALTH INSURANCE	2,535.20	11,382.21	31,820.00	20,437.79	35.8
56-40-132	WORKERS COMP INSURANCE	311.66	836.71	1,991.00	1,154.29	42.0
56-40-133	LTD INSURANCE	107.66	484.29	1,525.00	1,040.71	31.8
56-40-134	MEDICARE TAX	260.19	699.44	3,111.00	2,411.56	22.5
56-40-210	BOOKS, SUBSCRIPTIONS, MEMBERSH	.00	.00	300.00	300.00	.0
56-40-230	SCHOOLS, SEMINARS & TRAINING	195.00	195.00	1,500.00	1,305.00	13.0
56-40-250	EQUIPMENT-SUPPLIES & MAINTENAN	348.49	3,504.15	2,100.00	( 1,404.15)	166.9
56-40-252	FUEL PURCHASES	260.60	345.39	500.00	154.61	69.1
56-40-260	ALLOCATION OF CITY HALL EXPENS	6,866.00	27,463.67	82,390.00	54,926.33	33.3
56-40-290	ALLOCATION TO PW FACILITY BOND	.00	.00	85,000.00	85,000.00	.0
56-40-310	PROFESSIONAL & TECHNICAL	5,931.00	18,613.05	65,000.00	46,386.95	28.6
56-40-510	INSURANCE AND SURETY BONDS	.00	2,754.90	3,000.00	245.10	91.8
56-40-610	MISCELLANEOUS SUPPLIES	245.16	485.68	5,000.00	4,514.32	9.7
56-40-620	MISCELLANEOUS SERVICES	7,630.00	10,085.00	100,000.00	89,915.00	10.1
56-40-650	DEPRECIATION	.00	.00	130,000.00	130,000.00	.0
56-40-730	IMPROVEMENTS	.00	.00	3,000.00	3,000.00	.0
56-40-733	CROSSROADS STORM DRAIN	.00	.00	151,944.00	151,944.00	.0
56-40-740	EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
56-40-961	TRANSFER TO FLEET FUND	3,500.00	14,000.00	42,000.00	28,000.00	33.3
TOTAL EXPENDITURES		47,233.96	144,850.52	878,188.00	733,337.48	16.5
<u>CAPITAL PROJECTS</u>						
56-61-701	1200 SOUTH STORM DRAIN INSTALL	18,099.03	18,099.03	350,000.00	331,900.97	5.2
TOTAL CAPITAL PROJECTS		18,099.03	18,099.03	350,000.00	331,900.97	5.2
TOTAL FUND EXPENDITURES		65,332.99	162,949.55	1,228,188.00	1,065,238.45	13.3
NET REVENUE OVER EXPENDITURES		4,768.00	122,939.99	.00	( 122,939.99)	.0

WOODS CROSS CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

STORM DRAIN IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CHARGES FOR SERVICES</u>					
57-34-400	STORM DRAIN IMPACT FEES	6,209.00	24,743.46	35,000.00	10,256.54	70.7
	TOTAL CHARGES FOR SERVICES	6,209.00	24,743.46	35,000.00	10,256.54	70.7
	<u>MISCELLANEOUS REVENUE</u>					
57-36-100	INTEREST EARNINGS	2,106.25	8,430.21	22,500.00	14,069.79	37.5
	TOTAL MISCELLANEOUS REVENUE	2,106.25	8,430.21	22,500.00	14,069.79	37.5
	TOTAL FUND REVENUE	8,315.25	33,173.67	57,500.00	24,326.33	57.7
	<u>EXPENDITURES</u>					
57-40-310	PROFESSIONAL SERVICES	.00	.00	5,000.00	5,000.00	.0
57-40-990	FUND BALANCE-INCREASE/DECREASE	.00	.00	52,500.00	52,500.00	.0
	TOTAL EXPENDITURES	.00	.00	57,500.00	57,500.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	57,500.00	57,500.00	.0
	NET REVENUE OVER EXPENDITURES	8,315.25	33,173.67	.00	( 33,173.67)	.0

WOODS CROSS CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

FLEET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
61-36-100	INTEREST EARNINGS	2,758.13	11,383.60	36,000.00	24,616.40	31.6
	TOTAL MISCELLANEOUS REVENUE	2,758.13	11,383.60	36,000.00	24,616.40	31.6
	<u>OTHER REVENUE</u>					
61-38-400	SALE OF FIXED ASSETS	.00	.00	125,000.00	125,000.00	.0
	TOTAL OTHER REVENUE	.00	.00	125,000.00	125,000.00	.0
	<u>TRANSFERS</u>					
61-39-151	TRANSFERS FROM GF CITY HALL	600.00	2,400.00	7,200.00	4,800.00	33.3
61-39-160	TRANSFERS FROM GF POLICE DEPT	15,000.00	60,000.00	180,000.00	120,000.00	33.3
61-39-171	TRANSFERS FROM GF STREETS DEPT	8,500.00	34,000.00	102,000.00	68,000.00	33.3
61-39-183	TRANSFERS FROM GF PARKS DEPT	3,000.00	12,000.00	36,000.00	24,000.00	33.3
61-39-510	TRANSFERS FROM WATER FUND	5,225.00	20,900.00	62,700.00	41,800.00	33.3
61-39-560	TRANSFERS FROM STORMWATER FUND	3,500.00	14,000.00	42,000.00	28,000.00	33.3
61-39-900	FUND BALANCE APPROPRIATION	.00	.00	506,290.00	506,290.00	.0
	TOTAL TRANSFERS	35,825.00	143,300.00	936,190.00	792,890.00	15.3
	TOTAL FUND REVENUE	38,583.13	154,683.60	1,097,190.00	942,506.40	14.1
	<u>VEHICLE PURCHASES</u>					
61-70-160	VEHICLE PURCHASE- GF POLICE	.00	.00	340,000.00	340,000.00	.0
61-70-510	VEHICLE PURCHASE- WATER FUND	.00	55,105.00	105,000.00	49,895.00	52.5
	TOTAL VEHICLE PURCHASES	.00	55,105.00	445,000.00	389,895.00	12.4
	<u>VEHICLE UPFITS</u>					
61-71-160	VEHICLE UPFITS- GF POLICE DEPT	175.00	175.00	.00	( 175.00)	.0
	TOTAL VEHICLE UPFITS	175.00	175.00	.00	( 175.00)	.0

WOODS CROSS CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2025

FLEET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEASE PAYMENTS</u>					
61-80-151 LEASE PAYMENTS- GF CITY HALL	562.58	2,250.32	6,756.00	4,505.68	33.3
61-80-160 LEASE PAYMENTS- GF POLICE DEPT	.00	180,589.35	432,954.00	252,364.65	41.7
61-80-171 LEASE PAYMENTS- GF STREET DEPT	1,067.56	32,857.20	111,624.00	78,766.80	29.4
61-80-183 LEASE PAYMENTS- GF PARKS DEPT	1,924.29	7,697.16	52,894.00	45,196.84	14.6
61-80-510 LEASE PAYMENTS- WATER FUND	1,156.56	5,291.94	29,525.00	24,233.06	17.9
61-80-560 LEASE PAYMENTS- STORM WTR FUND	295.01	1,180.04	18,437.00	17,256.96	6.4
TOTAL LEASE PAYMENTS	5,006.00	229,866.01	652,190.00	422,323.99	35.3
TOTAL FUND EXPENDITURES	5,181.00	285,146.01	1,097,190.00	812,043.99	26.0
NET REVENUE OVER EXPENDITURES	33,402.13	( 130,462.41)	.00	130,462.41	.0

# Memo

To: Woods Cross Mayor and City Council

From: Bryce K Haderlie, City Administrator

Date: Nov. 12, 2025

Re: City Administrator Report for November 18th Council Meeting



1. Ongoing work with Council and staff regarding the new city hall project and working with candidates to negotiate contacts and expectations.
2. We notified the State Tax Commission of the election results for the RAP tax and will prepare an ordinance for adoption after the “canvas of elections” process is complete to memorialize the RAP tax continuing for another 10 years.
3. Working with staff to implement council approved adjustments to the Public Works and Finance department.
4. Working with the candidates on the subsidence projects and bringing the agreements to the RDA board in the next 1-2 months.
5. Finance Report – The October finance report is in this agenda packet. It is promising to note the following:
  - a. Revenues are on track from past years and slightly ahead of budget revenues in several categories such as sales tax, transient room tax, energy tax, RAP tax, court fines, water sales, water impact fees, and Class C revenue (road tax) revenue.
  - b. Most departments have kept spending below the 33% portion of the year. In cases where it has exceeded this ratio, they are in departments that have heavy spending in the spring and fall so nothing appears out of line.
  - c. Revenues will stabilize when property tax collection paid to Davis County is remitted to the city with the bulk coming in December through February. We did not see RDA revenue until April of last year because the County must account for the payments and verify them with the RDA agreements in place.
6. Brian is working to have the budget books printed and ready for distribution in the coming weeks.
7. We have had a citizen in the Farm Meadows area ask if the program can be modified to allow a homeowner to pay for the work themselves and then be reimbursed in the next year. I explained the challenges that this would cause to evaluate the home in a year prior to other homes and truly know how the conditions compare. It would also be challenging to know how far back the city would go with reimbursements. Again, how would the city know the conditions of homes that were repaired 2,3 or 5 years ago and how they compare to homes that have not been repaired. Changing the process now would bring homeowners back into the process and increase the competition. While not impossible, changing the rules now would create challenges that seem unrealistic considering the amount of money that is available. Please let me know if you feel that this should be discussed at a future council meeting.

Upcoming Calendar of Event – Please see LaCee’s Community Service Report in the council packet.

# Council Reports

## Directions to Staff

## WOODS CROSS CITY

### Sworn Statement Regarding Closed Meeting of City Council

Location: 1555 S 800 W, Woods Cross City

STATE OF UTAH )

: § November 18, 2025

COUNTY OF DAVIS)

I, Ryan Westergard, hereby affirm as follows:

1. I am the Mayor of Woods Cross City and make the following averments based on personal knowledge.  
I presided at a duly noticed meeting of the Woods Cross City Council on November 18, 2025
2. Upon motion and a unanimous vote, the City Council closed the regular meeting and held a closed session for the sole purpose of discussing the acquisition or sale of real property, deployment of security systems, pending litigation and/or to discuss the character and/or competence of an individual(s) (Utah Code §52-4-205).
3. Upon conclusion of that discussion, the City Council meeting adjourned.

Subscribed and sworn to before me this November 18, 2025



\_\_\_\_\_  
Ryan Westergard, Mayor

\_\_\_\_\_  
Annette Hanson, City Recorder

Vote in favor of closed meeting:

Yea/Nay/Absent  
Yea/Nay/Absent  
Yea/Nay/Absent  
Yea/Nay/Absent  
Yea/Nay/Absent

Julie Checketts  
Eric Sharp  
Gary Sharp  
Jim Grover  
Wally Larrabee