

WOODS CROSS CITY COUNCIL STRATEGIC PLANNING WORK SESSION*

Thursday and Friday, January 8 and 9, 2026

Held at: Utah Local Governments Trust Building, 55 South Highway 89, North Salt Lake, UT 84054

This meeting will be held in person only. The public is invited to attend

Time	Thursday, January 8, 2025 Agenda Item	Facilitator
4:00 p.m.	Welcome & Oath of Office	Mayor Westergard/ Annette Hanson
4:30 p.m.	Get to Know You-Two Truths and a Lie	Mayor Westergard
Department Presentations		
5:00 p.m.	HR, Risk Management & IT	Cass Hart
5:30 p.m.	Community Services	LaCee Bartholomew
6:00 p.m.	Break-Dinner	
6:30 p.m.	Public Works – Water, Streets & Storm Water	Sam Christiansen
7:00 p.m.	Community Development	Curtis Poole
7:30 p.m.	Strategic Objectives – Word Cloud Exercise	Bryce Haderlie
8:00 pm	Adjourn	
Friday, January 9, 2025		
8:00 a.m.	Breakfast	
8:30 a.m.	Public Works - Parks, Solid Waste and Facilities	Sam Christiansen
9:00 a.m.	Police Department	Chief Bigelow
9:30 a.m.	FY26 Budget Book Review & Fiscal State of the City	Brian Passey
10:00 a.m.	Break	
10:15 a.m.	City Hall Process and Participants	Curtis Poole/Bryce Haderlie
11:00 a.m.	Get To Know Bamboo and New City Website	Cass Hart/LaCee Bartholomew
11:30 a.m.	Next Steps- priorities for next 6-12 months, Set Retreat Date 2027	Bryce Haderlie
12:00 p.m.	Lunch	
12:30 p.m.	Closed Meeting – Move to session to discuss items pursuant to UCA § 52-4-205	Mayor Westergard/ Bryce Haderlie
3:00 p.m.	Strategic Priority and Project Discussion	Mayor Westergard/ Bryce Haderlie
4:15 p.m.	Adjourn	
6:00 p.m.	Council Dinner to be held at: Tucanos, 265 North West Promontory, Farmington, UT	

*** Note:** The purpose of the meeting is for the Council and staff to strategize priorities and projects for the FY27 budget process. It is an open meeting that the public is allowed to attend, but citizens should not expect the opportunity to participate in the meeting with comments or questions. The Council reserves the right to modify the topics and times as needed to accomplish the goals and objectives of the meeting. No voting or formal action will be taken by the City Council during the meeting.

I certify that copies of the agenda for the Woods Cross City Council work meeting to be held January 8 and 9, 2026, were posted at Woods Cross City Hall, city website www.Woodscross.com, and the Utah Public Notice website at www.utah.gov/pmn. Date Posted: January 7, 2026, /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, at least 24 hours prior to the meeting.

HR and Risk Management

2025 Report &

2026 Plan



My Agenda

2025 Successes

- Both Mine and Shared

2026 Mountains to Conquer

2026 Quests

2026 Opportunities



2025 Successes!

- BambooHR
- New Policy Manual Draft
- Safety Bonuses
- Implementation of Trust Promise program
- Proficiency in claims handling
- Greater understanding of municipal government



Organization Successes

- Implementation of Public Works reorganization
- Hired: Parks Manager, Stormwater Coordinator, Water Operator, Parks Worker, Code Enforcement Officer, Planning and Permit Coordinator
- Creating Public Works Operations Manager
- Vacancy Free Police Department
- Job classification reviews which resulted in right-sized, modern, and accurate job descriptions including:
 - Parks Manager
 - Planning and Permit Coordinator



2026 Mountains to Conquer

- BambooHR roll out
 - Training
 - Explore integrated partners
- Policy manual finalization and distribution
- Franklin Covey Completion by June 30
- URS new system launch in March
- Payroll changes enacted with the OBBBA
- Payroll system adjustments for more efficient payroll



2026 Quests!

Quests for 2026

- Create onboarding and off boarding in BambooHR
- Build comprehensive training plans
 - Possibly through BambooHR new LMS or through the Trust LMS
- Enact some Performance management basics
- Implement Roth 401(k) and Roth 457 when available
- Continue the review and updating of job descriptions
- Revitalize safety committee

Opportunities for 2026

Create employee recognition program

- Years of Service awards
- On the spot rewards
- Employee of the month for departments other than PD

The Why's of Employee Recognition

- Strengthen culture
- Boost engagement and morale
- Reward employees who have gone above and beyond
- Show employees we notice when they go the extra mile
- Recognize in a timely manner, instead of waiting a year for a reward
- Demonstrate that we value their hard work and accomplishments

COMMUNITY SERVICES

COMMUNICATION

SM CHANNELS

POSTING ON VARIOUS
CHANNELS

DM AND CONTENT MONITORING

DIRECT MESSAGE REPLY
BETWEEN 25-30 DAY

CROSS POSTING OF
COMMUNITY NEEDS

MONTHLY NEWSLETTER & READER BOARD

CONTENT DEVELOPMENT
AND CURATION

UPDATE READER BOARD
SLIDE @ CITY HALL

TEXT MY GOV

SET UP AND DEVELOPMENT
RESPONSE TO 15 MESSAGES
EACH DAY

WEBSITE

Excited to showcase the website tomorrow

OTHER DUTIES

CIVIC REC

HEALTHY COMMUNITY

COMMUNITY INITIATIVES

**FIELD RESERVATION &
INVOICING**

EVENT SPONSORSHIP

**CITY NEWS
ARTICLE ARCHIVES**

SPECIAL EVENT PERMITS



CITY EVENTS

8 EVENTS

➤ Engagement

Advertisements/Flyers were distributed in Spanish and viaText my Gov notifications.

Major Events

Teen Egg Hunt - established in 2025

Egg-stravanga

Memorial Day

Memorial Day 5K Fun Run

Night Out Against Crime

Pumpkins in the Park

Veterans Dinner

Santa Run & Lights at City Hall

Minor Events

Senior Lunch

YCC Events

WX Employee Dinner

Day of Service

Flags on Main

Memorial Wall

Book Club

ZUMBA

Employee Events



RECREATION

25 % GROWTH

➤ Retaining Youth Employees

7 weeks of programming during the summer with 2 weeks of lower cost recreation programming occurring at Woods Cross Elementary School

Goals for 2026

Retain Youth Workers - 80%

Improved Summer Adaptive Program

Partnerships with America 250, 4H, and Daniels Fund

Accomplishments

Scholarships (self-funded) for up to 6 children to participate in summer programming

Opportunity to present at a state conference on collaborative partnerships that strengthen programming and lower field trip and activity costs by leveraging walkable locations accessible by public transportation.



SUMMER LITERACY

4 EVENTS

➤ Evolving Program

Goal for 2026

1500 books in kids hand over the summer

New partnership

First Book for free books for teen readers

First Book also offers numerous choices of books for:

Social and Emotional Learning

Reluctant Readers

Changemakers and STEAM

Presenters confirmed for 2026:

Lego Master Builders - Corey and Becca Maxfield

Little Caesars Pizza



YOUTH CITY COUNCIL

60 MEMBERS

▶ Program Highlights

Youth Led - Advisor Supported

Improved communication with parents through *groupme* and attendance at each event.

Improved youth training opportunities

Mayise Stowell - Utah Youth City Council Boardmember

Sammie Varney - Youth Ambassador for Teen

Lifting Teens Grant -

Teen Leader Conference in Washington DC.



SENIORS

MONTHLY

➤ Volunteers

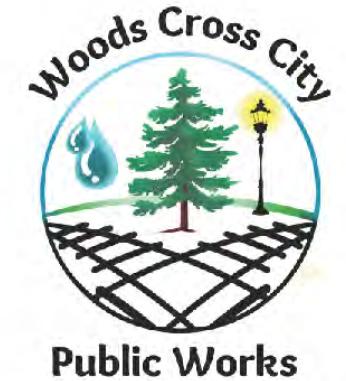
Engages 100+ residents each month

JustServe City Initiative

Monthly volunteer opportunities at the Senior Lunch program, creating increased community engagement and additional speaker opportunities.



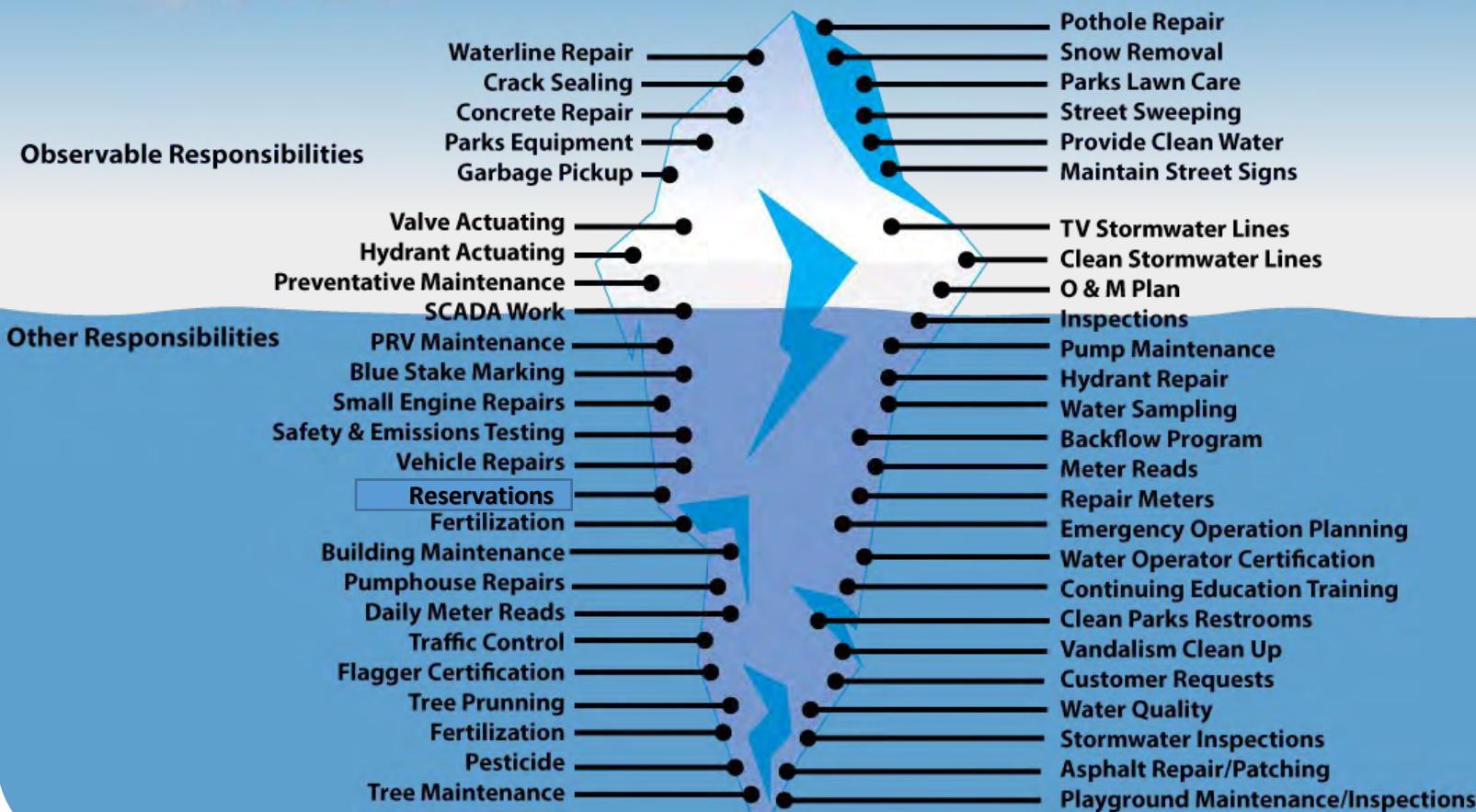
Woods Cross City



Strategic Planning



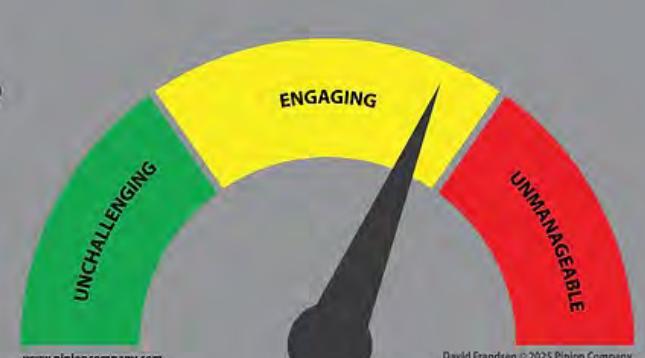
The Public Works Iceberg

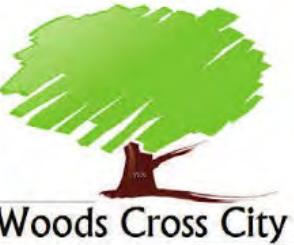




- **RESPECT** - Respect Yourself, Coworkers, and everyone you meet regardless of differences.
- **TRUST** – Trust Yourself, Coworkers, and those who have been chosen to lead us.
- **COMMUNITY** – Working together as a Community, so we can serve the Community of Woods Cross improving everyone’s lives, including our own.

Growth doesn't live in comfort—it thrives in the engaging middle: just-hard-enough challenges that push us without breaking us.





Staffing



3-4 Seasonals

New Responsibilities

- Operations Manager – Danny

- Oversee the day-to-day. Be the boots-on-the-ground Manager.
- Capital Improvement Project collaboration during design and construction oversight
 - “You don’t get what you SPEC, you get what you INSPECT.”
 - Improve Contractor communication with Residents and Businesses. 48-hour notices
- Oversee Elements and GIS Mapping software and ensure crew use.
- Set goals for each division and each employee, track goals, and hold them accountable.
- Monitor employee progress and efficiencies. Work with Sam to make a plan for those pulling the team down.
- Take over Fleet Management and work with Sam for budget and approvals
- Take over managing the Streets Division and supervise the Parks Manager. Improve efficiencies and remove obstacles
- Continue to manage the Water and Storm Drain divisions

Responsibilities

- **Public Works Director – Sam**

- Ensure that Danny is doing his job and hold him accountable
- Improved planning and scheduling for Capital Improvement Projects
- Apply for grants to help offset construction costs.
- Reduce engineering costs by bidding out some projects in-house and minimizing construction observer expenses.
- Additional time allocated for Emergency Manager Duties
- Establish department-wide goals and collaborate with Danny to develop and support our employees, ensuring they are held accountable.
- Assume responsibility for items from Bryce: franchise agreements, Quiet Zone management, and any additional tasks deemed necessary by Bryce.

2026 Department Goals

- **Accountability**
 - Use Elements - Required –
 - Weekly Coordination Plans –
 - Mondays, Danny to meet with Streets, Parks, Water, and Storm Water. Submit plans to Sam.
 - Progress Reports on Goals and Assignments –
- **Efficiency**
 - Priority planning and workload forecasting –
 - Weekly plans and make assignments –
 - Monthly goals and tracking –
 - Change the “that’s how we’ve always have done it” Mindset and look for new ways to improve
- **Teamwork**
 - Daily check-in (daily kick-off meeting) and collaboration meeting for tasks that day –
 - Provide opportunities for collaboration –
 - Always encourage and practice SAFETY
- **Beautification**
 - Every Division of Public Works is to prioritize areas to beautify the City

Accountability and tracking



Weekly Coordination Plan

Date: _____

Dept: _____

Last week's projects were not completed or in progress:

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.

This week's goals and tasks:

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.

These goals are in restrooms, etc.)
Current week p/ completed plan.

Signature _____



Pavilion Reservation Check List

Park: _____

Date _____

Time _____

Name _____

Reservation Posted

Floor blown off

Tables cleaned (wiped down)

Garbage Cans Changed

Dry off Tables and seats

Blow excess water from floor

Clean restrooms

Check for (wasps, hornets etc.)

Clean out BBQ Grills

Turn in check list

Issues/problems for Supervisor

Signature _____

Restroom Daily Cleaning Check List

Park: _____

Date _____

Time _____

Name _____

Remove all trash

Sweep Floor

Clean Toilets/Sinks,& Mirrors

Remove Toilet Paper

Mop Floor

Wash Down Floors/Walls

Replace Toilet Paper

Toilet Paper secured (locked)

Squeegee Floor Dry

Clean mirror

Spray _____

Task 15479 (Repair/Replace Blue Recycle Can)

General Details

Work Item Type: Repair/Replace blue recycle can

Division: Streets

Service Order #: STREET SO-00002656

Scheduled Start: 1/6/2026 5:20 PM

Scheduled End: 1/6/2026 5:20 PM

Actual Start: _____

Priority: Medium

Status: In Progress

Project: _____

Problem: Please repair or replace blue can with broken lid. On curb empty Tues 1/6.

Resolution: _____

Attachments: 0

No attachments found

Contacts: 0



Parks and Streets



Woods Cross City

Public Works

Streets

Roads 37 Centerline Miles

Streetlights 472 Total

- City Owned - 187
- Rocky Mountain Power Owned - 285

Snowplow Routes – 5

Heavy Plow Trucks – 3

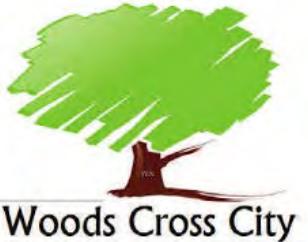
Mid Duty Plow trucks – 3

84% of Roads are Local (Residential)

16% of Roads are Major and Minor Collectors

Woods Cross City

Streets and Parks Facts



Parks

Properties Maintained – 26

Parks - 11

Acres of Turf – 68 Acres

Trails – 5.21 Miles

Playgrounds - 10

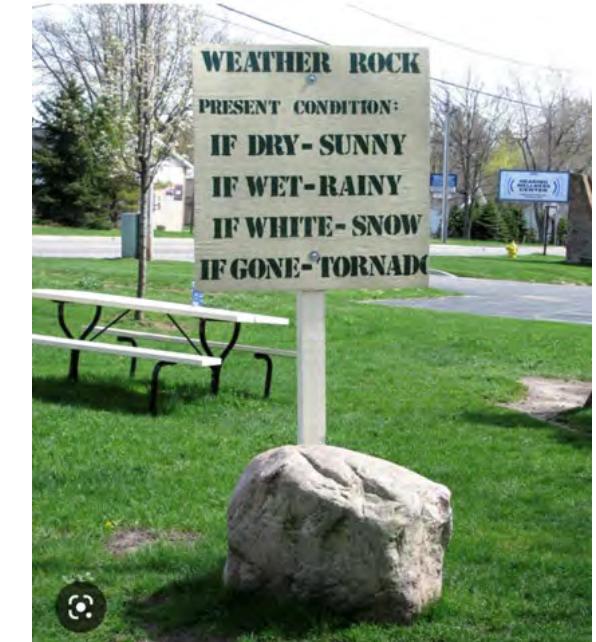
- Accountability
 - Use Elements for all work
 - Pavilion, restroom cleaning, and ball diamond prep checklists required. Staff properly trained
 - Follow goals and timelines
- Efficiency
 - Remove obstacles to efficiency (both process and/or people) and change from the “this is the way we have always done it” mindset.
 - All full-time employees are trained in total site maintenance responsibilities -sprinkler repair, tree care, playground inspections/maintenance, ball diamond prep, turf needs, pesticide application, restroom, and pavilion cleanliness
- Teamwork
 - Daily Parks team meeting
 - Assist with City events and be the first to volunteer
- Beautification
 - Additional perennials in flower beds
 - Improved Tree maintenance and replacement
 - Prune and clean up overgrown areas. Welcome signs, overpasses, 2600 S interchange area



Provide quality Parks for Resident's Leisure, Sport, and Other Activities

The main goal of our Parks Department is to enhance the lives of all residents who live near and use the parks. These spaces offer opportunities for relaxation, sports, and various activities. Our parks are well-loved and frequently visited by community members and local leagues. As the parks are used, the amenities experience wear and tear, which necessitates ongoing maintenance and upkeep. Some areas of focus are:

- Improve sports fields
- Herbicide and pesticide training and proper use
- Tree health, pruning, replacements, and proper care





Accomplishments

- Enlarged ball diamond at Mills Park
- Replaced 2 full-time employees
 - Jake moved from Water/Storm
 - Tara was hired from Clearfield
- Ran the department short-staffed while improving the cleanliness of restrooms/pavilions and also improved the ball diamonds conditions during that time
 - BIG THANKS TO JOHNNY AND JAKE

Parks Operations Needs

- Increase funding for rising fertilizer and chemical costs
- Funding for additional training opportunities
- Seasonals – Stay competitive with pay

Parks RAP Tax

Completed 2025 Parks Projects

- Purchase Over seeder
- Asphalt Preservation on Mills Trail and Parking lot
 - Repaired low spot in the trail
- Worked on Dog Park

2026 RAP Projects

Approved in FY2025-26 Budget

- Finish Dog Park - Open in Spring
- Resurface the basketball court and standards at Mills
- Bench Replacements at Cloverdale and Mills.
- Christmas Decorations
- Private City Wi-Fi for Parks security (Backbone)
- Door Controls for restrooms
- Additional Banners and replacements
- Beautification

Tara to recommend items for FY 2026-27 after her full review of park conditions this winter. We anticipate 1 Playground replacement.

Recreation can also be funded in RAP

- Accountability
 - Use Elements for all work
 - Better road patching. Do it Right!
 - Follow goals and timelines
- Efficiency
 - Remove obstacles to efficiency (both process and/or people) and change from the “this is the way we have always done it” mindset.
 - Reduce the time to replace/repair solid waste cans
- Teamwork
 - Help with other divisions
 - Assist with City events and be the first to volunteer
- Beautification
 - Keep streets clean of large debris
 - Street tree trimming around road signs and street lights
 - Blanket road sign replacement in area 2



Streets Division Accomplishments

- Street Sign Replacements East of I-15
- Restriped Parking at City Hall/ Hogan Park
- Street tree trimming City Wide on 1998 and newer developments
- Coordinate with the new hauler for garbage pickup transition

Streets Operations Needs

- Traffic Safety Committee Codification and Traffic Counters Purchase
- Hydraulic Hose repair crimper with supplies
- Asphalt Sample Core Drill (for Road Maintenance Planning to determine existing asphalt thickness for road project planning)



Completed 2025 Road Projects

- Mill and Overlay –
 - 875 W with 840 W Cul de sac
 - 1935 S Between 800 W and 925 W
 - 800 W City Hall to 1900 S
 - 1500 S 675 W to 700 W
- Asphalt Preservation (seal coats)
 - 675 W by the elementary school
 - 1700 S, 1800 S, 2125 S, 865 W off of 800 W
 - 1950 S by Wildcat Park
 - 1300 S off of 1100 W
 - 1300 W off of 1900 S
 - 2185 S and 2205 W in Valentine Estates

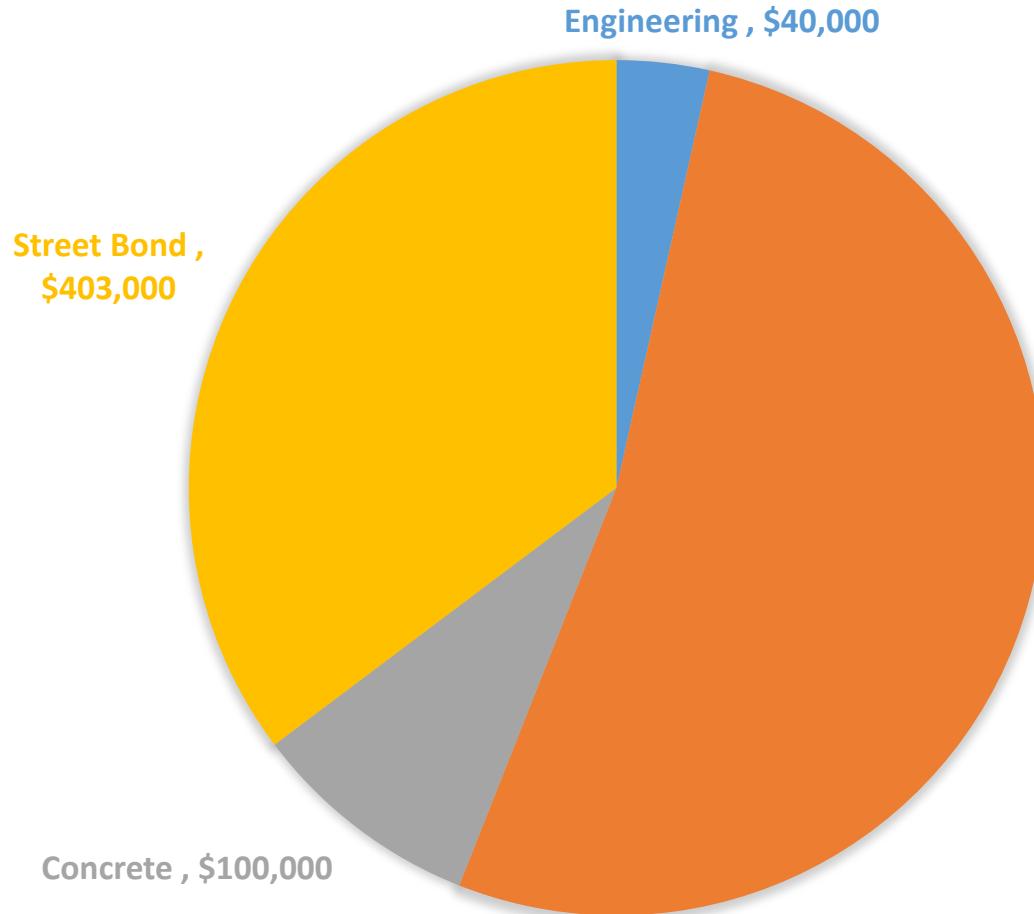
2026 Road Projects

- Fill in the last median on 500 S with concrete (was not part of the Enbridge project)
- Mill/Overlay
 - 1100 S and 1000 S by Woods Cross Elementary
 - 925 S 770 W Cul De Sac
 - 1850 S between 1800 S and 925 W
- Road Preservation
 - Roads that were Milled/Overlaid in 2025
 - Roads based on LTAP Survey and Field inspections

Class B & C Fund Expenditures



BUDGET

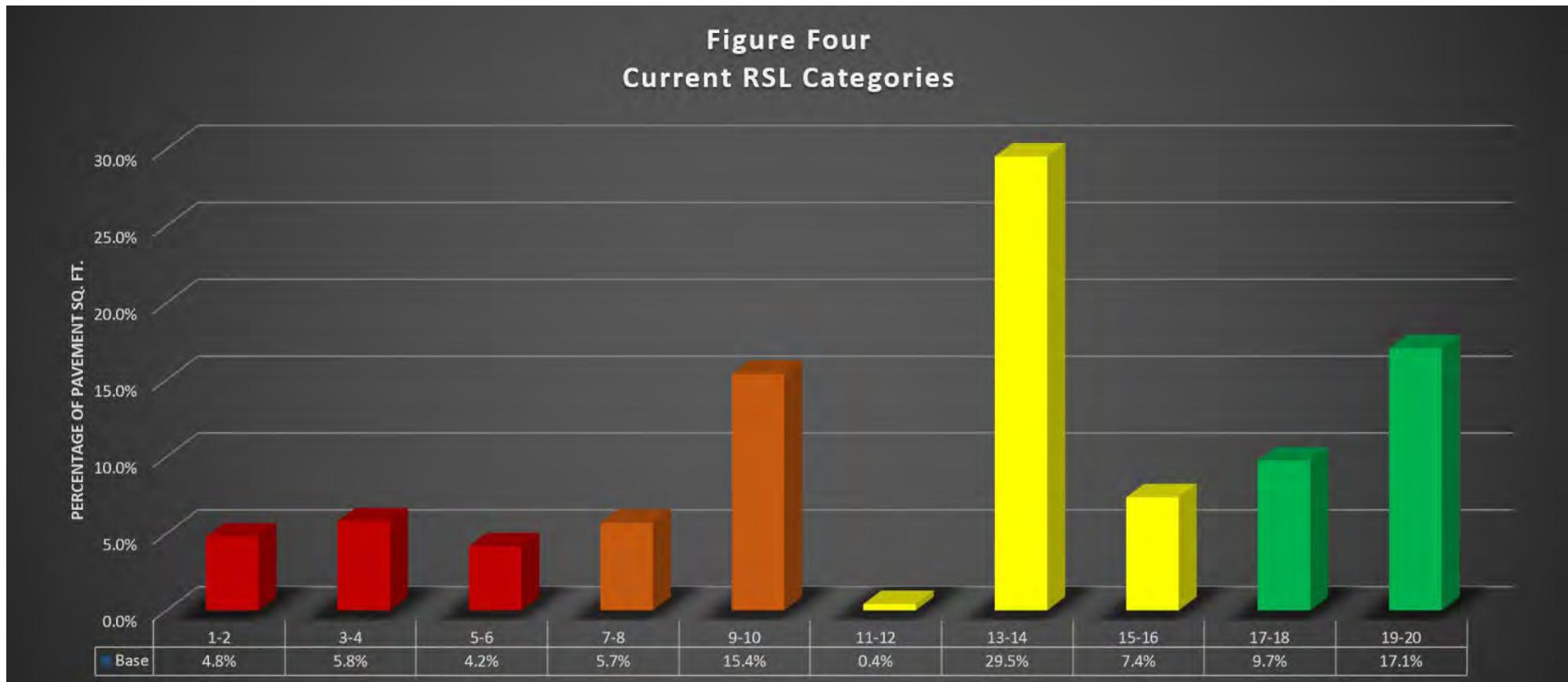


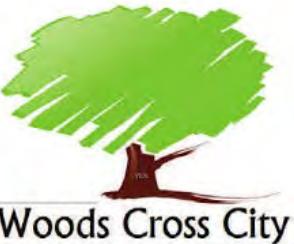
In addition to road projects and maintenance, this budget line also funds road striping, crack sealing, granular materials, and patching.



Remaining Service Life (RSL) is the amount of time a road surface has left without preservation or replacement.

- Current average RSL is 12.51, which is a slight reduction from the average of 12.71 in 2020. Current City 1-2 year RSL average is 4.8, which is an increase of the 4.4% from 2020

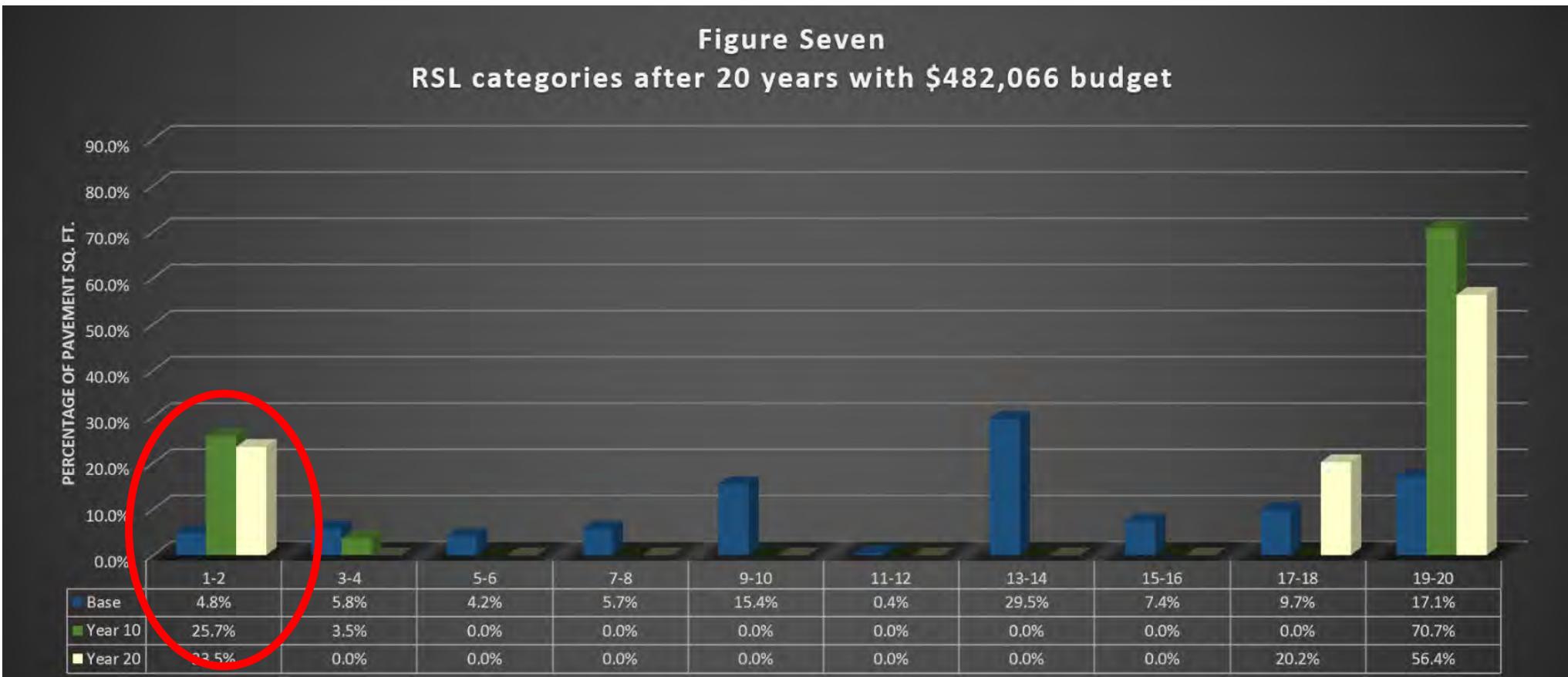


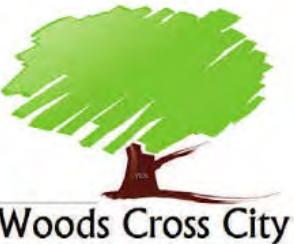


With no additions to the Streets Maintenance budget:

- The RSL average will increase slightly to 14.85 in 20 years, but the roads with 1-2 years left of life will increase to 23.5% in 20 years of all city roads.

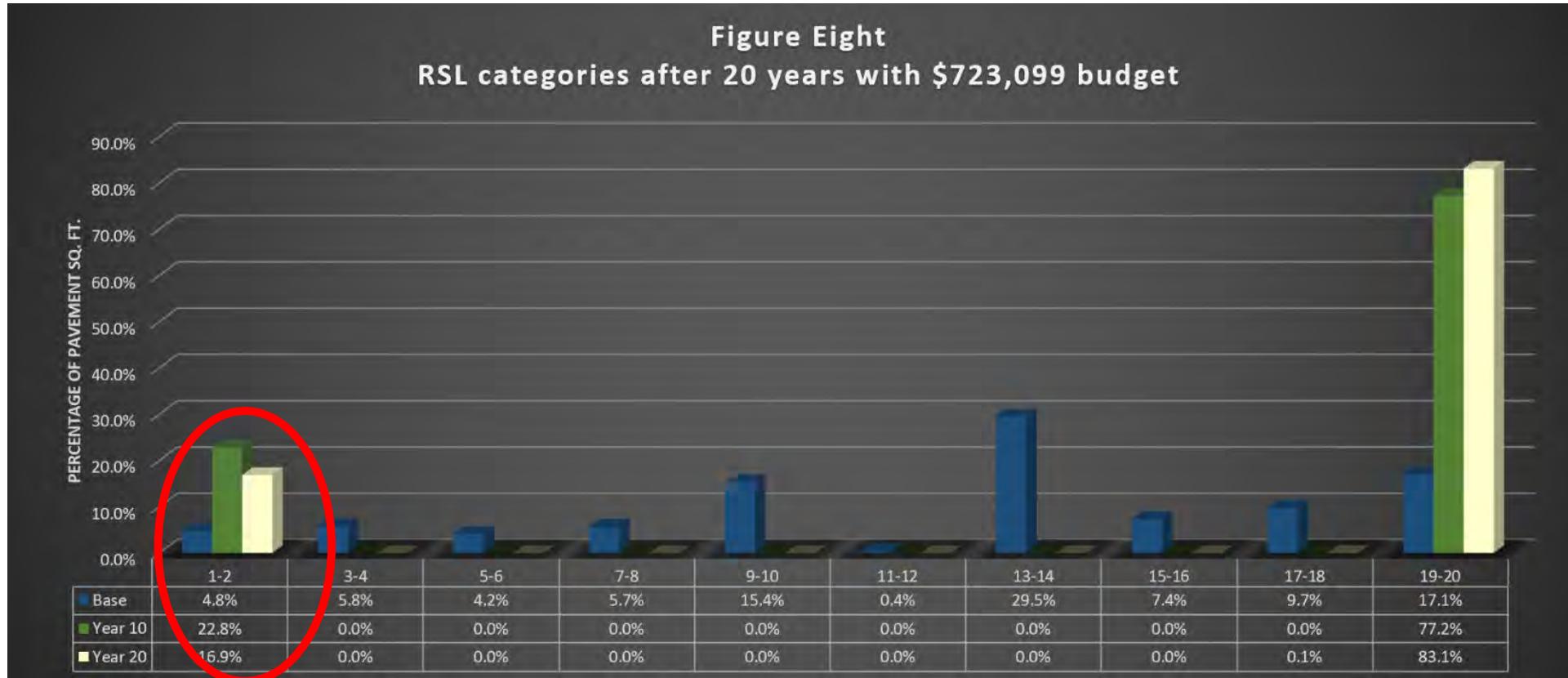
Figure Seven
RSL categories after 20 years with \$482,066 budget

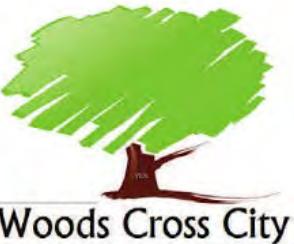




If we are to increase the Street Maintenance Budget to \$723,099 on road mill/overlay and preservation, with added income from another revenue source

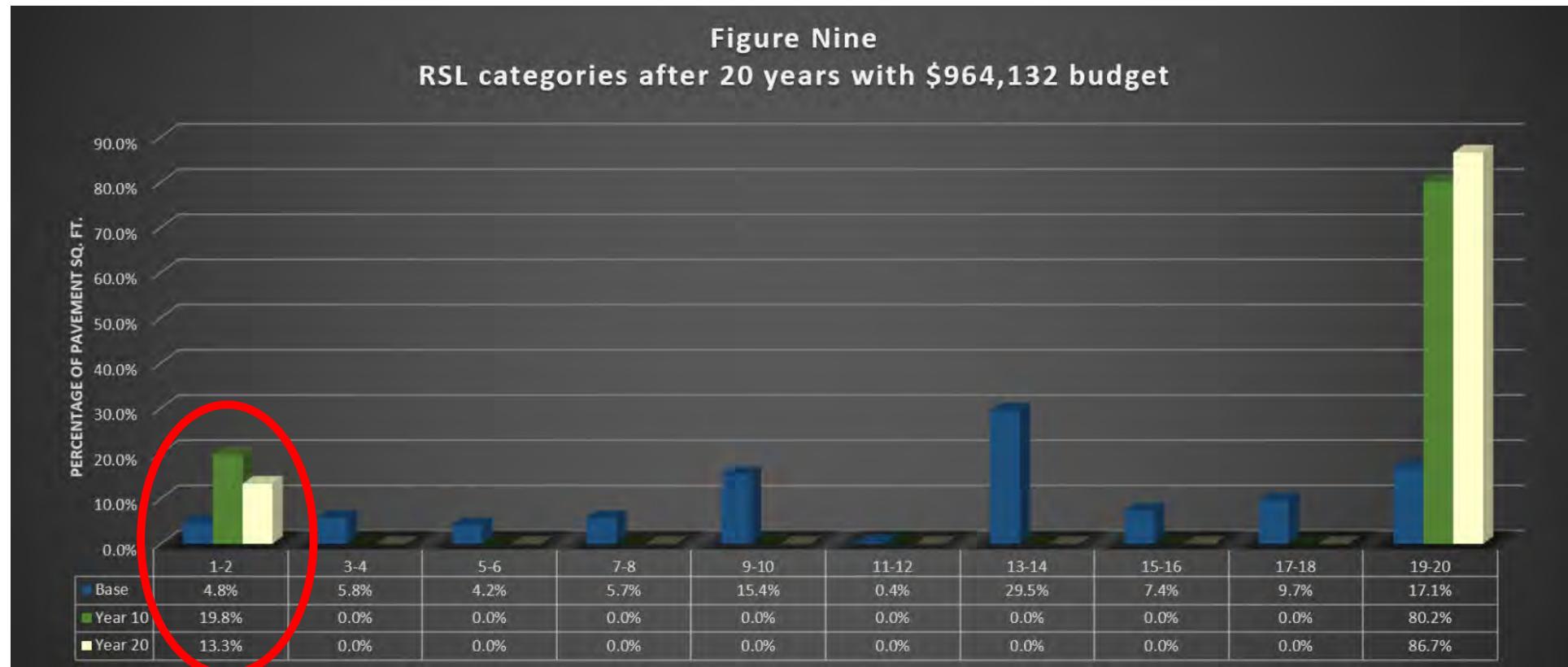
- RSL average will increase to 16.37, but the percentage of roads with 1–2-year RSL will increase to 16.9% in 20 yrs.





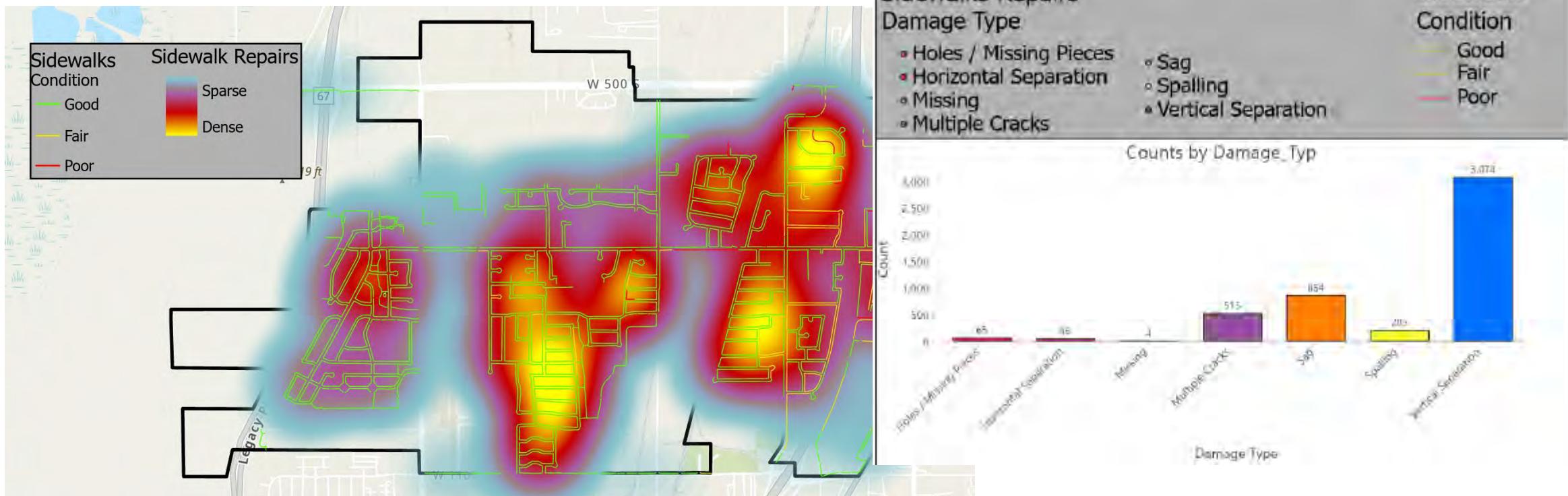
If Street maintenance spending is increased to \$964,132 annually on road mill/overlay and preservation, with added income from another revenue source.

- RSL average will increase to 17.14 at the 20 year mark, but the 1–2-year RSL will increase to 13.3% in 20 yrs



2025 Utah Sidewalk Assessment

LTAP has surveyed the entire city sidewalk network. Of the 4,763 damage points, most of them are 3,074 vertical separation (tripping hazards). This survey does not include driveway approaches and curb/gutters, which the city also owns. Our annual budget for all concrete is \$100,000. This is the same budget for curb and gutter replacements and driveway approaches. LTAP recommends the City spend \$88,000 to \$100,000 a year, just on sidewalks.





Street lighting plan

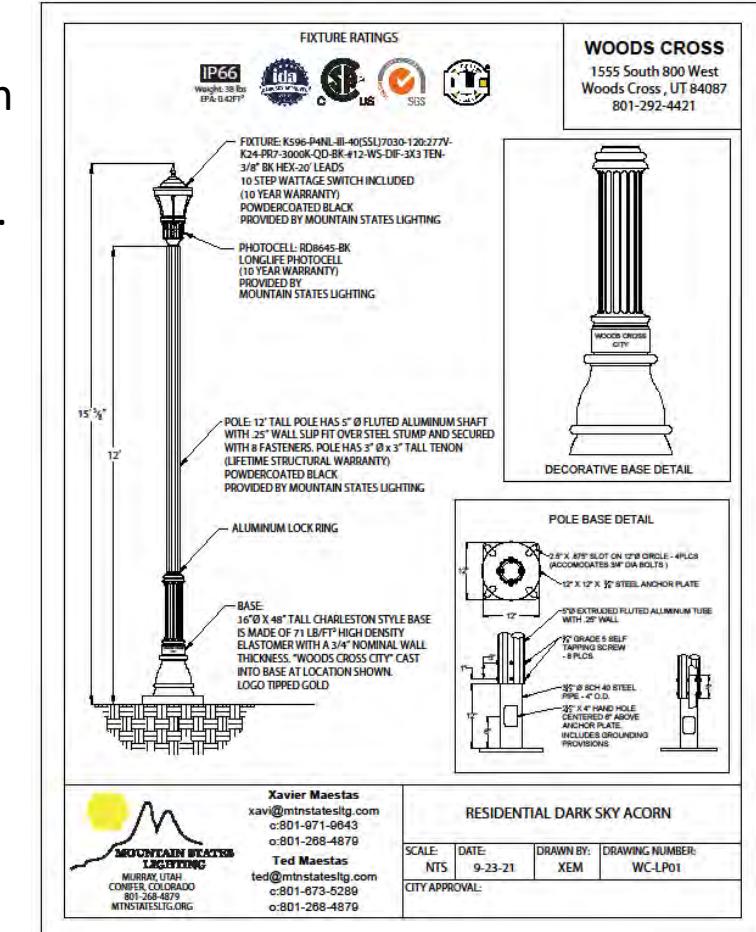
The Number of city-owned street lights is growing with every development. With the City owning the lights, we have the ability to have a choice of design and wattage. Streetlights provide public safety and give neighborhoods an ambience. Currently, the City pays for fees and maintenance out of the general fund.

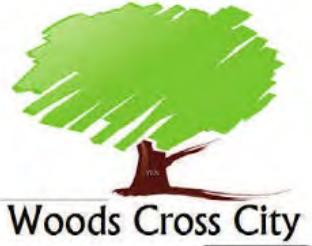
Accomplishments

- City Staff completed 4 light surveys and submitted over 100 lights for repair.
- The City paid for Rocky Mountain Power-owned lights to be switched over to LED, which will pay back in lower bills in 3.8 years. Work has begun.

Street Lighting Needs

- Funding for upgrading existing and installing new lights





City Hall And Public Works Facilities





City Hall Facilities Priorities

- Maintain Facility until new building is completed

Challenges

- Timeline for New City Hall Facilities

Accomplishments

- Kept building functional

Post Office and Old Shops Needs

City's Responsibility, Not the Renter's

- Asphalt at Old Public Works
 - On hold until Council determines if they will be sold.



Public Works Facilities Priorities

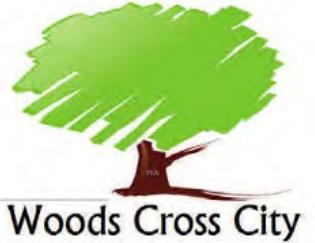
- Continue to Meet the Needs of the City and Residents
- Repair Roof Leaks
- Improve HVAC Efficiency
- Increase Building Security
- Increase Functionality of the Building

Accomplishments

- Replaced Roof over Multipurpose Room
- Electrical repairs of outlets and Emergency lights
- Drywall Repairs

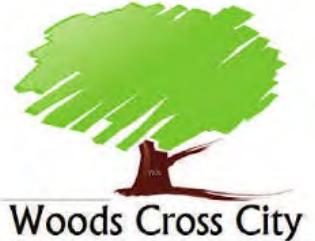
Public Works Needs

- Replace the roof over the offices
 - Has been repaired multiple times and still leaks
 - Poor installation
- Water Softener for Kitchen and Wash Bay
- Increase Building Security
 - More cameras needs for inside and outside the building
 - More Door Controls to limit access to Vital areas to essential personnel only



CERT, Citizen Corps And Emergency Communications





Volunteer Services Priorities

- Prepare to Meet the Emergency Needs of the City and Residents in time of Disasters
- Promote the Community Emergency Response Team (CERT) to the community
- Promote Emergency Preparedness to the community
- Maintain two Emergency Operations Centers for response to emergencies

Challenges

- Increasing demand on staff
- Increasing Community involvement – Find motivated Residents.
- Davis County Emergency Management updates and new radios.
- Volunteers are aging out and no one to replace them. Interest is fading.
- Keeping information updated on the City Website and training opportunities for volunteers

Needs

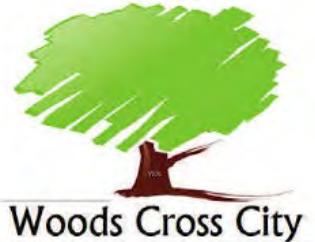
- Replace Radios at Emergency Operations Centers (Must be P25 Capable that PD switched over to)
- Update and print booklets and fliers.

Public Works Fleet

Accomplishments

- Backhoe 1 yr rental
- Purchase and Up fit 5 Public Works pick-ups
- Replaced Mini Excavator and trailer





Fleet Priorities

- Provide safe, reliable vehicles and equipment for City Employees to perform their tasks
- Purchase Task Appropriate Vehicles that are shared use
- Fleet Replacement Program
 - Traditional Purchases from the Fleet fund
 - Capital purchase through Zions
 - Purchase “big” trucks
- Enterprise Fleet
- Heavy Equipment
- Lease/Rent Backhoe
- Purchase Mini Excavator and Loader

Challenges

- No on-staff Mechanic. All maintenance and repairs should be done at dealers and repair shops.

FY 2026-27 Tentative Needs

- Replace Backhoe (end of Rental)
- Replace Vac Trailer (2013)
- Replace Bobtail Snow Plow (2001)
- Skid Steer with implements. (New)
- Pickup for Storm Water Employee (New)

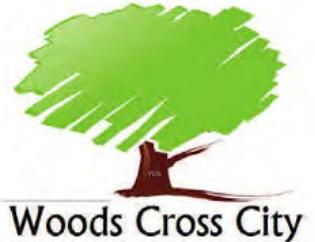
Questions



Thank You

Solid Waste





Solid Waste Priorities

- Provide an affordable service for garbage, recycling, and green waste to our Residents
- Provide alternative clean-up options
 - Spring/Fall Cleanup and 2nd Saturday Drop off
 - Chipping
 - Dumpsters for Day of Service
 - Dumpster Rental Program (April – October)
 - 61 available times for reservation
 - 57% (35) reservation rate in 2025

Challenges

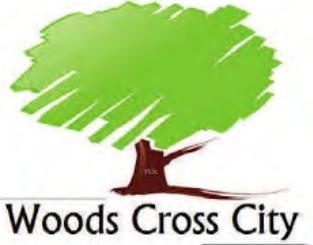
- Rising costs of services
- Missed and/or delayed pick-ups
 - Improved since hauler change over

Accomplishments

- Transition hauler to ACE
- City has ownership of all cans

Woods Cross City

Public Works



Well, 4 Pump is shown a broken suction screen and missing pump shaft bearings

Water
and
Storm Water

Water
Gallons of Water Produced in 2025 –
379,676,631
3% decrease over 2024

Leaks – 21 in 2025 (42% decrease over 2024)

Sources

- 3 Deep Water Wells feed through the Treatment Plant
- Weber Basin Connection by 1500 S Water Reservoirs

Fire Hydrants - 608

Water Connections – 3516

 Residential – 3171

 All others- 345

Water Lines from 3/4 inch to 36 inch – 58.9 Miles

Storage Capacity - 7,500,000 Gallons

Woods Cross City Water System and Storm Drain Facts

Storm Water

Storm Drainpipes from 12 inch to 48 inch – 35.72 Miles

Catch Basins – 1,097

Manholes – 646

Basins – 47

Outfalls – 16

Land Drainpipes – 2.07 Miles



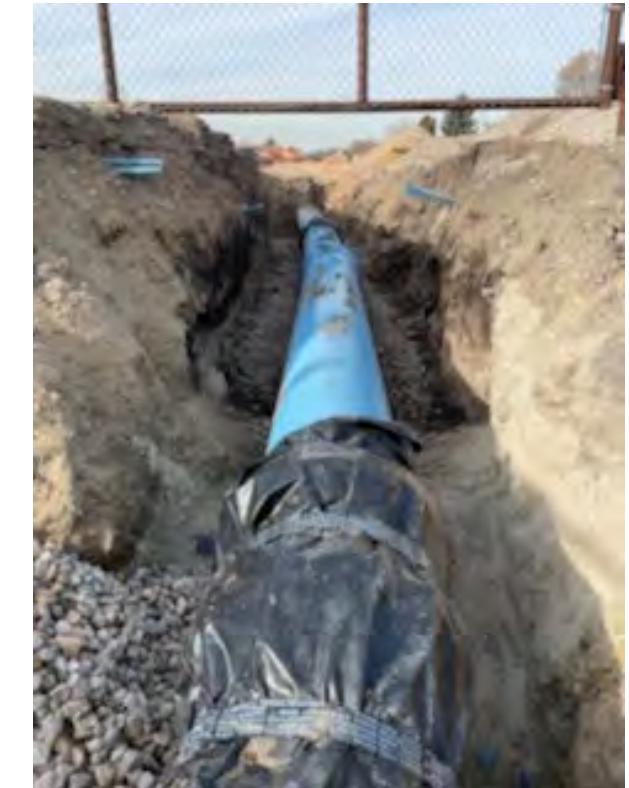
- Accountability
 - Use Elements for all work
 - Better Documentation
 - Follow goals and timelines
- Efficiency
 - Plan the next days tasks the day before
 - Remove obstacles to efficiency (both process and/or people) and change from the “this is the way we have always done it” mindset.
 - Better planning for routine maintenance
- Teamwork
 - Help with other divisions
 - Always encourage and practice SAFETY
- Beautification
 - Keep streets clean by strategically planning a road sweeping schedule
 - Maintain Fire Hydrants
 - Improve the maintenance of water and stormwater properties

Projects Completed in 2025



Water

- Granulate Activated Carbon (GAC) replacement and vessel repair at Treatment Plant
- Waterline 1100 W (2150 S to 2600 S)
- Restarted the Backflow Program
- Achieved the No Lead Inventory with the current requirements



Storm Water

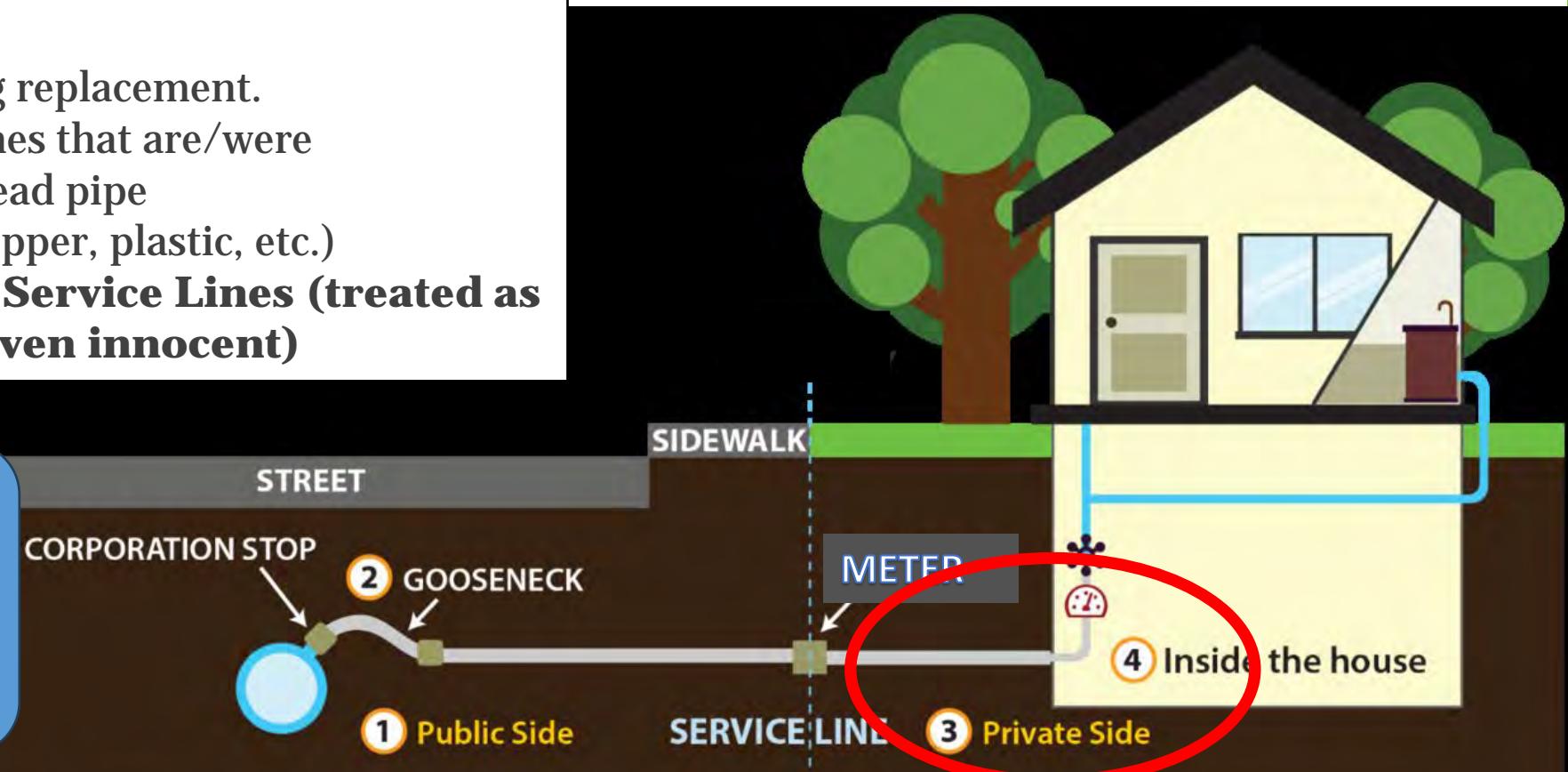
- 1200 S in Farm Meadows Storm Drain Install
- Swept the City 3 times
- Updated Strom Water Code

The City has inventoried all Water Service lines at the meter pit as required by the EPA and Utah DDW. This inventory now has to include types of pipe 3 ft past the meter pit. With current regulations, the Division of Drinking has approved our No Lead Status.

Every service line, or portion of service line if ownership is split, must be categorized:

1. Lead Service lines
2. Galvanized lines requiring replacement.
 1. Galvanized service lines that are/were downstream from a lead pipe
3. Non-lead Service lines (copper, plastic, etc.)
- 4. Lead Status Unknown Service Lines (treated as if LSL—guilty until proven innocent)**

EPA Lead rule requires additional Inspection on the Private side of service lines older than 1986. This is due in 2027



Water Department Operations Needs

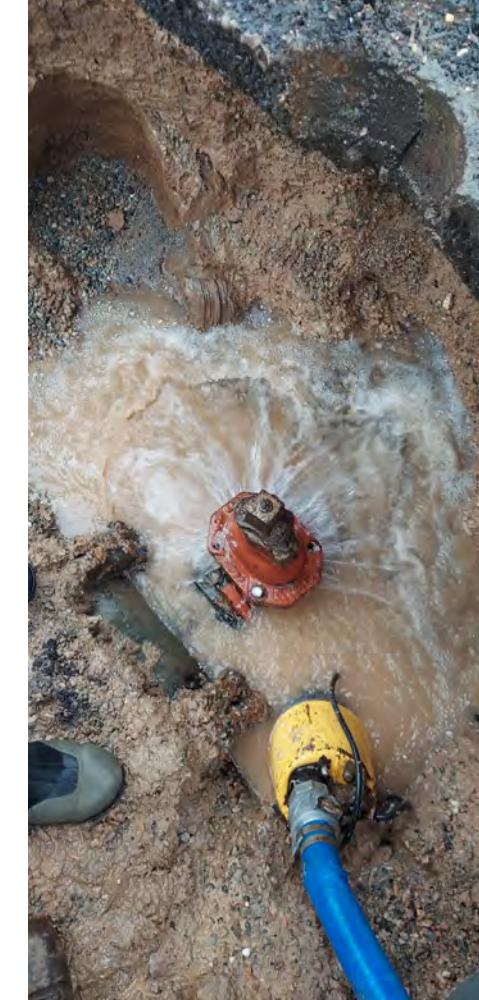


Projects Currently Approved

- Well 3
 - Well Re-drill bid award Jan 20th
 - Well House Construction and upfit in Summer of 2026
- 1500 S Reservoir replacement
 - Bidding expected in March/April

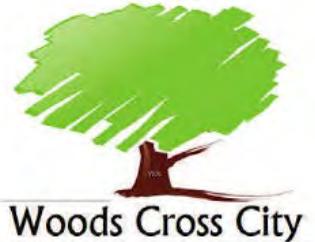
Projected items for the (FY26-27)

- Increase funding to cover increases in water purchases and inflationary costs increases
- Well 5 Subsidence repairs (no lifting, just filling voids and replacing exterior concrete)
- Upgrade the SCADA system for reliability and security
- Lead Inventory (Private Side of Service Line)
- Water Source Protection Plan Update (every 6 years)
- Water Line Replacement
 - 1500 S 934 W to 1070 W (Between Railroad crossings)



December 28 leak at 960 W 1500 S





Storm Drain Priorities

- Train Seth to take over Storm Drain tasks from Danny
- Maintain a Storm Water collection system for correct function
- Expand Capacity to meet Growth
- Must reduce Flows to 30 CFS into the A1 and A2 Drains
- Meet EPA and State Storm Water Regulations
- Protect Storm Water from Illicit Discharges
- Beautification of City Storm Drain Facilities that are not part of a Park

Challenges

- Appropriate funding to maintain the system for correct operation and meet EPA regulations
- Manpower and equipment needs for enforcing the requirements of the Clean Water Act
- Qualified Storm Water Operators are in High Demand.
- Lack of Dewatering Basins/Drying Beds for pipe cleaning

Storm Water Department Operations Needs



FY 2025-26 Approved projects

- Remove Trees and clean out the A2 Drain

Proposed FY 2026-27 Projects and Goals

- Seth to be trained and take over program
- Improve maintenance - Proactive
- Start commercial/Industrial Hazard Surveys
- Adapt to any new state legislation
- Repair Crushed Storm Drain on 500 S
- Line Storm Drain on 1875 S (300 W to 500 W)
- Additional Elements Work Order Features for Storm Water Inspections
- Spill Response Trailer

We will continue to look at more projects in the Farm Meadows area in the future.



Questions



Thank You

Community Development Department

THE PLANNING DEPARTMENT IS LITERALLY

FULL OF ROCKSTARS



Year in Review

- Issued 394 building permits
 - \$1,071,436.95 fees collected
- 715 existing business licenses
 - \$50,480 fees collected
- 177 code enforcement cases opened
 - 151 have been closed
- 79 land use applications submitted
- 26 Development Review meetings
- Adopted 5 code amendments
- Adopted Station Area Plan
- Moderate-Income Housing Report
- Adopted WUI Standards
- All business licenses renewed online
- Updated applications to look more uniform
- Expanded code enforcement role
- Acquired County property software
- New chairs and equipment for staff
- Increased application and business license fees
- Trained 2 new Commission members
- Staff and Commissioner training through conferences and seminars
- Leased home south of city hall

YES THAT'S ALL GOOD, BUT

A profile view of Fry from the TV show Futurama. He has his signature spiky orange hair and is wearing his signature white-rimmed glasses. He is looking slightly to the right with a neutral expression. The background is a dark blue gradient.

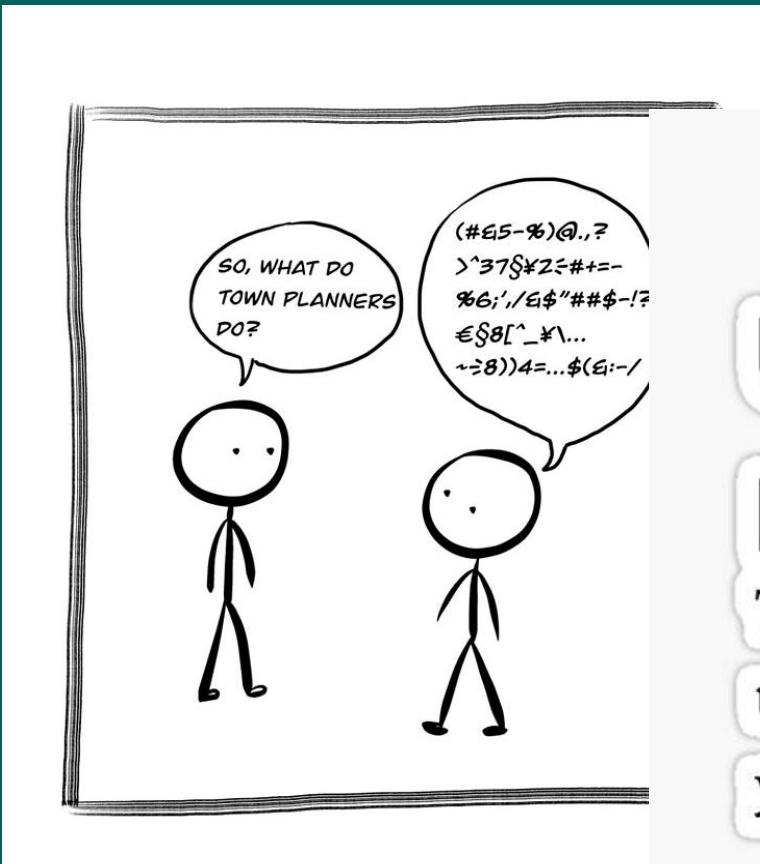
**WHAT HAVE YOU DONE FOR ME
LATELY?**

memegenerator.net

Year in Review



method studio



Urban Planner

[noun]

The person who is going
to solve the problems
you didn't know existed.



Three Year Plan

Review and Update

2025 Review

Training

- ✓ Conferences and Seminars for all Department Employees
- ✓ Membership dues have increased Conference fees have increased
- ✓ Focus on Economic Development

Tools

- ✓ Acquire county property software
- ✓ Update office chairs and equipment
- ✓ iPad for Code Enforcement

Focus

- ✓ Ongoing code updates (Accessory structures, business licensing, development standards, etc.)
- ✓ Complete Station Area Plan
- ✓ Update application and permit fees
- ❑ Economic Development
 - Business Inventory
 - Get to know business owners and understand their needs

2026 Year One

Focus

- Conduct a business inventory
 - What businesses do we have
- Ensure code matches the types of business we would like to attract
- Get to know business owners and their needs through visits
- Review RDA boundaries to ensure monies are captured and used for redevelopment purposes
- Give more planning and review responsibilities to staff members
- Convert old paper documents to electronic files
- Review staffing positions to determine whether the part-time code enforcement/planner position should be made full-time
- City Hall and Hogan Park redesign

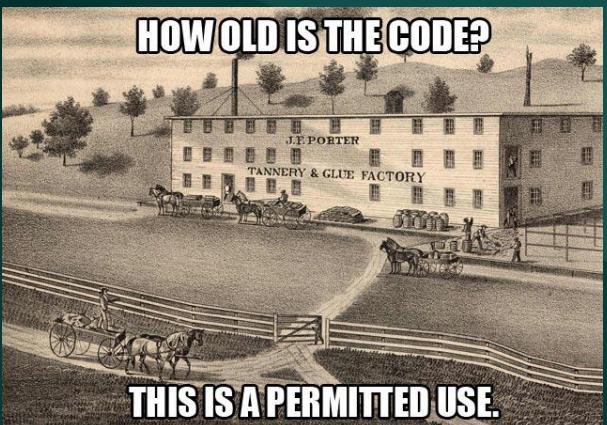
2027 Year Two

Focus

- Continue developing economic development partners and strategies
 - Training opportunities for business owners
- Seek grants for new General Plan
- Hire consultant to update General Plan
 - City portion of the cost assuming a grant is obtained would be between \$10,000 and \$40,000
 - Cost for most General Plans would be a minimum of \$115,000
- Continue converting paper to electronic files
- City Hall construction



2028 Year Three



Focus

- Work on General Plan update
 - Focus on the Northeast entrance to the city
 - Working with current property owners
- Determine RDA funds available for property owners wishing to redevelop
- Continue to focus and encourage staff and Commissioner training
- Continue to update city code
- Coordinate move to new City Hall

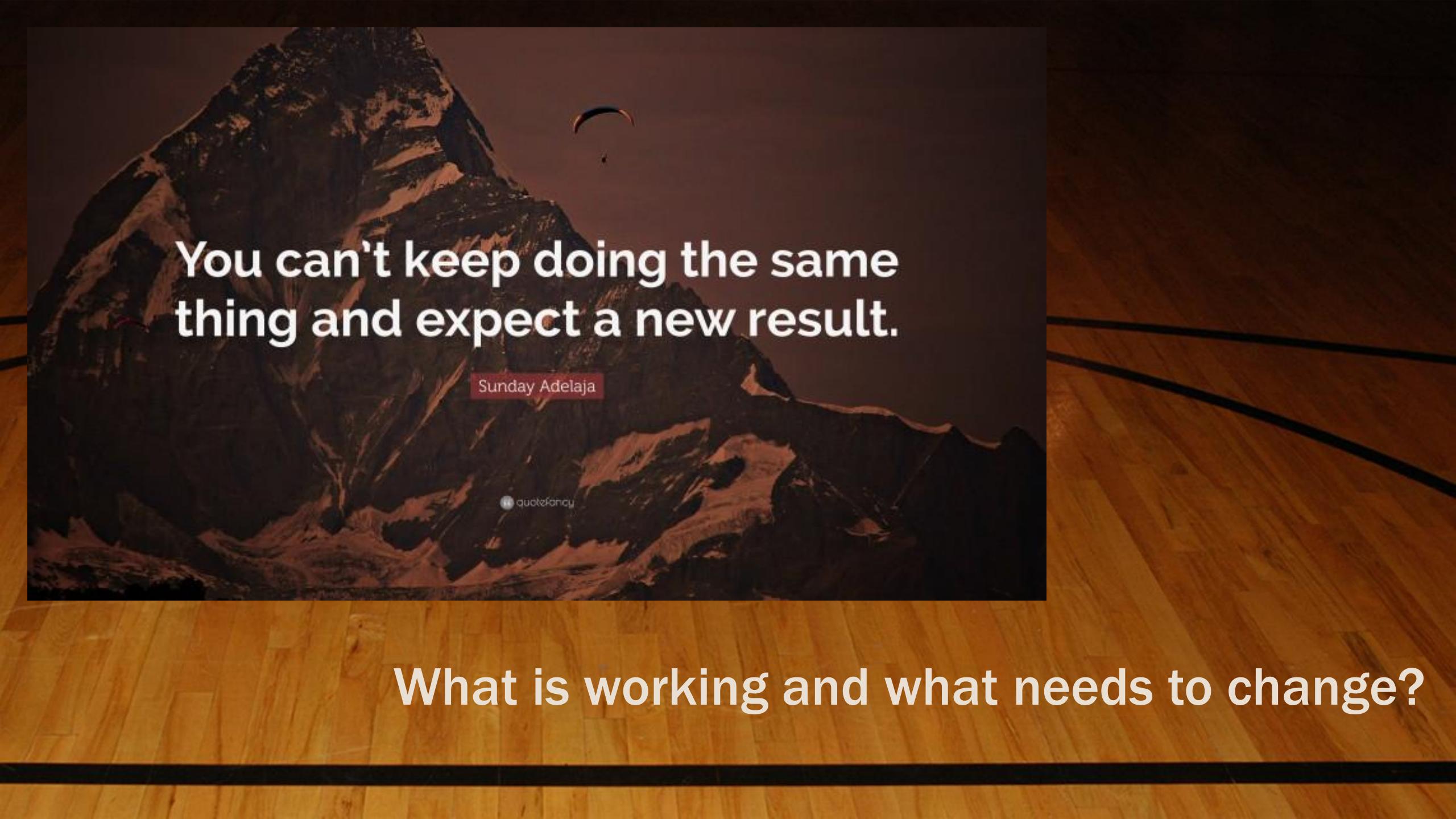


Thank You for Your Support!

A basketball is positioned on a polished wooden court floor. The floor has dark, parallel lines marking the boundaries. The lighting creates a strong shadow of the basketball on the floor to its left.

Strategic Objectives

Are we pointed in the right direction?



You can't keep doing the same thing and expect a new result.

Sunday Adelaja

quotefancy

What is working and what needs to change?

FY25 Woods Cross City Strategic Planning Retreat January 25-26, 2024

City Objectives and Priorities

Staff		Police		Taxes and Funding		Public Works Improvements		Zoning and Econ. Dev.		City Hall		Employee Compensation		Branding & Beautification		Subsidence		Park		Community Relationships			
Votes	Priority	Votes	Priority	Votes	Priority	Votes	Priority	Votes	Priority	Votes	Priority	Votes	Priority	Votes	Priority	Votes	Priority	Votes	Priority	Votes	Priority	Votes	Priority
5	Hire New Community Development Director and part-time code enforcement officer and evaluate what additional resources may be needed.	2	Programs to reduce crime and address homeless population	2	Establish revenue to meet expenditures, ensure sustainability and ability to fund programs. i.e. business license fees, development application fees, user fees.	3	Maintain, repair and enhance infrastructure to ensure reliable services	1	Adopt Rail Station Area Plan & General Plan	7	Complete Master Plan for Parks & City Hall, needs assessment for facilities, and create education plan for community support	Other Subjects: Elevate employee morale through appreciation, wages, development opportunities; value all employees regardless of dept.; retain staff through competitive wages and benefits; ensure that part-time, <small>(i.e. seasonal workers, part-time employees, etc.)</small>	5	Code enforcement for residents, beautification programs & policies. <small>(i.e. seasonal workers, part-time employees, etc.)</small>	4	Further develop subsidence response plan and actions with impacted residents. <small>(i.e. seasonal workers, part-time employees, etc.)</small>	2	Complete Mills Park Expansion Plans; Decide what to do with property	3	Improve city webpage			
5	Improved IT Service & Redundancy	1	Address problem properties through code enforcement enhancement	Other Subjects: Ensure long term financial stability; Avoid debt; Evaluate tiered pricing for business license fees	1	Establish utility rates to fund O/M and future expenses	Other Subjects: Develop NW Quadrant into something really good; Encourage development in NW Quadrant; Expand and strengthen sales tax base; Identify areas for redevelopment and revitalization	Other Subjects: New City Hall w/ large rooms for events and PD needs; Coordinate space with Hogan Park community gatherings; Develop parks and city buildings to serve residents			Other Subjects: Improved beautification of the city	Other Subjects: Establish ordinance for aquifer depletion and development guidelines				Other Subjects: Find and improve communication to residents; increase civic engagement; maintain confidence and approval of the public; fund projects that will create hands on involvement; activities such as free shred day, drug takeback, fish with a cop, day of service; expand community events.							
3	Establish a Community Services and Recreation Dept. with sufficient staffing	Other Subjects: Radar Speed Trailer		Other Subjects: Develop Capital Facilities Plan to support future needs; Decorative street lighting		Other Subjects: Develop Woods Cross branding and beautification efforts; define who we are as a community		Other Subjects: Update city code to include laws for improved city appearance; beautify city entrances; Street tree policy, xeriscape city park strips															
3	Hire additional police officer	Other Subjects: Update Employee Manual; Improve support for staff; Quality succession planning, Cross training; Hire two additional officers; Seasonal Events staff member; Attend National League of Cities & Towns Conference; Additional Public Works staff																					

Previously Approved Projects With Continuous Commitment

Fund safety equipment for PD i.e. ballistic shields, vests, etc.	Maintain property tax to fund commitments and offset inflation	Maintain safe streets and sidewalks	Maintain safety and security of city hall	Maintain competitive wages & benefits	Codify and maintain city code
	Fund fleet lease & services	Establish utility rates to fund O/M and future expenses	Maintain building infrastructure i.e. hvac, plumbing, security, etc.		

Story Board Cards Jan. 2025

Office
Furniture
Upgrades

Home, Metal
Furniture

Living + Business Budget
Push a more aggressive
planning, measure and
type of individuals the added
city is attracting

Economic Development
Business Tax Breaks

Establish
Community Services
Parks, Recreation
Communication

Fund
Safety
Initiatives
and Resources
for Employees

HR
Roster/Spread Tracker

Employee Benefits
Policy

Update Policy
Manual
Employee Policy
Manual –
(and consider paying
out buying back unused
it of vacation hrs)

Additional
Employees

Increased
Training for
Employees

LaBee needs
help

Implement marketing +
Employee reward
training

Planning assist.
+ City enforcement
Unravel from .5 to
full time employee.

Engineering A 2025
Project that utilizes
new laws to reduce the
city

Funding for
Software needs for
all departments

Project/HR
program

Finance
HR Software
Upgrades

Funding for upgrades
that will save us
money after initial
investment.

Family + Social Worker
Family, create ~~parent~~ family
resources for your
community.

City beautification –
• Landscaping
• Park design
• Street art

What do we want others to
see about our city

Edison Road Clear
Up

Mr. Gant's Water to
sewage talk in front
Applications

General Fund Initiatives
who want to help
catch up Project Funding

PROJECT
DATE 01/29/2025

Whats in the cards...

<u>Objective/Goal</u>	<u>G</u>	<u>B</u>	<u>Objective/Goal</u>	<u>G</u>	<u>B</u>
• Office Furniture Upgrade	1	1	• Fund Software for all Depts	0	1
• Water Repair Projects	3	3	• Implement HRIS	2	5
• Econ. Dev. & Broaden Tax Base	2	3	• Masterplan City Hall & Surrounding Prop	0	1
• Establish Community Services & Parks, Recreation, Communication	3	1	• Funding for Upgrades that will save \$ After Initial Investment	1	0
• Fund Safety Initiatives & Bonuses for Employees	0	3	• Complete Mill Park Exp. Property Use	1	0
• Update Policy Manual & (consider vacation buyback/payout)	1	4	• City Beautification, Landscape, Bldg Design, Parks, What do we want others to think about WX	3	2
• Additional Employees	1	3	• Fees Est. Road User Fee + Implement Rate Study Rates	1	1
• LaCee Needs Help	1	1	• Hire Grant Writer	0	0
• Planning Assist. & Code Enforcement Increase from .5 to Full-Time	2	2	• General Fund Infusion to Wtr. Dept.	0	0
• Increased Training for Employees	0	1	• Branding & Beautification Awards for yards	0	0
• Establish a more Robust Bike Network	2	0	• Implement Mandatory & Optional Employee Training	0	0

Projects Ranked...

<u>Objective/Goal</u>	<u>G</u>	<u>B</u>	<u>Objective/Goal</u>	<u>G</u>	<u>B</u>
• Implement HRIS	2	5	• LaCee Needs Help	1	1
• Water Repair Projects	3	3	• Fees Est. Road User Fee + Implement Rate Study Rates	1	1
• Econ. Dev. & Broaden Tax Base	2	3	• Office Furniture Upgrade	1	1
• City Beautification, Landscape, Bldg Design, Parks, What do we want others to think about WX	3	2	• Establish a more Robust Bike Network	2	0
• Update Policy Manual & (consider vacation buyback/payout)	1	4	• Increased Training for Employees	0	1
• Establish Community Services & Parks, Recreation, Communication	3	1	• Fund Software for all Depts	0	1
• Planning Assist. & Code Enforcement Increase from .5 to Full-Time	2	2	• Masterplan City Hall & Surrounding Prop	0	1
• Additional Employees	1	3	• Funding for Upgrades that will save \$ After Initial Investment	1	0
• Fund Safety Initiatives & Bonuses for Employees	0	3	• Complete Mill Park Exp. Property Use	1	0
			• Hire Grant Writer	0	0
			• General Fund Infusion to Wtr. Dept.	0	0
			• Branding & Beautification Awards for yards	0	0
			• Implement Mandatory & Optional Employee Training	0	0

Short-term Projects (6-12 Months)

- City Hall Hogan Park Design
- Legacy Trail Resolution
- Codification
- Employee Policy Manual
- Website Update
- Utility Rates
- 1100 West Rebuild
- Well #3
- Water Tank Replacement
- Sell City Property?
- PD Wage Structure
- Lease 750 W
- Explore Traffic Fee
- Business License Fees
- Quiet Zone Structure

Long-term Projects (12-36 Months)

- I-15 Reconstruction
- UTA Double Track
- Bureau of Reclamation Grant
- Affordable Housing Requirements
- Traffic Sign and Street Light Policy
- Values Creation
- Housing Density
- Dog Park
- UTA Rapid Transit Project

Ongoing Projects

- ULGT
- Values
- IT Updates & Security
- Subsidence Projects
- Beautification Efforts
- Water System Improv.
- Street Improv.
- Water Reuse Project

Completed Projects

- RAP Tax Reauthorization
- Resolve Alumitek Issue
- Lease Rates for City Properties

FY26 GENERAL FUND

ONE-TIME CAPITAL PROJECT AND LINE ITEM PROPOSALS

CAPITAL REQUESTS (ONE TIME EXPENSE)

Priority	Project	GL	Cost	Subtotal
1	Codification - (Already included in FY26 Budget)	10-43-310	\$25,000	In Budget
2	Split out costs between .gov and getting website up and working - (Already included in FY26 Budget)	10-43-310	\$30,000	In Budget
3	Upgrade RMP owned street lights to LED (3.8 yrs ROI)	10-47-250	\$65,000	\$65,000
4	HRIS Implementation (HR Dept.)	10-46-740	\$20,000	\$85,000
5	Old City Shops Asphalt and Waterway repair (Approved in FY25 Budget but not completed, funds rolled into fund balance at end of FY25, complete in FY26?)	10-51-260	\$40,000	\$125,000

Items Not Included In FY26 Budget (not in any preferential order)

Cameras and Wi-Fi Expansion at Public Work	10-46-	\$12,000	
Water tank and Pressure Washer for Off season pavilion cleaning (ACT#?)	10-83-	\$5,000	
Water Softener for Kitchen and wash bay ACT#?)	10-79-	\$6,000	
Asphalt Sample Core Drill (10-71-740)		\$10,000	
Concrete repairs at Mountain View (10-83-260)	10-83-	\$40,000	
Excavation and ROW code update (10-71-310)		\$5,000	
Hydraulic Hose crimping tool and supplies for truck repair (10-71-740)		\$6,000	
Traffic Safety Committee Codification and Traffic Counter purchase (PD BUDGET?) (ACT#?)		\$8,000	
2600 S Entrance Tree Buffer on 800 W (new Drip irrigate and tree replacements, and rock Xeriscape)(ACT#?) \$40,000 per year until complete (3-5 yrs.)	10-83-	\$40,000	

Items On Hold Or Moved To Different Fund (not in any preferential order)

Add HVAC system to the basement offices. Currently don't have heat or A/C (Sam gathering information for short-term solutions)		\$15,000	
Add a repeater system for the police radios so radios will work in the basement offices (Not needed in FY26 due to UCAN issues)		\$35,000	
Christmas Decoration (Moved to RAP)	10-83-	\$12,000	
Overseeder (Moved to RAP)	10-83-	\$21,000	
Door Controls for Restrooms (ACT#?) Moved to RAP	10-83-	\$45,000	
Private City Wi-Fi 33 to parks to prep for Cameras at Parks (towers and equipment) (ACT#?)(RAP?) Moved to RAP	10-46-	\$90,000	

FY26 GENERAL FUND

ONGOING CAPITAL PROJECT AND LINE ITEM PROPOSALS

LINE ITEM INCREASES (ONGOING EXPENSE)

Priority	Project	GL	Cost	Subtotal
1	Firearms, Less Lethal, Ammunition (Already included in FY26 Budget)	10-60-456	\$30,000	In Budget
2	Accurint Virtual Crime Center and Accurint Trax (Already included in FY26 Budget)	10-60-310	\$6,500	In Budget
3	Dash Cameras w/LPR -\$187,955.40 total cost amortized over 5 yrs for a annual cost of \$38,000. Price does not include LPR (license plate readers) on traffic signal poles.	10-60-740	\$43,000	\$43,000
4	Safety Bonus Programs Per ULGT Directive	10-47-630	\$6,500	\$49,500
5	Non-Fleet Equipment Rental of personnel lift for light installation and minor repairs (NEW GL Numbers)	10-79-255	\$5,000	\$54,500
6	\$4,000 Increase for Small Tools (Blowers/Edgers/Saws)	10-83-741	\$4,000	\$58,500
7	\$4,000 Increase for Small tools (compactors, saws, painters)	10-71-741	\$4,000	\$62,500

Items Not Included In FY26 Budget (not in any preferential order)

New Police Sergeant	10-35-610	\$254,000	
Street light Improvements (new installation requests and Light Upgrades as approved by City Council)	10-60	\$50,000	
Street Tree Maintenance trim and replacements (10-71-620) Until street tree ordinance is adopted and maintenance fully transitions.	10-71-620	\$30,000	
New Police Officer	10-60-310	\$230,000	
Items On Hold Or Moved To Different Fund (not in any preferential order)			
Anticipated professional services (cost increase due to service demands. (Will amend budget for new revenue and offsetting expenses at end of year)	10-62-310	\$10,000	
Replacement Banners/Flags (Moved to RAP one-time expense)		\$3,500	
Beautification increase to put flowers in more areas (10-83-410) Increase by \$6,500 (Moved to RAP for one-time expense FY26)	10-83-	\$6,500	

FY26 CAPITAL PROJECT PROPOSALS

CAPITAL REQUESTS AND LINE ITEM INCREASES(ONE TIME EXPENSE)				
Priority	CLASS C SPECIAL REVENUE FUND GL 21	TYPE	COST	Subtotal
	Streets Depreciation Plan and LTAP Road Analysis	21-40-310	\$15,000	\$15,000
#	RAP TAX GL 23	TYPE	COST	Subtotal
1	Dog Park (Carry Over from the previous year)	23-40-732	\$120,000	\$120,000
2	Resurface Courts at Mills and New Basketball standards	23-40-731	\$55,000	\$175,000
3	Bench Replacements at Hogan/Cloverdale and Mills	23-40-730	\$25,000	\$200,000
4	Mills Park Trail and East Parking lot Preservation	23-40-736	\$21,000	\$221,000
5	Overseeder (Moved to RAP)	23-40-740	\$21,000	\$242,000
6	Christmas Decoration (Moved to RAP)	23-40-735	\$12,000	\$254,000
7	Private City Wi-Fi to parks for door locks and future cameras (Backbone Equipment FY26)	23-40-740	\$15,000	\$269,000
8	Door Controls for Restrooms(ACT#?)	23-40-721	\$45,000	\$314,000
9	Replacement Banners/Flags	23-40-735	\$3,500	\$317,500
10	Beautification increase to put flowers in more areas	23-40-735	\$6,500	\$324,000
11	Tree Replacements Mills/Ivory/Mountain View (Approved by City Council on 8.19.25 with budget adoption)	23-40-	\$50,000	\$374,000
Not Included In FY26 Budget (not in any preferential order)				
	Drinking Fountain at Hogan	CIP	\$8,000	
	Park Branding Signage (Removed- Update signs to uniform design when damaged or work is being done.)		N/A	
#	WATER ENTERPRISE FUND GL 51	TYPE	COST	Subtotal
1	GAC Replacement and Vessel Repairs (Already included in FY26 Budget)	51-40-732	\$225,000	
2	1100 W Waterline replacement 2150 S to 2600 S	51-61-701	\$1,256,000	Bond
3	Well 3 Rehab	51-61-702	\$2,500,000	Bond
4	Reservoir Replacement	51-61-703	\$4,000,000	Bond
5	Valve/Hydrant Exerciser	51-40-740	\$6,000	\$6,000
6	Water System Depreciation Plan update (Additional to 51-40-310)	51-40-310	\$10,000	\$16,000
7	SCADA System Master Plan	51-40-740	\$22,000	\$38,000
Not Included In FY26 Budget (not in any preferential order)				
	Additional Elements Feature for Water (Additional to 51-40-310)	One Time	\$10,000	\$10,000

#	WATER IMPACT FEE FUND GL 53	TYPE	COST	Subtotal
1	Pipe Upsize costs at Choice Leaning Center	53-40-732	\$21,500	\$21,500
#	STORM DRAIN FEE ENTERPRISE FUND GL 56	TYPE	COST	Subtotal
1	A2 Drain Tree removals and ditch cleanout (Additional to 56-40-620)	56-40-620	\$50,000	\$50,000
2	1200 S Storm Drain installation (New GL 56-61-701)	56-61-701	\$350,000	\$400,000
3	Additional Engineering costs for Depreciation Plan and Project surveys	56-40-310	\$20,000	\$420,000
Not Included In FY26 Budget (not in any preferential order)				
	500 S Storm Drain Repair	CIP	\$500,000	
	Elements Features for Storm Water (Additional to 56-40-310)	One time	\$10,000	
	Spill Response Trailer	CIP	\$15,000	
#	Fleet Fund 61	TYPE	COST	Subtotal
1	Mini Excavator	61-70-171	\$85,000	\$85,000
2	Purchase Tilt Dec Trailer for Mini Excavator	61-70-171	\$20,000	\$105,000
3	Four Police Vehicles (This has been anticipated in the budget but wasn't included in line 61-70-160. There is sufficient revenue in the fleet fund to cover this expense.)	61-70-160	340,000	\$445,000

FY26 CAPITAL PROJECT AND LINE ITEM PROPOSALS

LINE ITEM INCREASES (ONGOING EXPENSE)				
Priority	WATER ENTERPRISE FUND GL 51	GL	COST	
1	Fire Hydrant and PRV Replacements or repairs (51-40-730)	51-40-730	\$10,000	
Not Included In FY26 Budget				
2	Road Repairs from Emergency Waterline repair (ACT#?)	51-40-250	\$20,000	
Priority	SOLID WASTE ENTERPRISE FUND			GL COST
1	Additional Funding to cover costs of taking over ownership of Recycle and Green Waste Cans			52-40-740 \$10,000



Join at
slido.com
#5823 549

What projects or objectives do you feel that we need to include in our planning for FY26-27 or beyond?

Please rank this list in order of priority in your opinion.

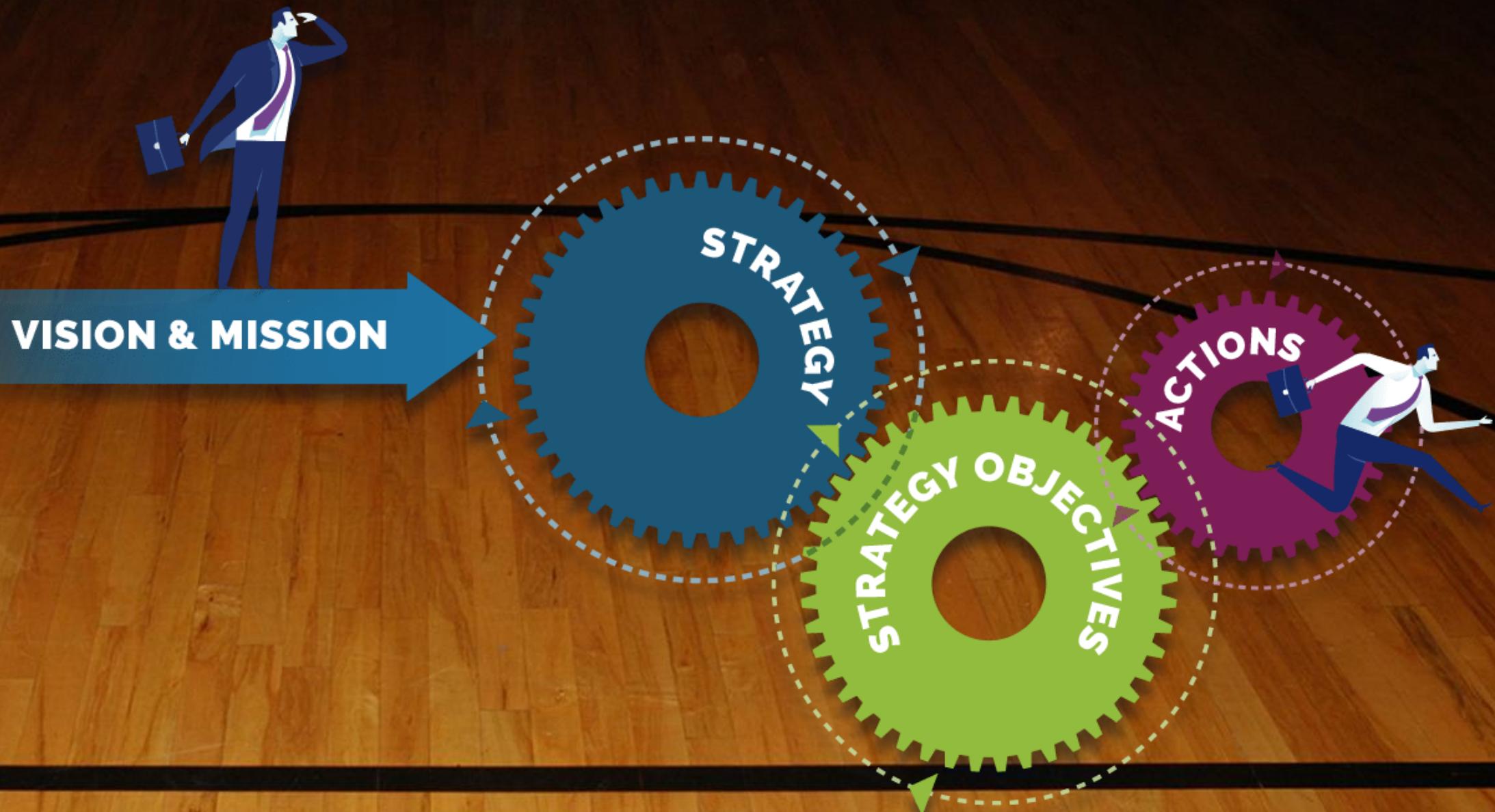
1. Horses

2. Oxen

3. Birds

Tomorrow we will rank the ideas

Last Year We Discussed



IMPORTANCE OF STRATEGIC GOALS



➤ Digital Leadership

And we
reviewed plans
developed by
other cities.



Our Values

South Jordan City employees hold the following service values:

- **Integrity:** We do the right thing, even when no one is looking
- **Service:** We listen, understand, and deliver
- **Professionalism:** We are committed to be the best
- **Communication:** We are respectful and collaborative
- **Excellence:** We continue to raise the bar on our performance



- ▶ **SAFE COMMUNITY**
- ▶ **RELIABLE PUBLIC INFRASTRUCTURE**
- ▶ **BALANCED REGULATORY ENVIRONMENT**
- ▶ **DESIRABLE AMENITIES & OPEN SPACE**
- ▶ **ECONOMIC DEVELOPMENT**
- ▶ **SUSTAINABLE GROWTH**
- ▶ **ENGAGED COMMUNITY**
- ▶ **RESPONSIBLE GOVERNANCE**



Strategic Priorities

South Jordan

FY 2024-2025 Budget

City of St. George



The following pages include the City Council's mission, vision, goals, and budget priorities along with the planned FY 2025 budget investments by Council priority.

Mission: We provide services that focus on people and advance a thriving community.

Vision: We are an active community, rich in culture with a diverse and vibrant economy that supports people doing great things.

FY 2024-2025 City Council Goals

Be great at the basics:

Deliver high-quality essential services.

Deliver exceptional experiences:

Provide services and amenities that make St. George distinctive.

Support and sustain a strong economy:

Create the environment that attracts and supports a diverse economy.

Encourage community and connection:

Support opportunities for citizens to engage with the community and each other.

Maintain financial strength:

Manage and leverage St. George's assets to ensure sustainability.

Sustain organizational excellence:

Build and sustain a team and culture that makes St. George a destination employer for people who deliver excellence.



FY 2024-2025 City Council Priorities

Financial Stability and Resiliency.

- Maintaining healthy fund balances. The General Fund is estimated to begin the year with \$30.4 million in Fund Balance which is a 27% Coverage Level. The General Capital Project fund is estimated to begin the year with \$65.2 million in Fund Balance.
- For FY 2025 fees were evaluated across City services and recommendations for fee adjustments are proposed as part of the FY 2025 budget.
- For FY 2025 up to four services will be evaluated through the city's Managed Competition Program to ensure efficient and effective delivery of services.
- No debt issuance proposed for FY 2025. The city will continue to strategically use debt only when needed and continue to maintain a lower debt profile.

Maintain a highly qualified workforce.

- Compensation adjustments for employees are included in the FY 2025 budget to continue to attract and retain a highly qualified workforce by staying competitive in the municipal market.
- Funding for benefit cost increases and the expanded employee wellness program.

Maintain the integrity of existing neighborhoods including completing the General Plan updates.

- Updates to the General Plan are underway and are anticipated to be completed in the coming months.

Develop and improve the city's recreational trails and recreational opportunities.

- \$13.6 million in 2023 General Obligation Bond Projects Including:**
 - \$3.5 million in playground replacements and improvements for (7) Parks.
 - \$1.8 million for Springs Park Phase 2 Project.
 - \$1.0 million for Curly Hollow Park Phase 1 Project.

Parks & Community Services Operations:

- \$197 thousand for Thunder Junction programming expansion. (Includes 1 new full-time position).
- \$160 thousand for (1) backhoe replacement.
- \$270 thousand for City Pool Dock Concrete and Drains Replacement Project.
- \$112 thousand for replacement of (5) work trucks.

FY 2024-2025 City Council Priorities

Preserve and Improve Public Infrastructure and Transportation. Improving Traffic Flow and Mobility.

\$65.7 million in Street and Drainage Infrastructure projects including:

- \$20 million for the continuation of the 1450 S Extension to Crosby Way (George Washington Blvd).
- \$5.7 million for the East Access Road to Tech Ridge Project.
- \$6.3 million for the continuation of the SR-7 Trail Project.
- \$5.4 million for the continuation of the 3000 E Widening Project (1580 S to Seegmiller Dr).

\$17.7 million in Airport Infrastructure projects including:

- \$15.5 million for the Air Traffic Control Tower Project.
- \$1.37 million for the Airport Runway Maintenance Fog Seal project.

- \$825 thousand for the Design of the Reconstruction of Airport Taxiway A.

\$54.8 million in Utility Infrastructure projects including:

- \$9.0 million for the continuation of the Graveyard Reservoir Project.
- \$8.3 million for several new and replacement water tanks.
- \$3.5 million for the Riverside Drive Sewer Main Replacement Project.
- \$2.7 million for Rehabilitation of Clarifiers at the Wastewater Treatment Plant Projects.
- \$2.6 million for the continuation of the AMI Meter Conversion Project.
- \$1.2 million for the Slick Rock Substation Project.

Community Safety and Security. Continue the Public Safety Plan.

\$58.5 million in Total Funding for Public Safety including:

- \$2.1 million for (10) new full-time employees including vehicles and equipment (9 Police Officers, 1 IT Public Safety Technician).
- \$1.5 million for (22) replacement public safety vehicles.
- \$648 thousand for multiple equipment replacements including personnel protective gear and self-contained breathing apparatus.
- \$435 thousand for the year-two payment on the replacement of (1) Fire Engine.
- \$6.7 million for the completion of the Fire Station Headquarters Relocation Project.
- \$1.5 million for the completion of New Fire Station #10 in Desert Canyons.
- \$400 thousand for the design on a new fire station in Tonaquint.
- \$150 thousand for the design on the Police Headquarters Remodel Project.

FY 2024-2025 City Council Priorities

Maintain and Improve Basic Core Municipal Services (Public Safety, Infrastructure, Streets, Power, Water, and Sewer).

Public Works & Airport Operations:

- \$200 thousand for (3) new full-time positions (2 Public Works, 1 Airport).
- \$519 thousand for a vacCon vehicle replacement.
- \$418 thousand for a replacement mechanical sweeper.
- \$347 thousand for a trackhoe with a forehead attachment.
- \$83 thousand for a replacement asphalt roller.

Utility Operations (Water, Wastewater & Energy):

- \$621 thousand for (8) work vehicle replacements.
- \$700 thousand for (2) sewer cleaning truck replacements.
- \$170 thousand for (1) backhoe replacement.
- \$125 thousand for (1) vactor trailer.

Preserve and Expand Existing Businesses and Attract New Businesses Including Updating Commercial Plans.

\$732 Thousand in Redevelopment Agency Projects & Programs:

- \$290 thousand in agreed upon economic incentives.
- \$299 thousand in infrastructure investments.

Economic Development Projects & Programs:

- \$180 thousand in economic development related projects.
- \$40 thousand for the Downtown Refresh Grant Program.

Strengthen Communication with Citizens, Businesses, and Stakeholders. Finish the Website, Share Good News, and Educate.

Communications Projects & Programs:

- \$60 thousand for survey and citizen engagement.
- \$38 thousand for video series, communications programming and media.
- Continue proactive communication efforts and engagement through social media, local community groups and city staff.



Core Principles

- Balance
- Connection
- Experience

CEDAR CITY STRATEGIC PLAN

MISSION

Cedar City is dedicated to building on its rich heritage by being responsible stewards of community assets. The City staff and elected officials will provide innovative, reliable, efficient, transparent, and courteous services as we fulfill our responsibilities with dignity and respect to our citizens, neighbors, and visitors.

VISION

Cedar City will be known for its safe, friendly atmosphere, educational and cultural opportunities, sustainable and strong neighborhoods, and economic opportunities allowing individuals, families, and businesses to prosper.

VALUES

Respect: We acknowledge the diverse contributions and needs of all members of our community.

Stewardship: We prudently and efficiently manage financial and human resources, while promoting a safe, sustainable environment.

Integrity: We foster the highest ethical standards in our decisions and actions.

Innovation: We seek improved methods for providing desired services now and in the future.

Family: We design and provide services and facilities that enhance a safe, family-friendly atmosphere.

Volunteerism: We foster an active, service-oriented spirit where our residents can generously give of their time, talents, and resources for the betterment of our community.

Safety: We actively work to ensure a safe environment for our residents to live and work.

Accessible: We seek to be available, respectful, and courteous to our residents, while providing consistent and up-to-date information from our City officials.

STRATEGIC GOALS

Encourage Wise Economic Growth

- Continue to actively recruit businesses and clean industry that add to the economic well-being of our residents and are conducive to sustaining our quality of life
- Support current businesses while further promoting a business-friendly community
- Build on partnerships between the City, businesses, industries, religious organizations and educational institutions
- Further expand support services and online information for relocation and conducting business in Cedar City
- Continue to enhance, market, and promote our community and the numerous cultural, tourism, festival, educational, and event opportunities that we offer

Enhance Citizens' Quality of Life

- Encourage City-wide beautification and personal accountability in neighborhoods and business areas
- Continue developing and promoting educational, recreational, cultural, and artistic endeavors for residents and visitors
- Review and revise the City's Emergency Response Plan
- Encourage public/private/religious partnerships for community services
- Promote sustainable practices to maintain valued resources
- Improve transparency, accountability, and communication between the City officials, staff and our citizens
- Continue to provide quality public-safety services that are responsive to community needs

Improve Public Infrastructure

- Continue to follow our infrastructure master plans and infrastructure maintenance programs while utilizing sound planning tools and conservative financial budgeting
- Explore alternative methods for providing the best public infrastructure, including using a "concentric growth" pattern, being more pedestrian friendly, and ADA accessible
- Seek methods to stabilize the local water aquifer including, but not limited to, water conservation, surface water storage, and additional water resource development
- Effectively use City development plans and codes
- Develop long-term facilities and vehicle fleet maintenance programs
- Review and revise all City infrastructure/facilities master plans as necessary
- Encourage development of competitive broadband options from multiple private providers at affordable price points to the benefit of both residents and businesses

Ensure Financial Security

- Maintain a healthy bond rating and prudent debt levels
- Strengthen the business community to enhance sales tax revenue while exploring other revenue sources
- Maintain a City service rate structure that reflects efficient operations, replacement needs, and future expansion
- Explore additional methods to provide a more efficient Cedar City service delivery system
- Continue prudent financial budgeting practices
- Establish a long term maintenance and replacement schedule of Cedar City Corporation assets
- Follow practice of only building facilities that our community can financially sustain

Foster Community Engagement

- Continue to provide and expand programs which involve and integrate public safety officials into our community
- Further promote the numerous volunteer opportunities available in our community as a way to provide additional services to our residents
- Enhance and foster the public/private relationship in our community for better communication and service delivery
- Maintain code compliance efforts by educating our residents and property owners to take personal responsibility in their neighborhoods and businesses



Livability

2024 Goals

Support transition of temporary shelter community into permanent, state-run micro shelter community for year round shelter availability.

Complete

Advocate for a secure, permanent funding stream from the State for affordable housing, mental and behavioral health, and homeless services.

Complete

Reduce crime citywide by continuing to expand the Violent Crime Reduction Strategy using a data-driven approach and hot-spot policing.

Complete

Resiliency

2024 Goals

Launch an Environmental Justice Resident Committee in partnership with University Neighborhood Partners to center resident input and ideas in the City's pollution-reduction planning processes and support more federal funding reaching all areas of our community to reduce pollution, improve quality of life, and project high-quality green jobs for more people.

Complete

Engage the wider community of stakeholders in our metropolitan area to identify preferred strategies that will achieve significant emissions reductions. Collaborate with community partners to pursue additional grant funding to implement solutions identified.

Complete

Update City's Hazard Mitigation Plan to incorporate climate resiliency concerns.

Complete

Capital Projects

2024 Goals

Finalize a workflow plan to advance the community engagement, financing, and eventual implementation of the "Green Loop."

Complete

Develop a clear path forward with state and private partners to transform the City's main arteries of 500 South and 600 South in the Grand Boulevards, starting with consideration of a targeted billboard overlay zone.

In Progress

Develop a 10-year Capital Asset Plan.

In Progress

Organizational Efficiency & Well-Being

2024 Goals

Lead space needs assessment across departments and city functions to ensure that the City is efficiently using current assets and planning for the future.

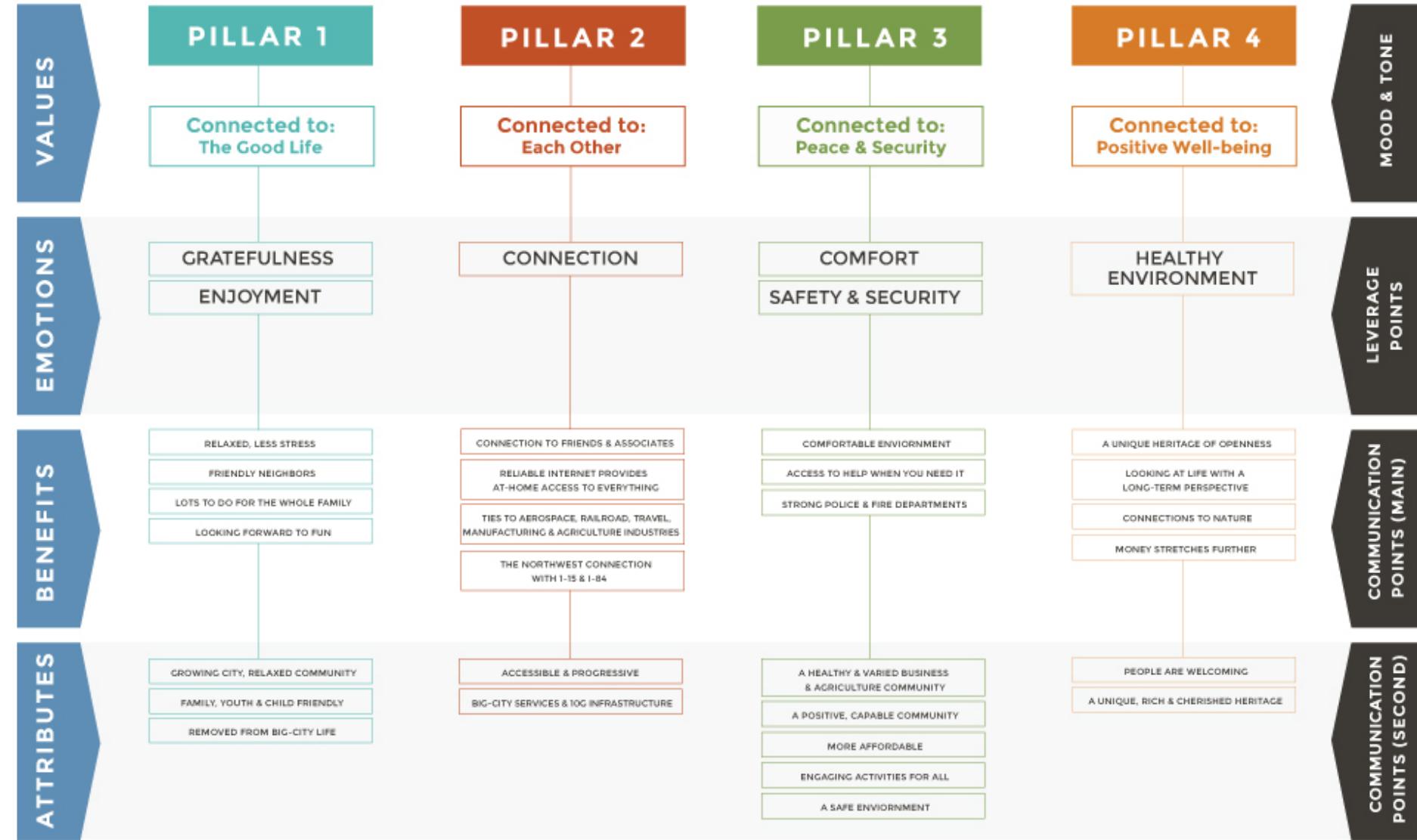
Complete

Evaluate City employees' need for childcare facilities.

Complete

Complete Phase 1 design of new Public Utilities campus.

In Progress





MISSION STATEMENT

(Who we are)

Working together to provide exceptional services



VISION STATEMENT

(What we will become)

Cultivate a safe and thriving community that gives all a sense of pride and accomplishment



VALUE STATEMENT

(How we do it)

Make a difference by inspiring and demonstrating integrity, dedication, accountability, and innovation



SLOGAN/TAGLINE

Growing together

Pleasant Grove

Utah's City of Trees



MISSION STATEMENT

(Who we are)

Working together to provide exceptional services

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(What we will become)

Cultivate a safe and thriving community that gives all a sense of pride and accomplishment

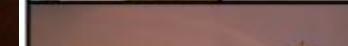
VALUE STATEMENT

(How we do it)

Make a difference by inspiring and demonstrating integrity, dedication, accountability, and innovation

SLOGAN/TAGLINE

Growing together



POLICY PRIORITIES

Providing Quality Municipal Services

- Continuous improvement through innovation
- Fiscal responsibility, transparency and ethics
- Well-planned facilities and infrastructure

Improving Clearfield's Image, Livability and Economy

- High quality economic development
- Beautification
- Community pride, investment and involvement
- Outstanding arts, recreation, events and public safety

Maintaining a Highly Motivated and Well-Trained Workforce

- Competitive wages and benefits
- Proper training and equipment
- Fairness, accountability and ownership
- Commitment to workplace safety

CORE VALUES

Communication, Customer Service, Dependability, Initiative, Productivity, Professionalism, Quality, Teamwork



The City Council Areas Of Focus



Safe & Livable
Neighborhoods



Dependable
Infrastructure



Community-Focused &
Effective Government



Thriving & Balanced
Business Environment



Skilled & Talented
Workforce

Discussion

Are we happy with the direction we are going?

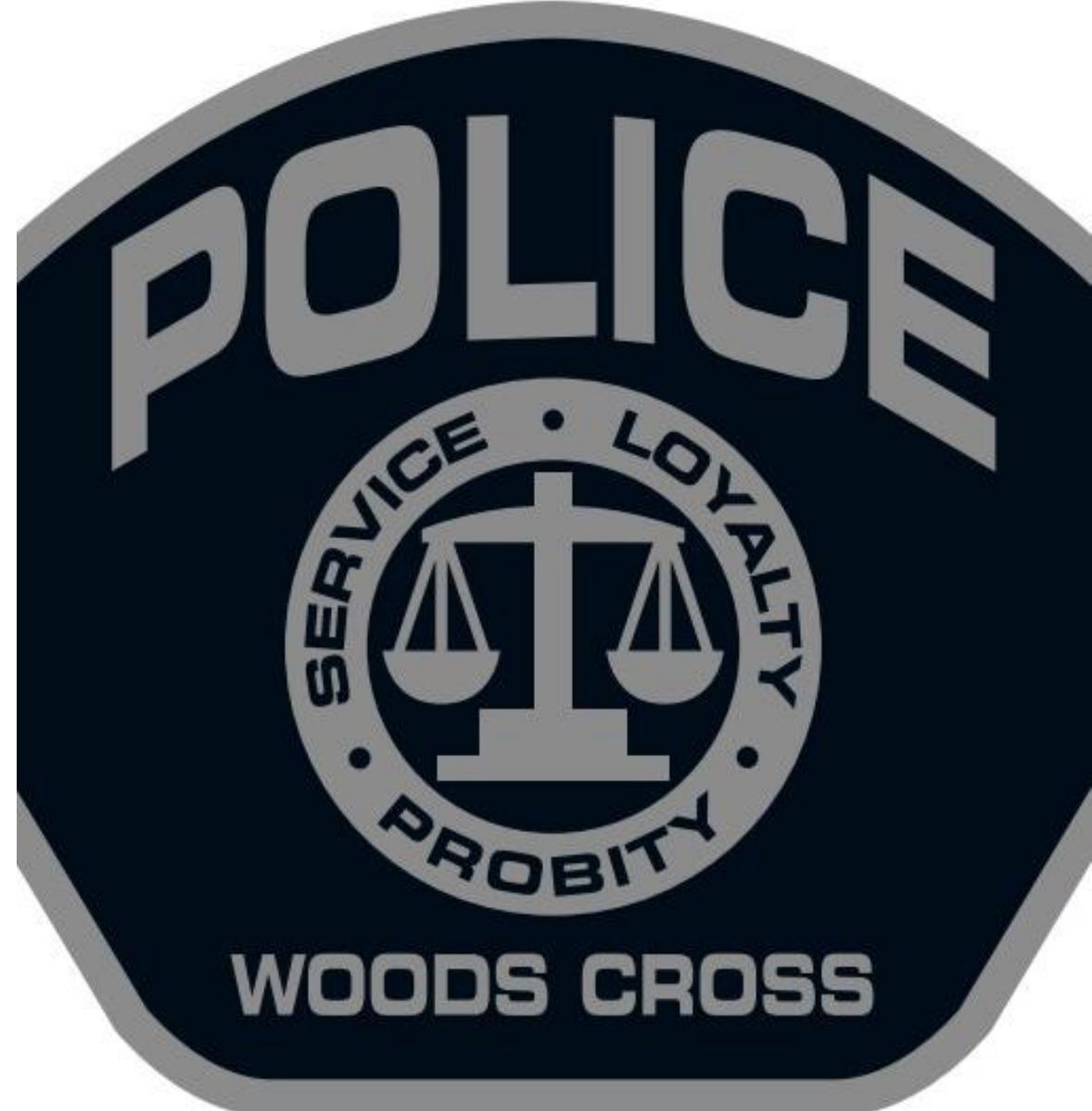
How much time and energy do we put into the process?

How can a more developed plan help us progress?

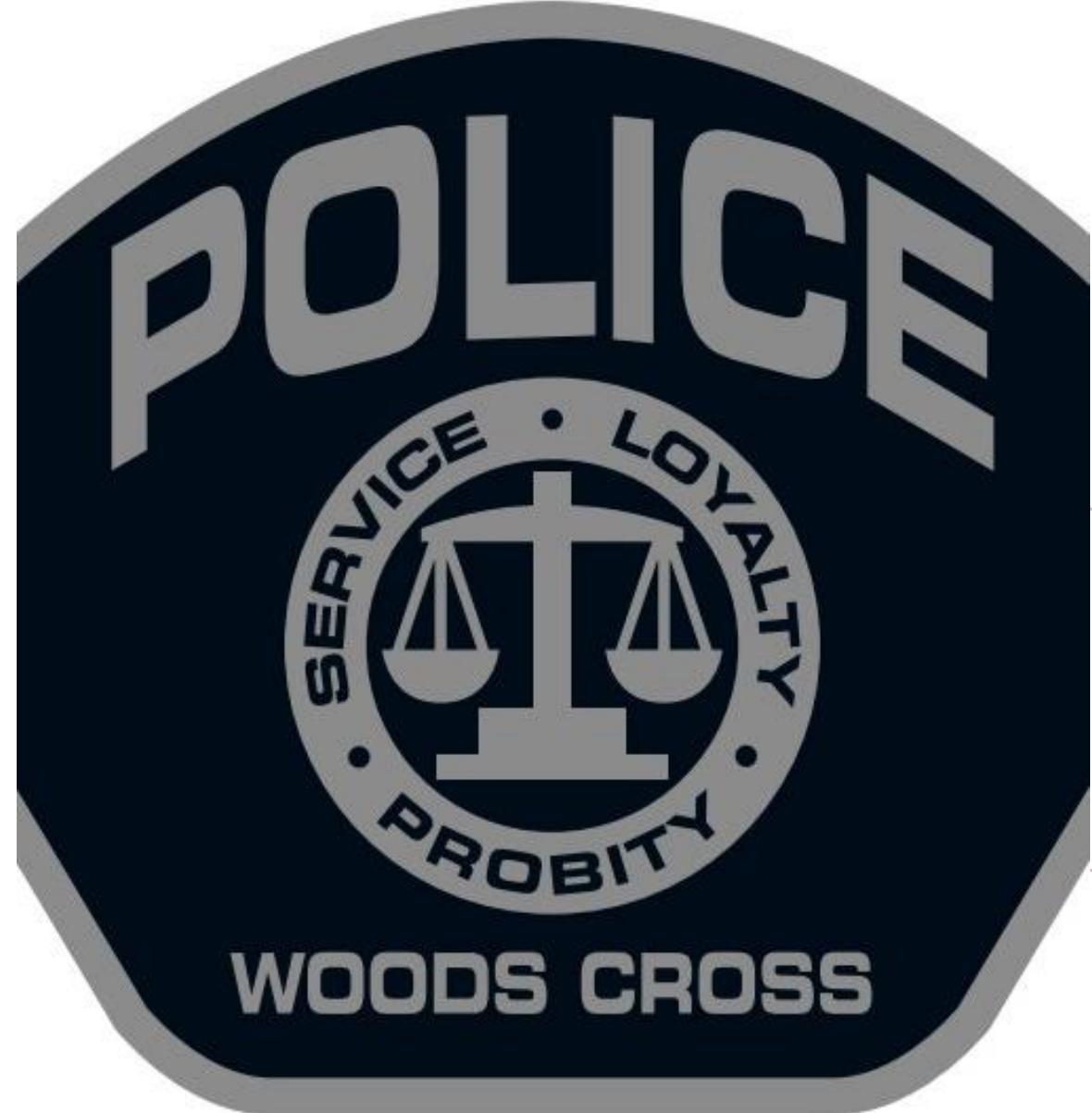
What does it tell our constituents?

Discussion

*WOODS CROSS
POLICE
DEPARTMENT
2026/2027*



*THANK YOU
FOR YOUR
SUPPORTING
OUR
OFFICERS*



“You have to change and
adapt to the leadership
position you are in-you can't
keep doing the same thing.”

-General Mattis-

*LOOKING
BACK ON 2025*



2025 WX PLANNING RETREAT

1. Hire an additional police officer.
 - We were not fully staffed at last years planning retreat. The police department is fully staffed currently for the first time in years.
2. Addition of dash cameras to vehicles.
3. New line item for less lethal weapons and ammunition.

FEBRUARY 2024 POLL

QUESTION: What needs to stay the same or be improved [upon], in our department, for you to feel successful and want to stay with Woods Cross Police Department?

EQUIPMENT		POLICY		WORKING CONDITIONS		WORKING CONDITIONS continued	
Vote	Comment	Vote	Comment	Vote	Comment	Vote	Comment
5	Uniform patrol cars (same color, stickers, make/model, equipment (control heads & radio)	5	Sergeant requirements shouldn't be less than to be a Master Officer in policy	11	Manpower [Staffing Level]	1	Everyone's opinion to be valued in the department -each person should be treated like somebody
3	Keep vehicle leases or work toward getting leasing back	3	Policy is in a good place	4	Morale - We looked forward to something with 3 Chief candidates, but now we have to wait moral has tanked. I hate coming to work.		Wages have improved over time
3	WX does a great job of maintaining and regulating equipment. Would like more meaning uniform allowance with [meaningful] adaptations for gear	2	Master Officer career ladder should not require a college degree	4	Finalizing a new Chief. Transparency between "your vision" and our place in it-so we know what you want and how we fit in that vision		When staffing is filled, make OT opportunities available through specialties
2	Equipment is in a good place, I've been to other agencies and theirs is not as good	2	Dedicated HR	3	Not having people within the department talk behind each other's backs		Mandatory double coverage. Force Call-Out if needed
	Assist with expired vests	2	Increase pay for Senior Officers to go back to the old policy of 7 years experience/education combined	2	Favoritism needs to be eliminated or at least minimalized		Stability. We are a joke to everyone around us
	Specialties be given value (SWAT, VFAST, Honor Guard, etc.) and not discounted or forgotten		Change in BWC[body work camera] recording 24/7 is long overdue	1	What are you going to do when you don't have a PD?		Staffing: until staffing is full, SGT should be on patrol rotation
			Stripes on sleeves to signify promotion or rank	1	Talk to us when ANYTHING effects us (GRAMA requests, specifics/PII details included when applicable)		

Note: This spreadsheet was compiled on 2/6/24 with the patrol & detective officers of the Woods Cross Police Department to get a better idea of what was important to the officers for the long term health and stability of the department. Each officer was invited to provide four anonymous responses to the question at the top of the spreadsheet. Once the responses were collected, each officer had the opportunity to place four votes on the topics that they felt most strongly about. The number next to the comment indicates the number of votes received while some comments did not receive any votes. Department command staff, city administration, and the city council have not had any input or comment on these topics at this time. Words in brackets were added for clarity.

FEBRUARY 2024 UPDATE

QUESTION: What needs to stay the same or be improved [upon], in our department, for you to feel successful and want to stay with Woods Cross Police Department?

EQUIPMENT		POLICY		WORKING CONDITIONS		WORKING CONDITIONS continued	
Vote	Comment	Vote	Comment	Vote	Comment	Vote	Comment
	Uniform patrol cars (same color, stickers, make/model, equipment (control heads & radio)		Sergeant requirements shouldn't be less than to be a Master Officer in policy		Manpower (Staffing Level)		Everyone's opinion to be valued in the department -each person should be treated like somebody
	Keep vehicle leases or work toward getting leasing back		Policy is in a good place		Morale - We looked forward to something with 3 Chief candidates, but now we have to wait moral has tanked.		Wages have improved over time
	WX does a great job of maintaining and regulating equipment. Would like more meaning uniform allowance with [meaningful] adaptations for gear		Master Officer career ladder should not require a college degree		Finalizing a new Chief. Transparency between "your vision" and our place in it-so we know what you want and how we fit in that vision		When staffing is filled, make OT opportunities available through specialties
	Equipment is in a good place, I've been to other agencies and theirs is not as good		Dedicated HR		Not having people within the department talk behind each other's backs		Mandatory double coverage. Force Call-Out if needed
	Assist with expired vests		Increase pay for Senior Officers to go back to the old policy of 7 years experience/education combined		Favoritism needs to be eliminated or at least minimalized		Stability. We are a joke to everyone around us
	Specialties be given value (SWAT, VFAST, Honor Guard, etc.) and not discounted or forgotten		Change in BWC (body work camera) recording 24/7 is long overdue		What are you going to do when you don't have a PD?		Staffing: until staffing is full, SGT should be on patrol rotation
			Stripes on sleeves to signify promotion or rank		Talk to us when ANYTHING effects us (GRAMA requests, specifics/PII details included when applicable)		

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2025 ACCOMPLISHMENTS

1. Accreditation.
 - WXPD was accredited by the Utah Chiefs of Police Association in June of 2024, and we maintained our accreditation in December of 2025.
2. Uniformed patrol cars (same color, stickers, make/model etc.).
 - We have implemented the new design and have purchased four more vehicles. Two will be white patrol vehicles with the new graphics and two will be unmarked admin/detective vehicles.
3. Manpower.
 - In 2025 we have finally become fully staffed!

2025 ACCOMPLISHMENTS

3. Revamped the requirements for Senior Officer, Master Officer and Sergeant.
 - This addressed problems within the program and provided consistency.
4. Morale and Vision.
 - WXPD is a family that works together, and we have moved on from the past, making our department one of the best in Utah. This has been proven by us becoming fully staffed and not losing any additional officers in 2025.
5. New Axon fleet dash cameras.
 - These cameras came with GPS fleet management, not only for supervisors but for dispatch as well. These cameras sync with our Axon body cameras and Axon tasers. If any of these three are activated all systems start recording and sync to other cameras in the area.

2025 ACCOMPLISHMENTS

6. Implementation of LEFTA.

- This addressed the state law requiring all police departments have an early intervention system.
- Also tracks training, use of force, internal affairs, vehicle pursuits, property damage and vehicle accidents.
- This has helped with our relationship with the TRUST.

7. Implementation of Accurint.

- Improved capability of identifying and apprehending suspects.

8. Implementation of WXPD drone program.

- This was made possible by our relationship with the Utah Attorney Generals Office.
- Has been instrumental in finding at risk citizens and apprehending suspects.

2025 ACCOMPLISHMENTS

9. Replaced expired ballistic vests (this was unplanned and a huge expense).
 - It was discovered that some officers had vests that had expired over eight years ago.
 - Large cost to the department, but small in comparison if we were to lose an officer due to us not providing the protection needed.
 - We have developed a 5-year replacement program so we can plan for the re-placement cost
10. Implementation of more less-lethal options.
 - 40mm less-lethal launchers were purchased for each officer. Replacing the 30-year-old less-lethal bean bag shotguns that were outdated and dangerous.

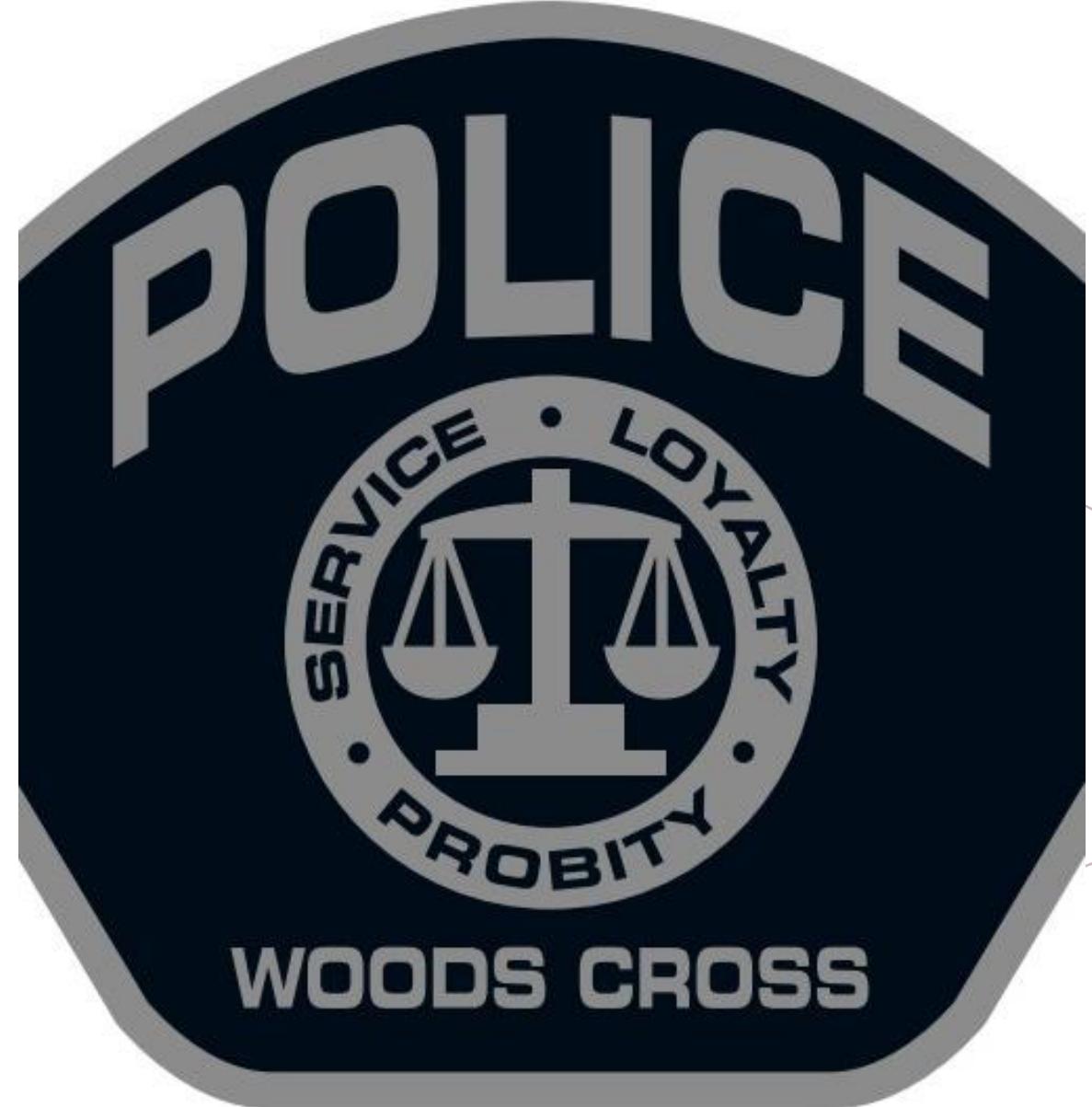
2025 ACCOMPLISHMENTS

11. Purchased WXPD screens for traffic accidents and crime scenes.
 - Used on numerous death investigations as well as traffic accident scenes.
 - Used for community relations such as the National Night Out Against Crime.

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-	385	November-	415
December-	426	December-	511

*WHERE ARE
WE GOING*



“Knowing where you are
going is the first step to
getting there.”

-Ken Blanchard-

*1. TWO NEW POSITIONS.
NEW SERGEANT/OFFICER
POSITIONS.*

APPROXIMATE COST FOR AN OFFICER



2. *TRAINING BUDGET.*



3. *ON GOING MONEY FOR
TASER REPLACEMENT.*

CURRENT TASER 7 LEASE

Payment Summary

Date	Subtotal	Tax	Total
Jul 2022	\$6,293.84	\$0.00	\$6,293.84
Jul 2023	\$10,310.59	\$0.00	\$10,310.59
Jul 2024	\$10,310.59	\$0.00	\$10,310.59
Jul 2025	\$10,310.59	\$0.00	\$10,310.59
Jul 2026	\$10,310.59	\$0.00	\$10,310.59
Total	\$47,536.20	\$0.00	\$47,536.20

PROPOSED 5-YEAR TASER 10 LEASE

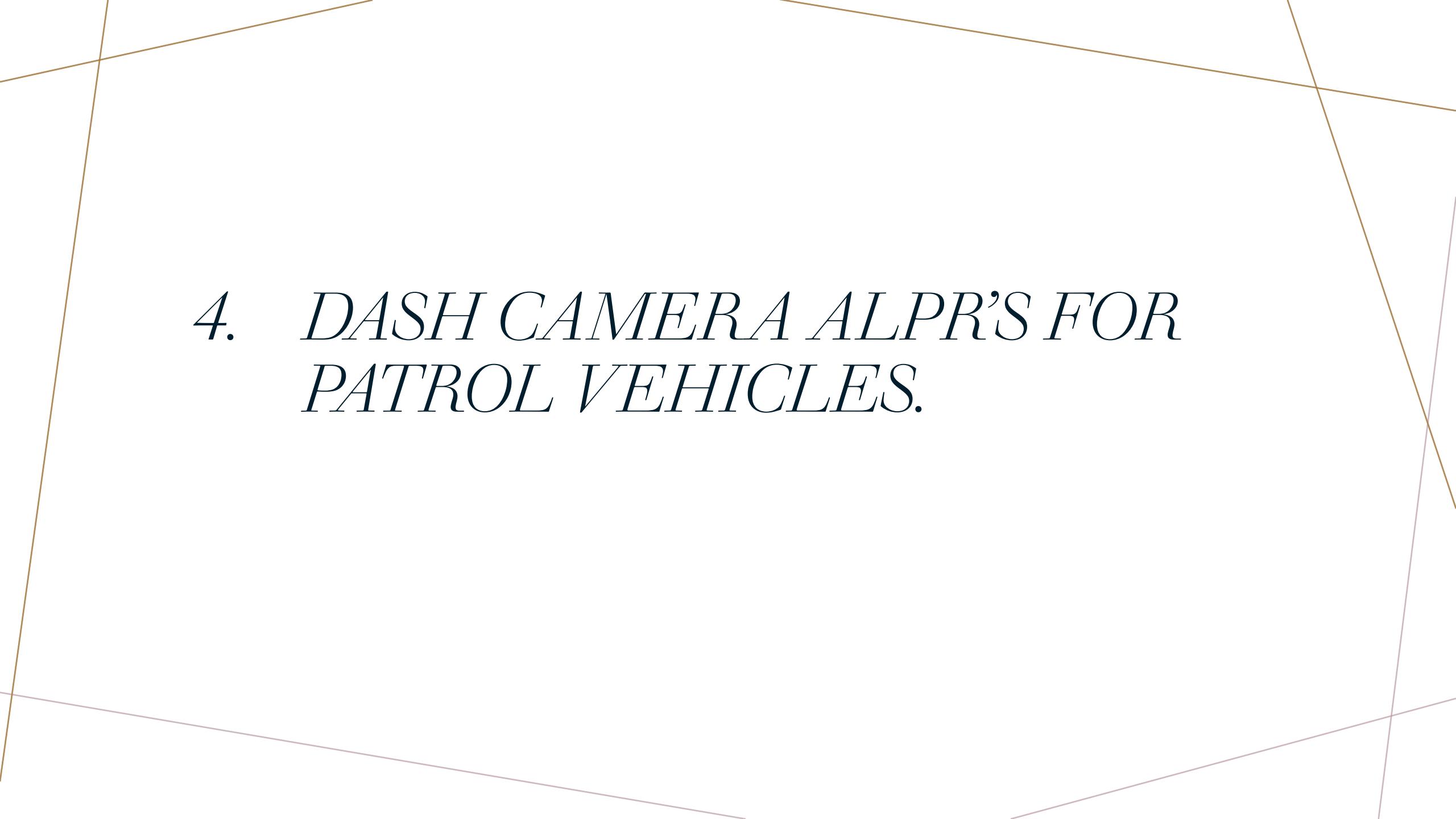
Payment Summary

Date	Subtotal	Tax	Total
Feb 2026	\$142.80	\$0.00	\$142.80
Jul 2026	\$23,518.46	\$0.00	\$23,518.46
Jul 2027	\$25,000.00	\$0.00	\$25,000.00
Jul 2028	\$25,000.00	\$0.00	\$25,000.00
Jul 2029	\$25,000.00	\$0.00	\$25,000.00
Jul 2030	\$25,000.00	\$0.00	\$25,000.00
Total	\$123,661.26	\$0.00	\$123,661.26

PROPOSED 10-YEAR TASER 10 LEASE

Payment Summary

Date	Subtotal	Tax	Total
Feb 2026	\$246.00	\$0.00	\$246.00
Jul 2026	\$23,706.45	\$0.00	\$23,706.45
Jul 2027	\$23,950.00	\$0.00	\$23,950.00
Jul 2028	\$23,950.00	\$0.00	\$23,950.00
Jul 2029	\$23,950.00	\$0.00	\$23,950.00
Jul 2030	\$23,950.00	\$0.00	\$23,950.00
Jul 2031	\$23,950.00	\$0.00	\$23,950.00
Jul 2032	\$23,950.00	\$0.00	\$23,950.00
Jul 2033	\$23,950.00	\$0.00	\$23,950.00
Jul 2034	\$23,950.00	\$0.00	\$23,950.00
Jul 2035	\$23,950.00	\$0.00	\$23,950.00
Total	\$239,502.45	\$0.00	\$239,502.45



4. *DASH CAMERA ALPR'S FOR
PATROL VEHICLES.*

PROPOSED ALPR QUOTE FOR ALL VEHICLES

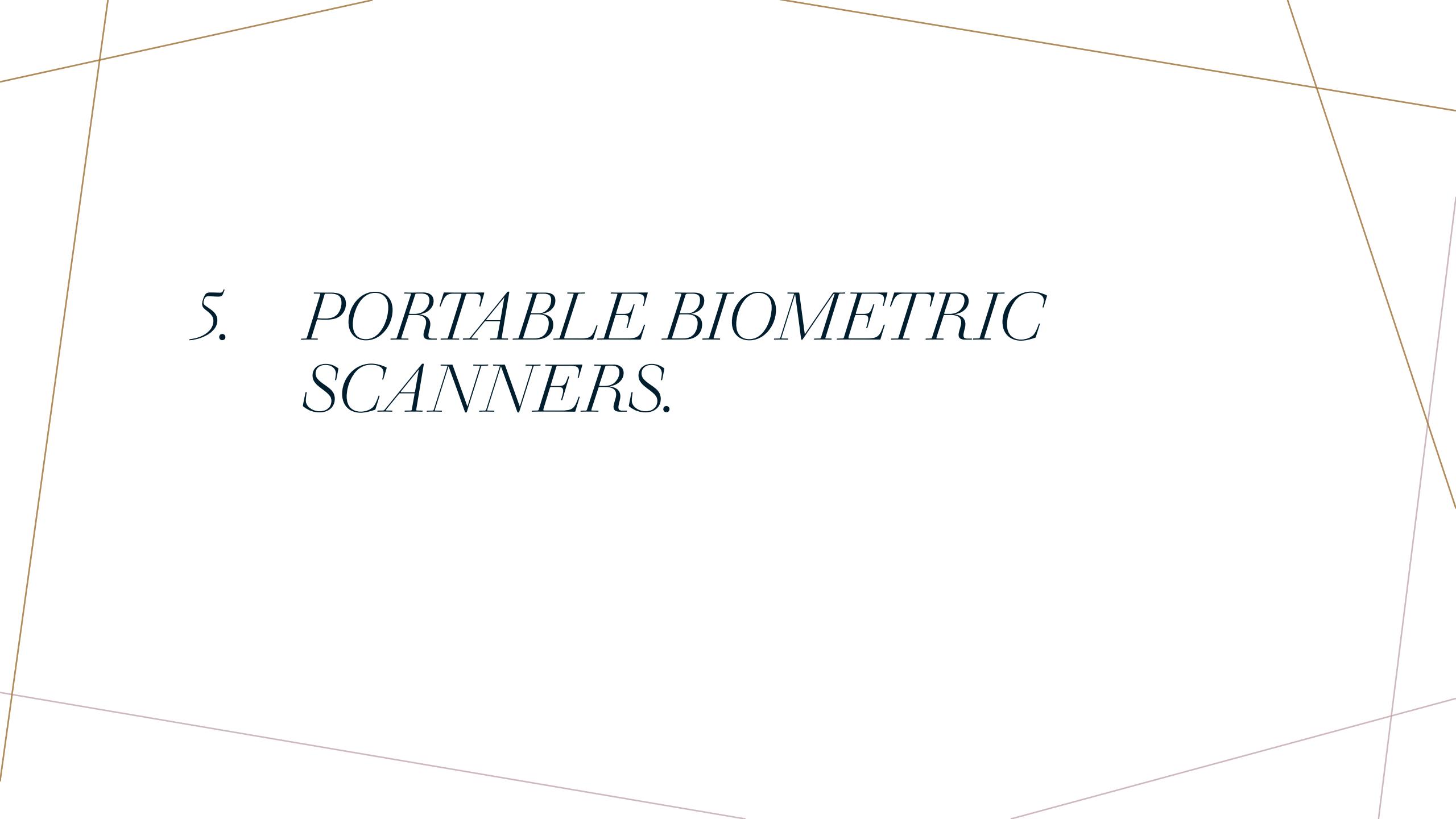
Payment Summary

Date	Subtotal	Tax	Total
Jan 2026	\$250.04	\$0.00	\$250.04
Jul 2026	\$11,703.52	\$0.00	\$11,703.52
Jul 2027	\$11,703.52	\$0.00	\$11,703.52
Jul 2028	\$11,703.52	\$0.00	\$11,703.52
Jul 2029	\$11,703.52	\$0.00	\$11,703.52
Jul 2030	\$11,703.52	\$0.00	\$11,703.52
Total	\$58,767.64	\$0.00	\$58,767.64

PROPOSED ALPR QUOTE FOR FOUR VEHICLES

Payment Summary

Date	Subtotal	Tax	Total
Feb 2026	\$250.03	\$0.00	\$250.03
Jul 2026	\$3,079.05	\$0.00	\$3,079.05
Jul 2027	\$3,079.05	\$0.00	\$3,079.05
Jul 2028	\$3,079.05	\$0.00	\$3,079.05
Jul 2029	\$3,079.05	\$0.00	\$3,079.05
Jul 2030	\$3,079.05	\$0.00	\$3,079.05
Total	\$15,645.28	\$0.00	\$15,645.28



5. *PORTABLE BIOMETRIC SCANNERS.*

UTAH STATE LAW 53-25-802

- **Effective 5/7/2025**
- **53-25-802 Portable biometric capture method requirement.**
- Beginning January 1, 2027, a law enforcement agency shall ensure that every law enforcement officer who is on duty outside of the law enforcement agency's facility is supplied with a portable biometric capture device.
- **Enacted by Chapter 252, 2025 General Session**

UTAH STATE LAW 53-25-802

- Cost is 450.00 per unit.
- Exploring whether each officer needs one or if we can purchase the scanners for the shift and have them available to the officers.



6. *PORTABLE MOTOROLA RADIO REPLACEMENT*

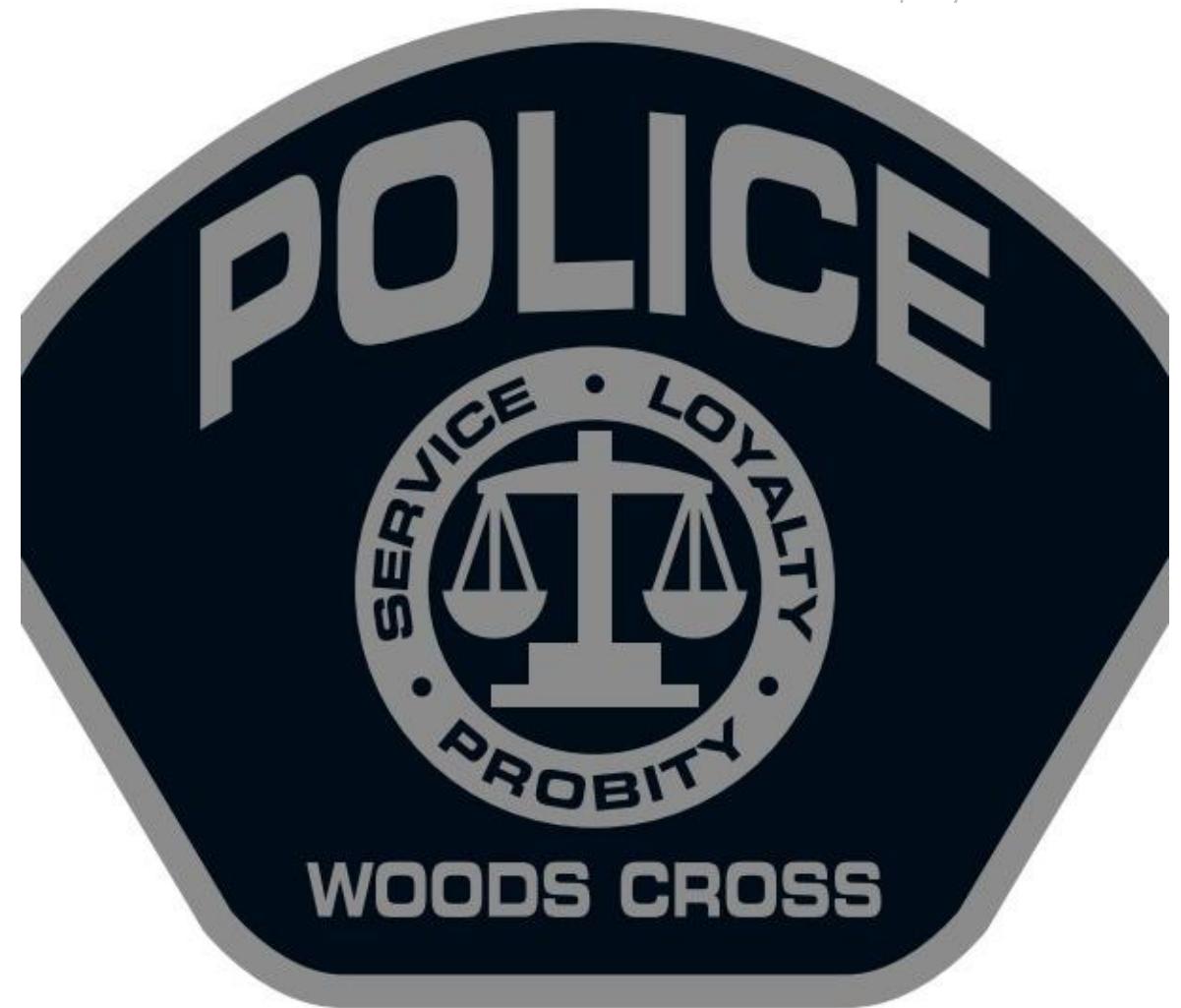
PORTABLE MOTOROLA RADIO REPLACEMENT

- We need to replace four portable radios that were purchased in 2014 and will no longer accept the updates for the new radio system.
- The cost is 4,013.00 dollars per radio for a total of 16,052.00.
- The cost includes the radio, two batteries, charger, and all updates that are required by the new P25 system and UCA.

“A team that thinks it’s
going to lose is going to
lose.”

-Vince Lombardi-

QUESTIONS





Woods Cross City

**ADOPTED ANNUAL BUDGET
FISCAL YEAR 2025-2026**



2025-2026 Annual Budget

ELECTED OFFICIALS

Mayor	Ryan Westergard
Council Member	Julie Checketts
Council Member	Eric Jones
Council Member	Wallace Larrabee
Council Member	Jim Grover
Council Member	Gary Sharp

ADMINISTRATION

City Administrator.....	Bryce Haderlie
HR/Risk Management Director	Cassandra Hart
Community Development Director	Curtis Poole
Police Chief	James Bigelow
Public Works Director	Sam Christiansen
Finance Director	Brian Passey
City Recorder	Annette Hanson

CONTRACT SERVICES

City Attorney.....	Todd Godfrey
City Engineer.....	Greg Seegmiller
Building Inspection	Beacon Code Consulting
City Prosecutor.....	Ryan Robinson

Woods Cross City Hall – 1555 S 800 W Woods Cross, UT 84087

Phone: 801-292-4421

www.woodscross.govoffice.com

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WOODS CROSS CITY

BUDGET MESSAGE

**FISCAL YEAR
2025 - 2026**



1555 S 800 W Woods Cross, UT 84087
O-801.677.1009, C-801.597.5160
bhaderlie@woodscross.com

August 19, 2025

Dear Mayor, Council Members, and Residents,

We present to you the Fiscal Year 2025-26 (FY26) budget with gratitude and thanks for your leadership, input, and support for the governmental operations of Woods Cross City. The FY26 budget process started with the strategic planning retreat held on January 30th and 31st, 2025 where staff and elected officials prioritized projects and initiatives for the year.

This budget document includes the proposed and approved capital projects and the FY26 Strategic Goals and Objectives that were used to guide the development of the budget. This budget tells the story of our City's vision and aspirations for the coming year. Key staff hired in the spring of 2024 (Police Chief, Community Development Director, and HR/Risk Management Director to replace retiring and outgoing staff, are doing well and is positively impacting services and morale in all departments as we find new and better ways to serve the public.

Beginning In 2022, the City went through the Truth in Taxation (TNT) process to raise property taxes to cover ever increasing inflationary impacts for products and wages. An overarching message from citizens at the public hearing was to make smaller tax increases more regularly rather than waiting and making a large property tax increase after several years of zero increases. This supported the tax policy already being discussed, to go through TNT annually for two reasons: 1. To allow 60 additional days to review the current year budget (passage before August 31 rather than before June 30), and 2. To allow for smaller property tax increases if warranted by inflation or other factors.

Following a 72.9% increase to the City's portion of property tax revenue to raise an additional \$650,000 in 2022, 2023 property taxes were increased by 10.11% to generate \$157,740 in revenue, and the 2024 TNT process resulted in an 11.11% increase amounting to \$193,676 additional revenue. It should be noted that \$560,638 of 2022, and all the 2023 and 2024 tax increases went towards rising public safety expenses.

Some of the FY26 capital projects are carried over from the prior year when general fund revenues were not meeting expectations. This year, senior staff continue focusing on website and IT hardware improvements, public safety equipment and training software, utilizing the new part-time code enforcement officer in the Community Development Department, and getting the City Code codified.

Details of the Fiscal Year 2026 budget are as follows:

General Fund – 10

Revenue – Revenues have been projected using prior year trends and forecasting models. A 2022 property tax increase was passed to generate an additional \$560,000 to meet public safety wage increases, road repairs and general inflationary expenses.

In June 2026, the adopted Tentative Budget showed a \$92,608 increase to fund balance (expenses over revenues), the Council considered that property taxes could be adjusted to keep pace with inflationary factors and increased costs such as:

1. The South Davis Fire District increase of \$37,637
2. Police Department increase of \$36,238.
3. Continue setting money aside for future facility updates to future parks and city hall.

We submitted a modest increase to property taxes through the State's Truth in Taxation (TNT) legal process, but the State disallowed the City's (and many other agencies') submission(s) based on technical issues found in new State legislation regarding the process itself. Thus, no property tax increases were approved for our City. Property tax revenues reflect new growth and taxes calculated based on the prior year's certified tax rate.

We have continued to be conservative on sales and energy tax revenue forecasting as the economy is in a state of flux and sales tax revenue has remained flat. Building permits, plan reviews and land use fees have been much lower than in 2021 and 2022, so these revenue projections have only been maintained at prior year levels. Court fines have been increased based on the prior year actual and trends.

Expenditures - The Council approved a part-time employee for code enforcement. Most budget lines have remained consistent with the prior year except for allocated insurance, IT, some line-item in the parks and streets dept. and overall wages and benefits. The list of Capital Projects that have been approved by the Council can be found on the final two pages immediately following this narrative report.

Class C Special Revenue Fund - 21 – Interest earnings and Class C and road-related Sales Tax revenue are projected to be level for the year. The final \$1.1 million allocation from the 2022 Road Bond is budgeted be completed this year. The Transportation Master Plan is scheduled to be updated based on receiving a grant to do so in FY26.

RAP Tax – 23 – Numerous new budgetary line items were created to better budget and account for RAP activities, such as for cultural activities, building-restroom improvements, beautification projects, and trail overlays. The capital projects listed below will be considered by the City Council at at future date.

Park Development Fund – 24 – The City is negotiating with Davis County and the contractor in an attempt to recoup funds spent in 2021-22 for the Legacy Trail project when quality control issues were discovered the following year. The fund has been made solvent through an interfund loan from the General Fund until the reimbursement is received for the trail project. The RAP Tax Fund has provided a loan specifically to support this Fund. If it is also determined that the aforementioned Legacy Trail project was not eligible for park development impact

fees, another possibility may arise that this Fund 24 needs to be reimbursed separately by the General Fund at a near future date.

Redevelopment Agency Fund – 25 – The RDA Fund anticipates some revenue growth in the WX3 area due to property values and related property taxes increasing. The fund will cover two subsidence projects this year, debt payments, and some expenses relating to the water aquifer stabilization efforts which relate to the subsidence issue.

Youth City Council – 26 - Community of Promise – 27; are relatively unchanged from prior year.

State Liquor Allotment Fund – 28; State funds available for liquor law enforcement are decreasing. The City Police Department plans to utilize prior year unspent funds to further stimulate future state allotments.

1960 South Assessment Area – 41 is relatively unchanged from prior year.

Capital Improvement Fund – 46 only shows investment earnings this year. However, the City is actively pursuing plans to rebuild City Hall and the regional Hogan Park based on using this Fund's proceeds, as well as future bond proceeds. Look for more changes and decisions to be made affecting this Fund over the course of the fiscal year.

Water Enterprise Fund – 51 – As part of a 5-year rate study and implementation, user rates were increased in March 2025 and included a tiered pricing structure to promote water conservation. As part of strategic planning, rate increases were adopted and approved, and a \$8.2 million culinary water revenue bond was approved and issued on September 30, 2025.

Solid Waste Enterprise Fund – 52 – Rate increases enacted in January 2024 were sufficient to keep up with expenditures relating to garbage collection and disposal. Ace Disposal took over collection in July 2025, at rates not exceeding our current fees to customers.

Water Impact Fees – 53 – These water development impact fee revenues ebb and flow as a result of construction. Impact fees were reduced in January of 2024 from the Impact Fee study. Because of the Series 2025 Water Bond, these fees should be updated again.

Water No Fault Fund – 54 – This fund was created to assist with possible culinary water leaks and resulting damage to private property.

Storm Drain Fee Enterprise Fund – 56 – Storm Water rates were increased from \$6 to \$7.50 per ERU per month to address future project costs. This was also a result of the multi-year rate study implementation concluded in early 2024.

Storm Drain Impact Fee Enterprise Fund – 57 – This fund also has fees dependent on construction activity. Impact fee rates were reduced in January of 2024 from the Impact Fee study.

Fleet Fund – 61 – This fund is supported by direct payments from the departments that use vehicles and equipment. Revenues have been adjusted slightly to meet forecasted demands for future fleet purchases. Since the Fleet Fund’s inception in FY22-23, the police department and large public works vehicles have been purchased through loans while light duty vehicles are being acquired through equity lease contracts through Enterprise Fleet. Because the City has taken an assertive, proactive approach to building up reserves in this Fund the past 3-4 years now, it will likely do more direct purchasing, and less borrowing, going forward.

The staff is excited to get underway with the projects identified in the FY26 budget, to make progress improving the City. We appreciate the trust and support of the Council and citizens as we strive to meet your expectations using the funds entrusted to us.

Sincerely,



Bryce K Haderlie
City Administrator

FY26 GENERAL FUND ONE-TIME CAPITAL PROJECT AND LINE ITEM PROPOSALS				
CAPITAL REQUESTS (ONE TIME EXPENSE)				
Priority	Project	GL	Cost	Subtotal
1	Codification - <i>(Already included in FY25 Budget)</i>	10-43-310	\$25,000	In Budget
2	Split out costs between .gov and getting website up and working - <i>(Already included in FY25 Budget)</i>	10-43-310	\$30,000	In Budget
3	Upgrade RMP owned street lights to LED (3.8 yrs ROI)	10-47-250	\$65,000	\$65,000
4	HRIS Implementation (HR Dept.)	10-46-740	\$20,000	\$85,000
5	Old City Shops Asphalt and Waterway repair (Approved in FY25 Budget but not completed, funds rolled into fund balance at end of FY25, complete in FY28?)	10-51-280	\$40,000	\$125,000
Items Not Included In FY26 Budget (not in any preferential order)				
	Cameras and Wi-Fi Expansion at Public Work	10-46-	\$12,000	
	Water tank and Pressure Washer for Off season pavilion cleaning (ACT#?)	10-83-	\$5,000	
	Water Softener for Kitchen and wash bay ACT#?)	10-79-	\$6,000	
	Asphalt Sample Core Drill (10-71-740)		\$10,000	
	Concrete repairs at Mountain View (10-83-280)	10-83-	\$40,000	
	Excavation and ROW code update (10-71-310)		\$5,000	
	Hydraulic Hose crimping tool and supplies for truck repair (10-71-740)		\$8,000	
	Traffic Safety Committee Codification and Traffic Counter purchase (PD BUDGET?) (ACT#?)		\$8,000	
	2600 S Entrance Tree Buffer on 800 W (new Drip irrigate and tree replacements, and rock Xeriscape)(ACT#?) \$40,000 per year until complete (3-5 yrs.)	10-83-	\$40,000	
Items On Hold Or Moved To Different Fund (not in any preferential order)				
	Add HVAC system to the basement offices. Currently don't have heat or A/C <i>(Sam gathering information for short-term solutions)</i>		\$15,000	
	Add a repeater system for the police radios so radios will work in the basement offices <i>(Not needed in FY26 due to UCAN issues)</i>		\$35,000	
	Christmas Decoration <i>(Moved to RAP)</i>	10-83-	\$12,000	
	Overseeder <i>(Moved to RAP)</i>	10-83-	\$21,000	
	Deer Controls for Restrooms <i>(ACT#?) Moved to RAP</i>	10-83-	\$45,000	
	Private City Wi-Fi <i>33 to parks to prep for Cameras at Parks (towers and equipment) (ACT#?) (RAP?) Moved to RAP</i>	10-46-	\$90,000	

The unshaded items (Priority 1-5 and 1-7) have been approved by the City Council and included in the final budget.

The shaded projects are priorities identified by the staff but were not included in the final budget adopted at the August 19, 2025, City Council Meeting.

FY26 GENERAL FUND ONGOING CAPITAL PROJECT AND LINE ITEM PROPOSALS				
LINE ITEM INCREASES (ONGOING EXPENSE)				
Priority	Project	GL	Cost	Subtotal
1	Firearms, Less Lethal, Ammunition <i>(Already Included In FY26 Budget)</i>	10-60-456	\$30,000	In Budget
2	Accurit Virtual Crime Center and Accurit Trax <i>(Already Included In FY26 Budget)</i>	10-60-310	\$6,500	In Budget
3	Dash Cameras w/LPR -\$187,955.40 total cost amortized over 5 yrs for a annual cost of \$38,000. Price does not include LPR (license plate readers) on traffic signal poles.	10-60-740	\$43,000	\$43,000
4	Safety Bonus Programs Per ULGT Directive	10-47-630	\$8,500	\$49,500
5	Non-Fleet Equipment Rental of personnel lift for light installation and minor repairs <i>(NEW GL Numbers)</i>	10-79-255	\$5,000	\$54,500
6	\$4,000 Increase for Small Tools (Blowers/Edgers/Saws)	10-83-741	\$4,000	\$58,500
7	\$4,000 Increase for Small tools (compactors, saws, painters)	10-71-741	\$4,000	\$62,500
Items Not Included In FY26 Budget (not in any preferential order)				
	New Police Sergeant	10-35-610	\$254,000	
	Street light Improvements (new installation requests and Light Upgrades as approved by City Council)	10-60	\$50,000	
	Street Tree Maintenance trim and replacements (10-71-620) Until street tree ordinance is adopted and maintenance fully transitions.	10-71-620	\$30,000	
	New Police Officer	10-60-310	\$230,000	
Items On Hold Or Moved To Different Fund (not in any preferential order)				
	Anticipated professional services (cost increase due to service demands: <i>(Will amend budget for new revenue and offsetting expenses at end of year)</i>	10-82-310	\$10,000	
	Replacement Banners/Flags <i>(Moved to RAP one-time expense)</i>		\$3,500	
	Beautification increase to put flowers in more areas (10-83-410) increase by \$8,500 <i>(Moved to RAP for one-time expense FY26)</i>	10-83-	\$8,500	

FY26 CAPITAL PROJECT PROPOSALS				
CAPITAL REQUESTS AND LINE ITEM INCREASES(ONE TIME EXPENSE)				
Priority	CLASS C SPECIAL REVENUE FUND GL 21	TYPE	COST	Subtotal
	Streets Depreciation Plan and LTAP Road Analysis	21-40-310	\$15,000	\$15,000
#	RAP TAX GL 23	TYPE	COST	Subtotal
1	Dog Park (Carry Over from the previous year)	23-40-732	\$120,000	\$120,000
2	Resurface Courts at Mills and New Basketball standards	23-40-731	\$55,000	\$175,000
3	Bench Replacements at Hogan/Cloverdale and Mills	23-40-730	\$25,000	\$200,000
4	Mills Park Trail and East Parking lot Preservation	23-40-736	\$21,000	\$221,000
5	Overseeder (Moved to RAP)	23-40-740	\$21,000	\$242,000
6	Christmas Decoration (Moved to RAP)	23-40-735	\$12,000	\$254,000
7	Private City Wi-Fi for parks for door locks and future cameras (Backbone Equipment FY26)	23-40-740	\$15,000	\$269,000
8	Door Controls for Restrooms(ACT#?)	23-40-721	\$45,000	\$314,000
9	Replacement Banners/Flags	23-40-735	\$3,500	\$317,500
10	Beautification increase to put flowers in more areas	23-40-735	\$8,500	\$324,000
Not Included In FY26 Budget (not in any preferential order)				
	Tree Replacements Mills/Ivory/Mountain View (Could not determine if the council decide on 7.29.25 to move this to a funded project?)	10-83-	\$50,000	
	Drinking Fountain at Hogan	CIP	\$8,000	
	Park Branding-Signage (Removed- Update signs to uniform design when damaged or work is being done.)			N/A
#	WATER ENTERPRISE FUND GL 51	TYPE	COST	Subtotal
1	GAC Replacement and Vessel Repairs (Already included In FY26 Budget)	51-40-732	\$225,000	
2	1100 W Waterline replacement 2150 S to 2600 S	51-61-701	\$1,256,000	Bond
3	Well 3 Rehab	51-61-702	\$2,500,000	Bond
4	Reservoir Replacement	51-61-703	\$4,000,000	Bond
5	Valve/Hydrant Exerciser	51-40-740	\$8,000	\$6,000
6	Water System Depreciation Plan update (Additional to 51-40-310)	51-40-310	\$10,000	\$16,000
7	SCADA System Master Plan	51-40-740	\$22,000	\$38,000
Not Included In FY26 Budget (not in any preferential order)				
	Additional Elements Feature for Water (Additional to 51-40-310)	One Time	\$10,000	\$10,000
#	WATER IMPACT FEE FUND GL 53	TYPE	COST	Subtotal
1	Pipe Upsize costs at Choice Leaning Center	53-40-732	\$21,500	\$21,500
#	STORM DRAIN FEE ENTERPRISE FUND GL 56	TYPE	COST	Subtotal
1	A2 Drain Tree removals and ditch cleanout (Additional to 56-40-620)	56-40-820	\$50,000	\$50,000
2	1200 S Storm Drain installation (New GL 56-61-701)	56-61-701	\$350,000	\$400,000
3	Additional Engineering costs for Depreciation Plan and Project surveys	56-40-310	\$20,000	\$420,000
Not Included In FY26 Budget (not in any preferential order)				
	600 S Storm Drain Repair	CIP	\$500,000	
	Elements Features for Storm Water (Additional to 56-40-310)	One time	\$10,000	
	Spill Response Trailer	CIP	\$15,000	
#	Fleet Fund 61	TYPE	COST	Subtotal
1	Mini Excavator	61-70-171	\$85,000	\$85,000
2	Purchase Tilt Dec Trailer for Mini Excavator	61-70-171	\$20,000	\$105,000
3	Four Police Vehicles (This has been anticipated in the budget but wasn't included in line 61-70-160. There is sufficient revenue in the fleet fund to cover this expense.)	61-70-160	\$40,000	\$445,000

FY26 CAPITAL PROJECT AND LINE ITEM PROPOSALS				
LINE ITEM INCREASES (ONGOING EXPENSE)				
Priority	WATER ENTERPRISE FUND GL 51	GL	COST	
1	Fire Hydrant and PRV Replacements or repairs (51-40-730)	51-40-730	\$10,000	Not Included In FY26 Budget
2	Road Repairs from Emergency Waterline repair (ACT#?)	51-40-250	\$20,000	
Priority	SOLID WASTE ENTERPRISE FUND	GL	COST	
1	Additional Funding to cover costs of taking over ownership of Recycle and Green Waste Cans	52-40-740	\$10,000	

The unshaded items have been approved by the City Council and included in the final budget.

The shaded projects are priorities identified by the staff but were not included in the final budget adopted at the August 19, 2025, City Council Meeting.

WOODS CROSS CITY

BUDGET BOOK

**FISCAL YEAR
2025 - 2026**

GENERAL FUND 10

REVENUES

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FINAL BUDGET: Fiscal Year 2026 (major funds only)

General Fund	Revenue	Amount	Percent
Taxes - Property	\$ 2,338,274	26%	
Taxes - Utility, Energy	\$ 925,000	10%	
Taxes - Sales	\$ 4,450,000	50%	
Licenses/Permits	\$ 176,500	2%	
Federal/State	\$ 82,000	1%	
Charges for Svcs	\$ 28,000	0%	
Fines & Forfeits	\$ 225,000	3%	
Miscellaneous	\$ 220,300	2%	
<u>Interfund Services</u>	<u>\$ 415,344</u>	<u>5%</u>	
Total Revenue:	\$ 8,860,418	100%	
General Fund	Expenses	Amount	Percent
Legislative	\$ 108,455	1%	
Judicial	\$ 285,501	3%	
Administration	\$ 702,311	8%	
Data Processing	\$ 276,200	3%	
Non Departmental	\$ 386,000	4%	
City Attorney	\$ 114,000	1%	
City Hall	\$ 177,800	2%	
Election	\$ 11,000	0%	
Community Dvp	\$ 313,555	4%	
Police Department	\$ 3,502,855	40%	
Fire Department	\$ 876,178	10%	
Building Inspection	\$ 100,000	1%	
Volunteer Services	\$ 3,000	0%	
Streets (O&M only)	\$ 493,158	6%	
City Shop	\$ 96,052	1%	
Parks	\$ 719,195	8%	
Recreation	\$ 97,651	1%	
Debt	\$ 203,313	2%	
Transfers, Other	\$ 348,865	4%	
<u>Incr/(Decr) to Reserves</u>	<u>\$ 45,329</u>	<u>1%</u>	
Total Expenses:	\$ 8,860,418	100%	

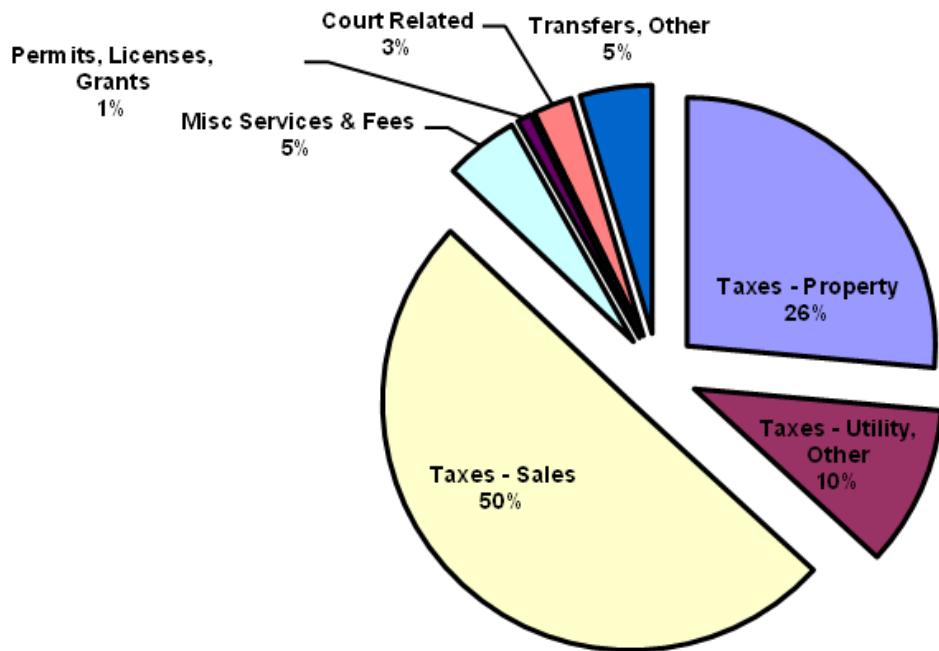
Water Fund	Revenue	Amount	Percent
Fees	\$ 2,340,229	22%	
Grants, Other	\$ 277,500	3%	
Series 2026 Bond	\$ 7,756,000	74%	
Impact Fees	\$ 47,000	0%	
<u>Use of Reserves</u>	<u>\$ 47,841</u>	<u>0%</u>	
Total Revenue:	\$ 10,468,570	100%	
Water Fund	Expenses	Amount	Percent
Regular O&M	\$ 2,112,407	20%	
Debt	\$ 600,163	6%	
Capital Outlay	\$ 7,756,000	74%	
<u>Increase to Reserves</u>	<u>\$ -</u>	<u>0%</u>	
Total Expenses:	\$ 10,468,570	100%	

Garbage Fund	Revenue	Amount	Percent
Pickup & Disposal	\$ 725,000	7%	
Green Waste	\$ 165,000	2%	
Recycling	\$ 300,000	3%	
<u>Other</u>	<u>\$ 57,000</u>	<u>1%</u>	
Total Revenue:	\$ 1,247,000	12%	
Garbage Fund	Expenses	Amount	Percent
Pickup	\$ 241,800	19%	
Disposal	\$ 378,000	30%	
Spring & Fall Cleanup	\$ 50,000	4%	
Recycling	\$ 182,700	15%	
Green Waste	\$ 105,200	8%	
All Other O&M	\$ 176,295	14%	
<u>Increase to Reserves</u>	<u>\$ 113,005</u>	<u>9%</u>	
Total Expenses:	\$ 1,247,000	100%	

C Road Fund	Revenue	Amount	Percent
Taxes	\$ 935,000	72%	
Charges for Svcs	\$ 115,000	9%	
<u>Transfers, Other</u>	<u>\$ 250,000</u>	<u>19%</u>	
Total Revenue:	\$ 1,300,000	100%	
C Road Fund	Expenses	Amount	Percent
Roadway Repairs	\$ 730,000	56%	
Projects, Other	\$ 1,150,000	88%	
Debt	\$ 403,507	31%	
<u>Incr/(Decr) to Reserves</u>	<u>\$ (983,507)</u>	<u>-76%</u>	
Total Expenses:	\$ 1,300,000	100%	

Storm Fund	Revenue	Amount	Percent
Fees	\$ 796,000	65%	
Other	\$ 65,324	5%	
Impact Fees	\$ 35,000	3%	
<u>Use of Reserves</u>	<u>\$ 336,864</u>	<u>27%</u>	
Total Revenue:	\$ 1,233,188	100%	
Storm Fund	Expenses	Amount	Percent
Regular O&M	\$ 684,244	55%	
Capital: Projects, Other	\$ 548,944	45%	
<u>Increase to Reserves</u>	<u>\$ -</u>	<u>0%</u>	
Total Expenses:	\$ 1,233,188	100%	

General Fund Revenue: FY2026

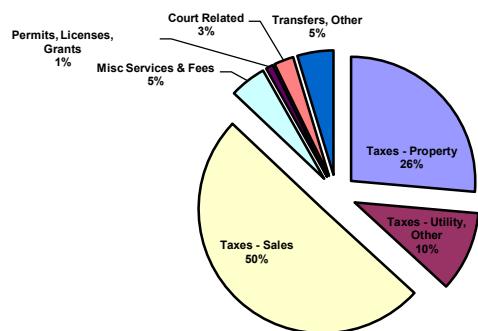


FINAL BUDGET: Fiscal Year 2026 (General Fund only)

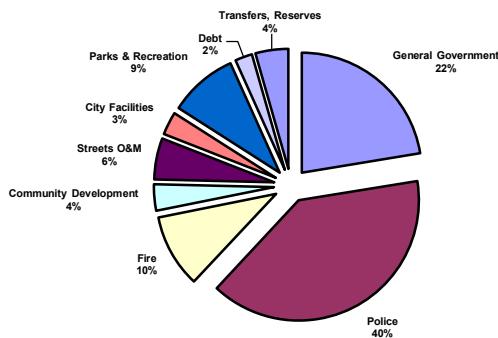
General Fund	<u>Revenue</u>	Amount	Percent
	Taxes - Property	\$ 2,338,274	26%
	Taxes - Utility, Other	\$ 925,000	10%
	Taxes - Sales	\$ 4,450,000	50%
	Misc Services & Fees	\$ 424,800	5%
	Permits, Licenses, Grants	\$ 82,000	1%
	Court Related	\$ 225,000	3%
	Transfers, Other	\$ 415,344	5%
		\$ 8,860,418	100%

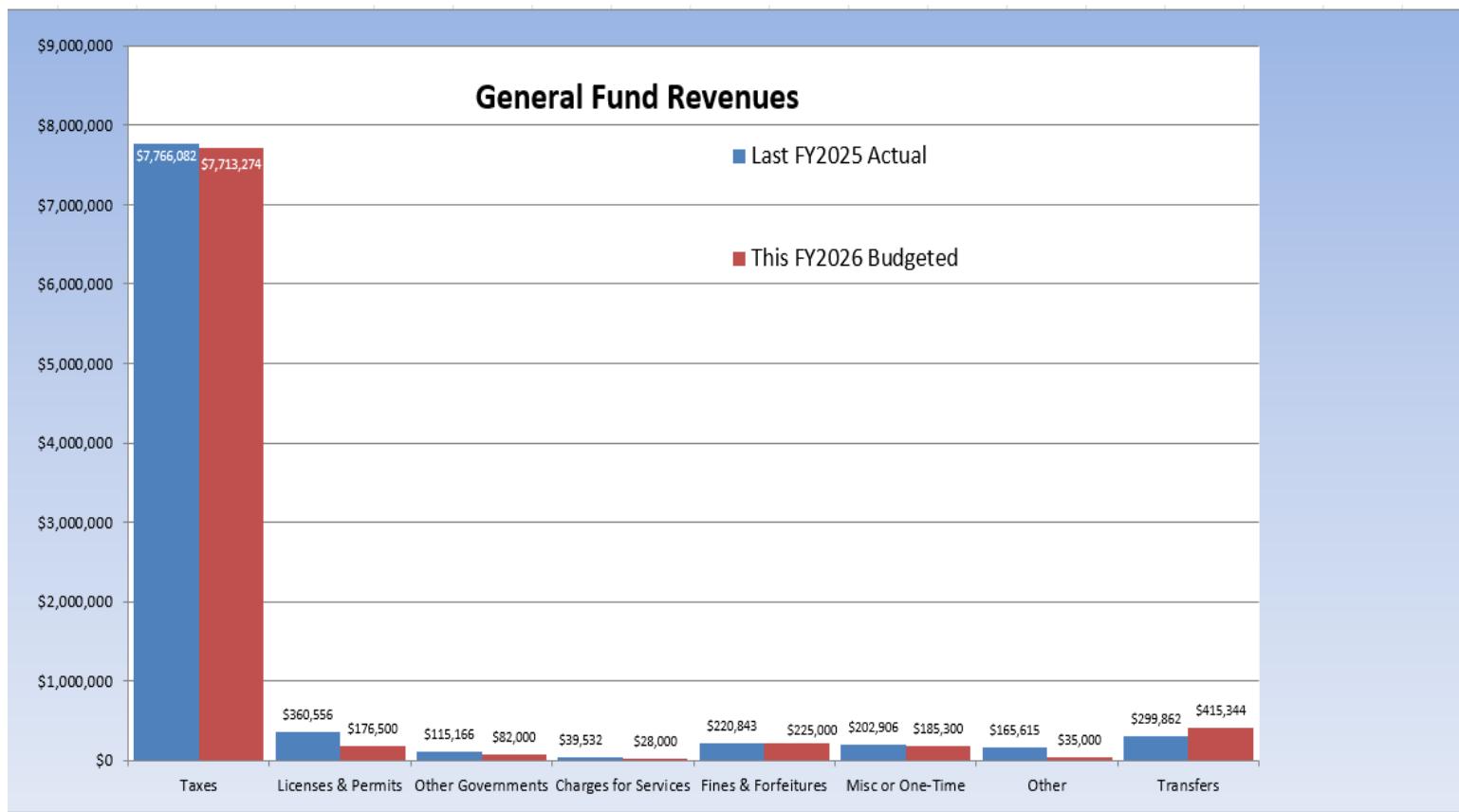
General Fund	<u>Expenses</u>	Amount	Percent
	General Government	\$ 1,986,467	22%
	Police	\$ 3,502,855	40%
	Fire	\$ 876,178	10%
	Community Development	\$ 313,555	4%
	Streets O&M	\$ 493,158	6%
	City Facilities	\$ 273,852	3%
	Parks & Recreation	\$ 816,846	9%
	Debt	\$ 203,313	2%
	Transfers, Reserves	\$ 394,194	4%
		\$ 8,860,418	100%

General Fund Revenue: FY2026



General Fund Expenses: FY2026





GENERAL FUND 10

EXPENDITURES

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TRANSFERS	90

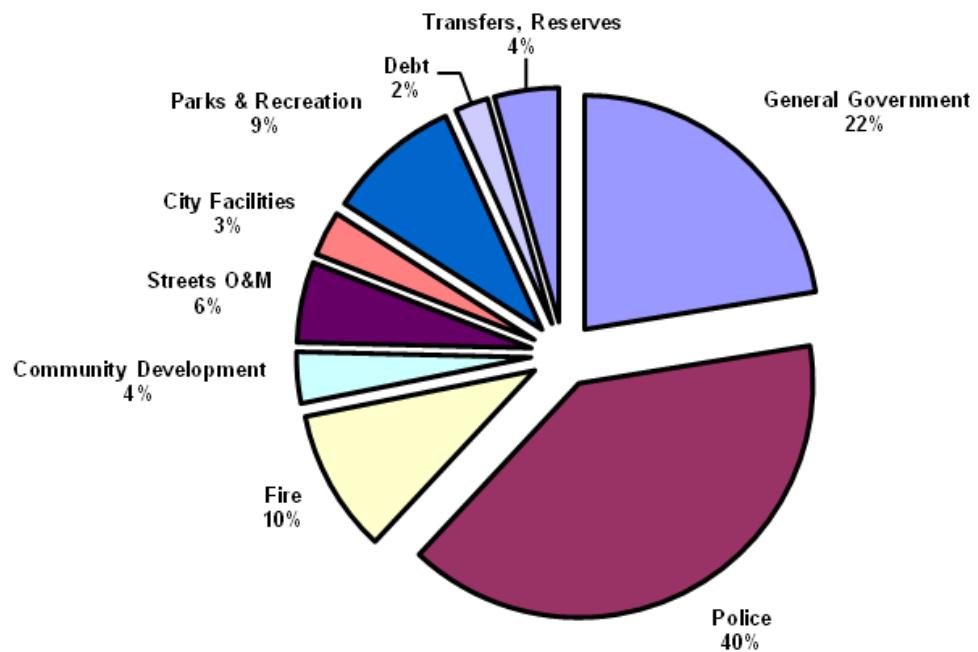
Woods Cross City Adopted Budgets for FY25-26

*Budget by FUND SUMMARIES: All Funds

GENERAL FUND	<u>Revenue</u>	6/23/25		8/19/25		INCREASE or (DECREASE)	
		TENTATIVE	FINAL ADOPTED	Amount	Percent		
	Taxes	\$ 7,654,467	\$ 7,713,274	\$ 58,807	1%		
	Licenses & Related	\$ 176,500	\$ 176,500	\$ -	0%		
	Federal/State	\$ 82,000	\$ 82,000	\$ -	0%		
	Charges for Svcs (Permits, etc)	\$ 22,000	\$ 28,000	\$ 6,000	27%		
	Fines & Forfeits	\$ 225,000	\$ 225,000	\$ -	0%		
	Miscellaneous (Interest, etc)	\$ 185,300	\$ 220,300	\$ 35,000	19%		
	Transfers, all other	\$ 334,862	\$ 415,344	\$ 80,482	0%		
	Totals:	\$ 8,680,129	\$ 8,860,418	\$ 180,289	2%		
GENERAL FUND	<u>Expenses</u>	6/23/25		8/19/25		INCREASE or (DECREASE)	
		TENTATIVE	FINAL ADOPTED	Amount	Percent		
	Legislative	\$ 108,455	\$ 108,455	\$ -	0%		
	Judicial	\$ 285,501	\$ 285,501	\$ -	0%		
	Administration	\$ 702,311	\$ 702,311	\$ -	0%		
	Data Processing	\$ 256,200	\$ 276,200	\$ 20,000	8%		
	Non Departmental	\$ 314,000	\$ 386,000	\$ 72,000	23%		
	City Attorney	\$ 114,000	\$ 114,000	\$ -	0%		
	City Hall	\$ 137,400	\$ 177,800	\$ 40,400	29%		
	Election	\$ 11,000	\$ 11,000	\$ -	0%		
	Community Development	\$ 313,555	\$ 313,555	\$ -	0%		
	Police Department	\$ 3,428,687	\$ 3,502,855	\$ 74,168	2%		
	Fire Department	\$ 876,178	\$ 876,178	\$ -	0%		
	Building Inspections	\$ 100,000	\$ 100,000	\$ -	0%		
	Volunteer Services	\$ 3,000	\$ 3,000	\$ -	0%		
	Street Department	\$ 487,158	\$ 493,158	\$ 6,000	1%		
	City Shop	\$ 91,052	\$ 96,052	\$ 5,000	5%		
	Parks	\$ 709,195	\$ 719,195	\$ 10,000	1%		
	Recreation	\$ 97,651	\$ 97,651	\$ -	0%		
	Debt Service	\$ 203,313	\$ 203,313	\$ -	0%		
	Transfers	\$ 348,865	\$ 348,865	\$ -	0%		
	<i>Incr / (Decr) to Fund Balance:</i>	<i>\$ 92,608</i>	<i>\$ 45,329</i>	<i>\$ (47,279)</i>	<i>0%</i>		
	Totals:	\$ 8,680,129	\$ 8,860,418	\$ 180,289	2%		
TOTALS	Net Revenue Over/(Under) Exp	\$ 92,608	\$ 45,329	\$ (47,279)			
	<i>Plus - Beginning Fund Balance:</i>	<i>\$ 2,769,877</i>	<i>\$ 2,769,877</i>	<i>\$ 2,815,206</i>			
	<i>Equals - Ending Fund Balance:</i>	<i>\$ 2,862,485</i>	<i>\$ 2,815,206</i>	<i>\$ 2,767,927</i>			

Percent of Budgeted Revenue: 33.0% 31.8%

General Fund Expenses: FY2026



**LEGISLATIVE
BUDGET DETAIL**

DEPT # **41**

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
110	<i>Salaries & Wages</i>	\$ 57,200	
130-134	<i>Benefits</i>	\$ 6,255	
210	<i>Books, Subscriptions & Memberships</i>	\$ 16,000	
	Utah League of Cities	10,000	
	Newspaper Subscriptions	1,000	
	South Davis Chamber Membership	1,000	
	Miscellaneous	4,000	
230	<i>Schools, Seminars & Training</i>	\$ 13,000	
	ULCT Conventions	9,500	
	Miscellaeous Meetings	3,500	
510	<i>Insurance and Surety Bonds</i>	\$ -	
	Mayor, Recorder, & Treasurer Bond		
610	<i>Miscellaneous Supplies</i>	\$ 1,000	
	Candy for Santa's Visit	500	
	Miscellaneous	500	
620	<i>Miscellaneous Services</i>	\$ 15,000	
	Employee Appreciation Dinner	4,000	
	Flowers and Plaques	2,000	
	Holiday Flag Placement	1,500	
	Employee Appreciation Gifts	2,000	
	Miscellaneous	5,500	
TOTAL:		\$ 108,455	

JUDICIAL
BUDGET DETAIL

DEPT # **42**

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
110	<i>Salaries & Wages</i>		\$ 196,162
111	<i>Temp Labor</i>		\$ 2,000
112	<i>Overtime</i>		\$ 6,000
	<i>Bailiff</i>	4,000	
	<i>Court Clerk</i>	2,000	
130-134	<i>Benefits</i>		\$ 72,189
210	<i>Books, Subscriptions & Memberships</i>		\$ 1,000
	<i>J.P. Association Dues</i>	100	
	<i>Utah Code Books</i>	300	
	<i>Utah Advanced Report</i>	600	
230	<i>Schools, Seminars & Training</i>		\$ 750
240	<i>Office Supplies</i>		\$ 900
310	<i>Professional & Technical</i>		\$ 1,000
	<i>Court Interpreter</i>	1,000	
610	<i>Miscellaneous</i>		\$ 5,000
621	<i>Jury & Witness Fees</i>		\$ 500
	TOTAL:		\$ 285,501

ADMINISTRATION
BUDGET DETAIL

DEPT # **43**

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
110	<i>Salaries & Wages</i>	\$ 410,902	
112	<i>Overtime</i>	\$ 3,000	
130-135	<i>Benefits</i>	\$ 139,659	
210	<i>Books, Subscriptions & Memberships</i>	\$ 3,600	
	Utah City Managers Assoc Dues	200	
	Treasurers Dues	100	
	City Recorders Assoc Dues	100	
	Utah Code Books	250	
	Souh Davis Directory	900	
	Miscellaneous	2,050	
220	<i>Public Notices</i>	\$ 1,000	
230	<i>Schools, Seminars & Training</i>	\$ 8,000	
	ULCT Conventions	1,800	
	GFOA Conference	800	
	Treasurer's Conference	800	
	UCMA Conference	2,100	
	Miscellaneous	2,500	
231	<i>Auto Mileage Reimbursement</i>	\$ 1,500	

ADMINISTRATION

BUDGET DETAIL

240	<i>Office Supplies</i>	\$	12,000
250	<i>Equipment Supplies & Maintenance</i>	\$	4,000
252	<i>Fuel Purchases</i>	\$	-
310	<i>Professional & Technical</i>	\$	86,000
	Codification project completion		25,000
	City Audit		10,000
	City Website Update		30,000
	Miscellaneous		21,000
510	<i>Insurance and Surety Bonds</i>	\$	650
	Auto Insurance		650
610	<i>Miscellaneous Supplies</i>	\$	8,000
	Monthly Newsletter		6,000
	Miscellaneous Supplies		2,000
620	<i>Miscellaneous Services</i>	\$	22,000
	Other		14,000
	Christmas Bonuses		8,000
741	<i>Equipment Under \$500</i>	\$	2,000
	Equipment Under \$500		2,000
	TOTAL:	\$	702,311

DATA PROCESSING
BUDGET DETAIL

DEPT # **46**

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
240	<i>Software Updates</i>	\$ 20,000	
250	<i>Equipment Supplies & Maintenance</i>	\$ 2,000	
310	<i>Professional & Technical</i>	\$ 150,000	
	Caselle Support	12,000	
	Miscellaneous, various	50,000	
	Network Support - ETS/other	88,000	
312	<i>Prof & Tech - Police System Support</i>	\$ 55,000	
740	<i>Equipment over \$5K: HRIS implementation \$20k</i>	\$ 40,000	
741	<i>Equipment - Police</i>	\$ 8,000	
745	<i>Equipment under \$500</i>	\$ 1,200	
TOTAL:		\$ 276,200	

**NON-DEPARTMENTAL
BUDGET DETAIL**

DEPT # **47**

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
250	<i>Street Light Maintenance</i>	\$ 93,000	
270	<i>Street Lights - Power</i>	\$ 59,000	
310	<i>City Engineer</i>	\$ 130,000	
510	<i>Insurance and Surety Bonds</i>	\$ 37,500	
	Liability	24,000	
	Property	13,500	
620	<i>Post Office</i>	\$ 1,000	
	Insurance	250	
	Utilities	750	
621	<i>Education Reimbursement</i>	\$ 2,000	
622	<i>Credit Card Fees</i>	\$ 25,000	
625	<i>Sick Leave Conversion - Retirement</i>	\$ 32,000	
630	<i>Safety Program Incentives</i>	\$ 6,500	
TOTAL:		\$ 386,000	

**CITY ATTORNEY
BUDGET DETAIL**

DEPT # **49**

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
310	<i>Attorney - General</i>	\$	80,000
311	<i>J.P. Court</i>	\$	27,000
312	<i>Public Defender</i>	\$	7,000
TOTAL:		\$	114,000

CITY HALL
BUDGET DETAIL

DEPT # **51**

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
134	<i>Benefits- Medicare Tax</i>		200
250	<i>Equipment Supplies & Maintenance</i>		10,000
255	<i>Leased Equipment</i>		1,000
	<i>Postage Meter</i>	1,000	
260	<i>Building Grounds & Maintenance</i>		65,000
	- <i>Includes \$40k in 1-time Funds for Old Shops Asphalt & Waterway Repairs</i>		
270	<i>Utilities</i>		18,000
280	<i>Telephone</i>		43,000
620	<i>Miscellaneous Supplies</i>		200
620	<i>Miscellaneous Services</i>		8,200
	<i>Regular Custodial Services</i>	8,200	
720	<i>Buildings</i>		10,000
740	<i>Equipment Over \$500</i>		15,000
	<i>Council Chamber Improvements</i>	-	
	<i>Other</i>	15,000	
800	<i>Administrative Cost Allocation</i>		-
961	<i>Transfer to Fleet Fund</i>		7,200
	TOTAL:		177,800

ELECTIONS
BUDGET DETAIL

DEPT # **55**

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
220	<i>Public Notices</i>	\$	1,000
620	<i>Miscellaneous Services</i>	\$	10,000
TOTAL:		\$	11,000

COMMUNITY DEVELOPMENT
BUDGET DETAIL

DEPT # **57**

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
110	<i>Salaries & Wages</i>	\$ 207,356	
111	<i>Part-Time / Temporary Labor</i>	\$ 8,000	
130-134	<i>Benefits</i>	\$ 76,649	
210	<i>Books, Subscriptions & Memberships</i>	\$ 800	
	Planning Assoc Membership	300	
	Planning Assoc Magazine	50	
	Miscellaneous Books	450	
230	<i>Meetings & Training</i>	\$ 9,000	
	Planning Commission	8,000	
	Appeals Officer	1,000	
231-232	<i>Seminars & Conventions</i>	\$ 3,050	
240	<i>Office Supplies</i>	\$ 500	
250	<i>Equipment Maint, Repairs & Fuel</i>	\$ 1,600	
252	<i>Fuel Purchases</i>	\$ 400	
210	<i>Professional Services</i>	\$ 4,300	
510	<i>Insurance (Auto)</i>	\$ 400	
741	<i>Equipment < \$5,000</i>	\$ 1,500	
TOTAL:		\$ 313,555	

POLICE
BUDGET DETAIL

DEPT # **60**

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
110	<i>Salaries & Wages</i>		\$ 1,693,583
111	<i>Part-time Wages: Crossing Guards, Rsv's, etc</i>		\$ 60,000
112	<i>Overtime</i>		\$ 120,000
	<i>Call-out/Regular</i>	110,000	
	<i>Court Hearings</i>	2,000	
	<i>Community Policing</i>	2,000	
	<i>Training</i>	2,000	
	<i>Staff Meetings</i>	2,000	
	<i>Warrant Service</i>	2,000	
130-134	<i>Benefits</i>		\$ 965,072
135	<i>Employee Fitness</i>		\$ 200
210	<i>Books, Subscriptions & Memberships</i>		\$ 12,000
	<i>Unspecified</i>	6,800	
	<i>Davis County Law Enforcement Assoc Dues</i>	200	
	<i>Utah Chiefs Association Dues</i>	250	
	<i>IACP Dues</i>	715	
	<i>Utah Peace Officers Association Dues</i>	50	
	<i>Rocky Mountain Info Network Dues</i>	150	
	<i>IACP Net</i>	525	
	<i>First Two</i>	1,200	
	<i>NOVA Principles</i>	100	
	<i>Miscellaneous</i>	2,010	

POLICE
BUDGET DETAIL

230	<i>Schools, Seminars & Training</i>	\$	25,000
	Officer Training		12,000
	Unspecified		7,000
	TAC Training		1,000
	Chiefs Conference		3,000
	IACP National Conference		2,000
240	<i>Office Supplies</i>	\$	5,000
250	<i>Equipment Operations</i>	\$	12,000
251	<i>Equipment Maintenance & repairs</i>	\$	20,000
	Vehicle Repairs		4,500
	Unspecified		6,000
	Tires		4,500
	Miscellaneous Repairs		3,000
	Copier Repair		500
	Oil Changes		1,500
252	<i>Fuel Purchases</i>	\$	48,000
280	<i>Access Charges</i>	\$	95,000
	Miscellaneous		16,000
	MDT Fees		10,000
	Bountiful Dispatch		69,000

POLICE
BUDGET DETAIL

310	<i>Professional & Technical</i>	\$ 86,000
	Unspecified	53,000
	Medical - Immunization	400
	Hiring Costs	1,250
	Rewards	1,000
	Drug testing/psychological Evaluations	1,000
	Metro Narcotic Strike Force	9,500
	Lexipol Policy Manual & Management	8,600
	Department Awards Program	3,500
	Miscellaneous	5,500
	Website PD & CPA	750
	DPS Trust Fund	1,500
450	<i>Uniform Allowance</i>	\$ 24,000
	Unspecified	6,000
	17 Full-Time Officers @ \$40 per pay period	17,680
	Uniform Cleaning & Pressing	320
455	<i>Special Department Supplies</i>	\$ 38,000
	Unspecified	8,500
	Ammunition & Targets	12,000
	Office Incentives	1,000
	Crossing Guard Signs/Supplies	1,000
	Taser, OC Spray, & ASP baton supplies	2,000
	Duty Gear	2,000
	Crime Prevention	1,000
	Miscellaneous	10,500
456	<i>Special Department Supplies-Firearms/Ammo</i>	\$ 30,000

POLICE
BUDGET DETAIL

460	<i>K9 Program Expenses</i>	\$	6,000
510	<i>Insurance and Surety Bonds</i>	\$	25,000
	Auto Insurance		25,000
620	<i>Miscellaneous Services or Events</i>	\$	2,000
740	<i>Equipment over \$500</i>	\$	56,000
	CC-Approved Approp for Dashcam, LPR exp		43,000
	Miscellaneous		3,000
	New Equipment for 4 Vehicles		5,000
	New Equipment for 4 Vehicles		5,000
961	<i>Transfer to Fleet Fund</i>	\$	180,000
TOTAL:			\$ 3,502,855

**FIRE AGENCY
BUDGET DETAIL**

DEPT # **62**

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
310	<i>Professional Services</i>	\$ 876,178	
	TOTAL:		\$ 876,178

BUILDING INSPECTION

BUDGET DETAIL

DEPT # 63

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
310	<i>Professional Services</i>	\$	100,000
	Payment for Building Inspection Services		
	TOTAL:	\$	100,000

VOLUNTEER SERVICES
BUDGET DETAIL

DEPT # **67**

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
230	<i>Schools, Seminars & Training</i>	\$	1,000
610	<i>Miscellaneous Supplies</i>	\$	1,000
	Medical Supplies	1,000	
740	<i>Equipment Greater than \$500</i>	\$	1,000
	EOC Equipment		
	TOTAL:	\$	3,000

STREETS
BUDGET DETAIL

DEPT # **71**

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
110	<i>Salaries & Wages</i>	\$ 161,701	
112	<i>Overtime</i>	\$ 10,000	
130-134	<i>Benefits</i>	\$ 79,757	
210	<i>Books, Subscriptions & Memberships</i>	\$ 500	
	APWA	300	
	Reference Manuals	200	
230	<i>Schools, Seminars & Training</i>	\$ 2,000	
	T2 Training	1,000	
	Road School	1,000	
250	<i>Vehicle Repairs</i>	\$ 32,000	
	Miscellaneous	2,000	
	Diesel Fuel	7,000	
	Gasoline	7,000	
	Tires & Flat Repairs	3,500	
	Oil & Grease	1,500	
	General Parts	7,000	
	Radio Maintenance/upgrades	2,000	
	Truck Frame Maintenance	2,000	
252	<i>Fuel Purchases</i>	\$ 8,000	
280	<i>Access Charges</i>	\$ 1,300	

STREETS
BUDGET DETAIL

410	<i>Special Department Supplies</i>	\$ 22,500
	Unspecified	5,500
	Roadway Signs	6,000
	Street Striping (Double Yello Lines)	3,500
	Crosswalk Painting	3,000
	Construction Safety Signs	2,000
	Barricade Repairs	500
	Safety Supplies	2,000
510	<i>Insurance and Surety Bonds</i>	\$ 8,500
	Auto Insurance	8,500
610	<i>Miscellaneous Supplies</i>	\$ 13,500
	Safety Equipment	2,500
	Snow Plow Blades (12)	6,800
	Miscellaneous	3,000
	Uniforms	1,200
611	<i>Road Salt- 600 Tons</i>	\$ 15,400
620	<i>Miscellaneous Services</i>	\$ 30,000
	Unspecified	29,500
	Physicals - Drug Alcohol Testing	500
741	<i>Equipment Less than \$5,000</i>	\$ 6,000
961	<i>Transfer to Fleet Fund</i>	\$ 102,000
	TOTAL:	\$ 493,158

CITY SHOPS
BUDGET DETAIL

DEPT # **79**

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
110	<i>Salaries & Wages</i>	\$ 15,284	
130-134	<i>Benefits</i>	\$ 6,218	
250	<i>Equipment Supplies & Maintenance</i>	\$ 1,500	
	Oxygen & acetylene	500	
	Parts & supplies	1,000	
255	<i>Equipment Lease</i>	\$ 5,000	
260	<i>Buildings & Grounds Supplies & Maint</i>	\$ 34,000	
	Unspecified	-	
	City Audit	500	
	Custodial or Janitorial	8,500	
	Miscellaneous	7,000	
	Parking Lot related	-	
	HVAC Repairs	10,000	
	Roof and Door Repairs	8,000	
270	<i>Utilities</i>	\$ 28,000	
510	<i>Insurance and Surety Bonds</i>	\$ 650	

CITY SHOPS
BUDGET DETAIL

610	<i>Miscellaneous Supplies</i>	\$	1,000
	Towels & Rags		200
	Soap & Hand cleaner		100
	Degreaser for floor		300
	Uniform-Coveralls		200
	Safety Supplies		200
620	<i>Miscellaneous Services</i>	\$	2,300
741	<i>Equipment under \$500</i>	\$	2,100
	TOTAL:	\$	96,052

PARKS
BUDGET DETAIL

DEPT # **83**

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
110	<i>Salaries & Wages</i>	\$ 213,771	
111	<i>Part-time wages</i>	\$ 42,000	
112	<i>Overtime</i>	\$ 4,000	
130-134	<i>Benefits</i>	\$ 110,124	
230	<i>Schools, Seminars & Training</i>	\$ 2,500	
250	<i>Equipment Maintenance & Repairs</i>	\$ 15,000	
	Miscellaneous Parts	8,000	
	Tires (Trucks & Mower)	3,000	
	Miscellaneous Maintenance	3,000	
	Radio Maintenance/upgrade	1,000	
252	<i>Fuel Purchases</i>	\$ 5,000	
260-261	<i>Buildings & Grounds Maintenance</i>	\$ 75,000	
	Sprinkler Parts	12,000	
	Restroom Supplies	8,000	
	Restroom Maintenance	3,000	
	Fertilizer & Spray	36,000	
	Miscellaneous Supplies & Flags	2,000	
	Building Repairs	3,800	
	Graffiti Removal	2,200	
	Tree Maintenance	8,000	
262	<i>Buildings & Grounds Maint- Sports Fields</i>	\$ 2,000	

PARKS
BUDGET DETAIL

270	<i>Utilities</i>		\$	7,500
	Electricity	6,500		
	Sewer	1,000		
280	<i>Access Charges</i>		\$	1,300
310	<i>Professional Services</i>		\$	120,000
	Lawn Mowing Contract	120,000		
410	<i>Beautification Projects</i>		\$	2,500
	Flowers, bulbs, etc.	2,500		
510	<i>Insurance and Surety Bonds</i>		\$	2,000
	Auto Insurance	2,000		
610	<i>Miscellaneous Supplies</i>		\$	2,500
	Safety Equipment	1,500		
	Miscellaneous Hardware	500		
	Uniforms	500		
620	<i>Miscellaneous Services</i>		\$	43,000
	Weber Basin Water	40,000		
	Miscellaneous	2,250		
	Physicals	750		
730	<i>Improvements</i>		\$	30,000
741	<i>Equipment Less than \$5,000</i>		\$	5,000
	Blower, mowers, edgers			
961	<i>Transfer to Fleet Fund</i>		\$	36,000
	TOTAL:		\$	719,195

**RECREATION
BUDGET DETAIL**

DEPT # **86**

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
110	<i>Salaries and Wages</i>	\$ 37,609	
112	<i>Overtime</i>	\$ 1,000	
130-134	<i>Benefits</i>	\$ 23,092	
230	<i>Auto Mileage</i>	\$ 500	
610	<i>Recreation Program Supplies</i>	\$ 8,000	
621	<i>Summer Program Staffing Costs</i>	\$ 26,350	
622	<i>Snack Shack Expenses</i>	\$ 1,100	
TOTAL:		\$ 97,651	

**DEBT SERVICE
BUDGET DETAIL**

DEPT # **89**

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
800	<i>Allocation to Bond Payment</i>		(\$200,000)
810	<i>Public Works Facility Principal Payment</i>	\$ 275,000	
820	<i>Public Works Facility Interest Payment</i>	\$ 123,313	
830	<i>Public Works Facility - Bond Service Fees</i>	\$ 5,000	
TOTAL:			\$ 203,313

TRANSFERS
BUDGET DETAIL

DEPT # **90**

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
910	<i>Transfers to other Funds</i>	\$ 394,194	
	Fund 26 Youth City Council	16,525	
	Fund 27 Community of Promise	56,700	
	Fund 41 1960 S Assessment Area	25,640	
	Fund 21 Class C Roads	250,000	
	Fund Balance Increase	45,329	
	TOTAL:		\$ 394,194

SPECIAL FUNDS

<u>FUND TITLE</u>	<u>FUND #</u>
CLASS C (ROADS).....	21
RAP TAX (RECREATION, ARTS, AND PARKS)	23
PARK DEVELOPMENT	24
REDEVELOPMENT	25
YOUTH CITY COUNCIL.....	26
COMMUNITY OF PROMISE	27
STATE LIQUOR ALLOTMENT.....	28
1960 SOUTH ASSESSMENT AREA	41
CAPITOL IMPROVEMENT DEV.....	46

Woods Cross City Adopted Budgets for FY25-26

*Budget by FUND SUMMARIES: All Funds

OTHER Governmental Funds	Fund Name	6/23/25		8/19/25		INCREASE or (DECREASE)	
		TENTATIVE	FINAL ADOPTED	Amount	Percent		
Fund 21	Roadway Development - Revenue	\$ 1,280,000	\$ 1,300,000	\$ 20,000	2%		
	Roadway Development - Expend	\$ 2,268,507	\$ 2,283,507	\$ 15,000	0%		
	Net Revenue Over/(Under) Exp	\$ (988,507)	\$ (983,507)	\$ 5,000	-1%		
	<i>Plus: Beginning Fund Balance:</i>	\$ 3,369,815	\$ 3,369,815	\$ -	0%		
	<i>Equals: Ending Fund Balance:</i>	\$ 2,381,308	\$ 2,386,308	\$ 5,000	0%		
Fund 23	RAP Tax - Revenue	\$ 582,000	\$ 562,000	\$ (20,000)	-3%		
	RAP Tax - Expenditures	\$ 32,500	\$ 381,500	\$ 349,000	1074%		
	Net Revenue Over/(Under) Exp	\$ 549,500	\$ 180,500	\$ (369,000)	0%		
	<i>Plus: Beginning Fund Balance:</i>	\$ 544,746	\$ 544,746	\$ -	0%		
	<i>Equals: Ending Fund Balance:</i>	\$ 1,094,246	\$ 725,246	\$ (369,000)	-34%		
Fund 24	Park Development - Revenue	\$ 12,700	\$ 11,500	\$ (1,200)	-9%		
	<u>Park Development - Expenditures</u>	\$ 2,500	\$ 2,500	\$ -	0%		
	Net Revenue Over/(Under) Exp	\$ 10,200	\$ 9,000	\$ (1,200)	-12%		
	<i>Plus: Beginning Fund Balance:</i>	\$ 13,290	\$ 13,290	\$ -	0%		
	<i>Equals: Ending Fund Balance:</i>	\$ 23,490	\$ 22,290	\$ (1,200)	-5%		
Fund 25	RDA / CDA - Revenue	\$ 879,700	\$ 909,700	\$ 30,000	3%		
	<u>RDA / CDA - Expenditures</u>	\$ 724,699	\$ 741,719	\$ 17,020	2%		
	Net Revenue Over/(Under) Exp	\$ 155,001	\$ 167,981	\$ 12,980	0%		
	<i>Plus: Beginning Fund Balance:</i>	\$ 1,649,628	\$ 1,649,628	\$ -	0%		
	<i>Equals: Ending Fund Balance:</i>	\$ 1,804,629	\$ 1,817,609	\$ 12,980	1%		
Fund 26	Youth City Council - Revenue	\$ 20,325	\$ 20,325	\$ -	0%		
	<u>Youth City Council - Expenditures</u>	\$ 18,825	\$ 18,825	\$ -	0%		
	Net Revenue Over/(Under) Exp	\$ 1,500	\$ 1,500	\$ -	0%		
	<i>Plus: Beginning Fund Balance:</i>	\$ 56,501	\$ 56,501	\$ -	0%		
	<i>Equals: Ending Fund Balance:</i>	\$ 58,001	\$ 58,001	\$ -	0%		
Fund 27	Community of Promise - Revenue	\$ 63,500	\$ 65,000	\$ 1,500	2%		
	<u>Community of Promise - Expenditures</u>	\$ 63,500	\$ 65,000	\$ 1,500	2%		
	Net Revenue Over/(Under) Exp	\$ -	\$ -	\$ -	0%		
	<i>Plus: Beginning Fund Balance:</i>	\$ 104,814	\$ 104,814	\$ -	0%		
	<i>Equals: Ending Fund Balance:</i>	\$ 104,814	\$ 104,814	\$ -	0%		
Fund 28	State Liquor Allotment - Revenue	\$ 14,500	\$ 14,500	\$ -	0%		
	<u>State Liquor Allotment - Expenditures</u>	\$ 13,000	\$ 13,000	\$ -	0%		
	Net Revenue Over/(Under) Exp	\$ 1,500	\$ 1,500	\$ -	0%		
	<i>Plus: Beginning Fund Balance:</i>	\$ 61,131	\$ 61,131	\$ -	0%		
	<i>Equals: Ending Fund Balance:</i>	\$ 62,631	\$ 62,631	\$ -	0%		
Fund 41	1960s Assessment Area - Revenue	\$ 196,785	\$ 193,785	\$ (3,000)	-2%		
	<u>1960s Assessment Area - Expenditures</u>	\$ 176,875	\$ 176,875	\$ -	0%		
	Net Revenue Over/(Under) Exp	\$ 19,910	\$ 16,910	\$ (3,000)	0%		
	<i>Plus: Beginning Fund Balance:</i>	\$ 238,029	\$ 238,029	\$ -	0%		
	<i>Equals: Ending Fund Balance:</i>	\$ 257,939	\$ 254,939	\$ (3,000)	-1%		
Fund 46	Capital Improvements - Revenue	\$ 70,000	\$ 100,000	\$ 30,000	43%		
	<u>Capital Improvements - Expend</u>	\$ -	\$ -	\$ -	0%		
	Net Revenue Over/(Under) Exp	\$ 70,000	\$ 100,000	\$ 30,000	43%		
	<i>Plus: Beginning Fund Balance:</i>	\$ 2,697,861	\$ 2,697,861	\$ -	0%		
	<i>Equals: Ending Fund Balance:</i>	\$ 2,767,861	\$ 2,797,861	\$ 30,000	1%		
TOTALS	Net Revenue Over/(Under) Exp	\$ (180,896)	\$ (506,116)	\$ (325,220)	180%		
Funds 21-46	<i>Plus: Beginning Fund Balance:</i>	\$ 8,735,816	\$ 8,735,816	\$ -	0%		
	<i>Equals: Ending Fund Balance:</i>	\$ 8,554,920	\$ 8,229,700	\$ (325,220)	-4%		

CLASS C FUND
BUDGET DETAIL

FUND # **21**

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
310	<i>Engineering Services</i>		\$ 30,000
	General Engineering	25,000	
	LTAP Pavement Management	5,000	
410	<i>Street Maintenance</i>		\$ 600,000
	<i>Adjust to match to Approved Budget</i>	500,000	
	Seal Coating	75,000	
	Patching	7,500	
	Crack Sealing	17,500	
415	<i>Sidewalk Maintenance</i>		\$ 100,000
730-759	<i>Street Improvements</i>		\$ 1,150,000
	<i>Subsidence Expenses</i>		\$ -
820	<i>2022 Road Imp Bond Principal</i>		\$ 325,000
734	<i>2022 Road Imp Bond Interest</i>		\$ 78,507
	TOTAL:		\$ 2,283,507

RAP TAX
BUDGET DETAIL

FUND # **23**

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
310	<i>Professional & Technical Services</i>	\$	5,000
611	<i>Cultural Activities</i>	\$	2,500
721	<i>Buildings- Restroom Improvements</i>	\$	45,000
730	<i>Beautification- Tree Projects</i>	\$	50,000
730	<i>Park Improvements- General</i>	\$	25,000
731	<i>Park Improvements- Mills Park</i>	\$	55,000
732	<i>Project- Dog Park w/ NSL City</i>	\$	120,000
735	<i>Project- A-1 Drain Crosswalk 1500 S.</i>	\$	22,000
736	<i>Project- Mills Park Trail Overlay</i>	\$	21,000
740	<i>Equipment- Parks</i>	\$	36,000
920	<i>Budgeted Increase to Fund Balance</i>	\$	180,500
TOTAL:			\$ 562,000

PARK IMPACT FEE
BUDGET DETAIL

FUND # **24**

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
310	<i>Professional & Technical Services</i>	\$ 500	
734	<i>Parks & Rec Master Plan Update</i>	\$ 2,000	
990	<i>Appropriated Increase to Fund Balance</i>	\$ 9,000	
TOTAL:		\$	11,500

REDEVELOPMENT AGENCY FUND

BUDGET DETAIL

FUND # **25**

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
110	<i>Salaries</i>	\$ 123,646	
112	<i>Overtime</i>	\$ 500	
130-134	<i>Benefits</i>	\$ 44,569	
220	<i>Public Notices</i>	\$ 1,000	
260	<i>Allocation of City Hall Expenses</i>	\$ 61,504	
310	<i>Legal Services</i>	\$ 5,000	
311	<i>Professional Services</i>	\$ 30,000	
510	<i>Insurance - Liability</i>	\$ 5,500	
632	<i>Agreement Pymt - 2600 South CDA</i>	\$ 120,000	
633	<i>Agreement Pymt - 2425 South CRA</i>	\$ 100,000	
730	<i>Special Projects</i>	\$ 50,000	
731	<i>Special Projects - Housing</i>	\$ 200,000	
990	<i>Budgeted Increase to Fund Balance</i>	\$ 167,981	
TOTAL:		\$ 909,700	

YOUTH CITY COUNCIL FUND

BUDGET DETAIL

FUND # **26**

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
132	<i>Workers Compensation</i>	\$ 100	
134	<i>Medicare Tax</i>	\$ 425	
230	<i>Conferences</i>	\$ 9,000	
610	<i>Miscellaneous Supplies</i>	\$ 500	
611	<i>YCC Activities</i>	\$ 3,000	
612	<i>Scholarships</i>	\$ 1,000	
620	<i>Miscellaneous Services (Advisors)</i>	\$ 4,800	
990	<i>Budgeted Increase to Fund Balance</i>	\$ 1,500	
TOTAL:		\$ 20,325	

COMMUNITY OF PROMISE FUND

BUDGET DETAIL

FUND # **27**

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
611	<i>Seniors</i>	\$	9,500
617	<i>Community of Promise Expenses</i>	\$	51,000
621	<i>Literary Grant</i>	\$	4,500
	TOTAL:	\$	65,000

**LIQUOR LAW
BUDGET DETAIL**

FUND # **28**

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
112	<i>Overtime</i>	\$	5,000
455	<i>Special Dept Supplies: NOVA Expenses</i>	\$	3,000
740	<i>Equipment Greater than \$500</i>	\$	5,000
990	<i>Budgeted Increase to Fund Balance</i>	\$	1,500
TOTAL:		\$	14,500

1970 SOUTH ASSESSMENT AREA FUND

BUDGET DETAIL

FUND # **41**

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
310	<i>Engineering Services</i>	\$ 5,000	
311	<i>Legal Services</i>	\$ 15,000	
312	<i>Miscellaneous Expenses</i>	\$ 15,000	
730	<i>Improvements</i>	\$ -	
810	<i>Bond Principal Payment</i>	\$ 95,000	
860	<i>Bond Interest Payment</i>	\$ 44,625	
830	<i>Bond Agent Fees</i>	\$ 2,250	
990	<i>Budgeted Increase to Fund Balance</i>	\$ 16,910	
TOTAL:		\$ 193,785	

CAPITAL IMPROVEMENT DEVELOPMENTS FUND

BUDGET DETAIL

FUND # 46

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
310	<i>Engineering Services</i>	\$ -	-
311	<i>Legal Services</i>	\$ -	-
312	<i>Miscellaneous Expenses</i>	\$ -	-
730	<i>Improvements</i>	\$ -	-
810	<i>Bond Principal Payment</i>	\$ -	-
860	<i>Bond Interest Payment</i>	\$ -	-
830	<i>Bond Agent Fees</i>	\$ -	-
990	<i>Budgeted Increase to Fund Balance</i>	\$ 100,000	100,000
	TOTAL:	\$ 100,000	

ENTERPRISE FUNDS

<u>FUND TITLE</u>	<u>FUND #</u>
WATER.....	51
SOLID WASTE (GARBAGE).....	52
WATER IMPACT FEES.....	53
WATER NO FAULT	54
WATER REVENUE BOND	55
STORM DRAIN FEE	56
STORM DRAIN IMPACT FEE	57

SPECIAL SERVICE FUND

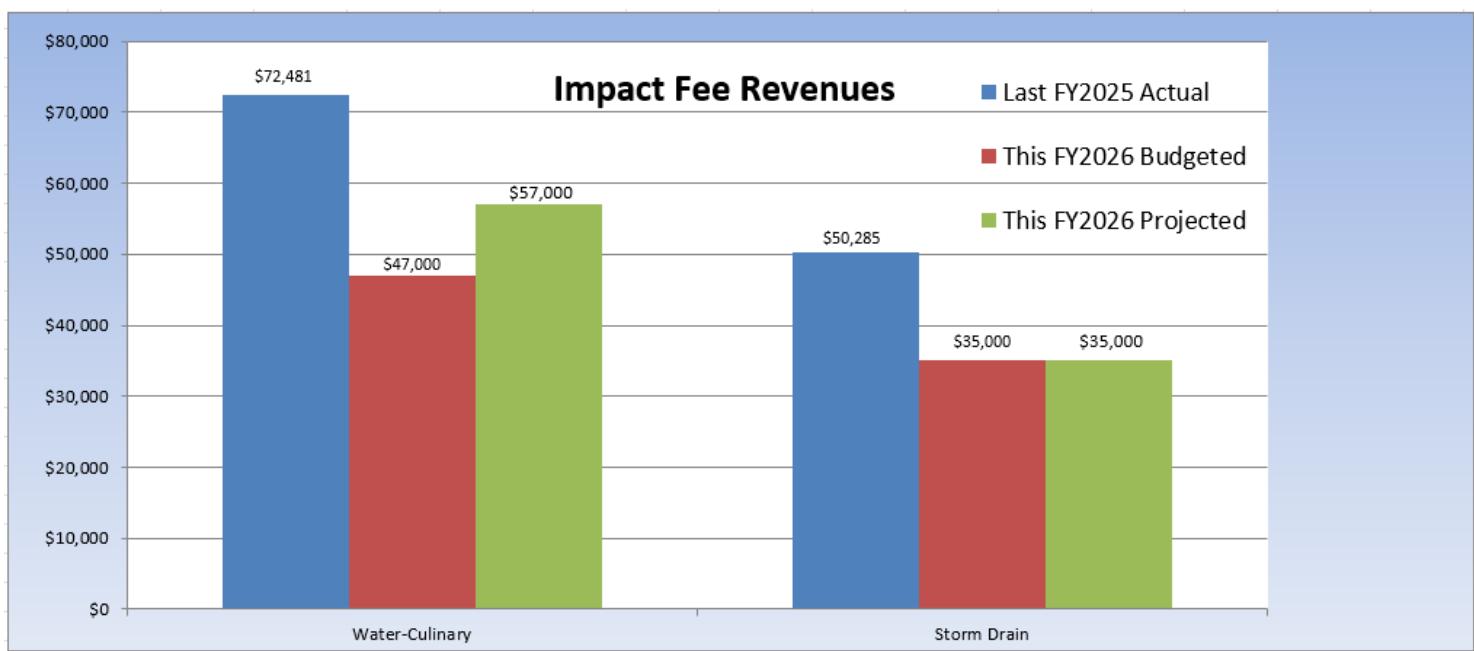
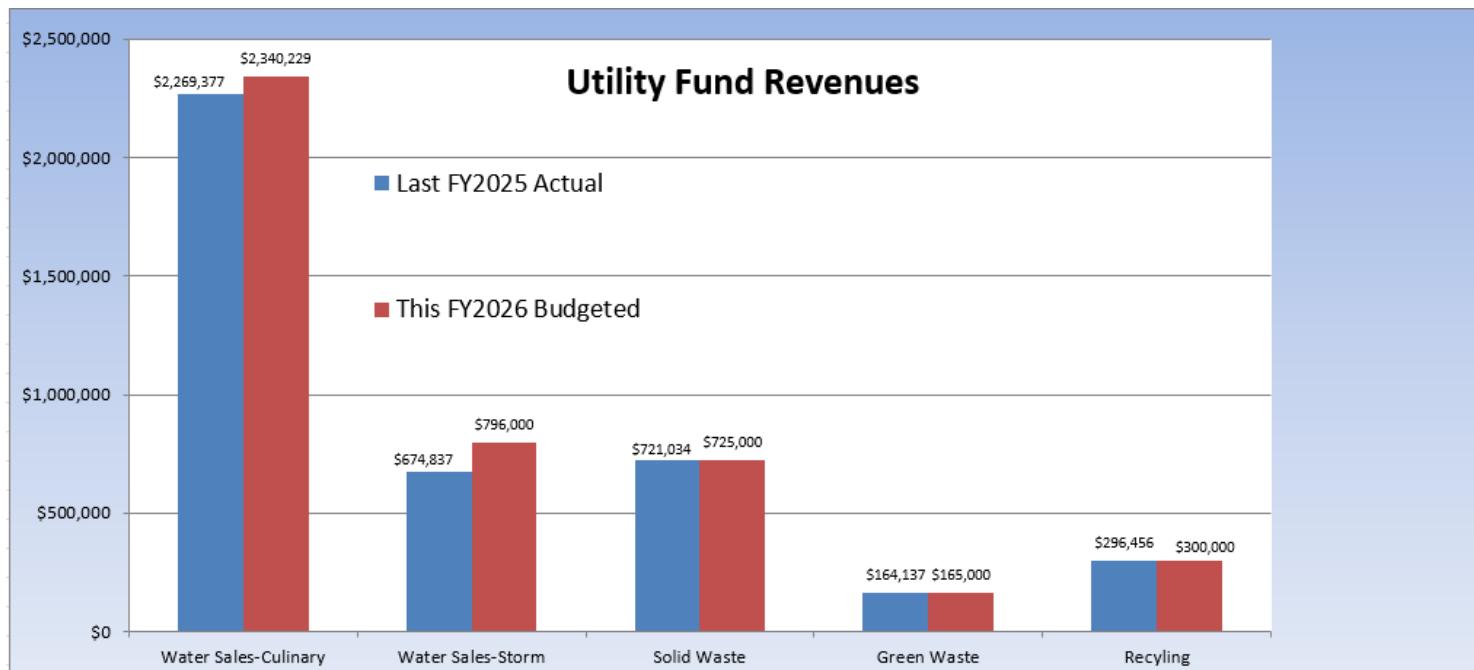
<u>FUND TITLE</u>	<u>FUND #</u>
FLEET	61

Woods Cross City Adopted Budgets for FY25-26

*Budget by FUND SUMMARIES: All Funds

		6/23/25	8/19/25	INCREASE or (DECREASE)	
ENTERPRISE	Fund Name	TENTATIVE	FINAL ADOPTED	Amount	Percent
(Utility, Fleet)	Culinary Water - Revenue	\$ 4,229,479	\$ 10,420,729	\$ 6,191,250	146%
	Culinary Water - Expenditures	\$ 4,235,137	\$ 10,468,570	\$ 6,233,433	147%
	Net Revenue Over/(Under) Exp	\$ (5,658)	\$ (47,841)	\$ (42,183)	0%
	<i>Plus: Beginning Fund Equity:</i>	\$ 12,975,994	\$ 12,975,994	\$ -	0%
	<i>Equals: Ending Fund Equity:</i>	\$ 12,970,336	\$ 12,928,153	\$ (42,183)	0%
Fund 51	Solid Waste - Revenue	\$ 1,247,000	\$ 1,247,000	\$ -	0%
	Solid Waste - Expenditures	\$ 1,133,995	\$ 1,133,995	\$ -	0%
	Net Revenue Over/(Under) Exp	\$ 113,005	\$ 113,005	\$ -	0%
	<i>Plus: Beginning Fund Equity:</i>	\$ 108,848	\$ 108,848	\$ -	0%
	<i>Equals: Ending Fund Equity:</i>	\$ 221,853	\$ 221,853	\$ -	0%
Fund 52	Water Impact Fees - Revenue	\$ 73,000	\$ 73,000	\$ -	0%
	Water Impact Fees - Expenditures	\$ 169,500	\$ 169,500	\$ -	0%
	Net Revenue Over/(Under) Exp	\$ (96,500)	\$ (96,500)	\$ -	0%
	<i>Plus: Beginning Fund Equity:</i>	\$ 575,569	\$ 575,569	\$ -	0%
	<i>Equals: Ending Fund Equity:</i>	\$ 479,069	\$ 479,069	\$ -	0%
Fund 53	Storm Water - Revenue	\$ 838,824	\$ 838,824	\$ -	0%
	Storm Water - Expenditures	\$ 826,438	\$ 1,228,188	\$ 401,750	49%
	Net Revenue Over/(Under) Exp	\$ 12,386	\$ (389,364)	\$ (401,750)	-3244%
	<i>Plus: Beginning Fund Equity:</i>	\$ 5,328,456	\$ 5,328,456	\$ -	0%
	<i>Equals: Ending Fund Equity:</i>	\$ 5,340,842	\$ 4,939,092	\$ (401,750)	-8%
Fund 56	Storm Impact Fees - Revenue	\$ 53,500	\$ 57,500	\$ 4,000	7%
	Storm Impact Fees - Expenditures	\$ 5,000	\$ 5,000	\$ -	0%
	Net Revenue Over/(Under) Exp	\$ 48,500	\$ 52,500	\$ 4,000	0%
	<i>Plus: Beginning Fund Equity:</i>	\$ 587,760	\$ 587,760	\$ -	0%
	<i>Equals: Ending Fund Equity:</i>	\$ 636,260	\$ 640,260	\$ 4,000	1%
Fund 57	Fleet Fund - Revenue	\$ 635,000	\$ 590,900	\$ (44,100)	-7%
	Fleet Fund - Expenditures	\$ 753,690	\$ 1,097,190	\$ 343,500	46%
	Net Revenue Over/(Under) Exp	\$ (118,690)	\$ (506,290)	\$ (387,600)	0%
	<i>Plus: Beginning Fund Equity:</i>	\$ 1,148,914	\$ 1,148,914	\$ -	0%
	<i>Equals: Ending Fund Equity:</i>	\$ 1,030,224	\$ 642,624	\$ (387,600)	-38%
Fund 61	Net Revenue Over/(Under) Exp	\$ (46,957)	\$ (874,490)	\$ (827,533)	1762%
	<i>Plus: Beginning Fund Equity:</i>	\$ 20,725,540	\$ 20,725,540	\$ -	0%
	<i>Equals: Ending Fund Equity:</i>	\$ 20,678,583	\$ 19,851,050	\$ (827,533)	-4%
TOTALS	Net Revenue Over/(Under) Exp	\$ (46,957)	\$ (874,490)	\$ (827,533)	1762%
Funds 51-61	<i>Plus: Beginning Fund Equity:</i>	\$ 20,725,540	\$ 20,725,540	\$ -	0%
	<i>Equals: Ending Fund Equity:</i>	\$ 20,678,583	\$ 19,851,050	\$ (827,533)	-4%

		6/23/25	8/19/25	INCREASE or (DECREASE)	
GRAND	Net Revenue Over/(Under) Exp:	TENTATIVE	FINAL ADOPTED	Amount	Percent
TOTALS	Net Revenue Over/(Under) Exp:	\$ (135,245)	\$ (1,335,277)	\$ (1,200,032)	887%
(All Funds)	<i>Plus: Beginning Fund Balance:</i>	\$ 32,231,233	\$ 32,231,233	\$ 2,815,206	9%
	<i>Equals: Ending Fund Balance:</i>	\$ 32,095,988	\$ 30,895,956	\$ 1,615,174	5%



**WATER FUND
BUDGET DETAIL**

DEPT # **51**

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
110	<i>Salaries & Wages</i>	\$ 333,983	
111	<i>Temporary Labor</i>	\$ 15,000	
112	<i>Overtime</i>	\$ 18,000	
130-134	<i>Benefits</i>	\$ 158,458	
210	<i>Books, Subscriptions, Memberships</i>	\$ 3,000	
	UT Rural Water Assoc Dues	1,900	
	Dues- AWWA & Backflow Assoc, \$200 ea	400	
	Operator Certifications	700	
230	<i>Schools, Seminars & Training</i>	\$ 4,500	
	Rural Water	2,000	
	Backflow, Other	2,500	
240	<i>Office Supplies</i>	\$ 1,500	
250	<i>Equipment Supplies & Maintenance & Repairs</i>	\$ 75,500	
	Vehicle Maintenance & Repairs	20,000	
	PRV Maintenance	12,000	
	Waterline Repair Parts	30,000	
	Miscellaneous Maintenance	8,000	
	Radio Maintenance/upgrade	5,500	

**WATER FUND
BUDGET DETAIL**

252	<i>Fuel Purchases</i>	\$	6,500
260	<i>Allocation of City Hall Expenses</i>	\$	184,266
261	<i>Building & Reservoir Maintenance</i>	\$	11,500
270	<i>Utilities</i>	\$	85,000
290	<i>Allocation to Public Works Facility Bond Pmt</i>	\$	110,000
310	<i>Professional Services</i>	\$	65,000
	Meter Testing		6,000
	Water Sample Testing		16,000
	Source Protection		5,000
	G.I.S. MAPPING		10,500
	1-Time Exp: Water Sys Deprec Plan CIP List		10,000
	Engineering/Upgrade Water Map		10,000
	Blue Stakes		3,500
	SCADA Service		4,000
510	<i>Insurance and Surety Bonds</i>	\$	44,500
	Liability Insurance		41,000
	Auto Insurance		3,500
610	<i>Miscellaneous Supplies</i>	\$	18,000
	Safety Supplies		4,000
	Chlorination Supplies		6,000
	Irrigation Fees		2,000
	Miscellaneous		2,000
	Uniforms		2,500
	Consumer Confidence & Source Protect Rpt's		1,500

**WATER FUND
BUDGET DETAIL**

620	<i>Miscellaneous Services</i>		\$	55,000
	Water Billing	15,000		
	Credit Card Fees	40,000		
621	<i>Meter Reading Services</i>		\$	45,000
622	<i>Water Purchases</i>		\$	34,000
650	<i>Depreciation</i>		\$	455,000
701	<i>Bonded Cap Proj- 1100w 2150-2600s W-Line</i>		\$	1,256,000
702	<i>Bonded Cap Proj- Well #3 Rehabilitation</i>		\$	2,500,000
703	<i>Bonded Cap Proj- 1500s Reservoir Replacemnt</i>		\$	4,000,000
732	<i>GAC Vessel Repair</i>		\$	225,000
740	<i>Equipment Over than \$5,000</i>		\$	28,000
812	<i>2016 Bond Principal</i>		\$	376,000
813	<i>2014 Bond Principal</i>		\$	110,000
814	<i>2023 Bond Principal</i>		\$	72,000
822	<i>2016 Bond Interest</i>		\$	10,010
824	<i>2023 Bond Interest</i>		\$	25,303
832	<i>2016 Trustee Fees</i>		\$	2,250
833	<i>2014 Trustee Fees</i>		\$	2,100
833	<i>2023 Trustee Fees</i>		\$	2,500
961	<i>Transfer to Fleet Fund</i>		\$	62,700
990	<i>Budgeted Increase to Fund Balance</i>		\$	<u>-</u>
	TOTAL:		\$	10,395,570

SOLID WASTE FUND
BUDGET DETAIL

DEPT # **52**

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
110	<i>Salaries & Wages</i>	\$ 40,802	
112	<i>Overtime</i>	\$ 200	
130-134	<i>Benefits</i>	\$ 12,038	
260	<i>Allocation of City Hall Expenses</i>	\$ 58,955	
290	<i>Allocation to Public Works Facility Bond Pmt</i>	\$ 5,000	
310	<i>Professional Services</i>	\$ 2,500	
	<i>City Audit</i>	2,500	
510	<i>Insurance and Surety Bonds</i>	\$ 15,800	
	<i>Liability Insurance</i>	15,800	
610	<i>Miscellaneous Supplies</i>	\$ 1,000	
620	<i>Miscellaneous Services - Garbage Collection</i>	\$ 241,800	
621	<i>Tipping Costs</i>	\$ 378,000	
622	<i>Spring & Fall Cleanup</i>	\$ 50,000	
624	<i>Curbside Recycling Collection</i>	\$ 182,700	
625	<i>Green Waste Collection</i>	\$ 105,200	
740	<i>Container Purchases</i>	\$ 40,000	
990	<i>Budgeted Increase to Fund Balance</i>	\$ 113,005	
	TOTAL:		\$ 1,247,000

WATER IMPACT FEE
BUDGET DETAIL

FUND # **53**

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
310	<i>Professional and Technical</i>	\$ 12,000	
732	<i>Projects- Waterline Improvements</i>	\$ 21,500	
910	<i>Transfer to Bond Redemption Fund</i>	\$ 136,000	
TOTAL:			\$ 169,500

WATER NO FAULT
BUDGET DETAIL

FUND # **54**

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
990	<i>Fund Balance - Increase/(Decrease)</i>	\$	4,000
	TOTAL:	\$	4,000

**STORM DRAIN
BUDGET DETAIL**

FUND # **56**

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
110	<i>Salaries & Wages</i>	\$ 136,613	
130-134	<i>Benefits</i>	\$ 64,841	
210	<i>Books, Subscriptions, Memberships</i>	\$ 300	
230	<i>Schools, Seminars & Training</i>	\$ 1,500	
	Phase I Regulation Training	500	
	Storm Drainage Conference	1,000	
250	<i>Equipment, Supplies & Maintenance</i>	\$ 2,100	
252	<i>Fuel Purchases</i>	\$ 500	
260	<i>Allocation of City Hall Expenses</i>	\$ 82,390	
290	<i>Allocation to Public Works Facility Bond Pmt</i>	\$ 85,000	
310	<i>Professional Services</i>	\$ 65,000	
	1-Time CIP Proj Approved by CC 7/29/25	30,000	
	Unspecified	12,000	
	Engineering	1,800	
	State Permit	6,200	
	MS4 Pre Audit Assessment	6,000	
	Compliance Inspection	9,000	

**STORM DRAIN
BUDGET DETAIL**

510	<i>Insurance and Surety Bonds</i>	\$ 3,000
610	<i>Miscellaneous Supplies</i>	\$ 5,000
	Grade Rings	600
	Weber Water Fee (Holding Pond)	1,500
	Safety Supplies	1,000
	Uniforms	500
	Miscellaneous	1,400
620	<i>Miscellaneous Services</i>	\$ 100,000
	1-Time CIP Proj Approved by CC 7/29/25	50,000
	Unspecified	42,000
	Line Cleaning & Camera	3,000
	Sweeping - 1/2 w/ Streets Dept	2,000
	County Coalition Supplies	1,000
	GIS Mapping	1,000
	Radio	1,000
650	<i>Depreciation</i>	\$ 130,000
701	<i>Cap Proj- 1200s Storm Drain Installation</i>	\$ 350,000
730-739	<i>Improvements: X-Roads Storm Drain, Misc</i>	\$ 154,944
740	<i>Equipment Over than \$5,000</i>	\$ 5,000
961	<i>Transfer to Fleet Fund</i>	\$ 42,000
	TOTAL:	\$ 1,228,188

**STORM DRAIN IMPACT FEE
BUDGET DETAIL**

FUND # **57**

<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
310	<i>Professional Services</i>	\$	5,000
990	<i>Fund Balance - Increase/(Decrease)</i>	\$	52,500
	TOTAL:	\$	57,500

SPECIAL SERVICE FUND

FISCAL YEAR 2025 - 2026

FLEET VEHICLE PURCHASES

BUDGET DETAIL

FUND #	61	DEPT	70	
<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>		<u>Subtotal</u>	<u>TOTAL</u>
151	<i>Vehicle Purchases - GF City Hall</i>		\$	-
161	<i>Vehicle Purchases - GF Police</i>		\$	340,000
171	<i>Vehicle Purchases - GF Streets</i>		\$	-
183	<i>Vehicle Purchases - GF Parks</i>		\$	-
510	<i>Vehicle Purchases - Culinary Water</i>		\$	105,000
560	<i>Vehicle Purchases - Storm Water</i>		\$	-
TOTAL:			\$	445,000

FLEET VEHICLE UPFITS**BUDGET DETAIL**

FUND #	61	DEPT	71
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<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>	<u>Subtotal</u>	<u>TOTAL</u>
160	<i>Vehicle Upfits - GF Police</i>	\$ -	-
171	<i>Vehicle Upfits - GF Streets</i>	\$ -	-
183	<i>Vehicle Upfits - GF Parks</i>	\$ -	-
510	<i>Vehicle Upfits - Culinary Water</i>	\$ -	-
560	<i>Vehicle Upfits - Storm Water</i>	\$ -	-
TOTAL:		\$ -	-

FLEET VEHICLE UPFITS

BUDGET DETAIL

FUND #	61	DEPT	80	
<u>ACCOUNT #</u>	<u>EXPENDITURE DESCRIPTION</u>		<u>Subtotal</u>	<u>TOTAL</u>
151	<i>Lease Payments - GF Police</i>		\$	6,756
160	<i>Lease Payments - GF Police</i>		\$	432,954
171	<i>Lease Payments - GF Streets</i>		\$	111,624
183	<i>Lease Payments - GF Parks</i>		\$	52,894
510	<i>Lease Payments - Culinary Water</i>		\$	29,525
560	<i>Lease Payments - Storm Water</i>		\$	18,437
TOTAL:			\$	652,190

WOODS CROSS CITY

Line-Item Detail Report

**FISCAL YEAR
2025 - 2026**

FY2025~2026 Final Budget

Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Revenue						
10-31-100	PROPERTY TAXES- REAL PROPERTY	1,697,638	1,936,759	2,157,774	221,015	
10-31-150	FEES IN LIEU- MOTOR VEHICLES	88,902	85,000	85,000	0	
10-31-200	PROPERTY TAXES- PERSONAL PROP	93,596	75,500	95,500	20,000	
10-31-300	SALES AND USE TAXES	4,679,882	4,500,000	4,450,000	(50,000)	
10-31-400	DATA FRANCHISE FEES	67,597	65,000	70,000	5,000	
10-31-500	TRANSIENT ROOM TAX	63,331	55,000	50,000	(5,000)	
10-31-600	TELECOMMUNICATION TAX	30,696	30,000	30,000	0	
10-31-700	ENERGY TAX	824,926	800,000	775,000	(25,000)	
10-31-800	LOCAL TRANSIT TAXES	0	0	0	0	
10-32-100	BUSINESS LICENSES AND PERMITS	24,062	25,000	25,000	0	
10-32-110	BUSINESS LICENSE CHANGE FEE	0	0	0	0	
10-32-210	BUILDING PERMITS	84,683	75,000	75,000	0	
10-32-260	PLAN CHECK FEES	49,251	50,000	50,000	0	
10-32-270	PLANNING & ZONING FEES	14,675	10,000	7,000	(3,000)	
10-32-280	INSPECTION FEES	0	500	9,500	9,000	
10-32-290	OTHER PERMITS	9,663	10,000	10,000	0	
10-33-110	FEDERAL GRANT-GENERAL GOVT.	0	0	0	0	
10-33-410	LEGACY PARKWAY GRANT	0	0	0	0	
10-33-450	STATE GRANT-COPS (POLICE)	0	5,000	5,000	0	
10-33-520	CARES ACT REVENUE	0	0	0	0	
10-33-540	PUBLIC SAFETY GRANT	0	0	0	0	
10-33-550	REIMBURSED POLICE TIME	70,217	70,000	70,000	0	
10-33-555	RESTITUTION TO POLICE DEPT	0	0	7,000	7,000	
10-34-150	SALE OF MAPS AND PUBLICATIONS	6,621	5,000	5,000	0	
10-34-710	PARK USE FEES	6,157	5,000	3,000	(2,000)	
10-34-740	FIELD USE FEES	9,995	6,000	15,000	9,000	
10-34-750	MULTI-PURPOSE ROOM USE FEES	8,111	5,000	5,000	0	
10-35-100	COURT FINES	208,150	200,000	225,000	25,000	
10-36-100	INTEREST EARNINGS	99,394	82,000	97,000	15,000	
10-36-110	INTEREST- BONDS (STAX, EXCISE)	3,783	1,000	3,000	2,000	
10-36-200	RENTAL INCOME	51,900	51,600	51,600	0	
10-36-300	MEMORIAL DAY CELEBRATION REV	2,233	2,500	2,500	0	
10-36-320	YOUTH CITY COUNCIL REVENUE	0	0	0	0	
10-36-330	RECREATION REVENUES	33,778	30,000	30,000	0	
10-36-340	SNACK SHACK REVENUES	2,023	1,200	1,200	0	
10-38-400	SALE OF FIXED ASSETS	19,665	0	20,000	20,000	
10-38-410	SALE OF UNCLAIMED PROPERTY	0	0	0	0	
10-38-710	CONTRIBUTION CURB, GUTTER, SID	0	1,000	0	(1,000)	
10-38-800	A/R PAYMENTS SID SOUTHSIDE IND	0	0	0	0	
10-38-900	SUNDRY REVENUES	19,000	20,000	15,000	(5,000)	
10-38-910	BOND PROCEEDS- 2017 SALES TAX	0	0	0	0	
10-39-200	TRANSFER FROM C.I.D.F.	0	0	0	0	
10-39-300	TRANSFER IN FROM OTHER FUNDS	972,413	299,862	415,344	115,482	
10-39-900	BUDGETED USE OF FUND BALANCE	0	0	0		
Totals:		9,242,341	8,502,921	8,860,418	357,497	0

FY2025~2026 Final Budget

Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Legislative						
10-41-110	SALARIES AND WAGES	43,288	45,864	57,200	11,336	
10-41-130	RETIREMENT	3,168	3,440	4,440	1,000	
10-41-132	WORKERS COMP INSURANCE	1,022	684	1,050	366	
10-41-134	MEDICARE TAX	640	665	765	100	
10-41-210	BOOKS, SUBSCRIPTIONS, MEMBERSH	11,010	16,000	16,000	0	
10-41-230	SCHOOLS, SEMINARS & TRAINING	8,498	13,000	13,000	0	
10-41-231	BUSINESS LUNCHES	0	0	0	0	
10-41-510	INSURANCE AND SURETY BONDS	0	0	0	0	
10-41-610	MISCELLANEOUS SUPPLIES	126	1,000	1,000	0	
10-41-611	MEMORIAL DAY CELEBRATION	0	0	0	0	
10-41-612	ACTIVITY DAY IN THE PARK	0	0	0	0	
10-41-613	COMMUNITY COUNCIL	0	0	0	0	
10-41-614	AIR QUALITY COMMITTEE	0	0	0	0	
10-41-615	YOUTH CITY COUNCIL	0	0	0	0	
10-41-620	MISCELLANEOUS SERVICES	4,169	15,000	15,000	0	
10-41-625	CITY DEVELOPMENT RESERVE	0	0	0	0	
10-41-740	EQUIPMENT	0	0	0	0	
10-41-810	TRANSFER OUT	0	0	0	0	
10-41-860	less ADM SVC FEES: OTHER FUNDS	-27,287	0	0	0	
Totals:		44,634	95,653	108,455	12,802	0
Judicial						
10-42-110	SALARIES AND WAGES	161,190	182,359	196,162	13,803	
10-42-111	TEMP LABOR	0	2,000	2,000	0	
10-42-112	OVERTIME	8,900	6,000	6,000	0	
10-42-130	RETIREMENT	36,877	34,938	44,462	9,524	
10-42-131	GROUP HEALTH INSURANCE	18,878	20,156	19,442	(714)	
10-42-132	WORKERS COMP INSURANCE	268	186	222	36	
10-42-133	LTD INSURANCE	1,348	2,692	1,752	(940)	
10-42-134	MEDICARE TAX	5,060	5,823	6,311	488	
10-42-210	BOOKS, SUBSCRIPTIONS, MEMBERSH	683	1,000	1,000	0	
10-42-230	SCHOOLS, SEMINARS & TRAINING	25	750	750	0	
10-42-240	OFFICE SUPPLIES AND EXPENSE	307	900	900	0	
10-42-310	PROFESSIONAL & TECHNICAL	1,545	1,000	1,000	0	
10-42-510	INSURANCE & SURETY BONDS	0	0	0	0	
10-42-610	MISCELLANEOUS SUPPLIES	91	5,000	5,000	0	
10-42-620	MISC. SERVICES	0	0	0	0	
10-42-621	JURY & WITNESS FEES	0	500	500	0	
10-42-740	EQUIPMENT	0	0	0	0	
10-42-741	EQUIPMENT UNDER \$5000	0	0	0	0	
Totals:		235,169	263,304	285,501	22,197	0

FY2025~2026 Final Budget

Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Administrative						
10-43-110	SALARIES AND WAGES	321,538	348,119	410,902	62,783	
10-43-112	OVERTIME	4,892	3,000	3,000	0	
10-43-130	RETIREMENT	61,840	64,000	80,101	16,101	
10-43-131	GROUP HEALTH INSURANCE	33,795	42,181	42,702	521	
10-43-132	WORKERS COMP INSURANCE	3,165	1,347	968	(379)	
10-43-133	LTD INSURANCE	2,945	5,138	5,041	(97)	
10-43-134	MEDICARE TAX	5,393	5,048	10,747	5,699	
10-43-135	EMPLOYEE HEALTH FITNESS	121	100	100	0	
10-43-210	BOOKS, SUBSCRIPTIONS & MEMBERS	1,225	3,600	3,600	0	
10-43-220	PUBLIC NOTICES	0	1,000	1,000	0	
10-43-230	SCHOOLS, SEMINARS & TRAINING	8,510	8,000	8,000	0	
10-43-231	AUTO MILEAGE REIMBURSEMENT	421	1,500	1,500	0	
10-43-232	BUSINESS & TRAINING LUNCHES	0	0	0	0	
10-43-240	OFFICE SUPPLIES AND EXPENSE	11,328	12,000	12,000	0	
10-43-250	EQUIP MAINT, REPAIRS & FUEL	2,598	4,000	4,000	0	
10-43-310	PROFESSIONAL & TECHNICAL SERVI	25,285	91,000	86,000	(5,000)	
10-43-510	INSURANCE AND SURETY BONDS	477	500	650	150	
10-43-610	MISCELLANEOUS SUPPLIES	8,162	8,000	8,000	0	
10-43-620	MISCELLANEOUS SERVICES	16,549	22,000	22,000	0	
10-43-710	LAND	0	0	0	0	
10-43-740	EQUIPMENT OVER \$5000	174	0	0	0	
10-43-741	EQUIPMENT UNDER \$5000	0	2,000	2,000	0	
10-43-860	less ADM SVC FEES: OTHER FUNDS	-27,287	0	0	0	
Totals:		481,133	622,533	702,311	79,778	0
Data Processing						
10-46-230	SCHOOLS, SEMINARS & TRAINING	0	0	0	0	
10-46-240	SOFTWARE UPDATES	21,793	20,000	20,000	0	
10-46-250	COMPUTER EQUIPMENT MAINT & REP	119	2,000	2,000	0	
10-46-251	COMPUTER EQUIP MAINT - POLICE	0	0	0	0	
10-46-310	COMPUTER SYSTEMS SUPPORT	144,260	150,000	150,000	0	
10-46-311	SUPPORT - JP COURT SYSTEM	0	0	0	0	
10-46-312	SUPPORT - POLICE SYSTEM	57,214	55,000	55,000	0	
10-46-510	INSURANCE AND SURETY BONDS	0	0	0	0	
10-46-740	EQUIPMENT OVER \$5000	99,477	20,000	40,000	20,000	
10-46-741	EQUIPMENT - POLICE	7,920	8,000	8,000	0	
10-46-745	EQUIPMENT UNDER \$5000	176	1,200	1,200	0	
10-46-860	less ADM SVC FEES: OTHER FUNDS	-88,159	0	0	0	
Totals:		242,800	256,200	276,200	20,000	0
Non-Departmental						
10-47-250	STREET LIGHT MAINTENANCE	13,733	18,000	93,000	75,000	
10-47-270	STREET LIGHTS ELECTRICITY	58,601	58,500	59,000	500	
10-47-310	CITY ENGINEER	132,730	100,000	130,000	30,000	
10-47-510	LIABILITY INSURANCE	36,802	70,000	37,500	(32,500)	
10-47-550	CARES ACT EXPENSES	0	0	0	0	
10-47-620	POST OFFICE EXPENSES	202	1,000	1,000	0	
10-47-621	EDUCATION REIMBURSEMENT	0	2,000	2,000	0	
10-47-622	CREDIT CARD FEES	15,408	30,000	25,000	(5,000)	
10-47-625	SICK LEAVE CONVERSION-RETIREMT	31,950	32,000	32,000	0	
10-47-630	SAFETY PROGRAM INCENTIVES/BONUS	0	0	6,500	6,500	
10-47-635	EMPLOYEE RECOGNITION & APPRECIATION	0	0	0	0	
10-47-800	1994-1 S.I.D. SOUTHSIDE PARK	0	0	0	0	
10-47-810	CAPITAL LEASE PRINCIPAL PYMT	0	0	0	0	
10-47-811	CAPITAL LEASE INTEREST EXPENSE	0	0	0	0	
10-47-860	less ADM SVC FEES: OTHER FUNDS	-96,256	0	0	0	
10-47-920	TRANSFER TO SOLID WASTE FUND	0	0	0	0	
Totals:		193,169	311,500	386,000	74,500	0

FY2025~2026 Final Budget

Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
City Attorney						
10-49-310	LEGAL - GENERAL	108,245	80,000	80,000	0	
10-49-311	LEGAL - JP COURT	29,171	27,000	27,000	0	
10-49-312	LEGAL - PUBLIC DEFENDER	6,176	7,000	7,000	0	
10-49-860	less ADM SVC FEES: OTHER FUNDS	-29,686	0	0	0	
Totals:		113,907	114,000	114,000	0	0
City Hall						
10-51-134	MEDICARE TAX	0	0	200	200	
10-51-250	EQUIPMENT-SUPPLIES & MAINTENAN	7,340	10,000	10,000	0	
10-51-255	LEASED EQUIPMENT	986	1,000	1,000	0	
10-51-260	BLDG'S & GROUNDS - SUPPLIES & M	15,887	25,000	65,000	40,000	
10-51-270	UTILITIES	15,812	18,000	18,000	0	
10-51-280	TELEPHONE	35,516	43,000	43,000	0	
10-51-610	MISC. SUPPLIES	0	0	200	200	
10-51-620	MISC. SERVICES	8,997	8,000	8,200	200	
10-51-710	LAND	0	0	0	0	
10-51-720	BUILDINGS	25	10,000	10,000	0	
10-51-730	IMPROVEMENTS	0	0	0	0	
10-51-740	EQUIPMENT OVER \$5000	17,416	15,000	15,000	0	
10-51-741	EQUIPMENT UNDER \$5000	0	0	0	0	
10-51-800	ALLOCATION TO WTR & S.W. FUND	0	0	0	0	
10-51-961	TRANSFER TO FLEET FUND	6,800	6,800	7,200	400	
Totals:		108,779	136,800	177,800	41,000	0
Election						
10-55-220	PUBLIC NOTICE	0	1,000	1,000	0	
10-55-610	MISC. SUPPLIES	0	0	0	0	
10-55-620	MISC. SERVICES	10,434	10,000	10,000	0	
10-55-860	less ADM SVC FEES: OTHER FUNDS	-2,999	0	0	0	
Totals:		7,435	11,000	11,000	0	0
Community Development						
10-57-110	SALARIES AND WAGES	201,910	214,609	207,356	(7,253)	
10-57-111	TEMPORARY LABOR	0	0	8,000	8,000	
10-57-112	OVERTIME PAY	0	0	0	0	
10-57-130	RETIREMENT	43,618	39,398	43,776	4,378	
10-57-131	GROUP HEALTH INSURANCE	32,177	41,292	22,180	(19,112)	
10-57-132	WORKERS COMP INSURANCE	2,922	2,982	3,199	217	
10-57-133	LTD INSURANCE	2,005	3,577	1,752	(1,825)	
10-57-134	MEDICARE TAX	3,568	3,032	5,742	2,710	
10-57-210	SUBSCRIPTIONS,MEMBERSHIPS,DUES	543	600	800	200	
10-57-230	MEETING ALLOWANCE	7,050	9,000	9,000	0	
10-57-231	SCHOOLS, SEMINARS & TRAINING	837	3,000	3,000	0	
10-57-232	AUTO MILEAGE REIMBURSEMENT	48	50	50	0	
10-57-240	OFFICE SUPPLIES AND EXPENSE	1,125	500	500	0	
10-57-250	EQUIP MAINT, REPAIRS & FUEL	772	2,000	1,600	(400)	
10-57-252	FUEL PURCHASES	0	0	400	400	
10-57-310	PROFESSIONAL SERVICES	2,731	1,500	4,300	2,800	
10-57-510	INSURANCE AND SURETY BONDS	33	400	400	0	
10-57-610	MISCELLANEOUS SUPPLIES	0	0	0	0	
10-57-740	EQUIPMENT OVER \$5000	0	0	0	0	
10-57-741	EQUIPMENT UNDER \$5000	0	0	1,500	1,500	
Totals:		299,339	321,940	313,555	(8,385)	0

FY2025~2026 Final Budget

Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Police						
10-60-110	SALARIES AND WAGES	1,497,708	1,711,235	1,693,583	(17,652)	
10-60-111	PARTTIME WAGES (X-GUARDS, RESERVES)	983	60,000	60,000	0	
10-60-112	OVERTIME	164,439	120,000	120,000	0	
10-60-113	OVERTIME-REIMBURSED	0	0	0	0	
10-60-114	WARRANT SERVICE	0	0	0	0	
10-60-130	RETIREMENT	409,390	498,152	518,664	20,512	
10-60-131	GROUP HEALTH INSURANCE	247,923	368,434	372,672	4,238	
10-60-132	WORKERS COMP INSURANCE	37,720	25,292	27,464	2,172	
10-60-133	LTD INSURANCE	16,071	25,206	19,105	(6,101)	
10-60-134	MEDICARE TAX	27,582	28,930	27,167	(1,763)	
10-60-135	EMPLOYEE HEALTH FITNESS	120	200	200	0	
10-60-210	BOOKS, SUBSCRIPTIONS & MEMBERS	4,177	12,000	12,000	0	
10-60-230	SCHOOLS, SEMINARS & TRAINING	21,529	25,000	25,000	0	
10-60-240	OFFICE SUPPLIES AND EXPENSE	2,720	5,000	5,000	0	
10-60-250	EQUIPMENT OPERATIONS	56,275	60,000	12,000	(48,000)	
10-60-251	EQUIPMENT MAINT. & REPAIRS	21,388	20,000	20,000	0	
10-60-252	FUEL PURCHASES	0	0	48,000	48,000	
10-60-280	ACCESS CHARGES	61,083	78,000	95,000	17,000	
10-60-310	PROFESSIONAL & TECHNICAL SERVI	50,599	86,000	86,000	0	
10-60-450	UNIFORM ALLOWANCE	21,891	24,000	24,000	0	
10-60-455	SPECIAL DEPARTMENTAL SUPPLIES	34,792	38,000	38,000	0	
10-60-456	SPECIAL DEPT SUPP- FIREARMS/AMMO	0	0	30,000	30,000	
10-60-460	K9 PROGRAM EXPENSES	3,554	6,000	6,000	0	
10-60-510	INSURANCE AND SURETY BONDS	7,497	8,000	25,000	17,000	
10-60-610	MISC. SUPPLIES	0	0	0	0	
10-60-620	MISC. SERVICES & EVENTS	0	0	2,000	2,000	
10-60-740	EQUIPMENT OVER \$5000	2,909	13,000	56,000	43,000	
10-60-741	EQUIPMENT UNDER \$5000	0	0	0	0	
10-60-961	TRANSFER TO FLEET FUND	420,500	180,000	180,000	0	
Totals:		3,110,850	3,392,449	3,502,855	110,406	0
Fire Department						
10-62-310	PROFESSIONAL SERVICES	798,342	838,541	876,178	37,637	
Totals:		798,342	838,541	876,178	37,637	0
Building Inspection						
10-63-210	BOOKS, SUBSCRIPTIONS & MEMBERS	0	0	0	0	
10-63-240	OFFICE SUPPLIES AND EXPENSE	0	0	0	0	
10-63-310	BUILDING INSPECTIONS	86,843	100,000	100,000	0	
10-63-741	EQUIPMENT UNDER \$5000	0	0	0	0	
Totals:		86,843	100,000	100,000	0	0
Animal Control						
10-66-620	CONTRACTED SERVICES	0	0	0	0	
Totals:		0	0	0	0	0
Volunteer Services						
10-67-230	SCHOOLS, SEMINARS & TRAINING	0	1,000	1,000	0	
10-67-610	MISC SUPPLIES-MEDICAL & PARTIE	0	1,000	1,000	0	
10-67-740	EQUIPMENT	932	1,000	1,000	0	
Totals:		932	3,000	3,000	0	0

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Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Street Department						
10-71-110	SALARIES AND WAGES	144,596	155,712	161,701	5,989	
10-71-111	TEMPORARY LABOR	0	0	0	0	
10-71-112	OVERTIME	5,473	10,000	10,000	0	
10-71-130	RETIREMENT	33,297	21,773	31,576	9,803	
10-71-131	GROUP HEALTH INSURANCE	37,457	38,381	41,135	2,754	
10-71-132	WORKERS COMP INSURANCE	4,099	2,627	2,615	(12)	
10-71-133	LTD INSURANCE	1,656	2,298	1,941	(357)	
10-71-134	MEDICARE TAX	2,100	2,759	2,490	(269)	
10-71-210	BOOKS, SUBSCRIPTIONS & MEMBERS	0	500	500	0	
10-71-230	SCHOOLS, SEMINARS & TRAINING	0	2,000	2,000	0	
10-71-240	OFFICE SUPPLIES AND EXPENSE	0	0	0	0	
10-71-250	EQUIPMENT-SUPPLIES & MAINTENAN	57,658	40,000	32,000	(8,000)	
10-71-252	FUEL PURCHASES	0	0	8,000	8,000	
10-71-280	ACCESS CHARGES	0	1,300	1,300	0	
10-71-410	SPECIAL DEPARTMENT SUPPLIES	8,422	22,500	22,500	0	
10-71-510	INSURANCE	3,565	3,000	8,500	5,500	
10-71-610	MISCELLANEOUS SUPPLIES	7,611	13,500	13,500	0	
10-71-611	ROAD SALT	7,735	15,400	15,400	0	
10-71-620	MISCELLANEOUS SERVICES	15,240	35,000	30,000	(5,000)	
10-71-730	IMPROVEMENTS	0	0	0	0	
10-71-740	EQUIPMENT OVER \$5000	147	0	0	0	
10-71-741	EQUIPMENT UNDER \$5000	215	2,000	6,000	4,000	
10-71-961	TRANSFER TO FLEET FUND	100,000	100,000	102,000	2,000	
Totals:		429,272	468,750	493,158	24,408	0
City Shop						
10-79-110	SALARIES AND WAGES	13,008	14,570	15,284	714	
10-79-112	OVERTIME	0	0	0	0	
10-79-130	RETIREMENT	2,731	2,961	2,953	(8)	
10-79-131	GROUP HEALTH INSURANCE	2,404	2,584	2,615	31	
10-79-132	WORKERS COMP INSURANCE	379	246	259	13	
10-79-133	LTD INSURANCE	150	215	169	(46)	
10-79-134	MEDICARE TAX	180	211	222	11	
10-79-230	SCHOOLS, SEMINARS & TRAINING	0	0	0	0	
10-79-250	EQUIPMENT-SUPPLIES & MAINTENAN	965	1,500	1,500	0	
10-79-255	EQUIPMENT LEASE	0	0	5,000	5,000	
10-79-260	BLDGs & GROUNDS - SUPPLIES & M	58,941	65,000	34,000	(31,000)	
10-79-270	UTILITIES	27,934	28,000	28,000	0	
10-79-280	TELEPHONE	0	0	0	0	
10-79-310	PROFESSIONAL & TECHNICAL	0	0	0	0	
10-79-510	INSURANCE	236	500	650	150	
10-79-610	MISC. SUPPLIES	346	1,000	1,000	0	
10-79-620	MISC. SERVICES	1,101	2,300	2,300	0	
10-79-710	LAND	0	0	0	0	
10-79-730	BUILDING IMPROVEMENTS	0	0	0	0	
10-79-731	PUBLIC WORKS BUILDING	95	0	0	0	
10-79-740	EQUIPMENT OVER \$5000	0	0	0	0	
10-79-741	EQUIPMENT UNDER \$5000	1,152	2,100	2,100	0	
10-79-800	ALLOCATION OF CONSTRUCT COST	0	0	0	0	
10-79-860	less ADM SVC FEES: OTHER FUNDS	-28,187	0	0	0	
Totals:		81,434	121,187	96,052	(25,135)	0

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Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Parks						
10-83-110	SALARIES AND WAGES	182,248	209,101	213,771	4,670	
10-83-111	PARTTIME WAGES	38,690	41,907	42,000	93	
10-83-112	OVERTIME	7,426	4,000	4,000	0	
10-83-130	RETIREMENT	43,815	51,137	42,842	(8,295)	
10-83-131	GROUP HEALTH INSURANCE	51,287	57,777	57,320	(457)	
10-83-132	WORKERS COMP INSURANCE	6,468	4,234	3,504	(730)	
10-83-133	LTD INSURANCE	2,232	3,705	2,691	(1,014)	
10-83-134	MEDICARE TAX	4,924	8,189	3,767	(4,422)	
10-83-135	EMPLOYEE HEALTH FITNESS	0	0	0	0	
10-83-230	SCHOOLS, SEMINARS & TRAINING	657	2,500	2,500	0	
10-83-250	EQUIPMENT-SUPPLIES & MAINTENAN	25,003	20,000	15,000	(5,000)	
10-83-252	FUEL PURCHASES	0	0	5,000	5,000	
10-83-260	BUILDING MAINT. & REPAIRS	88,016	75,000	40,000	(35,000)	
10-83-261	NEW- GROUNDS MAINT. & REPAIRS	0	0	35,000	35,000	
10-83-262	NEW- SPORTS FIELDS MAINT & REPAIRS	0	0	2,000	2,000	
10-83-270	UTILITIES	8,068	7,000	7,500	500	
10-83-280	ACCESS CHARGES	0	1,300	1,300	0	
10-83-310	PROFESSIONAL SERVICES	129,226	140,000	120,000	(20,000)	
10-83-410	BEAUTIFICATION PROJECTS	2,026	2,500	2,500	0	
10-83-510	INSURANCE	1,333	1,500	2,000	500	
10-83-610	MISC. SUPPLIES	2,651	2,500	2,500	0	
10-83-620	MISC. SERVICES	43,183	43,000	43,000	0	
10-83-720	BUILDINGS	0	0	0	0	
10-83-730	IMPROVEMENTS	34,335	85,000	30,000	(55,000)	
10-83-740	EQUIPMENT OVER \$5000	0	0	0	0	
10-83-741	EQUIPMENT UNDER \$5000	992	1,000	5,000	4,000	
10-83-961	TRANSFER TO FLEET FUND	32,000	32,000	36,000	4,000	
Totals:		704,580	793,350	719,195	(74,155)	0
Recreation						
10-86-110	SALARIES AND WAGES	33,510	28,517	37,609	9,092	
10-86-111	PARTTIME WAGES	0	0	0	0	
10-86-112	OVERTIME	2,979	1,000	1,000	0	
10-86-130	RETIREMENT	7,379	5,795	7,266	1,471	
10-86-131	GROUP HEALTH INSURANCE	12,607	10,335	13,073	2,738	
10-86-132	WORKERS COMP INSURANCE	1,385	1,529	965	(564)	
10-86-133	LTD INSURANCE	373	421	846	425	
10-86-134	MEDICARE TAX	2,217	3,413	942	(2,471)	
10-86-230	AUTO MILEAGE	0	500	500	0	
10-86-510	INSURANCE	0	0	0	0	
10-86-610	REC PROGRAM SUPPLIES	14,031	7,000	8,000	1,000	
10-86-611	MEMORIAL DAY CELEBRATION	0	0	0	0	
10-86-612	ACTIVITY DAY IN THE PARK	0	0	0	0	
10-86-620	MISC. SERVICES	16	0	0	0	
10-86-621	REC PROGRAM STAFFING COSTS	21,757	25,000	26,350	1,350	
10-86-622	SNACK SHACK EXPENSES	1,068	0	1,100	1,100	
Totals:		97,322	83,510	97,651	14,141	0
Debt Service						
10-89-800	ALLOCATION TO BOND PAYMENT	-200,000	-200,000	-200,000	0	
10-89-810	PUB WKS FACILITY PRINCIPAL PMT	255,000	265,000	275,000	10,000	
10-89-820	PUB WKS FACILITY INTEREST PMT	144,511	134,114	123,313	(10,801)	
10-89-830	PUB WKS FACILITY OTHER COSTS	3,000	5,000	5,000	0	
Totals:		202,511	204,114	203,313	(801)	0
Transfers, Other						
10-90-910	TRANSFERS OUT TO OTHER FUNDS	2,126,729	348,865	348,865	0	
10-90-990	BUDGETED INCREASE TO FUND BALANCE	0	16,225	45,329	29,104	
Totals:		2,126,729	365,090	394,194	29,104	0
Total General Fund Expenditures		9,365,180	8,502,921	8,860,418	357,497	
Net Revenue over/(under) Expenditures		-122,838	0	0	0	

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Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Class C Special Revenue Fund						
21-33-550	CDBG - GRANT	0	0	0	0	
21-33-560	C ROAD FUND ALLOTMENT	482,066	500,000	500,000	0	
21-33-570	UDOT REIMBURSEMENT FOR PROJECT	0	0	0	0	
21-33-600	SALES TAX	434,832	430,000	435,000	5,000	
21-35-200	BOND FORFEITURES	0	0	0	0	
21-36-100	INTEREST EARNINGS	(1,763)	55,000	75,000	20,000	
21-36-110	INTEREST EARNINGS- 2022 BOND	104,294	60,000	40,000	(20,000)	
21-36-200	REIMBURSEMENT FROM 1970 S AA	0	0	0	0	
21-36-500	BOND PROCEEDS- 2022 ROAD IMP	0	0	0	0	
21-38-700	CONTRIBUTION FROM PRIVATE SOURCES	0	0	0	0	
21-38-710	1100 W PROJECT REIMBURSEMENTS	2,188,214				
21-38-900	LOAN FROM RAP TAX FUND	0	0	0	0	
21-39-100	TRANSFER FROM GENERAL FUND	50,000	50,000	50,000	0	
21-39-110	TRANSFER FROM GF FOR 2022 BOND	200,000	200,000	200,000	0	
21-39-200	TRANSFER FROM C.I.D.F.	0			0	
21-39-900	BUDGETED USE OF FUND BALANCE	0	432,952	983,507	550,555	
Totals:		3,457,642	1,727,952	2,283,507	555,555	0
21-40-250	EQUIPMENT-SUPPLIES & MAINTENAN	579	0	0	0	
21-40-270	ALLOCATION TO PW FACILITY CONS	0	0	0	0	
21-40-310	ENGINEERING SERVICES	15,698	25,000	30,000	5,000	
21-40-410	STREET MAINTENANCE	136,199	600,000	600,000	0	
21-40-415	SIDEWALK MAINTENANCE	65,266	100,000	100,000	0	
21-40-620	MISCELLANEOUS SERVICES	0	0	0	0	
21-40-625	MISCELLANEOUS BOND EXPENSES	0	0	0	0	
21-40-710	LAND	0	0	0	0	
21-40-730	STREET IMPROVEMENTS	0	0	1,100,000	1,100,000	
21-40-731	1100W- 1750S TO 1960S WIDENING	396,015	0	0	0	
21-40-733	800 W 1500 S TRAFFIC LIGHT	10,916	390,197	0	(390,197)	
21-40-734	SIDEWALK IMPROVEMENTS	0	0	0	0	
21-40-735	ASPHALT & CONCRETE 675 W CDBG	0	0	0	0	
21-40-736	2425 S 1800 W OVERLAY	0	0	0	0	
21-40-737	1100W- 2150S TO 2600S WIDENING	101,339	200,000	0	(200,000)	
21-40-738	800 W RECONSTRUCTION	0	0	0	0	
21-40-739	1100W- 1960S TO 2150S RAILROAD	946	0	0	0	
21-40-740	EQUIPMENT	0	0	0	0	
21-40-751	1100W- 500S TO 1100S WIDENING	1,453,957	10,000	0	(10,000)	
21-40-752	2021 STREET OVERLAY PROJECT	0	0	0	0	
21-40-753	SUBSIDENCE EXPENSES	25,342	0	0	0	
21-40-755	TRANSPORTATION MASTER PLAN	0	0	50,000	50,000	
21-40-810	TRANSFER TO RDA FUND	0	0	0	0	
21-40-820	2022 ROAD IMP BOND PRINCIPAL	306,000	315,000	325,000	10,000	
21-40-830	2022 ROAD IMP BOND INTEREST	96,139	87,755	78,507	(9,248)	
21-40-990	BUDGETED INCREASE TO FUND BALANCE	0	0	0	0	
21-90-910	TRANSFER TO GENERAL FUND	0	0	0	0	
Total Fund Expenditures		2,608,396	1,727,952	2,283,507	555,555	
Net Revenue over/(under) Expenditures		849,246	0	0	0	

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Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Subsurface Storm Drain Special Revenue Fund						
22-34-400	SUBSURFACE DRAIN MAINT FEES	0	0	0	0	
22-36-100	INTEREST EARNINGS	3,314	0	0	0	
22-39-900	FUND BALANCE APPROPRIATION	0	0	0	0	
Totals:		3,314	0	0	0	0
22-40-910	TRANSFERS OUT - STM DRN IMP FD	94,567	0	0	0	
Total Fund Expenditures		94,567	0	0	0	
Net Revenue over/(under) Expenditures		-91,253	0	0	0	

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Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
RAP Tax Fund						
23-31-300	RAP TAXES	557,314	520,000	540,000	20,000	
23-36-100	INTEREST EARNINGS	37,709	42,000	22,000	(20,000)	
23-36-500	MISCELLANEOUS REVENUE	0	0	0	0	
23-38-900	LOAN FROM OTHER FUNDS	0	0	0	0	
23-39-900	FUND BALANCE APPROPRIATION	0	0	0	0	
Totals:		595,023	562,000	562,000	0	0
23-40-110	SALARIES AND WAGES	0	0	0	0	
23-40-112	OVERTIME	0	0	0	0	
23-40-130	RETIREMENT	0	0	0	0	
23-40-131	GROUP HEALTH INSURANCE	0	0	0	0	
23-40-132	WORKERS COMP INSURANCE	0	0	0	0	
23-40-133	LTD INSURANCE	0	0	0	0	
23-40-134	MEDICARE TAX	0	0	0	0	
23-40-270	ALLOCATION TO PW FACILITY CONS	0	0	0	0	
23-40-310	PROFESSIONAL & TECHNICAL SERVI	3,907	5,000	5,000	0	
23-40-611	CULTURAL ACTIVITIES	0	0	2,500	2,500	
23-40-721	BLDGs- RESTROOM IMPROVEMENTS	0	0	45,000	45,000	
23-40-730	PARK IMPROVEMENTS	13,043	25,000	25,000	0	
23-40-731	MILLS PARK CAPITAL IMPROVEMENT	0	60,000	55,000	(5,000)	
23-40-732	DOG PARK PROJECT W/ NSL	23,522	120,000	120,000	0	
23-40-733	HOGAN PARK RECONSTRUCTION	0	85,000	0	(85,000)	
23-40-734	PARKING LOT- MILLS PARK	12,773	0	0	0	
23-40-735	BEAUTIFICATION PROJECTS	0	0	22,000	22,000	
23-40-736	MILLS PARK TRAIL OVERLAY	0	0	21,000	21,000	
23-40-737	TOWN CENTER PLAYGROUND REPLACE	16,940	0	0	0	
23-40-738	MORNINGSIDE PLAYGROUND REPLACE	0	0	0	0	
23-40-739	BEAUTIFICATION PROJECTS- TREES	0	0	50,000	50,000	
23-40-740	EQUIPMENT OVER \$5000	0	0	36,000	36,000	
23-40-900	TRANSFER TO FIXED ASSETS	0	0	0	0	
23-40-910	LOAN TO OTHER FUNDS (PIF-24)	200,000	0	0	0	
23-40-920	BUDGETED INCREASE TO FUND BALANCE	0	267,000	180,500	(86,500)	
Total Fund Expenditures		270,183	562,000	562,000	0	
Net Revenue over/(under) Expenditures		324,840	0	0	0	
Park Development Special Revenue Fund						
24-34-400	PARK IMPACT FEES	5,859	10,000	10,000	0	
24-34-500	INTERGOVERNMENTAL REVENUE	0	0	0	0	
24-36-100	INTEREST EARNINGS	-4,566	2,700	1,500	(1,200)	
24-39-100	LOAN FROM OTHER FUNDS (GF-10)	200,000	0	0	0	
24-39-900	FUND BALANCE APPROPRIATION	0	0	0	0	
Totals:		201,294	12,700	11,500	(1,200)	0
24-40-310	PROFESSIONAL & TECHNICAL SERVI	0	500	500	0	
24-40-710	LAND	0	0	0	0	
24-40-730	PARK IMPROVEMENTS	0	0	0	0	
24-40-733	WEST LEGACY TRAIL	0	0	0	0	
24-40-734	PARKS & REC MASTER PLAN UPDATE	41,875	9,600	2,000	(7,600)	
24-40-740	EQUIPMENT	0	0	0	0	
24-40-900	TRANSFER TO FIXED ASSETS	0	0	0	0	
24-40-905	TRANSFER LOAN TO BALANCE SHEET	0	0	0	0	
24-40-910	TRANSFERS OUT TO OTHER FUNDS	0	0	0	0	
24-40-990	BUDGETED INCREASE TO FUND BALANCE	0	2,600	9,000	6,400	
Total Fund Expenditures		41,875	12,700	11,500	(1,200)	
Net Revenue over/(under) Expenditures		159,419	0	0	0	

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Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Redevelopment Agency Fund						
25-31-100	PROPERTY TAX INCREMENT PROJ 1	0	0	0	0	
25-31-110	PROPERTY TAX INCREMENT PROJ 2	0	0	0	0	
25-31-120	PROPERTY TAX INCREMENT WX/WB 1	0	0	0	0	
25-31-130	PROPERTY TAX INCREMENT WX3	364,507	365,000	365,000	0	
25-31-140	PROPERTY TAX INCREMENT 2600 S	164,733	165,000	170,000	5,000	
25-31-150	PROP TAX INCREMENT LEGACY CDA	288,985	289,000	305,000	16,000	
25-31-160	PROP TAX INCR LEGACY CDA WX/WB	1,504	700	700	0	
25-33-550	CDBG	125,000	0	0	0	
25-36-100	INTEREST EARNINGS	32,322	45,000	67,000	22,000	
25-36-200	RENTAL INCOME	0	0	0	0	
25-36-300	REPAYMENT OF NOTE RECEIVABLE	10,488	2,000	2,000	0	
25-36-500	BOND PROCEEDS	0	0	0	0	
25-36-900	SUNDRY REVENUES	-604	0	0	0	
25-38-400	SALE OF FIXED ASSETS	0	0	0	0	
25-39-100	LOAN FROM CPTL IMPRV DVLP FUND	0	0	0	0	
25-39-200	TRANSFER IN FROM OTHER FUNDS	0	0	0	0	
25-39-900	BUDGETED USE OF FUND BALANCE	0	0	0	0	
Totals:		986,935	866,700	909,700	43,000	0
25-40-110	SALARIES & WAGES	118,425	121,515	123,646	2,131	
25-40-112	OVERTIME	116	500	500	0	
25-40-130	RETIREMENT	12,628	20,133	24,400	4,267	
25-40-131	GROUP HEALTH INSURANCE	13,386	13,993	14,044	51	
25-40-132	WORKERS COMP INSURANCE	2,294	1,470	376	(1,094)	
25-40-133	LTD INSURANCE	1,220	1,794	3,715	1,921	
25-40-134	MEDICARE TAX	1,688	1,762	2,034	272	
25-40-136	SICK LEAVE CONVERSION-RETIREMT	0	0	0	0	
25-40-210	BOOKS,MEMBERSHIPS,SUBSCRIPTION	525	0	0	0	
25-40-220	PUBLIC NOTICES	0	1,000	1,000	0	
25-40-230	SCHOOLS, SEMINAR & TRAINING	0	0	0	0	
25-40-240	OFFICE SUPPLIES	0	0	0	0	
25-40-260	ALLOCATION OF CITY HALL EXPENS	44,484	44,484	61,504	17,020	
25-40-270	UTILITIES	0	0	0	0	
25-40-310	LEGAL SERVICES	4,993	5,000	5,000	0	
25-40-311	PROFESSIONAL SERVICES	73,650	30,000	30,000	0	
25-40-410	CURB, GUTTER, SIDEWALK-HERMES	0	0	0	0	
25-40-510	INSURANCE	6,110	6,500	5,500	(1,000)	
25-40-550	CONTRIB TO OTHER GOVTs	0	0	0	0	
25-40-610	MISCELLANEOUS EXPENSES	0	0	0	0	
25-40-630	DEBT PAYMENT - PROJECT AREA 1	0	0	0	0	
25-40-631	DEBT PAYMENT - PROJECT AREA 2	0	0	0	0	
25-40-632	AGREEMENT PAYMENT- 2600 SOUTH	101,423	130,000	120,000	(10,000)	
25-40-633	AGREEMENT PAYMENT- 2425 S CRA	109,449	100,000	100,000	0	
25-40-650	BOND DISCOUNT	0	0	0	0	
25-40-660	BOND COSTS	0	0	0	0	
25-40-670	AMORTIZATION OF BOND ISSUE EXP	0	0	0	0	
25-40-730	SPECIAL PROJECTS	42,625	50,000	50,000	0	
25-40-731	SPECIAL PROJECTS-HOUSING	232,708	200,000	200,000	0	
25-40-740	EQUIPMENT	0	0	0	0	
25-40-800	TRANSFER TO CAPITAL DVLPMT FU	0	0	0	0	
25-40-805	TRANSFER TO GENERAL FUND	0	0	0	0	
25-40-810	BOND PRINCIPAL-500 WEST	0	0	0	0	
25-40-820	BOND INTEREST-500 WEST	0	0	0	0	
25-40-830	BOND AGENT FEES	0	0	0	0	
25-40-900	TRANSFER TO FIXED ASSETS	0	0	0	0	
25-40-910	DEBT PRINCIPAL TO BALANCE SHT	0	0	0	0	
25-40-920	LOAN TO OTHER FUNDS	0	0	0	0	
25-90-900	LOAN PRINCIPAL TO BALANC SHEET	0	0	0	0	
25-90-990	BUDGETED INCREASE TO FUND BALANCE	0	138,549	167,981	29,432	
Total Fund Expenditures		765,723	866,700	909,700	43,000	
Net Revenue over/(under) Expenditures		221,212	0	0	0	

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Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Youth City Council Fund						
26-36-100	INTEREST EARNINGS	1,907	2,300	2,300	0	
26-36-320	YOUTH CITY COUNCIL REVENUE	6,466	1,500	1,500	0	
26-38-100	TRANSFERS FROM GENERAL FUND	16,525	16,525	16,525	0	
26-38-200	YCC Revenue	0	0	0	0	
26-39-900	FUND BALANCE APPROPRIATION	0	0	0	0	
Totals:		24,898	20,325	20,325	0	0
26-40-132	WORKERS COMP INSURANCE	59	100	100	0	
26-40-134	MEDICARE TAX	275	425	425	0	
26-40-210	BOOKS, SUBSCRIPTIONS, MEMBERSH	0	0	0	0	
26-40-230	CONFERENCES	8,477	9,000	9,000	0	
26-40-610	MISCELLANEOUS SUPPLIES	787	500	500	0	
26-40-611	YCC ACTIVITIES	4,404	1,500	3,000	1,500	
26-40-612	SCHOLARSHIPS	0	1,000	1,000	0	
26-40-613	HANDCART DAYS EXPENSES	0	0	0	0	
26-40-620	MISC. SERVICES-ADVISORS	3,629	4,800	4,800	0	
26-40-990	BUDGETED INCREASE TO FUND BALANCE	0	3,000	1,500	(1,500)	
Total Fund Expenditures		17,631	20,325	20,325	0	
Net Revenue over/(under) Expenditures		7,267	0	0	0	
Community of Promise Fund						
27-36-100	INTEREST EARNINGS	3,119	3,300	4,800	1,500	
27-36-310	COMMUNITY OF PROMISE REVENUE	5,521	2,000	2,000	0	
27-36-320	SENIORS LUNCH BUNCH REVENUE	2,134	1,000	1,500	500	
27-36-500	MISC REVENUE	-3,136	0	0	0	
27-38-100	TRANSFER FROM GENERAL FUND	56,700	56,700	56,700	0	
27-39-900	BUDGETED USE OF FUND BALANCE	0	0	0	0	
Totals:		64,338	63,000	65,000	2,000	0
27-40-610	MISCELLANEOUS SUPPLIES	0	0	0	0	
27-40-611	SENIORS-MISC EXPENSE	5,519	9,000	9,500	500	
27-40-612	BEAUTIFICATION-MISC EXPENSE	0	0	0	0	
27-40-613	BOOK CLUB-MISC EXPENSE	0	0	0	0	
27-40-614	WELCOME BABY-MISC EXPENSE	0	0	0	0	
27-40-615	HISTORIAN-MISC EXPENSE	0	0	0	0	
27-40-616	SECRETARY-MISC EXPENSE	0	0	0	0	
27-40-617	COMMUNITY OF PROMISE EXPENSES	29,097	51,000	51,000	0	
27-40-621	LITERACY PROGRAM EXPENSES	1,592	3,000	4,500	1,500	
27-40-990	BUDGETED INCREASE TO FUND BALANCE	0	0	0	0	
Total Fund Expenditures		36,209	63,000	65,000	2,000	
Net Revenue over/(under) Expenditures		28,128	0	0	0	
State Liquor Allotment Fund						
28-33-540	STATE REIMBURSED POLICE PAY	0	0	0	0	
28-33-550	STATE LIQUOR REVENUE	14,442	22,000	12,000	(10,000)	
28-36-100	INTEREST EARNINGS	1,878	2,500	2,500	0	
28-38-100	TRANSFER FROM C.I.D. FUND	0	0	0	0	
28-39-900	FUND BALANCE APPROPRIATION	0	0	0	0	
Totals:		16,321	24,500	14,500	(10,000)	0
28-40-112	OVERTIME	0	5,000	5,000	0	
28-40-131	GROUP HEALTH INSURANCE	0	0	0	0	
28-40-132	WORKERS COMP INSURANCE	0	0	0	0	
28-40-133	LTD INSURANCE	0	0	0	0	
28-40-230	SCHOOLS, SEMINARS & TRAINING	0	0	0	0	
28-40-310	PROFESSIONAL & TECHNICAL SERVI	250	0	0	0	
28-40-455	SPECIAL DEPARTMENTAL SUPPLIES	605	3,000	3,000	0	
28-40-740	EQUIPMENT OVER \$5000	0	5,000	5,000	0	
28-40-990	BUDGETED INCREASE TO FUND BALANCE	0	11,500	1,500	(10,000)	
Total Fund Expenditures		855	24,500	14,500	(10,000)	
Net Revenue over/(under) Expenditures		15,466	0	0	0	

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Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
1960 South Assessment Area Fund						
41-36-100	INTEREST EARNINGS	5,725	8,000	1,000	(7,000)	
41-36-110	INTEREST EARNINGS- SLGS ACCOUNTS	0	0	4,000	4,000	
41-36-700	BOND PROCEEDS	0	0	0	0	
41-36-800	LOAN PROCEEDS FRM RAP TAX FUND	0	0	0	0	
41-36-810	LOAN PROCEEDS FROM CIDF	0	0	0	0	
41-38-100	TRANSFER FROM GENERAL FUND	25,640	25,640	25,640	0	
41-38-800	ACCOUNTS RECEIVABLE PAYMENTS	183,903	188,335	163,145	(25,190)	
41-39-100	TRANSFER FROM GENERAL FUND	377,864				
41-39-900	Fund Balance Appropriation	0	0	0	0	
Totals:		593,131	221,975	193,785	(28,190)	0
41-40-220	PUBLIC NOTICES	0	0	0	0	
41-40-310	ENGINEERING SERVICES	234	5,000	5,000	0	
41-40-311	LEGAL SERVICES	4,082	15,000	15,000	0	
41-40-312	MISCELLANEOUS EXPENSES	14,591	15,000	15,000	0	
41-40-710	LAND PURCHASE	0	0	0	0	
41-40-720	RELOCATION COSTS	0	0	0	0	
41-40-725	EMERGENCY ACCESS CONSTRUCTION	0	0	0	0	
41-40-730	IMPROVEMENTS	0	0	0	0	
41-40-810	BOND PRINCIPAL PAYMENT	268,000	0	95,000	95,000	
41-40-820	BOND INTEREST PAYMENT	46,193	45,100	44,625	(475)	
41-40-830	BOND AGENT FEES	2,500	2,250	2,250	0	
41-40-839	2021 SALES TAX BOND COI FEES	0	0	0	0	
41-40-850	RAP TAX LOAN PRINCIPAL PAYMENT	0	0	0	0	
41-40-860	RAP TAX LOAN INTEREST PAYMENT	0	0	0	0	
41-40-870	CIDF LOAN PRINCIPAL PAYMENT	0	0	0	0	
41-40-880	CIDF LOAN INTEREST PAYMENT	0	0	0	0	
41-40-990	FUND BALANCE-INCREASE/DECREASE	0	139,625	16,910	(122,715)	
Total Fund Expenditures		335,599	221,975	193,785	(28,190)	
Net Revenue over/(under) Expenditures		257,532	0	0	0	
Capital Improvements Development Fund						
46-31-310	SALES TAX REVENUE WINDFALL	0	0	0	0	
46-36-100	INTEREST EARNINGS	10,828	81,000	100,000	19,000	
46-36-900	SUNDRY REVENUES	0	0	0	0	
46-38-400	SALE OF FIXED ASSETS	0	0	0	0	
46-39-100	TRANSFER IN FROM GEN/OTHER FUNDS	1,400,000	0	0	0	
46-39-900	FUND BALANCE APPROPRIATION	0	0	0	0	
Totals:		1,410,828	81,000	100,000	19,000	0
46-40-311	ENGINEERING (Storm Sewer)	0	0	0	0	
46-40-600	LOAN TO RDA	0	0	0	0	
46-40-610	LOAN TO SOLID WASTE FUND	0	0	0	0	
46-40-710	LAND	0	0	0	0	
46-40-720	BUILDINGS	0	0	0	0	
46-40-730	IMPROVEMENTS	0	0	0	0	
46-40-731	IMPROVEMENTS (Storm Sewer)	0	0	0	0	
46-40-740	EQUIPMENT	0	0	0	0	
46-40-810	TRANSFER OUT TO OTHER FUNDS	0	0	0	0	
46-40-900	LOAN PRINCIPAL TO BALANC SHEET	0	0	0	0	
46-40-910	LOAN TO OTHER FUNDS	0	0	0	0	
46-40-990	FUND BALANCE-INCREASE/DECREASE	0	81,000	100,000	19,000	
46-90-900	MOVE LOAN TO THE BALANCE SHEET	0	0	0	0	
Total Fund Expenditures		0	81,000	100,000	19,000	
Net Revenue over/(under) Expenditures		1,410,828	0	0	0	

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Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Water Enterprise Fund						
51-33-100	GRANT-HOMELAND SEC.	199,500	0	0	0	
51-33-200	ARPA REVENUE	42,000	0	0	0	
51-36-100	INTEREST EARNINGS	15,457	30,000	27,000	(3,000)	
51-36-110	INTEREST EARNINGS- 2023 BOND	18,251	10,000	13,000	3,000	
51-36-500	BOND PROCEEDS- WTR BONDS 2026	0	0	7,756,000	7,756,000	
51-37-100	WATER SALES	1,770,095	2,200,000	2,340,229	140,229	
51-37-200	IMPACT FEES	0	0	0	0	
51-37-300	WATER TURN ON FEES	0	0	0	0	
51-37-305	DELINQUENT FEE	30,049	25,000	30,000	5,000	
51-37-310	SHUT OFF FEE	7,300	6,000	6,500	500	
51-37-400	WATER METER FEES	4,641	5,000	5,000	0	
51-38-100	TRANSFER FROM WATER IMPACT FND	0	0	0	0	
51-38-110	TRANSFER FROM BOND FUND 54	0	0	0	0	
51-38-300	TRANSF FROM WIFF FOR BOND PYMT	136,000	136,000	136,000	0	
51-38-400	SALE OF FIXED ASSETS	1,425	30,000	30,000	0	
51-38-500	CONTRIBUTED WATER LINES	0	0	0	0	
51-38-900	MISC. REVENUE	3,748	6,000	4,000	(2,000)	
51-39-900	BUDGETED USE TO FUND BALANCE	0	0	47,841	47,841	
Totals:		2,228,467	2,448,000	10,395,570	7,947,570	0

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Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
51-40-110	SALARIES AND WAGES	287,884	354,933	333,983	(20,950)	
51-40-111	TEMPORARY LABOR	21,263	15,000	15,000	0	
51-40-112	OVERTIME	15,322	18,000	18,000	0	
51-40-130	RETIREMENT	65,152	69,036	64,813	(4,223)	
51-40-131	GROUP HEALTH INSURANCE	55,101	69,977	74,482	4,505	
51-40-132	WORKERS COMP INSURANCE	7,125	4,807	3,489	(1,318)	
51-40-133	LTD INSURANCE	3,451	5,239	5,034	(205)	
51-40-134	MEDICARE TAX	4,536	8,602	10,640	2,038	
51-40-135	EMPLOYEE HEALTH FITNESS	0	0	0	0	
51-40-136	SICK LEAVE CONVERSION-RETIREMT	0	0	0	0	
51-40-210	BOOKS, SUBSCRIPTIONS & MEMBERS	2,928	3,000	3,000	0	
51-40-230	SCHOOLS, SEMINARS & TRAINING	1,504	4,500	4,500	0	
51-40-240	OFFICE SUPPLIES AND EXPENSE	1,102	1,500	1,500	0	
51-40-250	EQUIPMENT-SUPPLIES & MAINTENAN	62,563	72,000	75,500	3,500	
51-40-252	FUEL PURCHASES	0	0	6,500	6,500	
51-40-255	EQUIPMENT LEASE	663	14,000	0	(14,000)	
51-40-260	ALLOCATION OF CITY HALL EXPENS	163,783	163,783	184,266	20,483	
51-40-261	BUILDING & RESERVIOR MAINT.	1,242	11,500	11,500	0	
51-40-270	UTILITIES	85,820	80,000	85,000	5,000	
51-40-280	TELEPHONE	0	0	0	0	
51-40-290	ALLOCATION TO PW FACILITY BOND	110,000	110,000	110,000	0	
51-40-310	PROFESSIONAL & TECHNICAL SERVI	87,700	55,000	65,000	10,000	
51-40-400	BAD DEBT EXPENSE	1	0	0	0	
51-40-510	INSURANCE AND SURETY BONDS	41,078	35,000	44,500	9,500	
51-40-511	INSURANCE CLAIM DEDUCTIBLE	0	0	0	0	
51-40-610	MISCELLANEOUS SUPPLIES	9,522	16,000	18,000	2,000	
51-40-620	MISCELLANEOUS SERVICES	52,751	70,000	55,000	(15,000)	
51-40-621	METER READING SERVICES	40,564	45,000	45,000	0	
51-40-622	WATER PURCHASES	26,234	27,000	34,000	7,000	
51-40-623	WATER RIGHTS PURCHASES	387,853	0	0	0	
51-40-625	SICK LEAVE CONVERSION-RETIREMT	0	0	0	0	
51-40-650	DEPRECIATION	449,570	455,000	455,000	0	
51-40-651	AMORTIZATION EXPENSE	12,997	0	0	0	
51-40-670	AMORTIZATION OF BOND ISSUE EXP	0	0	0	0	
51-40-730	IMPROVEMENTS	0	0	0	0	
51-40-731	1050 S CUL DE SAC WTRLINE	617	0	0	0	
51-40-732	GAC VESSEL REPAIR	42,842	0	225,000	225,000	
51-40-739	675 W WTRLN REPLACE- CDBG	390,776	0	0	0	
51-40-740	EQUIPMENT OVER \$5000	9,906	0	28,000	28,000	
51-40-741	EQUIPMENT UNDER \$5000	36,476	0	0	0	
51-40-830	DEBT SERVICE COLLECTION FEES		0	0	0	
51-40-900	TRANSFER TO FIXED ASSETS	-976,157	0	0	0	
51-40-930	TRANSFER FUND 53		0	0	0	
51-40-961	TRANSFER TO FLEET FUND	65,000	65,000	62,700	(2,300)	
51-40-990	FUND BALANCE-INCREASE/DECREASE		73,463	0	(73,463)	
51-40-910	TRANSFER TO GENERAL FUND	0	0	0	0	
51-61-701	CIP- Line Replace 1100w 2150-2600s	0	0	1,256,000	1,256,000	
51-61-702	CIP- Well 3 Rehabilitation	0	0	2,500,000	2,500,000	
51-61-703	CIP- 1500 S Reservoir Replacement Prj	0	0	4,000,000	4,000,000	
51-80-812	2016 BOND PRINCIPAL	363,000	369,000	376,000	7,000	
51-80-813	2014 BOND PRINCIPAL	110,000	110,000	110,000	0	
51-80-814	2023 BOND PRINCIPAL	69,000	69,000	72,000	3,000	
51-80-822	2016 BOND INTEREST	20,745	16,529	10,010	(6,519)	
51-80-824	2023 BOND INTEREST	38,135	28,131	25,303	(2,828)	
51-80-832	2016 TRUSTEE/COI FEES	2,250	2,000	2,250	250	
51-80-833	2014 TRUSTEE FEES	2,100	3,000	2,100	(900)	
51-80-834	2023 TRUSTEE/COI FEES	2,500	3,000	2,500	(500)	
51-80-835	LEASE INTEREST - BACKHOE LOAN	1,039	0	0	0	
51-80-900	LESS: AMORTIZED PRINCIPAL	-542,000	0	0	0	
Total Fund Expenditures		1,633,940	2,448,000	10,395,570	7,947,570	
Net Revenue over/(under) Expenditures		594,527	0	0	0	

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Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Solid Waste Enterprise Fund						
52-36-100	INTEREST EARNINGS	1,221	3,000	3,000	0	
52-36-900	SUNDRY REVENUES	-33	0	0	0	
52-37-100	GARBAGE PICK UP & DISPOSAL FEES	663,832	719,500	725,000	5,500	
52-37-110	GREEN WASTE PICK UP FEES	150,438	163,000	165,000	2,000	
52-37-120	CURBSIDE RECYCLING FEES	270,275	296,000	300,000	4,000	
52-37-150	TIPPING DIVERSION CREDITS	0	0	50,000	50,000	
52-37-200	GARBAGE CAN REPLACEMENT FEES	154	2,000	2,000	0	
52-37-300	RESIDENTIAL DUMPSTER RENTAL	2,045	0	2,000	2,000	
52-38-330	TRANSFER FROM GENERAL FUND	0	0	0	0	
52-39-100	LOAN FROM CID FUND	0	0	0	0	
52-39-900	FUND BALANCE APPROPRIATION	0	0	0	0	
Totals:		1,087,931	1,183,500	1,247,000	63,500	0
52-40-110	SALARIES AND WAGES	45,911	37,063	40,802	3,739	
52-40-112	OVERTIME	116	200	200	0	
52-40-130	RETIREMENT	8,747	6,193	7,480	1,287	
52-40-131	GROUP HEALTH INSURANCE	4,748	3,388	3,394	6	
52-40-132	WORKERS COMP INSURANCE	633	274	45	(229)	
52-40-133	LTD INSURANCE	488	547	291	(256)	
52-40-134	MEDICARE TAX	659	705	828	123	
52-40-136	SICK LEAVE CONVERSION-RETIREMT	0	0	0	0	
52-40-260	ALLOCATION OF CITY HALL EXPENS	58,955	58,955	87,184	28,229	
52-40-290	ALLOCATION TO PW FACILITY CONS	5,000	5,000	5,000	0	
52-40-310	PROFESSIONAL & TECHNICAL	3,360	2,500	2,500	0	
52-40-400	BAD DEBT EXPENSE	2	0	0	0	
52-40-510	INSURANCE	1,631	1,300	15,800	14,500	
52-40-610	MISCELLANEOUS SUPPLIES	1,013	500	1,000	500	
52-40-620	GARBAGE PICK UP EXPENSE	216,093	241,800	241,800	0	
52-40-621	TIPPING COSTS	349,413	383,400	378,000	(5,400)	
52-40-622	SPRING & FALL CLEAN UP	37,846	45,000	50,000	5,000	
52-40-623	GARBAGE CAN LOAN PAYMENT	0	0	0	0	
52-40-624	CURBSIDE RECYCLING COLLECTION	174,975	182,700	182,700	0	
52-40-625	GREEN WASTE COLLECTION	100,163	105,200	105,200	0	
52-40-650	DEPRECIATION	0	0	0	0	
52-40-740	EQUIPMENT OVER \$5000	0	30,000	40,000	10,000	
52-40-900	MOVE DEBT PRCNPL TO BAL. SHEET	0	0	0	0	
52-40-910	MOVE F.A. PURCH TO BAL. SHEET	0	0	0	0	
52-40-990	FUND BALANCE-INCREASE/DECREASE	0	78,775	84,776	6,001	
52-90-910	TRANSFER TO GENERAL FUND	0	0	0	0	
Total Fund Expenditures		1,009,752	1,183,500	1,247,000	63,500	
Net Revenue over/(under) Expenditures		78,180	0	0	0	
Water Impact Fees Enterprise Fund						
53-36-100	INTEREST EARNINGS	28,099	26,000	26,000	0	
53-36-700	PROCEEDS FROM SALE OF BONDS	0	0	0	0	
53-37-200	IMPACT FEES	48,958	47,000	47,000	0	
53-38-100	TRANSFER FROM FUND 54	0	0	0	0	
53-39-900	FUND BALANCE APPROPRIATION	0	75,000	96,500	21,500	
Totals:		77,057	148,000	169,500	21,500	0
53-40-310	PROFESSIONAL & TECHNICAL SERVI	10,365	12,000	12,000	0	
53-40-710	LAND	0	0	0	0	
53-40-730	IMPROVEMENTS-OTHER	0	0	0	0	
53-40-731	IMPROVEMENTS-RESERVIOR	0	0	0	0	
53-40-732	IMPROVEMENT WATERLINE PROJECTS	0	0	21,500	21,500	
53-40-820	BOND INTEREST	0	0	0	0	
53-40-901	TRANSFER TO FIXED ASSETS	0	0	0	0	
53-40-910	TRNSFR TO BND 02/08 RDMPTN FD	136,000	136,000	136,000	0	
53-40-920	TRANSFER TO WATER FUND	0	0	0	0	
53-40-930	TRANSFER FUND 51	0	0	0	0	
Total Fund Expenditures		146,365	148,000	169,500	21,500	
Net Revenue over/(under) Expenditures		-69,308	0	0	0	

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Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Water No Fault Fund						
54-36-100	INTEREST EARNINGS	3,609	4,000	4,000	0	
54-37-200	UTILITY FEES	0	0	0	0	
54-38-100	TRANSF FROM WF & WIFF	0	0	0	0	
54-39-900	FUND BALANCE APPROPRIATION	0	0	0	0	
Totals:		3,609	4,000	4,000	0	0
54-40-310	PROFESSIONAL & TECHNICAL SERVI	0	0	0	0	
54-40-910	CLAIMS PAYMENTS	0	0	0	0	
54-40-930	TRANSFER FUND 51	0	0	0	0	
54-90-990	FUND BALANCE-INCREASE/DECREASE	0	4,000	4,000	0	
Total Fund Expenditures		0	4,000	4,000	0	
Net Revenue over/(under) Expenditures		3,609	0	0	0	
Storm Drain Fee Enterprise Fund						
56-32-210	STORM DRAIN PERMITS	1,980	200	200	0	
56-33-590	OTHER STATE REVENUE	0	0	0	0	
56-34-400	STORM DRAIN FEES	455,218	637,000	796,000	159,000	
56-36-100	INTEREST EARNINGS	33,832	42,624	42,624	0	
56-36-RRR	SWPPP PENALTY FEES for Education	0	0	0	0	
56-36-900	SUNDRY REVENUES	80	0	0	0	
56-38-500	CONTRIBUTED STORM DRAINS	-5	0	0	0	
56-39-900	FUND BALANCE APPROPRIATION	0	87,000	389,364	302,364	
Totals:		491,105	766,824	1,228,188	461,364	0
56-40-110	SALARIES AND WAGES	118,580	139,141	136,613	(2,528)	
56-40-130	RETIREMENT	22,909	27,777	26,394	(1,383)	
56-40-131	GROUP HEALTH INSURANCE	24,096	36,652	31,820	(4,832)	
56-40-132	WORKERS COMP INSURANCE	3,410	2,131	1,991	(140)	
56-40-133	LTD INSURANCE	1,317	2,054	1,525	(529)	
56-40-134	MEDICARE TAX	1,779	2,185	3,111	926	
56-40-136	SICK LEAVE CONVERSION-RETIREMT	0	0	0	0	
56-40-210	BOOKS, SUBSCRIPTIONS, MEMBERSH	651	300	300	0	
56-40-230	SCHOOLS, SEMINARS & TRAINING	982	2,000	1,500	(500)	
56-40-231	EDUC & TRAINING, RE: SWPPP Violations	0	0	0	0	
56-40-250	EQUIPMENT-SUPPLIES & MAINTENAN	1,156	1,500	2,100	600	
56-40-252	FUEL PURCHASES	0	0	500	500	
56-40-260	ALLOCATION OF CITY HALL EXPENS	32,640	32,640	82,390	49,750	
56-40-290	ALLOCATION TO PW FACILITY BOND	85,000	85,000	85,000	0	
56-40-310	PROFESSIONAL & TECHNICAL	37,123	35,000	65,000	30,000	
56-40-400	BAD DEBT EXPENSE	0	0	0	0	
56-40-510	INSURANCE AND SURETY BONDS	17,987	15,000	3,000	(12,000)	
56-40-610	MISCELLANEOUS SUPPLIES	1,939	5,000	5,000	0	
56-40-620	MISCELLANEOUS SERVICES	19,261	50,000	100,000	50,000	
56-40-650	DEPRECIATION	126,315	130,000	130,000	0	
56-40-730	IMPROVEMENTS	319	3,000	3,000	0	
56-40-731	1500 S A-1 DRAIN LINING	0	0	0	0	
56-40-732	1950 S DETENTION BASIN	0	0	0	0	
56-40-733	CROSSROADS STORM DRAIN 800w 1500s	0	151,944	151,944	0	
56-40-740	EQUIPMENT	0	5,500	5,000	(500)	
56-40-810	BOND PRINCIPAL	0	0	0	0	
56-40-820	BOND INTEREST	0	0	0	0	
56-40-900	TRANSFER TO FIXED ASSETS	0	0	0	0	
56-40-910	TRANSFERS TO/FROM OTHER FUNDS	0	0	0	0	
56-40-961	TRANSFER TO FLEET FUND	40,000	40,000	42,000	2,000	
56-40-910	TRANSFER TO GENERAL FUND	0	0	0	0	
56-61-701	CIP- 1200 S Storm Drain Installation	0	0	350,000	350,000	
56-61-702	CIP- Spill Response Trailer	0	0	0	0	
56-61-703	CIP- 500 S Storm Drain Repair	0	0	0	0	
56-40-990	FUND BALANCE- INCREASE	0	0	0	0	
Total Fund Expenditures		535,463	766,824	1,228,188	461,364	
Net Revenue over/(under) Expenditures		-44,358	0	0	0	

FY2025~2026 Final Budget

Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Storm Drain Impact Fee Enterprise Fund						
57-33-590	OTHER STATE REVENUE	0	0	0	0	
57-34-400	STORM DRAIN IMPACT FEES	13,698	65,000	35,000	(30,000)	
57-34-410	STORM DRAIN FEES	0	0	0	0	
57-36-100	INTEREST EARNINGS	18,564	22,500	22,500	0	
57-36-105	DELINQUENT FEES	160	0	0	0	
57-39-100	LOAN FROM C.I.D. FUND	0	0	0	0	
57-39-200	TRANSFER FROM C.I.D.F.	0	0	0	0	
57-39-900	FUND BALANCE APPROPRIATION	0	0	0	0	
57-39-910	TRANSFERS IN - STORM DRAIN (FND-56)	94,567	0	0	0	
Totals:		126,988	87,500	57,500	(30,000)	0
57-40-310	PROFESSIONAL SERVICES	4,954	5,000	5,000	0	
57-40-510	INSURANCE AND SURETY BONDS	0	0	0	0	
57-40-610	MISC SUPPLIES	0	0	0	0	
57-40-620	MISC SERVICES	0	0	0	0	
57-40-650	DEPRECIATION	0	0	0	0	
57-40-730	STORM DRAIN IMPROVEMENTS	0	0	0	0	
57-40-731	LEGACY PARK STORM DRAIN	0	0	0	0	
57-40-732	A-1 DESILT BASIN	0	0	0	0	
57-40-733	REDWOOD & 2425 S SIPHON	0	0	0	0	
57-40-734	SKYPARK 2600 S DETENTION BASIN	0	0	0	0	
57-40-735	MILLS PARK DETENTION STRUCTURE	0	0	0	0	
57-40-736	2600 S REDWOOD TLS STORM DRAIN	0	0	0	0	
57-40-810	BOND PRINCIPLE	0	0	0	0	
57-40-820	BOND INTEREST	0	0	0	0	
57-40-900	LOAN PRNCPL & FA TO BAL SHT	0	0	0	0	
57-40-901	TRANSFER TO FIXED ASSETS	0	0	0	0	
57-40-910	TRANSFER TO BALANCE SHEET	0	0	0	0	
57-40-990	FUND BALANCE-INCREASE	0	82,500	52,500	(30,000)	
Total Fund Expenditures		4,954	87,500	57,500	(30,000)	
Net Revenue over/(under) Expenditures		122,034	0	0	0	

FY2025~2026 Final Budget

Account Number	Account Title	PY 2023-24 Actual Rev/Exp	PY 2024-25 Original Budget	CY 2025-26 Proposed Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Fleet Fund						
61-36-100	INTEREST EARNINGS	27,523	22,200	36,000	13,800	
61-38-400	SALE OF FIXED ASSETS	0	270,000	125,000	(145,000)	
61-39-151	TRANSFERS FROM GF CITY HALL	6,800	6,800	7,200	400	
61-39-160	TRANSFERS FROM GF POLICE DEPT	420,500	180,000	180,000	0	
61-39-171	TRANSFERS FROM GF STREETS DEPT	100,000	100,000	102,000	2,000	
61-39-183	TRANSFERS FROM GF PARKS DEPT	32,000	32,000	36,000	4,000	
61-39-510	TRANSFERS FROM WATER FUND	65,000	65,000	62,700	(2,300)	
61-39-560	TRANSFERS FROM STORMWATER FUND	40,000	40,000	42,000	2,000	
61-39-900	FUND BALANCE APPROPRIATION	0	465,834	506,290	40,456	
Totals:		691,823	1,181,834	1,097,190	(84,644)	0
61-40-312	MISCELLANEOUS EXPENSES	0	0	0	0	
61-40-650	DEPRECIATION	227,063	0	0	0	
61-40-900	APPROPRIATE INCREASE TO FUND BALANCE	0	0	0	0	
61-70-151	VEHICLE PURCHASE- GF CITY HALL	0	0	0	0	
61-70-160	VEHICLE PURCHASE- GF POLICE	0	330,000	340,000	10,000	
61-70-171	VEHICLE PURCHASE- GF STREETS	271,222	0			
61-70-183	VEHICLE PURCHASE- GF PARKS	0	0	0	0	
61-70-510	VEHICLE PURCHASE- WATER FUND	95,543	0	105,000	105,000	
61-70-560	VEHICLE PURCHASE- STORM WATER	0	0	0	0	
61-70-650	DEPRECIATION	0	0	0	0	
61-70-900	TRANSFER TO FIXED ASSETS	-366,765	0	0	0	
61-71-160	VEHICLE UPGRADES- GF POLICE DEPT	4,651	120,000	0	(120,000)	
61-71-171	VEHICLE UPGRADES- GF STREET DEPT	52,477	5,800	0	(5,800)	
61-71-183	VEHICLE UPGRADES- GF PARKS DEPT	49,480	6,000	0	(6,000)	
61-71-510	VEHICLE UPGRADES- WATER FUND	53,182	5,800	0	(5,800)	
61-71-560	VEHICLE UPGRADES- STORM WATER	18,131	5,800	0	(5,800)	
61-71-900	TRANSFER TO FIXED ASSETS	-154,691				
61-80-151	LEASE PAYMENTS- GF CITY HALL	6,875	6,751	6,756	5	
61-80-160	LEASE PAYMENTS- GF POLICE DEPT	0	453,641	432,954	(20,687)	
61-80-171	LEASE PAYMENTS- GF STREET DEPT	11,535	201,915	111,624	(90,291)	
61-80-183	LEASE PAYMENTS- GF PARKS DEPT	28,209	22,914	52,894	29,980	
61-80-510	LEASE PAYMENTS- WATER FUND	13,632	16,776	29,525	12,749	
61-80-560	LEASE PAYMENTS- STORM WTR FUND	3,189	6,437	18,437	12,000	
61-80-840	ACCrued Int Mar-24 LEASE	17,233				
61-90-910	TRANSFERS TO GEN FUND (PD VEHIC)	972,413				
Total Fund Expenditures		1,303,380	1,181,834	1,097,190	(84,644)	
Net Revenue over/(under) Expenditures		-611,557	0	0	0	
Net Grand Totals (Caselle Proof):		3,132,975	0	0	0	0

WOODS CROSS CITY

Debt Service Schedule

**FISCAL YEAR
2025 - 2026**

Fiscal Year		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045		
Water Bond: Series 2014A&B (1/1/15-12/31/30):		Coupon	Coupon	From	To	Call Date:																	
Payments:				Range:	0.00%		0.00%		Anytime														
Principal		\$110,000	\$110,000		\$396,000	\$397,000	\$397,000		\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	GL No.			
Interest		\$0	\$0		\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	51-80-813			
Total		\$110,000	\$110,000		\$396,000	\$397,000	\$397,000		\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000				
Remaining:																							
Principal		\$3,290,000	\$3,180,000		\$2,784,000	\$2,387,000	\$1,990,000		\$1,592,000	\$1,194,000	\$795,000	\$398,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Interest		\$0	\$0		\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Total		\$3,290,000	\$3,180,000		\$2,784,000	\$2,387,000	\$1,990,000		\$1,592,000	\$1,194,000	\$795,000	\$398,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Water Bond: Series 2016 (1/ Ref 51-25-321):		Coupon	Coupon	From	To	Call Date:																	
Payments:				Range:	1.75%		1.75%																
Principal		\$376,000	\$384,000																	GL No.3			
Interest		\$0	\$0																	51-80-812			
Total		\$386,010	\$387,360																	51-80-812			
Remaining:																							
Principal		\$384,000	\$0																				
Interest		\$0	\$0																				
Total		\$387,360	\$0																				
Water Bond: Series 2023 (1/ Ref 51-25-320):		Coupon	Coupon	From	To	Call Date:																	
Payments:				Range:	4.01%		4.01%																
Principal		\$72,000	\$75,000		\$78,000	\$81,000	\$85,000		\$88,000	\$92,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	GL No.3			
Interest		\$0	\$0		\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	51-80-814			
Total		\$72,000	\$75,000		\$78,000	\$81,000	\$85,000		\$88,000	\$92,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	51-80-824			
Remaining:																							
Principal		\$75,303	\$72,316		\$79,208	\$81,600	\$87,772		\$92,303	\$95,994	\$97,925	\$97,925	\$97,925	\$97,925	\$97,925	\$97,925	\$97,925	\$97,925	\$97,925				
Interest		\$0	\$0		\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Total		\$79,303	\$79,356		\$79,288	\$87,700	\$97,772		\$97,303	\$97,994	\$97,925	\$97,925	\$97,925	\$97,925	\$97,925	\$97,925	\$97,925	\$97,925	\$97,925				
Remaining:																							
Principal		\$395,000	\$320,000		\$442,000	\$361,000	\$276,000		\$188,000	\$96,000	\$0	\$0											
Interest		\$0	\$0		\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Total		\$387,438	\$55,082		\$487,794	\$390,694	\$292,922		\$195,619	\$97,925	\$0												
Water Bond: Series 2025 (1/ Ref 51-25-320):		Coupon	Coupon	From	To	Call Date:																	
Payments:				Range:	3.15%		5.0%																
Principal		\$151,226	\$360,539		\$359,137	\$336,257	\$353,204		\$349,956	\$346,980	\$342,799	\$336,964	\$328,830	\$314,324	\$292,998	\$270,238	\$245,934	\$219,956	\$192,207	\$165,545	\$130,797		
Interest		\$0	\$0		\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Total		\$151,226	\$360,539		\$359,137	\$336,257	\$353,204		\$349,956	\$346,980	\$342,799	\$336,964	\$328,830	\$314,324	\$292,998	\$270,238	\$245,934	\$219,956	\$192,207	\$165,545	\$130,797		
Remaining:																							
Principal		\$420,000	\$8,200,000		\$8,111,000	\$8,070,000	\$7,926,000		\$7,829,000	\$7,778,000	\$7,624,000	\$7,414,000	\$7,196,000	\$6,672,000	\$6,130,000	\$5,564,000	\$4,973,000	\$4,356,000	\$3,712,000	\$3,038,000	\$2,332,000		
Interest		\$0	\$0		\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Total		\$420,000	\$8,200,000		\$8,111,000	\$8,070,000	\$7,926,000		\$7,829,000	\$7,778,000	\$7,624,000	\$7,414,000	\$7,196,000	\$6,672,000	\$6,130,000	\$5,564,000	\$4,973,000	\$4,356,000	\$3,712,000	\$3,038,000	\$2,332,000		
Remaining:																							
Principal		\$529,028	\$12,980,283		\$4,421,126	\$6,064,669	\$3,711,666		\$3,651,710	\$3,015,220	\$2,672,221	\$2,335,458	\$2,006,628	\$1,692,205	\$1,399,307	\$1,129,069	\$883,135	\$663,179	\$470,972	\$308,228	\$177,831	\$50,824	\$20,604
Interest		\$0	\$0		\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Total		\$529,028	\$12,980,283		\$51,532,116	\$12,084,669	\$11,651,556		\$11,190,710	\$10,743,220	\$10,296,421	\$9,799,456	\$9,032,618	\$8,365,305	\$7,593,507	\$6,693,069	\$5,855,355	\$5,019,179	\$4,482,972	\$3,346,218	\$2,509,631	\$1,672,224	\$50,604

Sale Tax Bond: Series 2017 (Interest 2018)		Coupon	From	To	Call Date	
		Rate:	3.00%	4.00%	6/17/2026	
Principal		\$275,000	\$285,000	\$295,000	\$305,000	\$315,000
Principal		\$123,313	\$133,538	\$144,338	\$154,838	\$165,538
Interest					\$77,013	\$67,283
Total		\$398,313	\$396,538	\$399,338	\$400,838	\$401,538
					\$397,013	\$397,283
					\$396,788	\$400,494
					\$398,338	\$400,300
						\$396,825

Sale Tax Bond: Series 2021 (Interest 2022)		Coupon	From	To	Call Date	
		Rate:	1.05%	2.0%	Anytime	
Principal		\$95,000	\$123,000	\$125,000	\$126,000	\$128,000
Principal		\$43,525	\$43,504	\$42,139	\$42,653	\$38,982
Interest					\$37,175	\$38,210
Total		\$139,625	\$166,504	\$167,139	\$166,633	\$165,982
					\$167,175	\$167,220
					\$167,081	\$166,786
					\$166,519	\$166,633
					\$166,675	\$166,436
					\$166,896	\$166,992
					\$166,935	\$166,624

Sale Tax Bond: Series 2022 (Interest 2023)		Coupon	From	To	Call Date	
		Rate:	2.00%	2.85%	Non-Callable	
Principal		\$325,000	\$334,000	\$344,000	\$354,000	\$364,000
Principal		\$78,507	\$68,984	\$59,187	\$49,101	\$38,726
Interest					\$38,947	\$17,051
Total		\$403,507	\$402,984	\$403,187	\$403,101	\$402,776
					\$403,047	\$403,051
					\$402,737	

Sale Tax Bond: Series 2023 (Interest 2024)		Coupon	From	To	Call Date	
		Rate:	2.00%	2.85%	Non-Callable	
Principal		\$2,554,000	\$2,720,000	\$1,876,000	\$1,522,000	\$1,158,000
Principal		\$286,834	\$197,849	\$138,662	\$89,562	\$50,836
Interest					\$22,788	\$57,737
Total		\$2,820,834	\$2,417,849	\$2,014,662	\$1,611,562	\$1,208,836
					\$585,788	\$402,737
						\$0

Fiscal Year	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046
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ZENE Lease Vehicles: March 2025 <small>(1,000.000)</small>				ZENE Lease Vehicles: March 2024 <small>(1,000.000)</small>			
Principal	Coupon	From	To	Principal	Coupon	From	To
Principal				\$163,773	\$171,601	\$179,804	\$188,338
Interest				\$13,631	\$25,803	\$17,500	\$9,005
Total				\$177,404	\$197,404	\$197,404	\$197,404
Remaining:				Remaining:			
Principal				\$703,575	\$88,202	\$188,398	\$0
Interest				\$86,039	\$26,605	\$9,005	\$0
Total				\$789,614	\$394,807	\$197,404	\$0

ZENE Lease Purch Vehicles: March 2025 <small>(1,000.000)</small>				ZENE Lease Purch Vehicles: March 2024 <small>(1,000.000)</small>				
Principal	Coupon	From	To	Principal	Coupon	From	To	
Jul	\$ 107,619	\$ 87,564	\$ 63,062	Jul	\$ 107,619	\$ 87,564	\$ 63,062	
Oct	\$ 84,986	\$ 60,854	\$ 27,393	Oct	\$ 84,986	\$ 60,854	\$ 27,393	
Jan	\$ 85,038	\$ 61,581	\$ 27,721	Jan	\$ 85,038	\$ 61,581	\$ 27,721	
Apr	\$ 62,317	\$ 12,339	Total	Apr	\$ 62,317	\$ 12,339	Total	
Principal	\$ 364,155	\$ 272,316	\$ 131,115	Principal	\$ 364,155	\$ 272,316	\$ 131,115	
			\$ 1,346,581				61-80-4##	
Jul	\$ 9,173	\$ 4,821	\$ 1,657	Jul	\$ 9,173	\$ 4,821	\$ 1,657	
Oct	\$ 7,887	\$ 3,775	\$ 813	Oct	\$ 7,887	\$ 3,775	\$ 813	
Jan	\$ 6,877	\$ 3,047	\$ 486	Jan	\$ 6,877	\$ 3,047	\$ 486	
Apr	\$ 5,955	\$ 2,312	\$ 155	Apr	\$ 5,955	\$ 2,312	\$ 155	
Interest	\$ 29,791	\$ 13,955	\$ 3,021	Interest	\$ 29,791	\$ 13,955	\$ 3,021	
			\$ 105,421				61-80-4##	
Jul	\$ 116,392	\$ 92,385	\$ 64,629	Jul	\$ 116,392	\$ 92,385	\$ 64,629	
Oct	\$ 92,885	\$ 64,629	\$ 28,207	Oct	\$ 92,885	\$ 64,629	\$ 28,207	
Jan	\$ 92,885	\$ 64,629	\$ 28,207	Jan	\$ 92,885	\$ 64,629	\$ 28,207	
Apr	\$ 92,885	\$ 64,629	Total	Apr	\$ 92,885	\$ 64,629	Total	
Total Principal (+) Interest	\$ 393,347	\$ 286,270	\$ 134,135	Total Principal (+) Interest	\$ 393,347	\$ 286,270	\$ 134,135	
			\$ 1,452,002				61-80-4##	
Principal Remaining, end of FV:	\$ 403,232	\$ 131,115	\$ —	Principal Remaining, end of FV:	\$ 403,232	\$ 131,115	\$ —	



ADOPTED ANNUAL BUDGET FISCAL YEAR 2025-2026

Presented by the City Finance Team

ACCOUNTANT

WE SOLVE PROBLEMS
YOU DIDN'T KNOW

YOU HAD

~~IN WAYS YOU DON'T
UNDERSTAND~~

► In ways we struggle to plainly describe!!



WHY DO WE NEED A BUDGET?

PMI :

-Planning
-Management
-Information

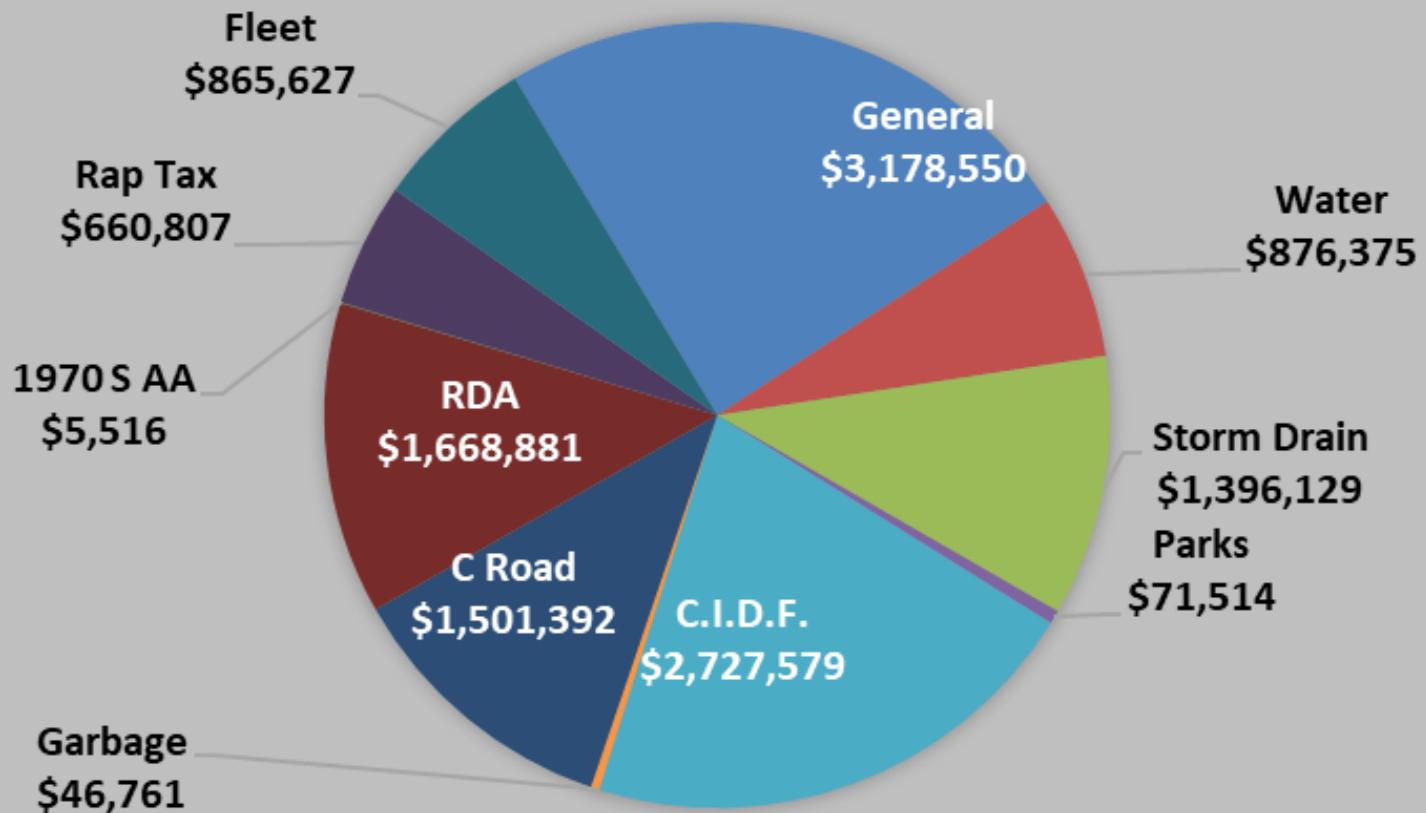
- Utah Code
- Title 10 Utah Municipal Code
- Chapter 6 Uniform Fiscal Procedures Act for Cities
- 10-6-102. Legislative intent -- Purpose of chapter.
 - This chapter is intended to provide uniform accounting, budgeting, and financial reporting procedures for cities. It is the purpose of this chapter to enable cities to make financial plans for both current and capital expenditures, to insure that their executive staffs administer their respective functions in accordance with adopted budgets, to provide the public and investors with information about the financial policies and administration of cities, to provide for the optional use of performance budgeting and related accounting and reporting procedures, and to enable larger cities to evaluate and measure operating performance and provide data comparable with other cities.

FUND ACCOUNTING: WHAT IS A FUND?

- An Independent, Fiscal Entity.

MONTHLY CASH POSITION

December 2025





GENERAL FUND

HOW WE SPEND WHAT WE SPEND

<u>DEPARTMENT</u>	<u>FUNCTION</u>
LEGISLATIVE	41
JUDICIAL	42
ADMINISTRATION	43
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NON-DEPARTMENTAL	47
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CITY HALL	51
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COMMUNITY DEVELOPMENT	57

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TRANSFERS	90

SPECIAL FUNDS

WELL, ISN'T THAT SPECIAL

<u>FUND TITLE</u>	<u>FUND #</u>
CLASS C (ROADS).....	21
RAP TAX (RECREATION, ARTS, AND PARKS)	23
PARK DEVELOPMENT	24
REDEVELOPMENT	25
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STATE LIQUOR ALLOTMENT.....	28
1960 SOUTH ASSESSMENT AREA	41
CAPITOL IMPROVEMENT DEV.....	46



ENTERPRISE FUNDS

<u>FUND TITLE</u>	<u>FUND #</u>
WATER.....	51
SOLID WASTE (GARBAGE).....	52
WATER IMPACT FEES.....	53
WATER NO FAULT	54
WATER REVENUE BOND.....	55
STORM DRAIN FEE	56
STORM DRAIN IMPACT FEE	57



SPECIAL SERVICE FUND

FLEET FUND



FY26 GENERAL FUND
ONE-TIME CAPITAL PROJECT AND LINE ITEM PROPOSALS

CAPITAL REQUESTS (ONE TIME EXPENSE)

Priority	Project	GL	Cost	Subtotal
1	Codification - (Already included in FY26 Budget)	10-43-310	\$25,000	In Budget
2	Split out costs between .gov and getting website up and working - (Already included in FY26 Budget)	10-43-310	\$30,000	In Budget
3	Upgrade RMP owned street lights to LED (3.8 yrs ROI)	10-47-250	\$65,000	\$65,000
4	HRIS Implementation (HR Dept.)	10-46-740	\$20,000	\$85,000
5	Old City Shops Asphalt and Waterway repair (Approved in FY25 Budget but not completed, funds rolled into fund balance at end of FY25, complete in FY26?)	10-51-260	\$40,000	\$125,000

Items Not Included In FY26 Budget (not in any preferential order)

	Cameras and Wi-Fi Expansion at Public Work	10-46-	\$12,000	
	Water tank and Pressure Washer for Off season pavilion cleaning (ACT#?)	10-83-	\$5,000	
	Water Softener for Kitchen and wash bay ACT#?)	10-79-	\$6,000	
	Asphalt Sample Core Drill (10-71-740)		\$10,000	
	Concrete repairs at Mountain View (10-83-260)	10-83-	\$40,000	
	Excavation and ROW code update (10-71-310)		\$5,000	
	Hydraulic Hose crimping tool and supplies for truck repair (10-71-740)		\$6,000	
	Traffic Safety Committee Codification and Traffic Counter purchase (PD BUDGET?) (ACT#?)		\$8,000	
	2600 S Entrance Tree Buffer on 800 W (new Drip irrigate and tree replacements, and rock Xeriscape)(ACT#?) \$40,000 per year until complete (3-5 yrs.)	10-83-	\$40,000	

Items On Hold Or Moved To Different Fund (not in any preferential order)

	Add HVAC system to the basement offices. Currently don't have heat or A/C (Sam gathering information for short-term solution)		\$15,000	
	Add a repeater system for the police radios so radios will work in the basement offices (Not needed in FY26 due to UCAN issues)		\$35,000	
	Christmas Decoration (Moved to RAP)	10-83-	\$12,000	
	Overseeder (Moved to RAP)	10-83-	\$21,000	
	Deer Controls for Restrooms (ACT#?) Moved to RAP	10-83-	\$45,000	
	Private City Wi-Fi 33 to parks to prep for Cameras at Parks (towers and equipment) (ACT#?) (RAP?) Moved to RAP	10-46-	\$90,000	

FY26 GENERAL FUND
ONGOING CAPITAL PROJECT AND LINE ITEM PROPOSALS

LINE ITEM INCREASES (ONGOING EXPENSE)

Priority	Project	GL	Cost	Subtotal
1	Firearms, Less Lethal, Ammunition (Already included in FY26 Budget)	10-60-456	\$30,000	In Budget
2	Accourt Virtual Crime Center and Accourt Trax (Already included in FY26 Budget)	10-60-310	\$6,500	In Budget
3	Dash Cameras w/LPR -\$187,955.40 total cost amortized over 5 yrs for a annual cost of \$38,000. Price does not include LPR (license plate readers) on traffic signal poles.	10-60-740	\$43,000	\$43,000
4	Safety Bonus Programs Per ULGT Directive	10-47-630	\$6,500	\$49,500
5	Non-Fleet Equipment Rental of personnel lift for light installation and minor repairs (NEW GL Numbers)	10-79-255	\$5,000	\$54,500
6	\$4,000 Increase for Small Tools (Blowers/Edgers/Saws)	10-83-741	\$4,000	\$58,500
7	\$4,000 Increase for Small tools (compactors, saws, painters)	10-71-741	\$4,000	\$62,500

Items Not Included In FY26 Budget (not in any preferential order)

New Police Sergeant	10-35-610	\$254,000	
Street light Improvements (new installation requests and Light Upgrades as approved by City Council)	10-60	\$50,000	
Street Tree Maintenance trim and replacements (10-71-620) Until street tree ordinance is adopted and maintenance fully transitions.	10-71-620	\$30,000	
New Police Officer	10-60-310	\$230,000	

Items On Hold Or Moved To Different Fund (not in any preferential order)

Anticipated professional services (cost increase due to service demands. (Will amend budget for new revenue and offsetting expenses at end of year)	10-62-310	\$10,000	
Replacement Banners/Flags (Moved to RAP one-time expense)		\$3,500	
Beautification increase to put flowers in more areas (10-83-410) Increase by \$6,500 (Moved to RAP for one-time expense FY26)	10-83-	\$6,500	

FY26 CAPITAL PROJECT PROPOSALS				
CAPITAL REQUESTS AND LINE ITEM INCREASES(ONE TIME EXPENSE)				
Priority	CLASS C SPECIAL REVENUE FUND GL 21	TYPE	COST	Subtotal
	Streets Depreciation Plan and LTAP Road Analysis	21-40-310	\$15,000	\$15,000
#	RAP TAX GL 23	TYPE	COST	Subtotal
1	Dog Park (Carry Over from the previous year)	23-40-732	\$120,000	\$120,000
2	Resurface Courts at Mills and New Basketball standards	23-40-731	\$55,000	\$175,000
3	Bench Replacements at Hogan/Cloverdale and Mills	23-40-730	\$25,000	\$200,000
4	Mills Park Trail and East Parking lot Preservation	23-40-736	\$21,000	\$221,000
5	Overseeder (Moved to RAP)	23-40-740	\$21,000	\$242,000
6	Christmas Decoration (Moved to RAP)	23-40-735	\$12,000	\$254,000
7	Private City Wi-Fi to parks for door locks and future cameras (Backbone Equipment FY26)	23-40-740	\$15,000	\$269,000
8	Door Controls for Restrooms (ACT#?)	23-40-721	\$45,000	\$314,000
9	Replacement Banners/Flags	23-40-735	\$3,500	\$317,500
10	Beautification increase to put flowers in more areas	23-40-735	\$6,500	\$324,000
Not Included In FY26 Budget (not in any preferential order)				
	Tree Replacements Mills/Ivory/Mountain View (Could not determine if the council decide on 7.29.25 to move this to a funded project?)	10-83-	\$50,000	
	Drinking Fountain at Hogan	CIP	\$8,000	
	Park Branding Signage (Removed- Update signs to uniform design when damaged or work is being done.)		N/A	
#	WATER ENTERPRISE FUND GL 51	TYPE	COST	Subtotal
1	GAC Replacement and Vessel Repairs (Already included in FY26 Budget)	51-40-732	\$225,000	
2	1100 W Waterline replacement 2150 S to 2600 S	51-61-701	\$1,256,000	Bond
3	Well 3 Rehab	51-61-702	\$2,500,000	Bond
4	Reservoir Replacement	51-61-703	\$4,000,000	Bond
5	Valve/Hydrant Exerciser	51-40-740	\$6,000	\$6,000
6	Water System Depreciation Plan update (Additional to 51-40-310)	51-40-310	\$10,000	\$16,000
7	SCADA System Master Plan	51-40-740	\$22,000	\$38,000
Not Included In FY26 Budget (not in any preferential order)				
	Additional Elements Feature for Water (Additional to 51-40-310)	One Time	\$10,000	\$10,000
#	WATER IMPACT FEE FUND GL 53	TYPE	COST	Subtotal
1	Pipe Upsize costs at Choice Leaning Center	53-40-732	\$21,500	\$21,500
#	STORM DRAIN FEE ENTERPRISE FUND GL 56	TYPE	COST	Subtotal
1	A2 Drain Tree removals and ditch cleanOUT (Additional to 56-40-620)	56-40-620	\$50,000	\$50,000
2	1200 S Storm Drain installation (New GL 56-61-701)	56-61-701	\$350,000	\$400,000
3	Additional Engineering costs for Depreciation Plan and Project surveys	56-40-310	\$20,000	\$420,000
Not Included In FY26 Budget (not in any preferential order)				
	500 S Storm Drain Repair	CIP	\$500,000	
	Elements Features for Storm Water (Additional to 56-40-310)	One time	\$10,000	
	Spill Response Trailer	CIP	\$15,000	
#	Fleet Fund 61	TYPE	COST	Subtotal
1	Mini Excavator	61-70-171	\$85,000	\$85,000
2	Purchase Tilt Dec Trailer for Mini Excavator	61-70-171	\$20,000	\$105,000
3	Four Police Vehicles (This has been anticipated in the budget but wasn't included in line 61-70-160. There is sufficient revenue in the fleet fund to cover this expense.)	61-70-160	\$445,000	\$445,000

FY26 CAPITAL PROJECT AND LINE ITEM PROPOSALS				
LINE ITEM INCREASES (ONGOING EXPENSE)				
Priority	WATER ENTERPRISE FUND GL 51	GL	COST	
1	Fire Hydrant and PRV Replacements or repairs (51-40-730)	51-40-730	\$10,000	Not Included In FY26 Budget
2	Road Repairs from Emergency Waterline repair (ACT#?)	51-40-250	\$20,000	
Priority	SOLID WASTE ENTERPRISE FUND	GL	COST	
1	Additional Funding to cover costs of taking over ownership of Recycle and Green Waste Cans	52-40-740	\$10,000	

OTHER OPPORTUNITIES & CHALLENGES

- ▶ Impact Fee Setting for:
 - ▶ Parks (last done: 2013)
 - ▶ Water-Culinary: for 2025 Bond Projects funding
 - ▶ Water-Storm: Are fees enough that new development pays its way?

WHY DOES MANAGING DEBT MATTER?

- REVEALS REFINANCING OPPORTUNITIES
- ALLOWS PLANNING FOR FUTURE NEEDS: FACILITIES, INFRASTRUCTURE, EQUIPMENT

Fiscal Year	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	
Water Bond: Series 2014-A&B <small>GL Ref 51-25300:</small>	Coupon Range:	From 0.00%	To 0.00%																			
Payment(s):																						
Principal	\$110,000	\$110,000	\$396,000	\$397,000	\$397,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000		
Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Total	\$110,000	\$110,000	\$396,000	\$397,000	\$397,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000	\$398,000		
Remaining:																						
Principal	\$3,290,000	\$3,180,000	\$2,784,000	\$2,387,000	\$1,990,000	\$1,592,000	\$1,194,000	\$796,000	\$398,000	\$0												
Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
Total	\$3,290,000	\$3,180,000	\$2,784,000	\$2,387,000	\$1,990,000	\$1,592,000	\$1,194,000	\$796,000	\$398,000	\$0												
Water Bond: Series 2016 <small>GL Ref 51-25321:</small>	Coupon Range:	From 1.75%	To 1.75%																			
Payment(s):																						
Principal	\$376,000	\$384,000																				
Interest	\$10,010	\$3,360																				
Total	\$386,010	\$387,360																				
Remaining:																						
Principal	\$384,000	\$0																				
Interest	\$3,360	\$0																				
Total	\$387,360	\$0																				
Water Bond: Series 2023 <small>GL Ref 51-25330:</small>	Coupon Range:	From 4.01%	To 4.01%																			
Payment(s):																						
Principal	\$72,000	\$75,000	\$78,000	\$81,000	\$85,000	\$88,000	\$92,000	\$96,000														
Interest	\$25,303	\$22,356	\$19,288	\$16,100	\$12,772	\$9,303	\$5,694	\$1,925														
Total	\$97,303	\$97,356	\$97,288	\$97,100	\$97,772	\$97,303	\$97,694	\$97,925														
Remaining:																						
Principal	\$595,000	\$520,000	\$442,000	\$361,000	\$276,000	\$188,000	\$96,000	\$0														
Interest	\$87,438	\$65,082	\$45,794	\$29,694	\$16,922	\$7,619	\$1,925	\$0														
Total	\$682,438	\$585,082	\$487,794	\$390,694	\$292,922	\$195,619	\$97,925	\$0														
Water Bond: Series 2025 <small>GL Ref 95-25340 NEW:</small>	Coupon Range:	From 3.15%	To 5.05%																			
Payment(s):																						
Principal	\$0	\$0	\$89,000	\$91,000	\$94,000	\$97,000	\$101,000	\$104,000	\$210,000	\$218,000	\$522,000	\$544,000	\$566,000	\$591,000	\$617,000	\$644,000	\$674,000	\$706,000	\$740,000	\$776,000	\$816,000	
Interest	\$151,226	\$360,539	\$359,137	\$356,257	\$353,204	\$349,956	\$346,490	\$342,799	\$336,964	\$328,830	\$314,324	\$292,998	\$270,238	\$245,934	\$219,956	\$192,207	\$162,545	\$130,797	\$96,807	\$60,220	\$20,604	
Total	\$151,226	\$360,539	\$448,137	\$447,257	\$447,204	\$446,956	\$447,490	\$446,799	\$546,964	\$546,830	\$836,324	\$836,998	\$836,238	\$836,934	\$836,956	\$836,207	\$836,545	\$836,797	\$836,807	\$836,220	\$836,604	
Remaining:																						
Principal	\$8,200,000	\$8,200,000	\$8,111,000	\$8,020,000	\$7,926,000	\$7,829,000	\$7,728,000	\$7,624,000	\$7,414,000	\$7,196,000	\$6,674,000	\$6,130,000	\$5,564,000	\$4,973,000	\$4,356,000	\$3,712,000	\$3,038,000	\$2,332,000	\$1,592,000	\$816,000	\$0	
Interest	\$5,292,028	\$4,780,263	\$4,421,126	\$4,064,869	\$3,711,666	\$3,361,710	\$3,015,220	\$2,672,421	\$2,335,458	\$2,006,628	\$1,692,305	\$1,399,307	\$1,129,069	\$883,135	\$663,179	\$470,972	\$308,428	\$177,631	\$80,824	\$20,604	\$0	
Total	\$13,492,028	\$12,980,263	\$12,532,126	\$12,084,869	\$11,637,666	\$11,190,710	\$10,743,220	\$10,296,421	\$9,749,458	\$9,202,628	\$8,366,305	\$7,529,307	\$6,693,069	\$5,856,135	\$5,019,179	\$4,182,972	\$3,346,428	\$2,509,631	\$1,672,824	\$836,604	\$0	

Water Debt:
Revenue
Bonds

FLEET FUND DEBT

- FUND WAS ESTABLISHED FY22-23
- THE BEST WAY TO BUILD UP VEHICLE FUNDING
- THIRD PARTY LOANS WITH ZIONS
- FUND BALANCE IS GROWING
- MORE DIRECT PURCHASES, FEWER LOANS

Fiscal Year	2026	2027	2028	2029	2030
ZFNB Lease Vehicles: March 2025 GL Ref 61-2xxxx:	Coupon Range:	From 4.78%	To 4.78%		
Payment(s):					GL No's
Principal	\$163,773	\$171,601	\$179,804	\$188,398	61-80-###
Interest	\$33,631	\$25,803	\$17,600	\$9,005	61-80-###
Total	\$197,404	\$197,404	\$197,404	\$197,404	Various
Remaining:					
Principal	\$703,575	\$368,202	\$188,398	\$0	
Interest	\$86,039	\$26,605	\$9,005	\$0	
Total	\$789,614	\$394,807	\$197,404	\$0	
ZFNB Lease Purch Vehicles: March 2024 GL Ref 61-2xxxx:					
Jul	\$ 107,619	\$ 87,564	\$ 63,062		
Oct	\$ 84,498	\$ 60,854	\$ 27,393		
Jan	\$ 85,508	\$ 61,581	\$ 27,721		
Apr	\$ 86,530	\$ 62,317	\$ 12,939	Total	GL No's
	Principal \$ 364,155	\$ 272,316	\$ 131,115	\$ 1,346,581	61-80-###
Jul	\$ 9,173	\$ 4,821	\$ 1,567		
Oct	\$ 7,887	\$ 3,775	\$ 813		
Jan	\$ 6,877	\$ 3,047	\$ 486		
Apr	\$ 5,855	\$ 2,312	\$ 155	Total	GL No's
	Interest \$ 29,791	\$ 13,955	\$ 3,021	\$ 105,421	61-80-###
Jul	\$ 116,792	\$ 92,385	\$ 64,629		
Oct	\$ 92,385	\$ 64,629	\$ 28,207		
Jan	\$ 92,385	\$ 64,629	\$ 28,207		
Apr	\$ 92,385	\$ 64,629	\$ 13,094	Total	GL No's
	Total Principal (+) Interest \$ 393,947	\$ 286,270	\$ 134,135	\$ 1,452,002	61-80-###
Principal Remaining, end of FY:	\$ 403,431	\$ 131,115	\$ -		

WATER BOND JOURNEY: JANUARY THRU' SEPTEMBER 2025

Presented by Woods Cross City 11/18/2025

HOW THE JOURNEY STARTED

- ▶ For many years, culinary water rates were too low.
- ▶ With little to no reserves, the City borrowed again in 2023, just to purchase water rights (<\$1MM) that came available fortuitously.
- ▶ New City management team came on board starting in 2021.
- ▶ New team started a proactive approach to rate setting.

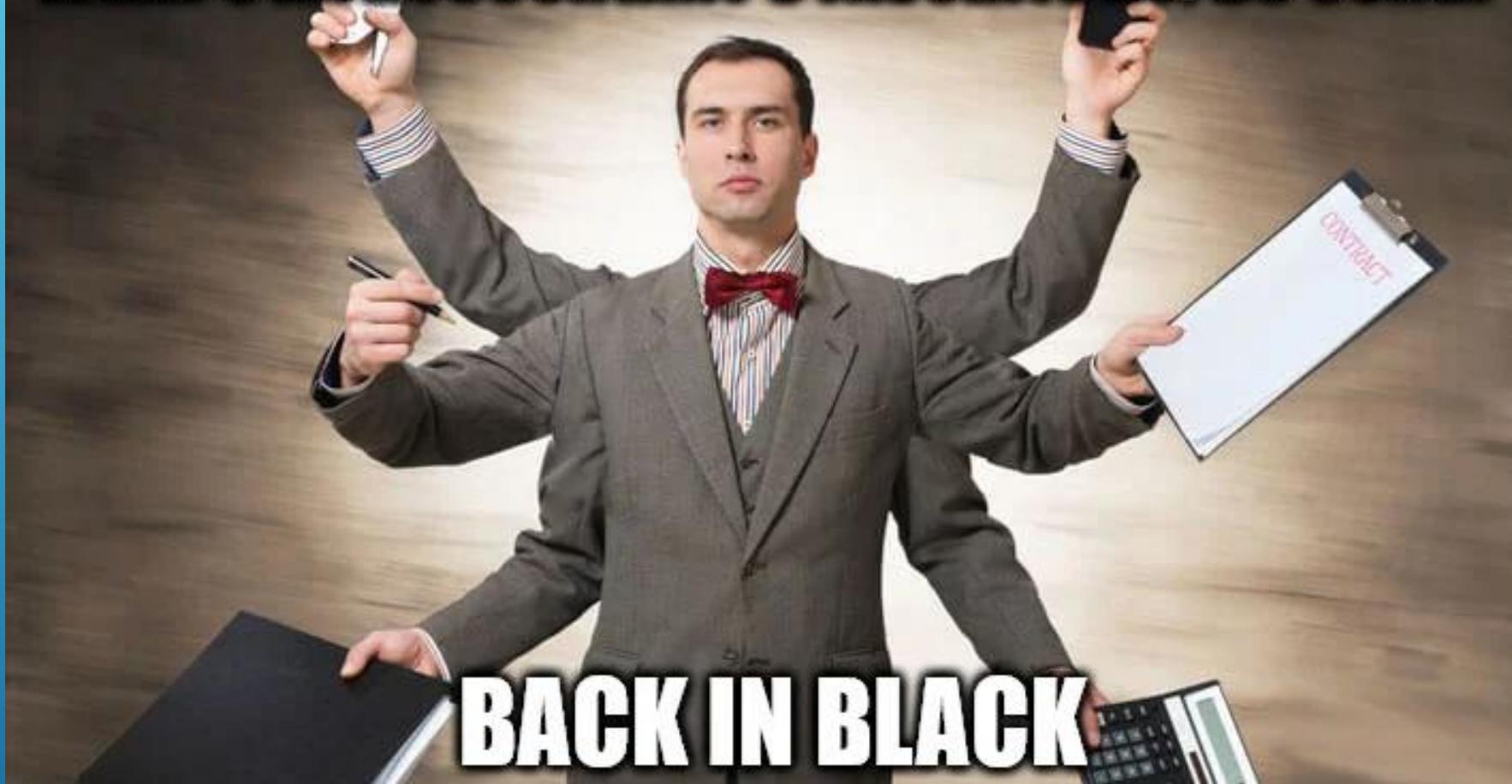
2025 IMPLEMENTATIONS: PART 1

- ▶ In Late January 2025, the City meets for its annual Strategic Planning session, involving Senior Staff and Elected Officials.
- ▶ During Strategic Planning, Officials & Staff place high priority on critical water system repairs. Support is vital.
- ▶ Because large-dollar water system repairs were approved in concept, the City updated its water rate study, which called for successive rate increases of 5~6.5% for 5+ years.
- ▶ The City implemented another rate increase of 5% in Spring 2025, part of its long-term plan.

2025 IMPLEMENTATIONS: PART 2

- ▶ The City Engineer & Public Works Director work together closely to calculate the cost of critical water infrastructure repairs, including replacing a key waterline, rehabilitating a reservoir, and building a new storage tank. Estimates for these 3 projects: \$7.75 Million.
- ▶ The City Administrator and Finance Director work together with its Municipal Financial Advisor (MFA) to look at financing options: Revenue bonds- private placement versus market.
- ▶ City Staff work closely with Elected Officials through FY25-26 budget presentation & tentative budget adoption. With TNT attempt made, final budget was adopted in August 2025, including approving a new water bond issuance.

WHAT'S AN ACCOUNTANT'S FAVORITE AC/DC SONG?



BACK IN BLACK

THE JOURNEY ENDS!

- ▶ The City finds its bond purchaser through private placement: First National Bank of Utah. Bond closed on September 30, 2025.
- ▶ Because Series 2025 Water Bond equals \$8.2 million in final, it exceeds all existing Series Bonds combined. The new bond is structured as a 'wrap-around' to existing debt.
- ▶ Newly structured bond allows City to maintain a 125% debt service coverage ratio (net operating income/total debt).

**ACCOUNTANTS
WORK THEIR
ASSETS
OFF.**

Oh Yeah ... We mean everyone works hard !!

THANK YOU

Administration/Finance Staff
Brian Passey – Finance Director
Annette Hanson – Recorder/AP
Cindee Colby – Treasurer/Utilities
City Administrator – Bryce Haderlie

City Hall and Hogan Park

Review and Discussion



Steps to Completion

PROGRAMMING

DESIGN

GMP



BUILD

COMPLETION





Who Participates and When



City Council



Staff



Design Committee

What is it?

- Regular Meetings with Architect and CMGC
 - Weekly on Thursdays
 - Through Design and Building Phase

Who attends/Should Attend?

- Bryce, Curtis
 - Other staff as needed per meeting discussion topics
- Council Member(s)



If everyone is
moving forward
together, then
success takes
care of itself.
Henry Ford

THE NEXT 6-12 MONTHS



You know that
you have been
around a while
when. . .

Short-term Projects (6-12 Months)

- City Hall Hogan Park Design
- Legacy Trail Resolution
- Codification
- Employee Policy Manual
- Website Update
- Utility Rates
- 1100 West Rebuild
- Well #3
- Water Tank Replacement
- Sell City Property?
- PD Wage Structure
- Lease 750 W
- Explore Traffic Fee
- Business License Fees
- Quiet Zone Structure

Long-term Projects (12-36 Months)

- I-15 Reconstruction
- UTA Double Track
- Bureau of Reclamation Grant
- Affordable Housing Requirements
- Traffic Sign and Street Light Policy
- Values Creation
- Housing Density
- Dog Park
- UTA Rapid Transit Project

Ongoing Projects

- ULGT
 - Values
- IT Updates & Security
- Subsidence Projects
- Beautification Efforts
- Water System Improv.
- Street Improv.
- Water Reuse Project

Completed Projects

- ~~RAP Tax Reauthorization~~
- ~~Resolve Alumitek Issue~~
- ~~Lease Rates for City Properties~~

TO-DO LIST

FY26 GENERAL FUND

ONE-TIME CAPITAL PROJECT AND LINE ITEM PROPOSALS

CAPITAL REQUESTS (ONE TIME EXPENSE)

Priority	Project	GL	Cost	Subtotal
1	Codification - (Already included in FY26 Budget)	10-43-310	\$25,000	In Budget
2	Split out costs between .gov and getting website up and working - (Already included in FY26 Budget)	10-43-310	\$30,000	In Budget
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4	HRIS Implementation (HR Dept.)	10-46-740	\$20,000	\$85,000
5	Old City Shops Asphalt and Waterway repair (Approved in FY25 Budget but not completed, funds rolled into fund balance at end of FY25, complete in FY26?)	10-51-260	\$40,000	\$125,000

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	Water tank and Pressure Washer for Off season pavilion cleaning (ACT#?)	10-83-	\$5,000	
	Water Softener for Kitchen and wash bay ACT#?)	10-79-	\$6,000	
	Asphalt Sample Core Drill (10-71-740)		\$10,000	
	Concrete repairs at Mountain View (10-83-260)	10-83-	\$40,000	
	Excavation and ROW code update (10-71-310)		\$5,000	
	Hydraulic Hose crimping tool and supplies for truck repair (10-71-740)		\$6,000	
	Traffic Safety Committee Codification and Traffic Counter purchase (PD BUDGET?) (ACT#?)		\$8,000	
	2600 S Entrance Tree Buffer on 800 W (new Drip irrigate and tree replacements, and rock Xeriscape)(ACT#?) \$40,000 per year until complete (3-5 yrs.)	10-83-	\$40,000	

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	Add HVAC system to the basement offices. Currently don't have heat or A/C (Sam gathering information for short-term solutions)		\$15,000	
	Add a repeater system for the police radios so radios will work in the basement offices (Not needed in FY26 due to UCAN issues)		\$35,000	
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FY26 GENERAL FUND

ONGOING CAPITAL PROJECT AND LINE ITEM PROPOSALS

LINE ITEM INCREASES (ONGOING EXPENSE)

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4	Safety Bonus Programs Per ULGT Directive	10-47-630	\$6,500	\$49,500
5	Non-Fleet Equipment Rental of personnel lift for light installation and minor repairs <i>(NEW GL Numbers)</i>	10-79-255	\$5,000	\$54,500
6	\$4,000 Increase for Small Tools (Blowers/Edgers/Saws)	10-83-741	\$4,000	\$58,500
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Street Tree Maintenance trim and replacements (10-71-620) Until street tree ordinance is adopted and maintenance fully transitions.	10-71-620	\$30,000	
New Police Officer	10-60-310	\$230,000	
Items On Hold Or Moved To Different Fund (not in any preferential order)			
Anticipated professional services (cost increase due to service demands. <i>(Will amend budget for new revenue and offsetting expenses at end of year)</i>	10-62-310	\$10,000	
Replacement Banners/Flags <i>(Moved to RAP one-time expense)</i>		\$3,500	
Beautification increase to put flowers in more areas <i>(10-83-410) Increase by \$6,500 (Moved to RAP for one-time expense FY26)</i>	10-83-	\$6,500	

FY26 CAPITAL PROJECT PROPOSALS				
CAPITAL REQUESTS AND LINE ITEM INCREASES(ONE TIME EXPENSE)				
Priority	CLASS C SPECIAL REVENUE FUND GL 21	TYPE	COST	Subtotal
	Streets Depreciation Plan and LTAP Road Analysis	21-40-310	\$15,000	\$15,000
#	RAP TAX GL 23	TYPE	COST	Subtotal
1	Dog Park (Carry Over from the previous year)	23-40-732	\$120,000	\$120,000
2	Resurface Courts at Mills and New Basketball standards	23-40-731	\$55,000	\$175,000
3	Bench Replacements at Hogan/Cloverdale and Mills	23-40-730	\$25,000	\$200,000
4	Mills Park Trail and East Parking lot Preservation	23-40-736	\$21,000	\$221,000
5	Overseeder (Moved to RAP)	23-40-740	\$21,000	\$242,000
6	Christmas Decoration (Moved to RAP)	23-40-735	\$12,000	\$254,000
7	Private City Wi-Fi to parks for door locks and future cameras (Backbone Equipment FY26)	23-40-740	\$15,000	\$269,000
8	Door Controls for Restrooms(ACT#?)	23-40-721	\$45,000	\$314,000
9	Replacement Banners/Flags	23-40-735	\$3,500	\$317,500
10	Beautification increase to put flowers in more areas	23-40-735	\$6,500	\$324,000
11	Tree Replacements Mills/Ivory/Mountain View (Approved by City Council on 8.19.25 with budget adoption)	23-40-	\$50,000	\$374,000
Not Included In FY26 Budget (not in any preferential order)				
	Drinking Fountain at Hogan	CIP	\$8,000	
	Park-Branding Signage (Removed- Update signs to uniform design when damaged or work is being done.)		N/A	
#	WATER ENTERPRISE FUND GL 51	TYPE	COST	Subtotal
1	GAC Replacement and Vessel Repairs (Already included in FY26 Budget)	51-40-732	\$225,000	
2	1100 W Waterline replacement 2150 S to 2600 S	51-61-701	\$1,256,000	Bond
3	Well 3 Rehab	51-61-702	\$2,500,000	Bond
4	Reservoir Replacement	51-61-703	\$4,000,000	Bond
5	Valve/Hydrant Exerciser	51-40-740	\$6,000	\$6,000
6	Water System Depreciation Plan update (Additional to 51-40-310)	51-40-310	\$10,000	\$16,000
7	SCADA System Master Plan	51-40-740	\$22,000	\$38,000
Not Included In FY26 Budget (not in any preferential order)				
	Additional Elements Feature for Water (Additional to 51-40-310)	One Time	\$10,000	\$10,000

#	WATER IMPACT FEE FUND GL 53	TYPE	COST	Subtotal
1	Pipe Upsize costs at Choice Leaning Center	53-40-732	\$21,500	\$21,500
#	STORM DRAIN FEE ENTERPRISE FUND GL 56	TYPE	COST	Subtotal
1	A2 Drain Tree removals and ditch cleanout (Additional to 56-40-620)	56-40-620	\$50,000	\$50,000
2	1200 S Storm Drain installation (New GL 56-61-701)	56-61-701	\$350,000	\$400,000
3	Additional Engineering costs for Depreciation Plan and Project surveys	56-40-310	\$20,000	\$420,000
Not Included In FY26 Budget (not in any preferential order)				
500 S Storm Drain Repair		CIP	\$500,000	
Elements Features for Storm Water (Additional to 56-40-310)		One time	\$10,000	
Spill Response Trailer		CIP	\$15,000	
#	Fleet Fund 61	TYPE	COST	Subtotal
1	Mini Excavator	61-70-171	\$85,000	\$85,000
2	Purchase Tilt Dec Trailer for Mini Excavator	61-70-171	\$20,000	\$105,000
3	Four Police Vehicles (This has been anticipated in the budget but wasn't included in line 61-70-160. There is sufficient revenue in the fleet fund to cover this expense.)	61-70-160	340,000	\$445,000
FY26 CAPITAL PROJECT AND LINE ITEM PROPOSALS				
LINE ITEM INCREASES (ONGOING EXPENSE)				
Priority	WATER ENTERPRISE FUND GL 51	GL	COST	
1	Fire Hydrant and PRV Replacements or repairs (51-40-730)	51-40-730	\$10,000	
Not Included In FY26 Budget				
2	Road Repairs from Emergency Waterline repair (ACT#?)	51-40-250	\$20,000	
Priority	SOLID WASTE ENTERPRISE FUND	GL	COST	
1	Additional Funding to cover costs of taking over ownership of Recycle and Green Waste Cans	52-40-740	\$10,000	



Active poll

0 0



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Please rank projects from most important to least important.

1. Training Money



2. Provide benefits to Mayor and Council



3. Establish Street Light replacement funding line



4. New City Hall - Survey small cities with city halls and do comparison of space by function- preconstruction

for preventative maintenance in storm water dept.

Economic Data

United States Consumer Price Index (CPI), All Items

1982-84 = 100

The Consumer Price Index (CPI) is a measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services. There is no CPI data specific to Utah, so we rely on the national data. This table provides a monthly history of the United States Consumer Price Index (CPI) from 2010 to the present.

To figure the percentage increase between any two months:

1. Subtract the index for the earlier month from the later month
2. Divide that number by the index for the earlier month
3. Then multiply the result by 100 by moving the decimal two places to the right

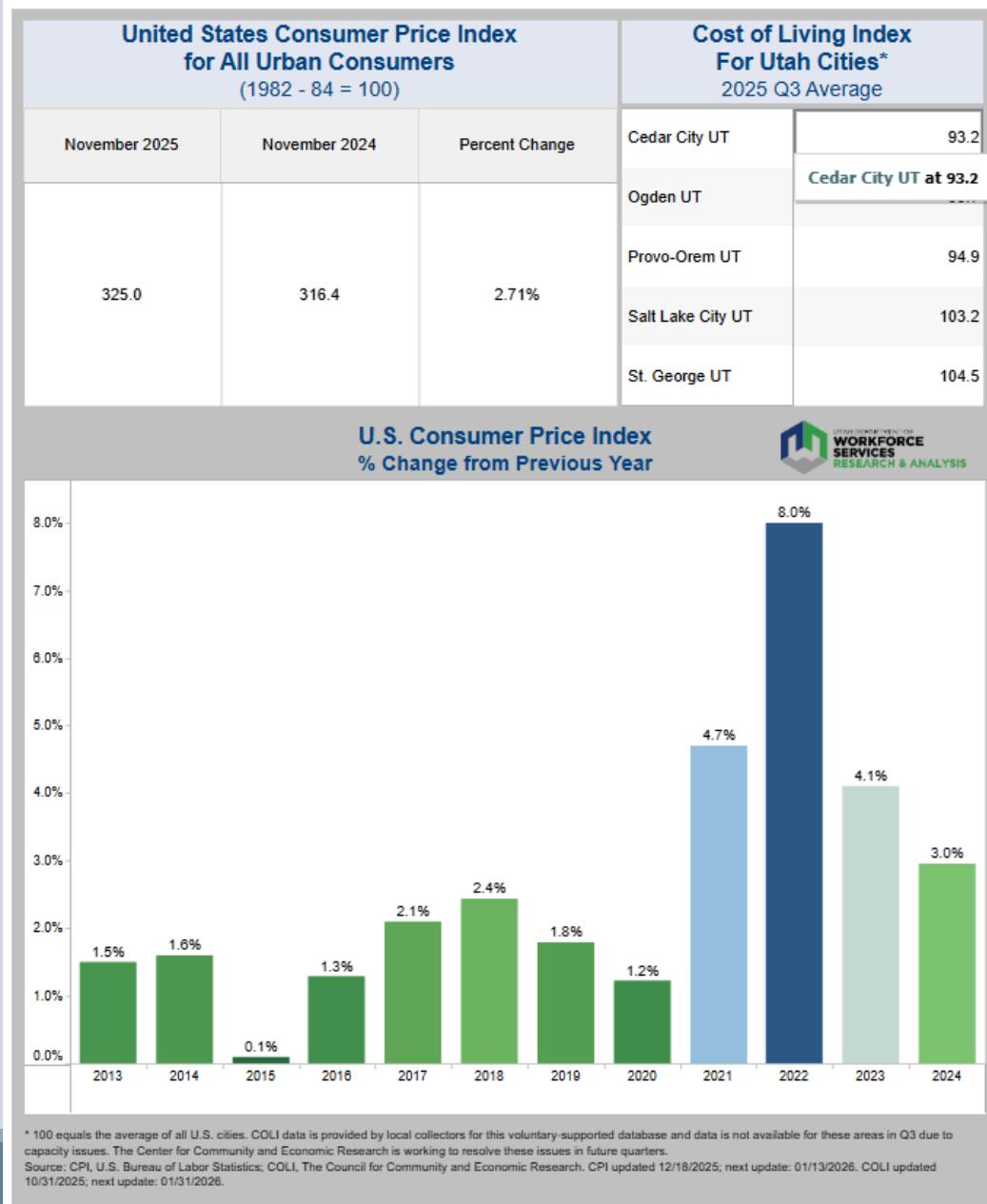
[Download 1982 - 2009](#)

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Avg	Prior Year	
2010	U	216.7	216.7	217.6	218.0	216.0	218.0	218.0	218.3	218.4	218.7	218.8	219.2	218.1	1.6%
2011	U	220.2	221.3	223.5	224.9	226.0	225.7	225.9	226.5	226.9	226.4	226.2	225.7	224.9	3.1%
2012	U	226.7	227.7	229.4	230.1	229.8	229.5	229.1	230.4	231.4	231.3	230.2	229.6	229.6	2.1%
2013	U	230.3	232.2	232.8	232.5	232.9	233.5	233.6	233.9	234.1	233.5	233.1	233.0	233.2	1.6%
2014	U	233.9	234.8	236.3	237.1	237.9	238.3	238.3	237.9	238.0	237.4	236.2	234.8	236.7	1.5%
2015	U	233.7	234.7	236.1	236.6	237.8	238.6	238.7	238.3	237.9	237.8	237.3	236.5	237.0	0.1%
2016	U	236.9	237.1	238.1	239.3	240.2	241.0	240.6	240.8	241.4	241.7	241.4	241.4	240.0	1.3%
2017	U	242.8	243.6	243.8	244.5	244.7	245.0	244.8	245.5	246.8	246.7	246.7	246.5	245.1	2.1%
2018	U	247.9	249.0	249.6	250.5	251.6	252.0	252.0	252.2	252.4	252.9	252.0	251.2	251.1	2.4%
2019	U	251.7	252.8	254.2	255.5	256.1	256.1	256.8	256.6	256.8	257.3	257.2	257.0	255.7	1.8%
2020	U	258.0	258.7	258.1	256.4	256.4	257.8	259.1	259.9	260.3	260.4	260.2	260.5	258.8	1.2%
2021	U	261.6	263.0	264.9	267.1	269.2	271.7	273.0	273.6	274.3	276.6	277.9	278.8	271.0	4.7%
2022	U	281.1	283.7	287.5	289.1	292.3	296.3	296.2	296.8	298.0	297.7	296.8	292.7	280.7	8.0%
2023	U	299.2	300.8	301.8	303.4	304.1	305.1	305.7	307.0	307.8	307.7	307.1	306.7	304.7	4.1%
2024	U	308.4	310.3	312.3	313.5	314.1	314.2	314.5	314.8	315.3	315.7	315.5	315.6	313.7	2.9%
2025	U	317.7	319.8	319.6	320.3	320.6	321.5	322.1	323.4	324.4	*	325.0			

U = All Urban Consumers.

* - Data unavailable due to the 2025 lapse in federal appropriations.

Source: Prepared by the Utah Department of Workforce Services, Workforce Research and Analysis Division, from tabulations published by the [Bureau of Labor Statistics, United States Department of Labor](#).



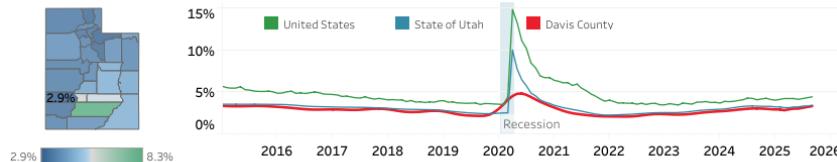
ECONOMIC SNAPSHOT Davis County

Select Area
Davis County



Seasonally Adjusted Unemployment Rate September 2025

3.3% Davis County 3.4% State of Utah 4.4% United States



Initial Claims for Unemployment Insurance November 9, 2025 YTD

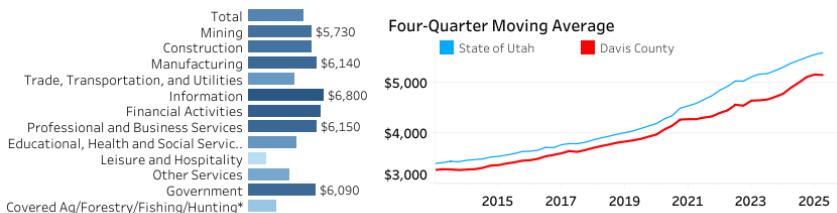


November 9, 2025 YTD

2025 2024 2023



Average Monthly Wage* Second Quarter 2025



Unemployment & Wages

Davis County's unemployment rate is 3.1% in August 2025. This is roughly the same as the state's rate of 3.3%, but lower than the national rate of 4.3%.

The county reported 144 new claims for the week ending November 15, 2025. The 8-week average of 190.4 new weekly claims shows a 60% increase from the previous period, with federal claims making up 33% of new unemployment claims. The annual average claims of 141.5 per ..

Average monthly wages contracted by 0.9% over the previous 12 months, a decline of \$43 per month, placing the county 27th in the state for the rate of wage change. Over the past two years, the county still achieved 9.9% wage growth.

The information sector is the highest paying at \$6,802/month, followed closely by financial activities (\$6,514/month). The lowest paying sector is leisure and hospitality (\$1,628/month).

*Preliminary. Source: U.S. Bureau of Labor Statistics and Utah Dept of Workforce Services. Updated December 2025, next update February 2026.

Consumer Price Index

The Consumer Price Index (CPI) for All Urban Consumers is a measure of the average monthly change in the price for goods and services paid by urban consumers between any two time periods. The CPI can be used to recognize periods of inflation and deflation. Significant increases in the CPI within a short time frame might indicate a period of inflation, and significant decreases in CPI within a short time frame might indicate a period of deflation. However, because the CPI includes volatile food and oil prices, it might not be a reliable measure of inflationary and deflationary periods. For a more accurate detection, the core CPI (Consumer Price Index for All Urban Consumers: All Items Less Food & Energy) is often used.

FRED

Consumer Price Index for All Urban Consumers: All Items in U.S. City Average
Consumer Price Index for All Urban Consumers: All Items Less Food and Energy in U.S. City Average
Consumer Price Index for All Urban Consumers: Food in U.S. City Average
Consumer Price Index for All Urban Consumers: Energy in U.S. City Average



Source: U.S. Bureau of Labor Statistics via FRED®

Shaded areas indicate U.S. recessions.

Customize | Download Data | FRED - Economic Data from the St. Louis Fed

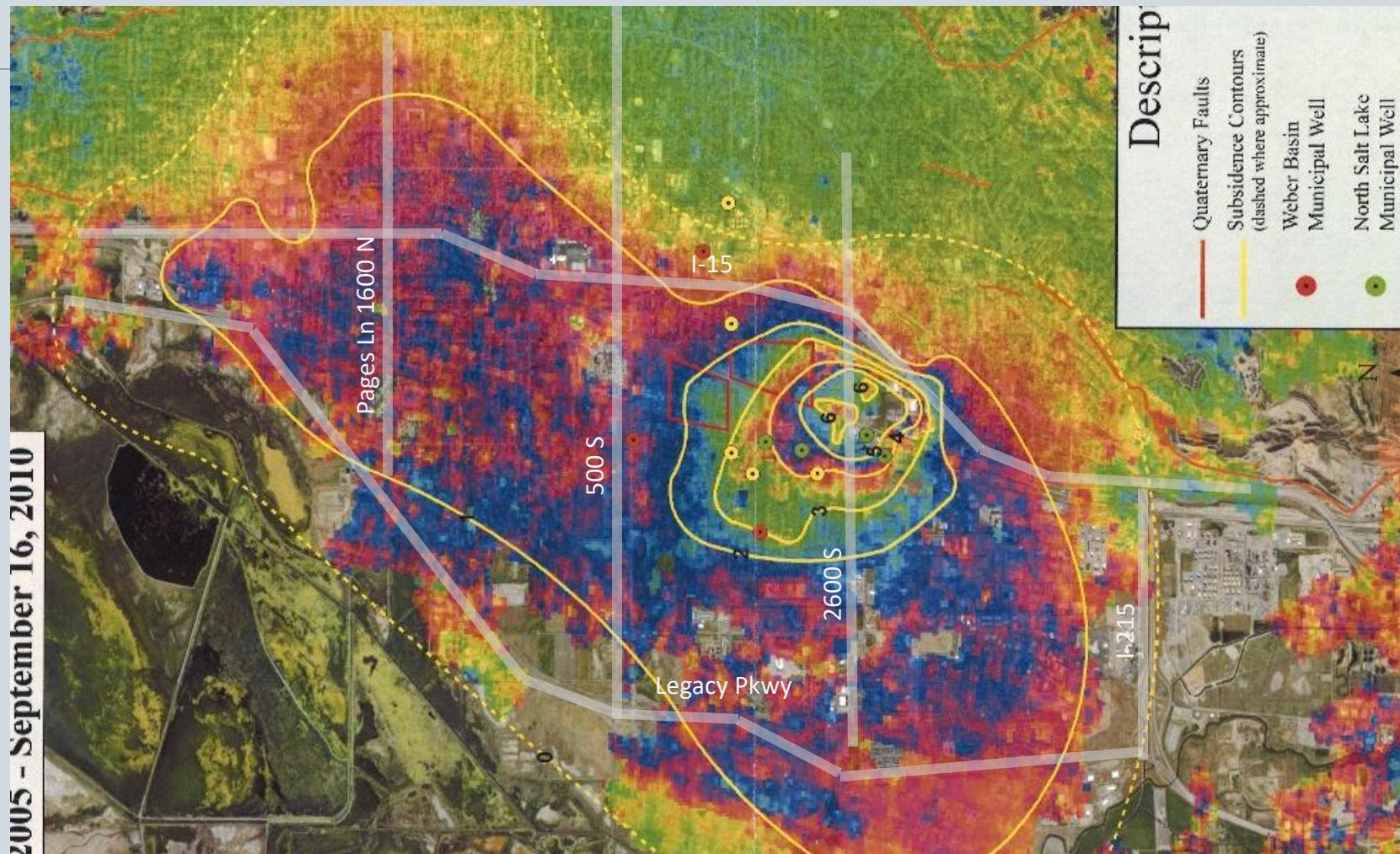
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SUBSIDENCE & WATER REUSE

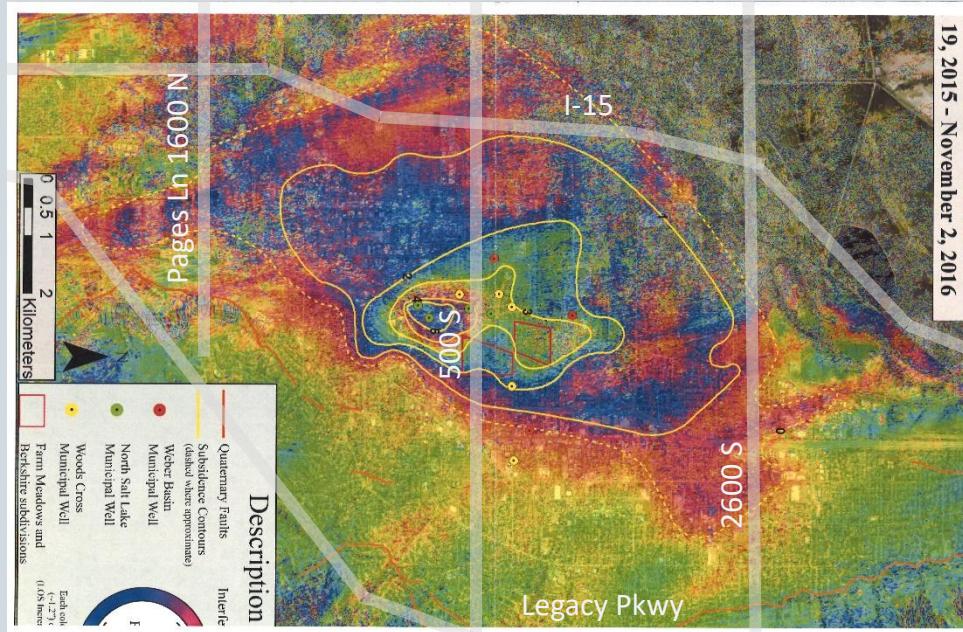
SLOW THE FLOW



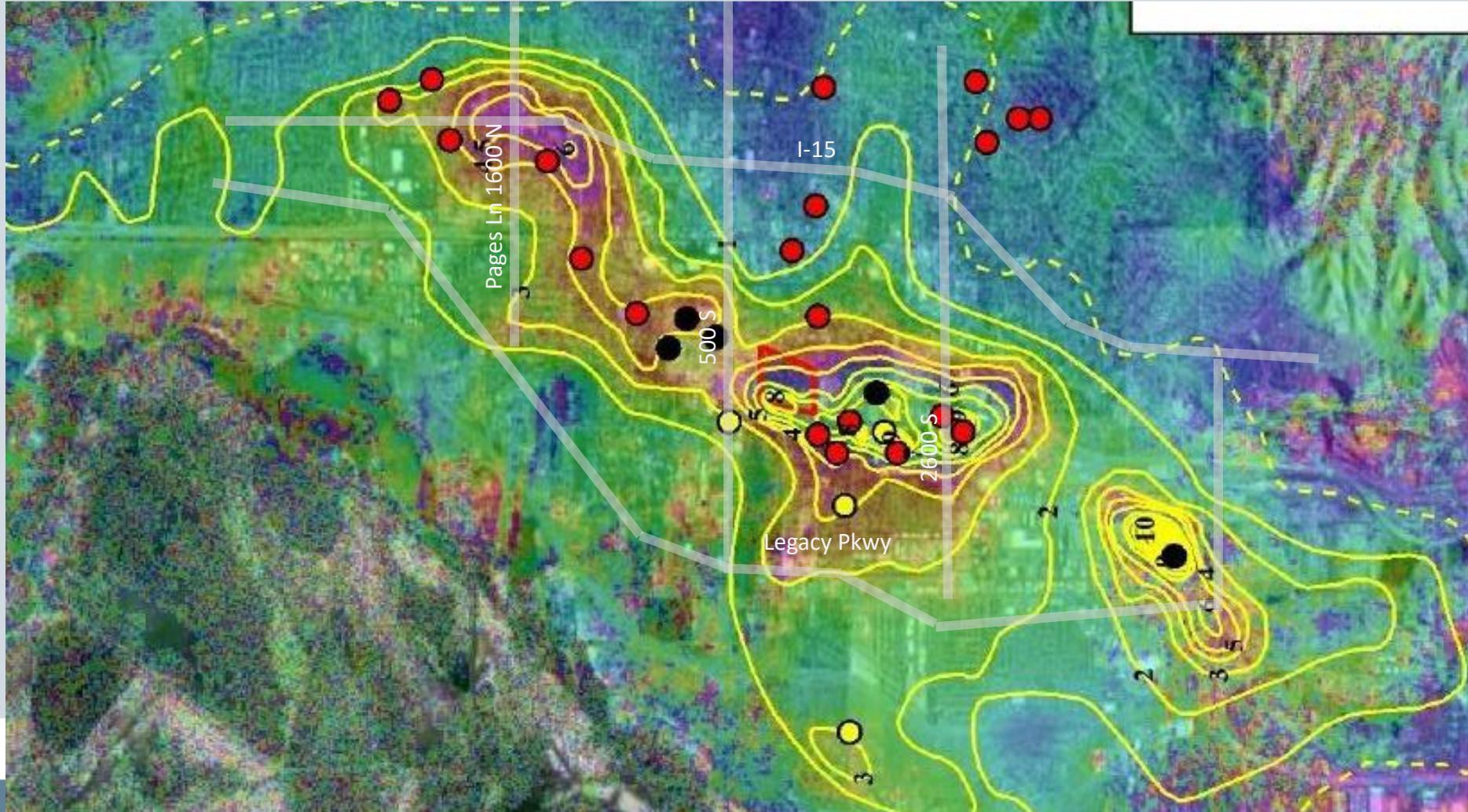
InSAR 2005-2010



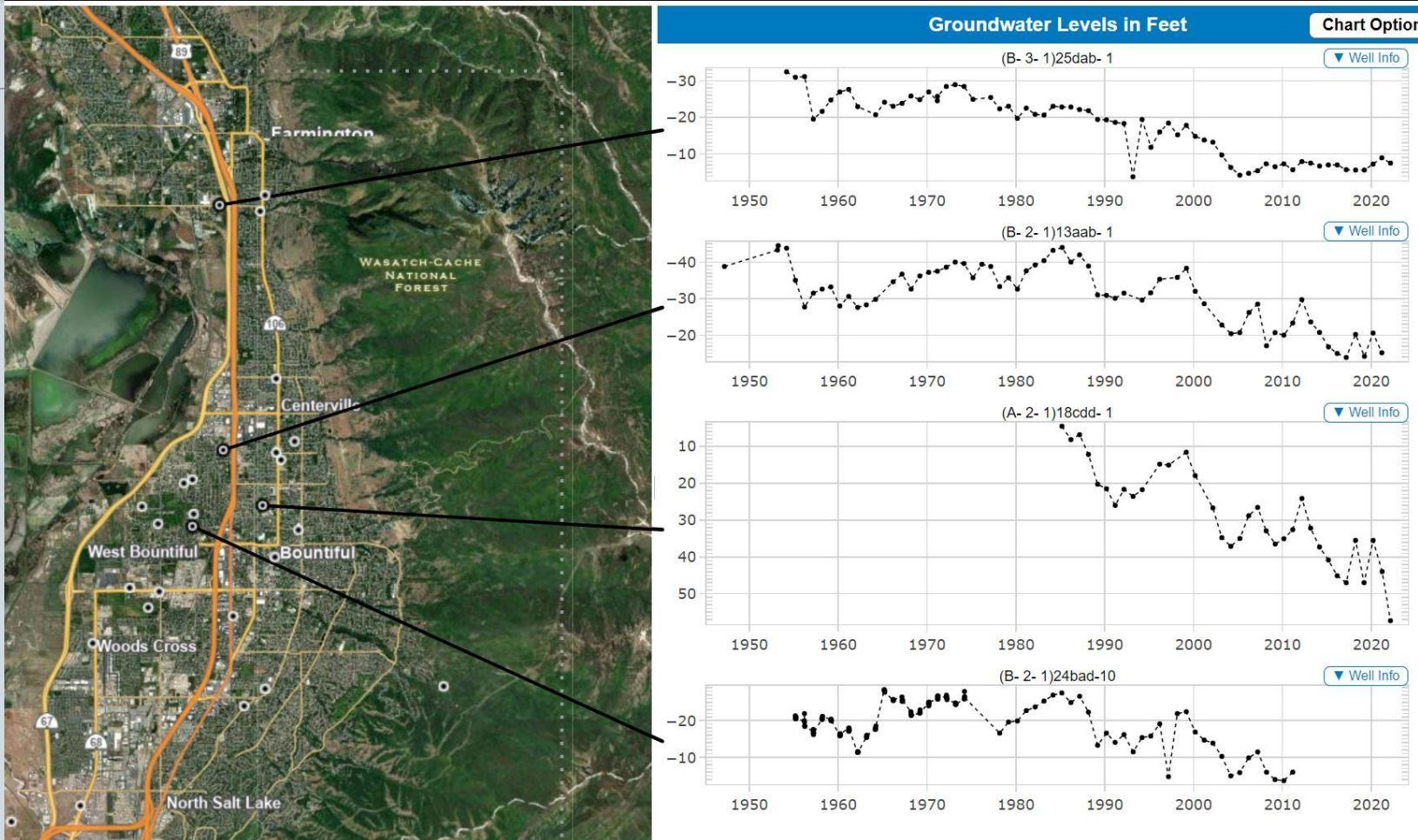
InSAR 2015-2016



InSAR 2017-2023



Groundwater Levels



Woods Cross City Budget Schedule

FY 2027

Jan. 30th...Memo to Department with budget sheets

Feb 19th...Budget Sheets back to Finance Director

Mar 19th...Tentative Budget to Mayor & City Council

Mar 24th...Review Tentative Budget in City Council
Meeting

April 7th & 21st... Additional Budget Meetings (If necessary)

April 21st, 28th, or May 5th ... Public Hearing and

Approval of Tentative Budget (last date for approval is May 5th)

With Truth In Taxation Process (UCA 59-2-919)*

March 3rd

On or before June 1st, Notify the county auditor and the Tax Commission of the date, time, and place of the Tax Increase public hearing. (Staff recommends adopting this in March)

July 13th

Send mailer to citizens on proposed budget and TNT process

July 21st – 28th

First Advertisement of Public Hearing (by Davis County)

July 28th- Aug 3rd

Second Advertisement of Public Hearing

Aug. 4th

Public Hearing

Aug. 18th or 25th

Adoption of Final Budget (Must be before Sept. 1)

***It's Not About The Money, It's About The Time**

Without Truth In Taxation Process

June 6th

Final Budget Public Hearing (not required by code)

June 17th

Adoption of Final Budget (before June 30th per UCA 10-6-118(1))

WRAP UP:

FY28 – SET STRATEGIC PLANNING MEETING DATE

WHAT WANT WELL?

WHAT COULD WE HAVE DONE BETTER?

WHAT ARE WE GOING TO DO FROM HERE?

THANK YOU

Woods Cross City Budget Schedule

FY 2027

Jan. 30 th	Memo to Department with budget sheets
Feb 19 th	Budget Sheets back to Finance Director
March 19 th	Tentative Budget to Mayor & City Council
March 24 th	Review Tentative Budget in City Council Meeting
April 7th & 21 st	Additional Budget Meetings (If necessary)
April 21 st , 28 th , or May 5 th (last date for approval is May 5 th)	Public Hearing and Approval of Tentative Budget

With Truth In Taxation Process (UCA 59-2-919)

March 3 rd	On or before June 1 st , Notify the county auditor and the Tax Commission of the date, time, and place of the Tax Increase public hearing. (Staff recommends adopting this in March)
July 13 th	Send mailer to citizens on proposed budget and TNT process
July 21 st – 28 th	First Advertisement of Public Hearing (by Davis County)
July 28 th - Aug 3 rd	Second Advertisement of Public Hearing
Aug. 4 th	Public Hearing
Aug. 18 th or 25 th	Adoption of Final Budget (Must be before Sept. 1)

Without Truth In Taxation Process

June 6 th	Final Budget Public Hearing (not required by code)
June 17 th	Adoption of Final Budget (before June 30th per UCA 10-6-118(1))

WOODS CROSS CITY

Sworn Statement Regarding Closed Meeting of City Council

Location: 55 South Highway 89, North Salt Lake, UT 84054

STATE OF UTAH)

: § January 9, 2026

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 January 9, 2026
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 January 9, 2026





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
Rachel Peterson
Jim Grover
Wally Larrabee