

City of Woodland Hills, UT

# City Council Meeting

Tuesday, February 10, 2026 at 6:00 pm

Notice is hereby given that the Woodland Hills City Council will hold a Public Hearing, Work Session, and City Council Meeting on February 10th, 2026, beginning at 6:00 p.m. All meetings will be held at the Woodland Hills City Center, located at 690 South Woodland Hills Drive, Woodland Hills, Utah, unless otherwise announced.

## Public Hearing

### 1. Call Public Hearing to Order: Mayor Hillyard

#### Attachments:

- **PROPOSED Ord. 2026 Proposed Changes to City Code 1.6A.5 and adoption of 1.13.1** (PROPOSED\_Ord.\_2026\_Proposed\_Changes\_to\_City\_Code\_1.6A.5\_and\_adoption\_of\_1.13.1.docx)
- a. **Amending Woodland Hills City Code 1.6A.5 to include a letter B authorizing the mayor to approve unbudgeted expenditures up to and including \$10,000.00.**
- b. **Adoption of Woodland Hills City Code 1.13.1 Adoption of State Financial Requirements**

### 2. Closing of Public Hearing

## Work Session

### 3. 2026 Fiscal Year Audit Report: Larson Certified Public Accountants

#### Attachments:

- **2025 WH Audit** (2025\_WH\_Audit.pdf)

### 4. November 2025 Financials and Check Disbursements

#### Attachments:

- **November 2025 Financials** (November\_2025\_Financials.pdf)
- **Resolution 2026-29 Approving November 2025 Fund Disbursements** (Resolution\_2026-29\_Approving\_November\_2025\_Fund\_Disbursements.pdf)
- **Summary of November 2025 Financials** (Summary\_of\_November\_2025\_Financials.docx)

### 5. December 2025 Financials and Check Disbursements

**Attachments:**

- **December 2025 Budget Financials** (December\_2025\_Budget\_Financials.pdf)
- **December 2025 Payroll Register** (December\_2025\_Payroll\_Register.pdf)
- **December Check Register** (December\_Check\_Register.pdf)
- **Full FY 2026 Q2 Financial Statements** (Full\_FY\_2026\_Q2\_Financial\_Statements.pdf)
- **WH Notes to FY 2026 Budget Dec 2025** (WH\_Notes\_to\_FY\_2026\_Budget\_Dec\_2025.docx)

6. **Discussion of Proposed Ordinance Amending Woodland Hills City Code 1.6A.5, adding a letter B, and Adoption of Woodland Hills City Code 1.13.1, Adoption of State Financial Requirements.: Mayor Hillyard**

**Attachments:**

- **PROPOSED Ord. 2026 Proposed Changes to City Code 1.6A.5 and adoption of 1.13.1** (PROPOSED\_Ord.\_2026\_Proposed\_Changes\_to\_City\_Code\_1.6A.5\_and\_adoption\_of\_1.13.1.docx)

7. **Discussion and Proposal to Relocate the Mailboxes (Carry over from January 27th meeting): Mayor Hillyard and Ted Mickelsen**
8. **Discussion and Proposal to Amend City Code 10-8-10 Lighting (Carry over from January 27th meeting): Council Member Roden**
9. **Discussion of Appointments to the Finance Committee, Parks, Trails, and Recreation Committee, and Alternate on the Planning Commission: Mayor Hillyard**
10. **Update on City Grants: Ted Mickelsen**
11. **Department Reports**
- a. **Community Development/Public Works/ Fire Department: Ted Mickelsen**
  - b. **Code Enforcement: Wayne Frandsen**
  - c. **Emergency Management: Aaron Gilbert**
  - d. **911 Central Utah Dispatch: Dorel Kynaston**
12. **Mayor and City Council Reports (5 minutes or less)**
- a. **Mayor Hillyard: SESD, MAG/COG, Dry Creek Transfer Station and Legal Updates**
  - b. **Council Member Hutchings: Mt. Nebo Water Association and SUVMWA**
  - c. **Council Member Johns: Utah Valley Home Builders Association and Utah Home Builders Association**
  - d. **Council Member Lunt**
  - e. **Council Member Malkovich: Utah Legislative Update**
  - f. **Council Member Roden**
13. **Items for Upcoming City Council Meetings**

**City Council Agenda**

- 14. Call to Order: Mayor Hillyard**
- 15. Invocation: Council Member Roden**
- 16. Prayer: Council Member Lunt**
- 17. Public Comment**

Comments are limited to two minutes or less. Comments submitted by email must be received before 3:00 p.m. on the day of the meeting to be part of the official record. Emailed comments will not be read aloud during the meeting but will be shared with the council and included in the official record.

## **Consent Agenda**

- 18. January 27, 2026 City Council Meeting Minutes**

### **Business and Discussion**

- 19. Resolution 2026-28 Acknowledging Receipt of the Audit Report for the Fiscal Year Ending June 30, 2025**

**Attachments:**

- **Res. 2026-28 Acknowledging Receipt of the Audit Report Ending June 30, 2025** (Res.\_2026-28\_Acknowledging\_Receipt\_of\_the\_Audit\_Report\_Ending\_June\_30\_2025.docx)

- 20. Resolution 2026-29 Approving the November 2025 Fund Disbursements**

**Attachments:**

- **Resolution 2026-29 Approving November 2025 Fund Disbursements** (Resolution\_2026-29\_Approving\_Novemeber\_2025\_Fund\_Disbursements.pdf)

- 21. Ordinance 2026-07 Amending Woodland Hills City Code 1.6A.5, adding a letter B, and Adoption of Woodland Hills City Code 1.13.1, Adoption of State Financial Requirements.**

**Attachments:**

- **Ord. 2026-07 Proposed Changes to City Code 1.6A.5 and adoption of 1.13.1** (Ord.\_2026-07\_Proposed\_Changes\_to\_City\_Code\_1.6A.5\_and\_adoption\_of\_1.13.1.docx)

- 22. Decision on Future Status of Mailboxes**
- 23. Ordinance 2026-08 Amending the City Code 10-8-10 Lighting**
- 24. Resolution 2026-30 Appointing a Member to the Financial Committee**

**Attachments:**

- **Res. 2026-30 Appointing Individuals to the Woodland Hills Finance Committee** (Res.\_2026-30\_Appointing\_Individuals\_to\_the\_Woodland\_Hills\_Finance\_Committee.docx)

**25. Resolution 2026-31 Appointing a Member to the Parks, Trails, and Recreation Committee**

**Attachments:**

- **Res. 2026-31 Appointing Individuals to the Park, Trails, and Recreation Committee** (Res.\_2026-31\_Appointing\_Individuals\_to\_the\_Park\_Trails\_and\_Recreation\_Committee.docx)

**26. Resolution 2026-32 Approving the December 2025 Fund Disbursements**

**Attachments:**

- **Res. 2026-32 December 2025 Check and Fund Disbursements-combined** (Res.\_2026-32\_December\_2025\_Check\_and\_Fund\_Disbursements-combined.pdf)

**27. Resolution 2026-33 Appointing an Alternate to the Planning Commission**

**Attachments:**

- **Res. 2026-33 Appointing an Alternate to the Planning Commission** (Res.\_2026-33\_Appointing\_an\_Alternate\_to\_the\_Planning\_Commission\_.docx)

**Closed Session (If Needed)**

The Woodland Hills City Council may temporarily recess the regular meeting and convene in a closed session to discuss pending or reasonably imminent litigation; the purchase, exchange, or lease of real property or water; security or safety; or to discuss the character, professional competence, or physical or mental health of an individual as provided by Utah Code Annotated §52-4-205.

**28. Closed Session**

**Attachments:**

- **Closed Meeting Sworn Statement** (Closed\_Meeting\_Sworn\_Statement.pdf)

**Adjournment**

**Posting Information**

Posted February 5th, 2026

Jody Stones, City Recorder

*The order of agenda items may change to accommodate the needs of the City Council, staff, and/or public.*

\* A link to participate electronically can be found on the city's website, under the city calendar. One or more members of the public body may participate remotely.

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Contact: Jody Stones (recorder@woodlandhills-ut.gov 801423-3900) | Agenda published on 02/05/2026 at 9:00 AM

ROLL CALL VOTING:		
	YES	NO
Mayor Ben Hillyard (tie only)	[ ]	[ ]
Council Member Brian Hutchings	[ ]	[ ]
Council Member Steve Johns	[ ]	[ ]
Council Member Janet Lunt	[ ]	[ ]
Council Member Kari Malkovich	[ ]	[ ]
Council Member Dan Roden	[ ]	[ ]

I move that this Ordinance be adopted.

\_\_\_\_\_  
Council Member

I second the foregoing motion.

\_\_\_\_\_  
Council Member

## Ordinance 2026-

### AN ORDINANCE AMENDING WOODLAND HILLS CITY CODE §1.6A.5 (BUDGET OFFICER) AND ADOPTING A NEW SECTION §1.13.1 (ADOPTION OF STATE FINANCIAL REQUIREMENTS)

**WHEREAS**, Woodland Hills City is authorized under Utah law to establish fiscal policies and procedures consistent with state statute; and

**WHEREAS**, Utah Code Title 10, Chapter 6, known as the Uniform Fiscal Procedures Act for Utah Cities, governs municipal budgeting, financial management, and fiscal accountability; and

**WHEREAS**, The City Council finds it appropriate to clarify the authority of the Mayor, acting as Budget Officer, with respect to limited unbudgeted expenditures and to formally adopt state fiscal requirements into City Code;

**NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF WOODLAND HILLS CITY, UTAH, AS FOLLOWS:**

#### **SECTION 1. Amendment to City Code 1.6A.5 – Budget Officer**

Woodland Hills City Code §1.6A.5 is hereby amended to read as follows (new language underlined):

##### 1.6A.5 Budget Officer

- A. The Mayor shall serve as the City’s Budget Officer or, with the approval of the City Council, may appoint another individual to perform this role. The Budget Officer shall carry out all duties and responsibilities as outlined in this Code and in accordance with the Utah Uniform Municipal Fiscal Procedures Act.
- B. The Mayor, acting as Budget Officer, is authorized to approve unbudgeted expenditures up to and including ten thousand dollars (\$10,000). Following approval of any such unbudgeted expenditure, the City Council shall be informed and advised at the next regularly scheduled City Council meeting by the Mayor, the Finance Director, or another designated representative.

#### **SECTION 2. Adoption of New City Code §1.13.1 – Adoption of State Financial Requirements**

A new section, Woodland Hills City Code §1.13.1, is hereby adopted to read as follows:

##### 1.13.1 Adoption of State Financial Requirements

Woodland Hills City hereby adopts and adheres to Utah State Code Title 10, Chapter 6, known as the Uniform Fiscal Procedures Act for Utah Cities, which governs financial, budgetary, and fiscal obligations of municipalities under state law. The City further adopts all amendments to the Act as approved by the Utah State Legislature, as such amendments become effective.

**SECTION 3. Repealer**

All ordinances or parts of ordinances in conflict with this Ordinance are hereby repealed to the extent of such conflict.

**SECTION 4. Severability**

If any provision of this Ordinance or its application to any person or circumstance is held invalid, such invalidity shall not affect the other provisions or applications of this Ordinance.

**SECTION 5. Effective Date**

This Ordinance shall take effect upon adoption and publication as provided by law.

PASSED AND ADOPTED by the City Council of Woodland Hills, Utah, this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

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Ben Hillyard  
Mayor of Woodland Hills, Utah

ATTEST:

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Jody Stones, City Recorder

**CERTIFICATE OF POSTING ORDINANCE**  
For the City of Woodland Hills

I, Jody Stones, the duly appointed Recorder for the City of Woodland Hills, hereby certify that copies of the foregoing Ordinance No. 2026-\_\_\_\_\_ were posted at three public places within the municipality this \_\_\_\_\_th day \_\_\_\_\_ of 2026 which public places are:

1. Utah Public Notice Website
2. Woodland Hills City Center, 690 S. Woodland Hills Drive
3. Woodland Hills Web Site, [www.woodlandhills-ut.gov](http://www.woodlandhills-ut.gov)

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
Jody Stones, Recorder

City of Woodland Hills

**ANNUAL FINANCIAL REPORT**

For the Year Ended June 30, 2025



City of Woodland Hills  
**TABLE OF CONTENTS**  
June 30, 2025

	<u>Beginning on page</u>
INDEPENDENT AUDITOR'S REPORT	1
MANAGEMENT DISCUSSION AND ANALYSIS	3
BASIC FINANCIAL STATEMENTS	13
Government-wide Financial Statements:	
Statement of Net Position	15
Statement of Activities	16
Fund Financial Statements:	
Balance Sheet - Governmental Funds	18
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	19
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	20
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	21
Statement of Net Position - Proprietary Funds	22
Statement of Revenues, Expenses and Changes in Fund Net Position - Proprietary Funds	23
Statement of Cash Flows - Proprietary Funds	24
Notes to Financial Statements	26
REQUIRED SUPPLEMENTARY INFORMATION	45
Notes to Required Supplementary Information	47
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund	48
Schedule of the Proportionate Share of the Net Pension Liability	49
Schedule of Contributions	50
OTHER COMMUNICATIONS	
Report on Internal control over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	51
Independent Auditor's Report on Compliance and Report on Internal Control over Compliance as Required by the <i>State Compliance Audit Guide</i>	53



## INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and  
City Council Members  
Woodland Hills City  
Woodland Hills , Utah

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Woodland Hills City, Utah as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Woodland Hills City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Woodland Hills City, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

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

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

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

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

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

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

In performing an audit in accordance with GAAS and GAS, we:

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

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

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 2025 on our consideration of Woodland Hills City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Woodland Hills City's internal control over financial reporting and compliance.



Larson & Company, PC  
Spanish Fork, Utah  
December 3, 2025

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

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City of Woodland Hills  
**Management's Discussion and Analysis**  
June 30, 2025

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

### **FINANCIAL HIGHLIGHTS**

- \*Total net position for the City as a whole increased by \$869,233
- \*Total unrestricted net position for the City as a whole decreased by \$197,830
- \*Total net position for governmental activities increased by \$829,219
- \*Total net position for business-type activities increased by \$40,014

### **BASIC FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the basic financial statements of the City. The basic financial statements comprise three components: (1) government wide financial statements, (2) fund financial statements, and (3) notes to the financial statements.

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

The *statement of net position* presents information on all of the City's assets, deferred outflows, liabilities, and deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the fiscal year reported. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The statement of activities is presented on two pages. The first page reports the extent to which each function or program is self-supporting through fees and intergovernmental aid. The second page identifies the general revenues of the City available to cover any remaining costs of the functions or programs.

City of Woodland Hills  
**Management's Discussion and Analysis**  
June 30, 2025

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

*Governmental funds.* These funds are used to account for the same functions reported as governmental activities in the government-wide financial statements. Governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year.

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

The City maintains two major governmental funds, the general fund and the capital projects fund.

The City adopts an annual appropriated budget for all its funds. A budgetary comparison schedule has been provided to demonstrate legal compliance with the adopted budget for the general fund.

The basic governmental fund financial statements can be found later in this report; see Table of Contents.

*Proprietary funds.* The City maintains one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses two enterprise funds to account for the operations of the water and sewer utilities.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The enterprise funds are considered major funds of the City.

The proprietary fund financial statements can be found later in this report; see Table of Contents.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are reported later in this report; see Table of Contents.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City.

City of Woodland Hills  
**Management's Discussion and Analysis**  
June 30, 2025

**FINANCIAL ANALYSIS**

**City of Woodland Hill's Net Position**

	Governmental Activities		Business-type Activities		Total Current Year	Total Previous Year
	Current Year	Previous Year	Current Year	Previous Year		
Current and other assets	\$ 4,212,716	3,907,793	2,146,465	2,379,173	6,359,181	6,286,966
Net capital assets	11,598,622	11,453,364	6,650,174	5,988,647	18,248,796	17,442,011
Deferred outflows of resources	40,120	41,416	60,181	62,124	100,301	103,540
<b>Total assets and deferred outflows</b>	<b>15,851,458</b>	<b>15,402,573</b>	<b>8,856,819</b>	<b>8,429,944</b>	<b>24,708,278</b>	<b>23,832,517</b>
Long-term debt outstanding	1,732,395	1,873,818	3,253,383	3,341,000	4,985,778	5,214,818
Other liabilities	535,929	738,001	642,077	167,117	1,178,006	905,118
Deferred inflows of resources	1,064,081	1,100,921	185	666	1,064,266	1,101,587
<b>Total liabilities and deferred inflows</b>	<b>3,332,405</b>	<b>3,712,740</b>	<b>3,895,644</b>	<b>3,508,783</b>	<b>7,228,049</b>	<b>7,221,522</b>
Net position:						
Net investment in capital assets	9,866,227	9,579,546	3,396,791	2,647,647	13,263,018	12,227,193
Restricted	-	-	133,456	102,217	133,456	102,217
Unrestricted	2,652,826	2,110,288	1,430,928	2,171,297	4,083,755	4,281,585
<b>Total net position</b>	<b>\$ 12,519,053</b>	<b>11,689,834</b>	<b>4,961,175</b>	<b>4,921,162</b>	<b>17,480,228</b>	<b>16,610,995</b>

As noted earlier, net position may serve over time as a useful indicator of financial position. Total assets and deferred outflows of resources exceeded total liabilities and deferred inflow of resources at the close of the year by \$17,480,228, an increase of \$869,233 from the previous year. This change is equivalent to the net income for the year, in private sector terms.

Total unrestricted net position at the end of the year are \$4,083,755 which represents a decrease of \$197,830 from the previous year. Unrestricted net position are those resources available to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements.

The amount of current and other assets represent the amounts of cash and receivables on hand at the end of each year. Other liabilities are the amounts of current and other liabilities due, at year end, for goods and services acquired.

Changes in capital assets are the result of the difference, in the current year, of the cost of acquisition of capital assets and any depreciation charges on capital assets. Change in long-term debt is the difference in the amount of debt issued and that which has been paid during the year.

City of Woodland Hills  
**Management's Discussion and Analysis**  
June 30, 2025

**City of Woodland Hill's Change in Net Position**

	Governmental Activities		Business-type Activities		Total	Total
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
<b>Program revenues:</b>						
Charges for services	\$ 663,755	386,521	1,042,603	938,601	1,706,358	1,325,122
Operating grants	165,941	109,243	-	-	165,941	109,243
Capital grants	213,143	-	63,859	57,251	277,002	57,251
<b>General revenues:</b>						
Property taxes	1,085,721	1,055,407	-	-	1,085,721	1,055,407
Sales tax	284,741	280,504	-	-	284,741	280,504
Other taxes	165,973	167,296	-	-	165,973	167,296
Other revenues	303,274	278,100	74,609	72,133	377,883	350,233
<b>Total revenues</b>	<b>2,882,548</b>	<b>2,277,071</b>	<b>1,181,071</b>	<b>1,067,985</b>	<b>4,063,619</b>	<b>3,345,055</b>
<b>Expenses:</b>						
General government	605,918	564,440	-	-	605,918	564,440
Public safety	658,787	523,652	-	-	658,787	523,652
Streets and public works	684,050	625,429	-	-	684,050	625,429
Culture and recreation	44,572	42,342	-	-	44,572	42,342
Interest on long-term debt	60,001	7,153	-	-	60,001	7,153
Water	-	-	1,039,443	773,062	1,039,443	773,062
Sewer	-	-	101,615	105,929	101,615	105,929
<b>Total expenses</b>	<b>2,053,328</b>	<b>1,763,016</b>	<b>1,141,057</b>	<b>878,991</b>	<b>3,194,386</b>	<b>2,642,007</b>
<b>Change in net position</b>	<b>\$ 829,220</b>	<b>514,055</b>	<b>40,014</b>	<b>188,994</b>	<b>869,233</b>	<b>703,048</b>

For the City as a whole, total revenues increased by \$718,564 compared to the previous year, while total expenses increased by \$552,379. The total net change of \$869,233 is, in private sector terms, the net income for the year which is \$166,185 more than the previous year.

Governmental activities revenues of \$2,882,548 is an increase of \$605,477 from the previous year. This is primarily due to an increase in capital grants and charges for services. Governmental activities expenses of \$2,053,328 is an increase of \$290,312 from the previous year. Expenses across all departments increased during the year.

Business-type activities revenue of \$1,181,071 is an increase of \$113,086 from the previous year. Service revenues increased by \$104,002 and capital grants increased by \$6,608. Business-type activities expenses of \$1,141,057 is an increase of \$262,066 from the previous year. This is due to an overall increase in operation expenses.

City of Woodland Hills  
**Management's Discussion and Analysis**  
June 30, 2025

**BALANCES AND TRANSACTIONS OF INDIVIDUAL FUNDS**

Some of the more significant changes in fund balances and fund net position and any restrictions on those amounts is described below:

*General Fund*

The fund balance of \$946,918 reflects an increase of \$176,664 from the previous year. Total revenues increased by \$410,746. Tax revenues, including property taxes and sales taxes, increased by \$33,229. Intergovernmental revenue increased by \$94,680. Revenues from charges for services increased by \$247,859. All other revenues increased by \$34,978.

Total expenditures increased by \$223,100. General government expenditures increased by \$6,006, public safety expenditures increased by \$106,612, streets and public works expenditures increased by \$85,491, and parks and recreation expenditures decreased by \$6,434. Debt service expenditures increased by \$31,426.

There are no restrictions on fund balance. The unassigned fund balance amounts to \$946,918.

*Water Fund*

Net operating loss for the year was \$112,586, compared to the previous year net operating income of \$70,055. The change in net position (net income) was \$10,590, which was \$156,769 less than the prior year's change in net position. Net investment in capital assets was \$3,396,791. Net position restricted for construction is \$133,456. Unrestricted net position amounts to \$1,374,349.

*Sewer Fund*

Net operating income for the year was \$34,035. The change in net position (net income) was \$29,423. Unrestricted net position amounts to \$56,579.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

Revenues for the current year, exclusive of transfers and fund balance appropriations, were originally budgeted in the amount of \$2,216,295. This amount was amended in the final budget to \$2,424,100. Actual revenues, excluding transfers, amounted to \$2,616,578.

Expenditures for the current year, excluding transfers and budgeted increases in fund balance, were originally budgeted in the amount of \$2,164,545. This amount was amended in the final budget to \$2,108,797. Actual expenditures amounted to \$2,075,141.

Transfers out for the year were originally budgeted in the amount of \$36,000. The final budget for transfers out was for the amount of \$379,303. Actual transfers out were made in the amount of \$584,303.

City of Woodland Hills  
**Management's Discussion and Analysis**  
June 30, 2025

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**City of Woodland Hill's Capital Assets (net of depreciation)**

	Governmental Activities		Business-type Activities		Total Current Year	Total Previous Year
	Current Year	Previous Year	Current Year	Previous Year		
<b>Capital Assets:</b>						
Land and water rights	\$ 5,692,198	5,692,198	497,951	497,951	6,190,149	6,190,149
Buildings	1,540,426	1,540,426	-	-	1,540,426	1,540,426
Improvements	2,482,605	2,461,226	-	-	2,482,605	2,461,226
Machinery and equipment	1,598,238	1,541,776	382,511	382,511	1,980,749	1,924,287
Infrastructure	3,774,920	3,774,920	8,269,506	8,269,506	12,044,425	12,044,425
Right of use leases	128,722	-	64,361	-	193,082	-
Construction in progress	319,450	-	868,719	-	1,188,169	-
<b>Total capital assets</b>	<b>15,536,558</b>	<b>15,010,547</b>	<b>10,083,048</b>	<b>9,149,968</b>	<b>25,619,605</b>	<b>24,160,514</b>
Less accumulated depreciation	(3,937,936)	(3,557,182)	(3,432,874)	(3,161,320)	(7,370,810)	(6,718,503)
<b>Net capital assets</b>	<b>\$ 11,598,622</b>	<b>11,453,364</b>	<b>6,650,174</b>	<b>5,988,647</b>	<b>18,248,796</b>	<b>17,442,012</b>

The total amount of capital assets, net of depreciation, of \$18,248,796 is an increase of \$806,784 from the previous year.

Governmental activities capital assets, net of depreciation, of \$11,598,622 is an increase of \$145,258 from the previous year.

Business-type activities capital assets, net of depreciation, of \$6,650,174 is an increase of \$661,527 from the previous year.

Additional information regarding capital assets may be found in the notes to financial statements.

City of Woodland Hills  
**Management's Discussion and Analysis**  
June 30, 2025

**City of Woodland Hill's Outstanding Debt**

	Current Year	Previous Year
<b>Governmental activities:</b>		
2019 Sales Tax Refunding Bond	\$ 780,000	867,000
2020 Class C Road Revenue Bond	316,000	374,000
2023 Snowplow Lease 31128	32,087	62,501
2023 Snowplow Lease 31129	32,087	62,501
2024 Wheeler Loader (Snowplow) Lease	33,971	-
2024 Wheeler Loader (Streets) Lease	33,971	-
2025 Service Truck (Snowplow) Lease	22,411	-
2025 Service Truck (Streets)Lease	22,411	-
2024 Fire Chief Truck	55,391	64,271
2024 Fire Engine	392,110	431,591
<b>Total governmental</b>	<b>\$ 1,720,441</b>	<b>1,861,864</b>
<b>Business-type activities:</b>		
2014 Water Revenue Bond	\$ 525,000	570,000
2024 Wheeler Loader (Water) Lease	33,971	-
2025 Service Truck (Water) Lease	22,411	-
2021 Water Revenue Bond	2,672,000	2,771,000
<b>Total governmental</b>	<b>\$ 3,253,383</b>	<b>3,341,000</b>
<b>Total outstanding debt</b>	<b>\$ 4,973,824</b>	<b>5,202,864</b>

Additional information regarding the long-term liabilities may be found in the notes to financial statements.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

No significant economic changes that would affect the City are expected for the next year. Budgets have been set on essentially the same factors as the current year being reported.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the Woodland Hills City's finances for all those with an interest in the City's finances. Questions concerning any information provided in this report or requests for additional financial information should be addressed to:

City of Woodland Hills  
Attn: Financial Director  
200 S. Woodland Hills Drive  
Woodland Hills, Utah 84653

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## **BASIC FINANCIAL STATEMENTS**

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City of Woodland Hills  
**STATEMENT OF NET POSITION**  
June 30, 2025

	Governmental Activities	Business-type Activities	Total
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:</b>			
Assets:			
Current assets:			
Cash and cash equivalents	\$ 2,947,086	1,911,493	4,858,579
Accounts receivable, net	1,265,630	101,516	1,367,146
Total current assets	<u>4,212,716</u>	<u>2,013,009</u>	<u>6,225,725</u>
Non-current assets:			
Restricted cash and cash equivalents	-	133,456	133,456
Capital assets:			
Not being depreciated	6,011,647	1,366,670	7,378,318
Net of accumulated depreciation	5,586,974	5,283,504	10,870,478
Total non-current assets	<u>11,598,622</u>	<u>6,783,630</u>	<u>18,382,251</u>
Total assets	<u>15,811,338</u>	<u>8,796,638</u>	<u>24,607,977</u>
Deferred outflows of resources - pensions	40,120	60,181	100,301
<b>Total assets and deferred outflows of resources</b>	<b><u>\$ 15,851,458</u></b>	<b><u>8,856,819</u></b>	<b><u>24,708,278</u></b>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:</b>			
Liabilities:			
Current liabilities:			
Accounts payable	\$ 69,030	559,238	628,268
Accrued liabilities	30,391	-	30,391
Customer security deposits	393,870	26,742	420,612
Accrued interest payable	14,196	13,434	27,630
Long-term debt due within one year	274,393	149,734	424,127
Total current liabilities	<u>781,880</u>	<u>749,147</u>	<u>1,531,028</u>
Non-current liabilities:			
Net pension liability	28,442	42,663	71,105
Long-term debt due after one year	1,458,002	3,103,649	4,561,651
Total non-current liabilities	<u>1,486,444</u>	<u>3,146,312</u>	<u>4,632,756</u>
Total liabilities	<u>2,268,324</u>	<u>3,895,459</u>	<u>6,163,783</u>
Deferred inflows of resources:			
Grants	51,376	-	51,376
Property taxes	1,012,581	-	1,012,581
Pensions	124	185	309
Total deferred inflows of resources	<u>1,064,081</u>	<u>185</u>	<u>1,064,266</u>
<b>Total liabilities and deferred inflows of resources</b>	<b><u>3,332,405</u></b>	<b><u>3,895,644</u></b>	<b><u>7,228,049</u></b>
<b>NET POSITION:</b>			
Net investment in capital assets	9,866,227	3,396,791	13,263,018
Restricted for:			
Construction and impact fees	-	133,456	133,456
Unrestricted	2,652,826	1,430,928	4,083,755
<b>Total net position</b>	<b><u>12,519,053</u></b>	<b><u>4,961,175</u></b>	<b><u>17,480,228</u></b>
<b>Total liabilities, deferred inflows of resources and net position</b>	<b><u>\$ 15,851,458</u></b>	<b><u>8,856,819</u></b>	<b><u>24,708,278</u></b>

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

City of Woodland Hills  
**STATEMENT OF ACTIVITIES**  
For the Year Ended June 30, 2025

<b><u>FUNCTIONS/PROGRAMS:</u></b>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Net (Expense) Revenue (To Next Page)</u>
<b>Primary government:</b>					
Governmental activities:					
General government	\$ 605,918	123,883	-	-	(482,035)
Public safety	658,787	(2,767)	25,000	-	(636,554)
Streets and public works	684,050	516,339	134,049	213,143	179,481
Parks, recreation and public property	44,572	26,300	6,892	-	(11,381)
Interest on long-term debt	60,001	-	-	-	(60,001)
<b>Total governmental activities</b>	<b><u>2,053,328</u></b>	<b><u>663,755</u></b>	<b><u>165,941</u></b>	<b><u>213,143</u></b>	<b><u>(1,010,489)</u></b>
Business-type activities:					
Water	1,039,443	906,953	-	68,471	(64,019)
Sewer	101,615	135,650	-	(4,612)	29,423
<b>Total business-type activities</b>	<b><u>1,141,057</u></b>	<b><u>1,042,603</u></b>	<b><u>-</u></b>	<b><u>63,859</u></b>	<b><u>(34,596)</u></b>
<b>Total primary government</b>	<b><u>\$ 3,194,386</u></b>	<b><u>1,706,358</u></b>	<b><u>165,941</u></b>	<b><u>277,002</u></b>	<b><u>(1,045,085)</u></b>

(continued on next page)

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

City of Woodland Hills  
**STATEMENT OF ACTIVITIES (continued)**  
For the Year Ended June 30, 2025

	Governmental Activities	Business-type Activities	Total
<b>CHANGES IN NET POSITION:</b>			
<b>Net (expense) revenue (from previous page)</b>	<b>\$ (1,010,489)</b>	<b>(34,596)</b>	<b>(1,045,085)</b>
<b>General revenues:</b>			
Property taxes	1,085,721	-	1,085,721
Sales tax	284,741	-	284,741
Other taxes	165,973	-	165,973
Unrestricted investment earnings	183,763	74,609	258,372
Gain (loss) from sale of capital assets	90,809	-	90,809
Miscellaneous	28,702	-	28,702
<b>Total general revenues</b>	<b>1,839,709</b>	<b>74,609</b>	<b>1,914,318</b>
<b>Change in net position</b>	<b>829,220</b>	<b>40,014</b>	<b>869,233</b>
Net position - beginning	11,689,834	4,921,162	16,610,995
<b>Net position - ending</b>	<b>\$ 12,519,053</b>	<b>4,961,175</b>	<b>17,480,228</b>

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

City of Woodland Hills  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
June 30, 2025

	General Fund	Capital Projects Fund	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,152,893	1,794,193	2,947,086
Receivables:			
Customer accounts, net	17,344	-	17,344
Due from other governments	232,720	-	232,720
Property taxes	1,015,566	-	1,015,566
<b>TOTAL ASSETS</b>	<b>\$ 2,418,523</b>	<b>1,794,193</b>	<b>4,212,716</b>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>			
Liabilities:			
Accounts payable	\$ 34,763	34,267	69,030
Accrued liabilities	30,391	-	30,391
Customer deposits	393,870	-	393,870
Total liabilities	459,024	34,267	493,291
Deferred inflows of resources - grants	-	51,376	51,376
Deferred inflows of resources - property taxes	1,012,581	-	1,012,581
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>1,471,605</b>	<b>85,643</b>	<b>1,557,248</b>
<b>FUND BALANCES:</b>			
Assigned for:			
Capital projects	-	1,708,550	1,708,550
Unassigned	946,918	-	946,918
<b>TOTAL FUND BALANCES</b>	<b>946,918</b>	<b>1,708,550</b>	<b>2,655,468</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 2,418,523</b>	<b>1,794,193</b>	<b>4,212,716</b>

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

City of Woodland Hills  
**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2025

	General Fund	Capital Projects Fund	Total Governmental Funds
<b>REVENUES:</b>			
Taxes:			
Property	\$ 1,085,721	-	1,085,721
Sales	284,741	-	284,741
Other taxes	165,973	-	165,973
License and permits	105,097	-	105,097
Intergovernmental revenues	203,923	175,161	379,084
Charges for services	558,658	-	558,658
Interest	183,763	-	183,763
Miscellaneous revenue	28,702	-	28,702
<b>Total revenues</b>	<b>2,616,578</b>	<b>175,161</b>	<b>2,791,739</b>
<b>EXPENDITURES:</b>			
Current:			
General government	520,794	-	520,794
Public safety	580,949	-	580,949
Highways and streets	609,293	384,611	993,904
Culture, recreation and public property	36,501	-	36,501
Debt service:			
Principal	270,145	-	270,145
Interest	57,459	-	57,459
<b>Total expenditures</b>	<b>2,075,141</b>	<b>384,611</b>	<b>2,459,752</b>
<b>Excess (Deficiency) of Revenues over (Under) Expenditures</b>	<b>541,437</b>	<b>(209,450)</b>	<b>331,987</b>
<b>Other Financing Sources and (Uses):</b>			
Lease proceeds	128,722	-	128,722
Gain (loss) from sale of capital assets	90,809	-	90,809
Transfers in	-	584,303	584,303
Transfers out	(584,303)	-	(584,303)
<b>Total Other Financing Sources and (Uses)</b>	<b>(364,773)</b>	<b>584,303</b>	<b>219,530</b>
<b>Net Change in Fund Balances</b>	<b>176,664</b>	<b>374,853</b>	<b>551,518</b>
Fund balances - beginning of year	770,254	1,333,697	2,103,951
<b>Fund balance - end of year</b>	<b>\$ 946,918</b>	<b>1,708,550</b>	<b>2,655,468</b>

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

City of Woodland Hills  
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS  
 TO THE STATEMENT OF NET POSITION**  
 June 30, 2025

<b>Total Fund Balance for Governmental Funds</b>	<b>\$ <u>2,655,468</u></b>
Total net assets reported for governmental activities in the statement is different because:	
Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds:	
Capital assets, at cost	15,536,558
Less accumulated depreciation	<u>(3,937,936)</u>
Net capital assets	<u>11,598,622</u>
Deferred outflows of resources - pensions, a consumption of net position that applies to future periods, is not shown in the funds statements.	<u>40,120</u>
Long-term liabilities, for funds other than enterprise funds, are recorded in the government-wide statements but not in the fund statements.	
General long-term debt	<u>(1,732,395)</u>
Interest accrued but not yet paid on long-term debt	<u>(14,196)</u>
Net pension liability	<u>(28,442)</u>
Deferred inflows of resources - pensions	<u>(124)</u>
<b>Total Net Position of Governmental Activities</b>	<b>\$ <u><u>12,519,053</u></u></b>

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

City of Woodland Hills  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES**  
For the Year Ended June 30, 2025

<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b><u>\$ 551,518</u></b>
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>	
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets with a material cost are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expenses.</p>	
Capital outlays	526,011
Depreciation and amortization expense	<u>(380,754)</u>
Net	<u>145,258</u>
<p>The Statement of Activities show pension benefits and pension expenses from the adoption of GASB 68 that are not shown in the fund statements.</p>	
	<u>(6,437)</u>
<p>Long-term debt issued</p>	
	<u>(128,722)</u>
<p>Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.</p>	
Long-term debt principal repayments	<u>270,145</u>
<p>Accrued interest for long-term debt is not reported as expenditure for the current period, while it is recorded in the statement of activities.</p>	
Change in accrued interest	<u>(2,542)</u>
<b>Change in Net Position of Governmental Activities</b>	<b><u><u>\$ 829,220</u></u></b>

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

City of Woodland Hills  
**STATEMENT OF NET POSITION - PROPRIETARY FUNDS**  
June 30, 2025

	Water Fund	Nonmajor Sewer Fund	Total Enterprise Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:</b>			
Assets:			
Current assets:			
Cash and cash equivalents	\$ 1,859,534	51,959	1,911,493
Accounts receivable, net of allowances	88,557	12,959	101,516
<b>Total current assets</b>	<b>1,948,091</b>	<b>64,918</b>	<b>2,013,009</b>
Non-current assets:			
Restricted cash and cash equivalents	133,456	-	133,456
Capital assets:			
Not being depreciated	1,366,670	-	1,366,670
Net of accumulated depreciation	5,283,504	-	5,283,504
<b>Total non-current assets</b>	<b>6,783,630</b>	<b>-</b>	<b>6,783,630</b>
<b>Total assets</b>	<b>8,731,720</b>	<b>64,918</b>	<b>8,796,638</b>
Deferred outflows of resources - pensions	60,181	-	60,181
<b>Total assets and deferred outflows of resources</b>	<b>\$ 8,791,901</b>	<b>64,918</b>	<b>8,856,819</b>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:</b>			
Liabilities:			
Current liabilities:			
Accounts payable	\$ 550,899	8,339	559,238
Customer security deposits	26,742	-	26,742
Accrued interest payable	13,434	-	13,434
Long-term debt - current portion	149,734	-	149,734
<b>Total current liabilities</b>	<b>740,808</b>	<b>8,339</b>	<b>749,147</b>
Non-current liabilities:			
Net pension liability	42,663	-	42,663
Long-term debt - non-current portion	3,103,649	-	3,103,649
<b>Total non-current liabilities</b>	<b>3,146,312</b>	<b>-</b>	<b>3,146,312</b>
<b>Total liabilities</b>	<b>3,887,120</b>	<b>8,339</b>	<b>3,895,459</b>
Deferred inflows of resources - pensions	185	-	185
<b>Total liabilities and deferred inflows of resources</b>	<b>3,887,305</b>	<b>8,339</b>	<b>3,895,644</b>
<b>NET POSITION:</b>			
Net investment in capital assets	3,396,791	-	3,396,791
Restricted for:			
Impact Fees	133,456	-	133,456
Unrestricted	1,374,349	56,579	1,430,928
<b>Total net position</b>	<b>4,904,596</b>	<b>56,579</b>	<b>4,961,175</b>
<b>Total liabilities, deferred inflows of resources and net position</b>	<b>\$ 8,791,901</b>	<b>64,918</b>	<b>8,856,819</b>

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

City of Woodland Hills  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES**  
**IN NET POSITION - PROPRIETARY FUNDS**

For the Year Ended June 30, 2025

	Water Fund	Nonmajor Sewer Fund	Total Enterprise Fund
<b>Operating income:</b>			
Charges for sales and service	\$ 860,435	133,650	994,085
Connection fees	5,850	2,000	7,850
Other operating income	40,668	-	40,668
<b>Total operating income</b>	<b>906,953</b>	<b>135,650</b>	<b>1,042,603</b>
<b>Operating expenses:</b>			
Personnel services	265,921	-	265,921
Cost of sales	-	101,615	101,615
Utilities	59,247	-	59,247
Repair & maintenance	314,290	-	314,290
Professional services	38,439	-	38,439
Other supplies & expenses	42,501	-	42,501
Insurance expense	27,588	-	27,588
Depreciation and amortization expense	271,553	-	271,553
<b>Total operating expense</b>	<b>1,019,539</b>	<b>101,615</b>	<b>1,121,154</b>
<b>Net operating income (loss)</b>	<b>(112,586)</b>	<b>34,035</b>	<b>(78,551)</b>
<b>Non-operating income (expense):</b>			
Impact fees	68,471	53,815	122,286
Interest income	74,609	-	74,609
Impact fees paid to Payson City	-	(58,427)	(58,427)
Interest on long-term debt	(19,903)	-	(19,903)
<b>Total non-operating income (expense)</b>	<b>123,177</b>	<b>(4,612)</b>	<b>118,565</b>
<b>Income (loss) before capital contributions</b>	<b>10,590</b>	<b>29,423</b>	<b>40,014</b>
Capital contributions	-	-	-
<b>Change in net position</b>	<b>10,590</b>	<b>29,423</b>	<b>40,014</b>
Net position - beginning	4,894,006	27,156	4,921,162
<b>Net position - ending</b>	<b>\$ 4,904,596</b>	<b>56,579</b>	<b>4,961,175</b>

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

City of Woodland Hills  
**STATEMENT OF CASH FLOWS**  
For the Year Ended June 30, 2025

	Water Fund	Nonmajor Sewer Fund	Total Enterprise Fund
<b>Cash flows from operating activities:</b>			
Cash received from customers - service	\$ 904,147	133,424	1,037,571
Cash paid to suppliers	(22,438)	(93,276)	(115,714)
Cash paid to employees	(256,267)	-	(256,267)
<b>Net cash provided (used) in operating activities</b>	<b>625,442</b>	<b>40,148</b>	<b>665,590</b>
<b>Cash flows from noncapital financing activities:</b>			
Change in customer deposits	(2,149)	-	(2,149)
<b>Net cash provided (used) in noncapital financing activities</b>	<b>(2,149)</b>	<b>-</b>	<b>(2,149)</b>
<b>Cash flows from capital and related financing activities:</b>			
Cash from impact fees	68,471	(4,612)	63,859
Cash payments for capital assets	(868,719)	-	(868,719)
Cash payments for long-term debt	(151,978)	-	(151,978)
Cash payments for long-term debt interest	(18,952)	-	(18,952)
<b>Net cash provided (used) in capital and related financing activities</b>	<b>(971,178)</b>	<b>(4,612)</b>	<b>(975,790)</b>
<b>Cash flows from investing activities:</b>			
Cash received from interest earned	74,609	-	74,609
<b>Net cash provided (used) in investing activities</b>	<b>74,609</b>	<b>-</b>	<b>74,609</b>
<b>Net increase (decrease) in cash</b>	<b>(273,276)</b>	<b>35,536</b>	<b>(237,740)</b>
Cash balance, beginning	2,266,265	16,423	2,282,688
<b>Cash balance, ending</b>	<b>\$ 1,992,990</b>	<b>51,959</b>	<b>2,044,948</b>
<b>Cash reported on the statement of net position:</b>			
Cash and cash equivalents	\$ 1,859,534	51,959	1,911,493
Non-current restricted cash	133,456	-	133,456
<b>Total cash and cash equivalents</b>	<b>\$ 1,992,990</b>	<b>51,959</b>	<b>2,044,948</b>

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

City of Woodland Hills  
**STATEMENT OF CASH FLOWS (continued)**  
For the Year Ended June 30, 2025

**Reconciliation of Operating Income to Net Cash  
Provided (Used) in Operating Activities:**

	Water Fund	Nonmajor Sewer Fund	Total Enterprise Fund
<b>Net operating income (expense)</b>	<b>\$ (112,586)</b>	<b>34,035</b>	<b>(78,551)</b>
Adjustments to reconcile operating income or (loss) to net cash provided (used) in operating activities:			
Depreciation and amortization	271,553	-	271,553
Changes in assets and liabilities:			
(Increase) decrease in receivables	(2,806)	(2,226)	(5,032)
(Increase) decrease in deferred outflows	1,943	-	1,943
Increase (decrease) in payables	459,627	8,339	467,966
Increase (decrease) in net pension liability	8,192	-	8,192
Increase (decrease) in deferred inflows	(481)	-	(481)
<b>Net cash provided (used) in operating activities</b>	<b>\$ 625,442</b>	<b>40,148</b>	<b>665,590</b>

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

City of Woodland Hills  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2025

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

**1-A. Reporting entity**

City of Woodland Hills (the City), a municipal corporation located in Utah County, Utah, operates under a Mayor-Council form of government. The accompanying financial statements present the City and its component units (if any), entities for which the City is considered to be financially accountable because of the significance of their operational or financial relationships with the City.

The City has no component units and is not a component unit of another entity.

**1-B. Government-wide and fund financial statements**

***Government-wide Financial Statements***

The government-wide financial statements, consisting of the statement of net assets and the statement of changes in net assets report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of inter-fund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of net position reports the financial position of the governmental and business-type activities of the City and its discretely presented component units at year-end.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Indirect expenses are not allocated. All expenses are included in the applicable function. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privilege provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

***Fund Financial Statements***

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, if any, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statement.

City of Woodland Hills  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2025

**1-C. Measurement focus, basis of accounting and financial statement presentation**

The financial statements of the City are prepared in accordance with generally accepted accounting principles (GAAP).

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting, generally including the reclassification of internal activity (between or within funds). However, internal eliminations do not include utility services provided to City departments or payments to the general fund by other funds for providing administrative and billing services for such funds. Reimbursements are reported as reductions to expenses. Proprietary and any fiduciary fund financial statements are also reported using this same focus and basis of accounting although internal activity is not eliminated in these statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax revenues are recognized in the year for which they are levied while grants are recognized when the grantor eligibility requirements are met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, intergovernmental revenues, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments, if any, receivable within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating income and expense reported in proprietary fund financial statements include those revenues and expenses related to the primary, continuing operations of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services, including administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

*Policy regarding use of restricted resources*

When faced with a choice, it is the City's policy to use restricted resources first, then committed and assigned amounts before spending unassigned amounts. Restricted assets and liabilities payable from restricted assets current in nature are reported with current assets and current liabilities.

City of Woodland Hills  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2025

**1-D. Fund types and major funds**

*Governmental funds*

**The City reports the following major governmental funds:**

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

The *capital projects fund* is used to account for the acquisition or construction of major capital facilities of the City (other than those financed by proprietary funds).

*Proprietary funds*

**The City reports the following major and non-major proprietary funds:**

The *water fund* is used to account for the activities of the culinary water production, treatment and distribution system.

The *sewer fund* is used to account for the activities of the sewer system.

**1-E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity**

**1-E-1. Deposit and Investments**

All of the City's deposits are in demand deposit accounts or in accounts with the Utah Public Treasurers Investments Fund. Deposits are reported at cost, which approximates fair value. Additional information is contained in Note 3.

Investments are recorded at fair value in accordance with GASB Statement No. 72, Fair Value Measurement and Application. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

**1-E-2. Cash and Cash Equivalents**

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

**1-E-3. Receivables and Payables**

Accounts receivable other than property taxes and intergovernmental receivables are from customers primarily for utility services. Property tax and intergovernmental receivables are considered collectible. Customer accounts are reported net of allowance for uncollectable accounts. Due to the nature of the accounts receivable, management does not consider an allowance for uncollectible accounts receivable necessary or material. Therefore, no allowance for uncollectable accounts receivable is presented. During the course of operations, there may be transactions that occur between funds that are representative of lending/borrowing arrangements outstanding at year-end. These are reported as either due to or due from other funds.

Property taxes are assessed and collected for the City by Utah County and remitted to the City shortly after collection. Property taxes become a lien on January 1 and are levied on the first Monday in August. Taxes are due and payable on November 1, and are delinquent after November 30. All dates are in the year of levy.

City of Woodland Hills  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2025

**1-E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity  
(continued)**

**1-E-4. *Restricted Assets***

In accordance with certain revenue bond covenants, resources may be required to be set aside for the repayment of such bonds, and, on occasion, for the repair and maintenance of the assets acquired with the bond proceeds. These resources are classified as restricted assets on the balance sheet because of their limited use. Most capital grant agreements mandate that grant proceeds be spent only on capital assets. Unspent resources of this nature are also classified as restricted. The limited use resources described above involve a reported restriction of both cash and net assets.

Unspent proceeds of bonds issued to finance capital assets are also reported as restricted cash.

**1-E-5. *Inventories and Prepaid items***

Other inventories, which mainly consist of immaterial amounts of expendable supplies for consumption, are not reported. Such supplies are acquired as needed. Proprietary fund inventories, where material, are stated at the lower of cost or market, using the first-in, first-out basis.

Prepaid items record payments to vendors that benefit future reporting and are reported on the consumption basis. Both inventories and prepayments are similarly reported in government-wide and fund financial statements.

**1-E-6. *Capital Assets***

Capital assets includes property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), and are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. Such assets are recorded at historical cost or at estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Infrastructure is depreciated.

The cost of normal maintenance and repairs that does not add to the value of an asset or materially extend the assets' life is not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Upon retirement or disposition of capital assets, the cost and related accumulated depreciation are removed from the respective accounts. Depreciation of capital assets is computed using the straight-line method over their estimated useful lives.

City of Woodland Hills  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2025

**1-E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity  
(continued)**

**1-E-6. Capital Assets (continued)**

Assets	Years
Buildings	10-40
Improvements	7-40
Vehicles and equipment	5-15

Property, plant, and equipment of the primary government, as well as the component units if any, is depreciated using the straight-line method over the following estimated useful lives:

**1-E-7. Long-term Obligations**

In the government-wide and proprietary fund financial statements, long-term debt and obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net assets. Bond discounts or premiums, and the difference between the reacquisition price and the net carrying value of refunded debt are deferred and amortized over the terms of the respective bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period.

**1-E-8. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position will sometimes include a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City reports deferred outflows of resources relating to pensions as required by GASB 68.

In addition to liabilities, the statement of net position will sometimes include a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then. The City has three types of items that qualify for reporting in this category. The governmental funds report deferred revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period for which they are levied. The City also recognizes unexpended grant monies as deferred inflows. The City also reports deferred inflows related to pensions as required by GASB 68.

**1-E-9. Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) and additions to/deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

City of Woodland Hills  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2025

**1-E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity  
(continued)**

**1-E-10. Net position flow assumption**

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted - net position to have been depleted before unrestricted net position is applied.

**1-E-11. Fund balance flow assumptions**

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to reports as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

**1-E-12. Fund balance policies**

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by formal action of the City's highest level of decision-making authority. The governing council is the highest level of decision-making authority for the City that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The City Council has by resolution authorized the City Council to assign fund balance. The council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Unassigned fund balance is a residual classification of the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to a specific purpose within the General Fund.

City of Woodland Hills  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2025

**1-E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity  
(continued)**

**1-F. Estimates**

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and the accompanying notes. Actual results may differ from those estimates.

**NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**2-A. Budgetary data**

Annual budgets are prepared and adopted by ordinance by total for each department, in accordance with State law, by the Mayor and City Council on or before June 22 for the following fiscal year beginning July 1. Estimated revenues and appropriations may be increased or decreased by resolution of the City Council at any time during the year. A public hearing must be held prior to any proposed increase in a fund's appropriations. Budgets include activities in the General Fund. The level of the City's budgetary control (the level at which the City's expenditures cannot legally exceed appropriations) is established at the department level. Each department head is responsible for operating within the budget for their department. All annual budgets lapse at fiscal year-end.

Utah State law prohibits the appropriation of unreserved General Fund balance to an amount less than 5% of the General Fund revenues. The 5% reserve that cannot be budgeted is used to provide working capital until tax revenue is received, to meet emergency expenditures, and to cover unanticipated deficits. The unrestricted General Fund balance cannot exceed 35% of the current year's actual revenues.

Once adopted, the budget may be amended by the City Council without hearing provided the budgeted expenditures do not exceed budgeted revenues and appropriated fund balance. A public hearing must be held if the budgeted expenditures will exceed budgeted revenues and any fund balance which is available for budgeting. With the consent of the Mayor, department heads may reallocate unexpended appropriated balances from one expenditure account to another within that department during the budget year. Budgets for the General Fund are prepared on the modified accrual basis of accounting. Encumbrances are not used.

**2-B. Taxes**

Utah County assesses all taxable property other than centrally-assessed property, which is assessed through the state, by May 22 of each year. The City should adopt a final tax rate prior to June 22, which is then submitted to the state for approval. Property taxes are due on November 30 of each year. Delinquent taxes are subject to a penalty of 2% or \$10.00, whichever is greater. After January 15 of the following year, delinquent taxes and penalty bear interest of 6% above the federal discount rate from January 1 until paid.

Property taxes attach as an enforceable lien on property as they become delinquent. All unpaid taxes levied during the year become delinquent December 1 of the current year.

Property tax revenues are recognized when they become measurable and available. Amounts available include those property tax receivables expected to be collected within sixty days after year end.

City of Woodland Hills  
**NOTES TO FINANCIAL STATEMENTS**  
 June 30, 2025

**NOTE 3 - DETAILED NOTES**

**3-A. Deposits and investments**

Cash and investments as of June 30, 2025, consist of the following:

	Fair Value
Demand deposits - checking	\$ 12,421
State Treasurer's Investment Pool	4,979,613
<b>Total cash</b>	<b>\$ 4,992,035</b>

Cash and investments listed above are classified in the accompanying government-wide statement of net assets as follows:

Cash and cash equivalents (current)	\$ 4,858,579
Restricted cash and cash equivalents (non-current)	133,456
<b>Total cash and cash equivalents</b>	<b>\$ 4,992,035</b>

Cash equivalents and investments are carried at fair value in accordance with GASB Statement No. 72.

The Utah Money Management Act (UMMA) establishes specific requirements regarding deposits of public funds by public treasurers. UMMA requires that City funds be deposited with a qualified depository which includes any depository institution which has been certified by the Utah State Commissioner of Financial Institutions as having met the requirements specified in UMMA Section 51, Chapter 7. UMMA provides the formula for determining the amount of public funds which a qualified depository may hold in order to minimize risk of loss and also defines capital requirements which an Institution must maintain to be eligible to accept public funds. UMMA lists the criteria for investments and specifies the assets which are eligible to be invested in, and for some investments, the amount of time to maturity.

UMMA enables the State Treasurer to operate the Public Treasurer's Investment Pool (PTIF). PTIF is managed by the Utah State Treasurer's investment staff and comes under the regulatory authority of the Utah Money Management Council. This council is comprised of a select group of financial professionals from units of local and state government and financial institutions doing business in the state. PTIF operations and portfolio composition is monitored at least semi-annually by the Utah Money Management Council. PTIF is unrated by any nationally recognized statistical rating organizations. Deposits in PTIF are not insured or otherwise guaranteed by the State of Utah. Participants share proportionally in any realized gains or losses on investments which are recorded on an amortized cost basis. The balance available for withdrawal is based on the accounting records maintained by PTIF. The fair value of the investment pool is approximately equal to the value of the pool shares. The City maintains monies not immediately needed for expenditure in PTIF accounts.

City of Woodland Hills  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2025

**3-A. Deposits and investments (continued)**

**Fair value of investments**

The City measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows: Level 1--Quoted prices for identical investments in active markets; Level 2—Observable inputs other than quoted market prices; and, Level 3--Unobservable inputs. At June 30,2025, the City had \$4,979,613 invested in the PTIF, which uses a Level 2 fair value measurement.

**Deposit and investment risk**

The City maintains no investment policy containing any specific provisions intended to limit the City's exposure to interest rate risk, credit risk, and concentration of credit risk other than that imposed by UMMA. The City's compliance with the provisions of UMMA addresses each of these risks.

**Interest rate risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. All deposits and investments of the City are available immediately.

**Credit risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligations. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits. At June 30,2025, all of the City's demand deposits were insured.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. This risk is addressed through the policy of investing excess monies only in PTIF.

**Concentration of credit risk**

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. PTIF falls under the constraints of UMMA in limiting concentrations of investments.

**3-B. Receivables**

The allowance policy is described in Note 1-E-3. Receivables as of year-end for the City's funds are shown below:

	General	Water	Sewer	Total
Customers	\$ 17,344	88,557	12,959	118,860
Due from other governments	232,720	-	-	232,720
Property taxes	1,015,566	-	-	1,015,566
<b>Total receivables</b>	<b><u>\$ 1,265,630</u></b>	<b><u>88,557</u></b>	<b><u>12,959</u></b>	<b><u>1,367,146</u></b>

City of Woodland Hills  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2025

**3-C. Capital Assets**

Capital asset activity for the governmental activities was as follows:

<b>Governmental activities</b>	Beginning Balance	Additions	Retirements	Ending Balance
Capital assets, not being depreciated:				
Land and rights	\$ 5,692,198	-	-	5,692,198
Construction in progress	-	319,450	-	319,450
<b>Total capital assets, not being depreciated</b>	<b>5,692,198</b>	<b>319,450</b>	-	<b>6,011,647</b>
Capital assets, being depreciated:				
Buildings	1,540,426	-	-	1,540,426
Improvements other than buildings	2,461,226	21,378	-	2,482,605
Machinery and equipment	1,541,776	56,462	-	1,598,238
Infrastructure	3,774,920	-	-	3,774,920
Right of use leases	-	128,722	-	128,722
<b>Total capital assets, being depreciated</b>	<b>9,318,349</b>	<b>206,562</b>	-	<b>9,524,910</b>
Less accumulated depreciation and amortization for:				
Buildings	582,782	38,699	-	621,482
Improvements other than buildings	486,852	98,361	-	585,214
Machinery and equipment	706,597	137,016	-	843,614
Infrastructure	1,780,950	91,085	-	1,872,035
Right of use leases	-	15,592	-	15,592
<b>Total accumulated depreciation</b>	<b>3,557,182</b>	<b>380,754</b>	-	<b>3,937,936</b>
<b>Total capital assets being depreciated, net</b>	<b>5,761,166</b>	<b>(174,192)</b>	-	<b>5,586,974</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 11,453,364</b>	<b>145,258</b>	-	<b>11,598,622</b>

Depreciation and amortization expense was charged to functions/programs of the primary government governmental activities was follows:

<b>Governmental activities:</b>	
General government	\$ 85,124
Public safety	87,083
Streets and public works	200,475
Parks and recreation	8,071
<b>Total</b>	<b>\$ 380,754</b>

City of Woodland Hills  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2025

**3-C. Capital Assets (continued)**

Capital asset activity for the business-type activities was as follows:

<b>Business-type activities</b>	Beginning Balance	Additions	Retirements	Ending Balance
<b>Capital assets, not being depreciated:</b>				
Land	\$ 178,198	-	-	178,198
Water stock and easements	319,754	-	-	319,754
Construction in progress	-	868,719	-	868,719
<b>Total capital assets, not being depreciated</b>	<b>497,951</b>	<b>868,719</b>	-	<b>1,366,670</b>
<b>Capital assets, being depreciated:</b>				
Water system	8,020,026	-	-	8,020,026
Sewer system	249,480	-	-	249,480
Machinery and equipment	382,511	-	-	382,511
Right of use leases	-	64,361	-	64,361
<b>Total capital assets, being depreciated</b>	<b>8,652,016</b>	<b>64,361</b>	-	<b>8,716,377</b>
<b>Less accumulated depreciation and amortization for:</b>				
Water system	2,927,070	228,804	-	3,155,874
Sewer system	57,866	8,316	-	66,182
Machinery and equipment	176,385	26,637	-	203,022
Right of use leases	-	7,796	-	7,796
<b>Total accumulated depreciation</b>	<b>3,161,320</b>	<b>271,553</b>	-	<b>3,432,874</b>
<b>Total capital assets being depreciated, net</b>	<b>5,490,696</b>	<b>(207,192)</b>	-	<b>5,283,504</b>
<b>Business-type activities capital assets, net</b>	<b>\$ 5,988,647</b>	<b>661,527</b>	-	<b>6,650,174</b>

Depreciation and amortization expense was charged to functions/programs of the primary government business-type activities was follows:

<b>Business-type activities:</b>	
Water	\$ 263,237
Sewer	8,316
<b>Total</b>	<b>\$ 271,553</b>

City of Woodland Hills  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2025

**3-D. Long-term debt**

Long-term debt activity for the governmental activities was as follows:

	Original Principal	% Rate	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
2019 Sales Tax Refunding Bond							
Matures 2/1/2033	\$1,286,000	1.60	\$ 867,000	-	87,000	780,000	90,000
2020 Class C Road Revenue Bond							
Matures 5/15/2030	580,000	VAR	374,000	-	58,000	316,000	60,000
2023 Snowplow Lease 31128							
Matures 6/10/2026	91,329	5.50	62,501	-	30,414	32,087	32,087
2023 Snowplow Lease 31129							
Matures 6/10/2026	91,329	5.50	62,501	-	30,414	32,087	32,087
2024 Fire Chief Truck							
Matures 6/1/2028	76,771	5.63	64,271	-	8,880	55,391	9,380
2024 Wheeler Loader (Snowplow) Lease							
Matures 10/1/2028	36,486	5.78	-	36,486	2,515	33,971	548
2024 Wheeler Loader (Streets) Lease							
Matures 10/1/2028	36,486	5.78	-	36,486	2,515	33,971	548
2025 Service Truck (Snowplow) Lease							
Matures 3/25/2029	27,874	0.50	-	27,874	5,463	22,411	4,186
2025 Service Truck (Streets) Lease							
Matures 3/25/2029	27,874	0.50	-	27,874	5,463	22,411	4,186
2024 Fire Engine							
Matures 6/14/2033	469,267	4.79	431,591	-	39,481	392,110	41,372
<b>Total governmental activity long-term liabilities</b>			<b>\$ 1,861,864</b>	<b>128,722</b>	<b>270,145</b>	<b>1,720,441</b>	<b>274,393</b>

Debt service requirements to maturity for governmental activities are as follows:

	Principal	Interest	Total
2026	\$ 274,393	60,673	335,066
2027	228,789	50,354	279,143
2028	271,340	42,476	313,816
2029	256,571	32,103	288,674
2030	214,887	22,527	237,413
2031 - 2033	474,461	31,189	505,650
<b>Total</b>	<b>\$ 1,720,441</b>	<b>239,321</b>	<b>1,959,762</b>

City of Woodland Hills  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2025

**3-D. Long-term debt**

Long-term debt activity for the business-type activities was as follows:

	Original Principal	% Rate	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
2014 Water Revenue Bond							
Matures 10/1/2034	\$ 920,000	2.92	\$ 570,000	-	45,000	525,000	46,000
2024 Wheeler Loader (Water) Lease							
Matures 10/1/2028	36,486	5.78	-	36,486	2,515	33,971	548
2025 Service Truck (Water) Lease							
Matures 3/25/2029	27,874	0.50	-	27,874	5,463	22,411	4,186
2021 Water Revenue Bond							
Matures 10/15/2052	2,969,000	-	2,771,000	-	99,000	2,672,000	99,000
<b>Total business-type activity long-term liabilities</b>			<b>\$ 3,341,000</b>	<b>64,361</b>	<b>151,978</b>	<b>3,253,383</b>	<b>149,734</b>

Debt service requirements to maturity for business-type activities are as follows:

	Principal	Interest	Total
2026	\$ 149,734	18,711	168,445
2027	151,030	17,073	168,102
2028	170,637	15,385	186,022
2029	172,982	12,609	185,591
2030	151,000	9,724	160,724
2031 - 2035	776,000	25,054	801,054
2036 - 2040	495,000	-	495,000
2041 - 2045	495,000	-	495,000
2046 - 2050	495,000	-	495,000
2051 - 2052	197,000	-	197,000
<b>Total</b>	<b>\$ 3,253,383</b>	<b>98,555</b>	<b>3,351,938</b>

City of Woodland Hills  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2025

**NOTE 4 - OTHER INFORMATION**

**4-A. Risk management**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The City participates in the Utah Local Government Trust, a public agency insurance mutual, which provides coverage for property damage and general liability. The City is subject to a minimal deductible for claims. There have been no significant reductions in insurance coverage from coverage in the prior year. Amounts of settlements have not exceeded insurance coverage in any of the past three fiscal years.

**4-B. Rounding convention**

A rounding convention to the nearest whole dollar has been applied throughout this report, therefore the precision displayed in any monetary amount is plus or minus \$1. These financial statements are computer generated and the rounding convention is applied to each amount displayed in a column, whether detail item or total. As a result, without the overhead cost of manually balancing each column, the sum of displayed amounts in a column may not equal the total displayed. The maximum difference between any displayed number or total and its actual value will not be more than \$1.

**4-C. Subsequent events**

In preparing these financial statements, the City has evaluated events and transactions for potential recognition or disclosure through the date of the audit report, the date the financial statements were available to be used.

**4-D. Investment in joint venture**

The City is party to a joint venture with several other municipalities in the South Utah Valley Solid Waste District (the District). The District was created for the purpose of building a landfill and transfer station and operating the same for the benefit of member municipalities. The majority of the District's solid waste revenue comes from these governmental entities. Additional information is as follows:

- a. Participants are Woodland Hills City, Provo City, Springville City, Spanish Fork City, Mapleton City, Salem City, and Goshen City.
- b. The District is governed by a board of directors, which is comprised of seven members. The mayor and city council of each member city appoints one director. All decisions of the board are by majority vote, except in the case of a tie. In a tie, the votes would be taken by tonnage. For Provo City to prevail in a tie vote, they would need one additional city to vote with them.
- c. The District's Board of Directors governs the operations of the District through management employed by the board. The District is subject to the same laws as the creating entities, therefore, it must follow Utah State laws for cities in the areas of fiscal management, budgeting, and financing.

City of Woodland Hills  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2025

**4-D. Investment in joint venture (continued)**

d. Summary financial information as of the joint venture’s last fiscal year end for which an audit has been completed, June 30, 2024, is as follows:

<b>South Utah Valley Solid Waste District</b>	
Total Assets and Deferred Outflows	<u>\$ 57,463,980</u>
Total Liabilities and Deferred Inflows	40,122,243
Net Position	<u>17,341,737</u>
Operating Revenues	10,947,022
Operating Expenses	<u>11,374,359</u>
Net Operating Income (Loss)	(427,337)
Total Non-Operating Income (Loss)	<u>(5,299,986)</u>
Net Income (Loss)	<u><u>\$ (5,727,323)</u></u>

e. The joint venture has the following long-term debt:

Accrued compensated absences	\$ 301,986
Long-term debt	36,867,709
Net pension liability	<u>310,307</u>
Total long-term liabilities	<u><u>\$ 37,480,002</u></u>

**4-E. Pension Plans**

**General Information about the Pension Plan**

**Plan description:**

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

**Defined Benefit Plans**

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

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System. The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems’ defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Utah State Retirement Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms.

City of Woodland Hills  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2025

**4-E. Pension Plans (continued)**

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

**Benefits provided:**

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

System	Final Average Salary	Years of service required and/or age eligible for benefit	Benefit percentage per year of service	Cola **
Noncontributory System	Highest 3 Years	30 years any age	2.0% per year all years	Up to 4%
		25 years any age*		
		20 years age 60*		
		10 years age 62*		
		4 years age 65		
Tier 2 Public Employees System	Highest 5 Years	35 years any age	1.50% per year all years	Up to 2.5%
		20 years age 60*		
		10 years age 62*		
		4 years age 65		

\*with actuarial reductions

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

**Contributions:**

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

<u>Utah Retirement Systems</u>	<u>Employee</u>	<u>Employer</u>	<u>Employer 401(k) Plan</u>
Contributory System			
111 - Local Government Div - Tier 2	-	15.19	0.70
Noncontributory System			
15 - Local Government Div - Tier 2	-	16.97	-
Tier 2 DC Only			
211 - Local Government	-	5.19	10.00

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

City of Woodland Hills  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2025

**4-E. Pension Plans (continued)**

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

<u>System</u>	Employer Contributions	Employee Contributions
Noncontributory System	\$ 27,042	-
Tier 2 Public Employees System	26,635	1,227
<b>Total Contributions</b>	<b>\$ 53,677</b>	<b>-</b>

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

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

At June 30, 2025, we reported a net pension asset of \$0 and a net pension liability of \$71,105.

	<u>(Measurement Date): December 31, 2024</u>				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share 12/31/2023	Change (Decrease)
Noncontributory System	\$ -	\$ 55,629	0.0175424%	0.0301712%	(0.0126288)%
Tier 2 Public Employees System	\$ -	\$ 15,476	0.0051890%	0.0042196%	0.0009694%
<b>Total</b>	<b>\$ -</b>	<b>\$ 71,105</b>			

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

For the year ended June 30, 2025, we recognize pension expense of \$69,768.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 39,837	\$ 107
Changes in assumptions	9,770	2
Net difference between projected and actual earnings on pension plan investments	17,745	-
Changes in proportion and differences between contributions and proportionate share of contributions	4,916	201
Contributions subsequent to the measurement date	28,032	-
<b>Total</b>	<b>\$ 100,301</b>	<b>\$ 309</b>

\$28,032 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

City of Woodland Hills  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2025

**4-E. Pension Plans (continued)**

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

<u>Year Ended December 31,</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2025	\$ 35,695
2026	34,101
2027	(5,629)
2028	221
2029	3,428
Thereafter	4,144

**Actuarial assumptions:**

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

Inflation	2.50 Percent
Salary increases	3.50 - 9.50 percent, average, including inflation
Investment rate of return	6.85 percent, net of pension plan investment expense, including inflation

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

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

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

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

City of Woodland Hills  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2025

**4-E. Pension Plans (continued)**

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

**Discount rate:**

The discount rate used to measure the total pension liability was 6.95 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate.

**Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate:**

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

<u>System</u>	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
Noncontributory System	\$ 235,265	55,629	(95,027)
Tier 2 Public Employees System	46,222	15,476	(8,442)
<b>Total</b>	<b>\$ 281,487</b>	<b>71,105</b>	<b>(103,469)</b>

**Pension plan fiduciary net position:**

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

**Defined Contribution Savings Plan:**

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

- 401(k) Plan

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

	2025	2024	2023
<b>401(k) Plan</b>			
Employer Contributions	\$ 283	\$ 114	\$ 184
Employee Contributions	-	4,000	13,000

**REQUIRED SUPPLEMENTARY INFORMATION**  
**(Unaudited)**

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City of Woodland Hills  
**Notes to Required Supplementary Information**  
June 30, 2025

**Budgetary Comparison Schedules**

The Budgetary Comparison Schedule presented in this section of the report is for the City's General Fund.

**Budgeting and Budgetary Control**

The budget for the General Fund is legally required and is prepared and adopted on the modified accrual basis of accounting.

Original budgets represent the revenue estimates and spending authority authorized by the City Council prior to the beginning of the year. Final budgets represent the original budget amounts plus any amendments made to the budget during the year by the Council through formal resolution. Final budgets do not include unexpended balances from the prior year because such balances automatically lapse to unreserved fund balance at the end of each year.

**Current Year Excess of Expenditures over Appropriations**

For the year ended June 30, 2025, expenditures within all department were below appropriations.

**Changes in Assumptions Related to Pensions**

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

City of Woodland Hills  
**SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 GENERAL FUND**  
 For the Year Ended June 30, 2025

	<u>Budgeted Original</u>	<u>Budgeted Final</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>				
Taxes:				
Property	\$ 1,059,995	1,083,000	1,085,721	2,721
Sales	280,000	280,000	284,741	4,741
Other taxes	159,000	158,700	165,973	7,273
License and permits	81,500	104,600	105,097	497
Intergovernmental revenues	107,000	163,000	203,923	40,923
Charges for services	371,300	379,800	558,658	178,858
Interest	151,500	180,000	183,763	3,763
Miscellaneous revenue	6,000	75,000	28,702	(46,298)
<b>Total revenues</b>	<b><u>2,216,295</u></b>	<b><u>2,424,100</u></b>	<b><u>2,616,578</u></b>	<b><u>192,478</u></b>
<b>EXPENDITURES:</b>				
General government	748,850	631,517	628,302	3,215
Public safety	477,220	668,367	653,603	14,764
Streets and public works	889,875	757,613	756,735	878
Parks, recreation and public property	48,600	51,300	36,501	14,799
<b>Total expenditures</b>	<b><u>2,164,545</u></b>	<b><u>2,108,797</u></b>	<b><u>2,075,141</u></b>	<b><u>33,656</u></b>
<b>Excess (Deficiency) of Revenues over (Under) Expenditures</b>	<b>51,750</b>	<b>315,303</b>	<b>541,437</b>	<b>226,134</b>
<b>Other Financing Sources and (Uses):</b>				
Lease proceeds	-	-	128,722	128,722
Proceeds from sale of capital assets	-	65,000	90,809	25,809
Transfers out	(36,000)	(379,303)	(584,303)	(205,000)
<b>Total Other Financing Sources and (Uses)</b>	<b><u>(36,000)</u></b>	<b><u>(314,303)</u></b>	<b><u>(364,773)</u></b>	<b><u>(50,469)</u></b>
<b>Net Change in Fund Balances</b>	<b>15,750</b>	<b>1,000</b>	<b>176,664</b>	<b>176,664</b>
Fund balances - beginning of year	770,254	770,254	770,254	-
<b>Fund balance - end of year</b>	<b><u>\$ 786,004</u></b>	<b><u>771,254</u></b>	<b><u>946,918</u></b>	<b><u>175,664</u></b>

City of Woodland Hills  
**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
 June 30, 2025  
 Last 10 Fiscal Years

	As of December 31,									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>Noncontributory Retirement System</b>										
Proportion of the net pension liability (asset)	0.0175424%	0.0235488%	0.0301712%	0.0336714%	0.0288812%	0.0265345%	0.0252014%	0.0169779%	0.0080166%	0.0080590%
Proportionate share of the net pension liability (asset)	\$ 55,629	\$ 54,623	\$ 51,676	\$ (192,840)	\$ 14,779	\$ 100,005	\$ 185,576	\$ 74,385	\$ 51,476	\$ 45,602
Covered employee payroll	\$ 157,466	\$ 258,326	\$ 294,693	\$ 312,783	\$ 257,844	\$ 231,673	\$ 211,832	\$ 141,099	\$ 74,095	\$ 71,785
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee Plan fiduciary net position as a percentage of the total pension liability	35.33%	21.14%	17.54%	-61.65%	5.73%	43.17%	87.61%	52.72%	69.47%	63.53%
	96.02%	96.90%	97.50%	108.70%	99.20%	93.70%	87.00%	91.90%	87.30%	87.80%
<b>Tier 2 Public Employees System</b>										
Proportion of the net pension liability (asset)	0.0051890%	0.0014535%	0.0042196%	0.0045479%	0.0049955%	0.0054616%	0.0064729%	0.0047315%	0.0000000%	0.0000000%
Proportionate share of the net pension liability (asset)	\$ 15,476	\$ 2,829	\$ 4,595	\$ (1,925)	\$ 718	\$ 1,228	\$ 2,772	\$ 417	\$ -	\$ -
Covered employee payroll	\$ 153,746	\$ 37,579	\$ 92,007	\$ 84,442	\$ 79,875	\$ 75,924	\$ 75,422	\$ 46,053	\$ -	\$ -
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee Plan fiduciary net position as a percentage of the total pension liability	10.07%	7.53%	4.99%	-2.28%	0.90%	1.62%	3.68%	0.91%	0.00%	0.00%
	87.44%	89.58%	92.30%	103.80%	98.30%	96.50%	90.80%	97.40%	0.00%	0.00%

City of Woodland Hills  
**SCHEDULE OF CONTRIBUTIONS**  
 June 30, 2025  
 Last 10 Fiscal Years

	As of fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
<b>Noncontributory System</b>	2016	\$ 13,500	\$ 13,500	\$ -	\$ 73,089	18.47%
	2017	15,974	15,974	-	86,485	18.47%
	2018	33,116	33,116	-	179,298	18.47%
	2019	43,106	43,106	-	233,382	18.47%
	2020	44,185	44,185	-	239,228	18.47%
	2021	55,113	55,113	-	298,394	18.47%
	2022	52,804	52,804	-	285,889	18.47%
	2023	51,301	51,301	-	284,911	18.01%
	2024	37,369	37,369	-	207,953	17.97%
	2025	27,042	27,042	-	159,350	16.97%
<b>Tier 2 Public Employees System*</b>	2016	\$ -	\$ -	\$ -	\$ -	0.00%
	2017	1,771	1,771	-	10,845	16.33%
	2018	9,841	9,841	-	65,128	15.11%
	2019	12,312	12,312	-	80,574	15.28%
	2020	12,126	12,126	-	77,457	15.66%
	2021	12,873	12,873	-	81,475	15.80%
	2022	13,832	13,832	-	86,187	16.05%
	2023	13,921	13,921	-	86,929	16.01%
	2024	12,008	12,008	-	75,000	16.01%
	2025	26,635	26,635	-	175,346	15.19%

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

Contributions as a percentage of covered-payroll may be different than the board certified rate due to rounding and other administrative practices.



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

Honorable Mayor and  
City Council Members  
Woodland Hills City  
Woodland Hills , Utah

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Woodland Hills City, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Woodland Hills City’s basic financial statements and have issued our report thereon dated December 3, 2025.

***Report on Internal Control Over Financial Reporting***

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

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

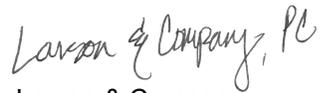
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

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

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

**Purpose of this Report**

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



Larson & Company

Spanish Fork, Utah

December 3, 2025

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

Honorable Mayor and City Council Members  
Woodland Hills City  
Woodland Hills , Utah

***Report on Compliance***

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

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

Budgetary Compliance	Fund Balance
Restricted Taxes and Related Revenues	Fraud Risk Assessment
Government Fees	Cash Management
Utah Retirement Systems	Impact Fees
Open and Public Meetings Act	Crime Insurance for Public Treasurers
Enterprise Fund Transfers, Reimbursements, Loans, and Services	

***Opinion on Compliance***

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

***Basis for Opinion***

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

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

***Responsibilities of Management for Compliance***

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

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

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

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

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

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

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

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

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

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

## Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the Guide. Accordingly, this report is not suitable for any other purpose. However, pursuant to *Utah Code* Title 63G, Chapter 2, this report is a matter of public record, and as such, its distribution is not limited.

*Larson & Company, PC*

Larson & Company, PC

Spanish Fork, Utah  
December 3, 2025

**WOODLAND HILLS CITY**  
**Schedule of Findings and Recommendations**  
For the Year Ended June 30, 2025

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**Current Year Findings**

**Governmental Auditing Standards and Compliance Findings**

None noted

**Summary of Prior Year Findings**

**Governmental Auditing Standards and Compliance Findings**

None noted.

**City of Woodland Hills**  
**Operational Budget 2026**  
**10 10 General Fund - 11/01/2025 to 11/30/2025**  
**41.67% of the fiscal year has expired**

	Revised 8/26/2025 for FY 2026 Budget	Current YTD	Percent Used
<b>Change In Net Position</b>			
<b>Revenue:</b>			
<b>Taxes</b>			
3110 Property tax - current	1,012,581	70,661	7%
3120 Unpaid Prior Year's Property tax	65,000	6,689	10%
3125 Motor vehicle fees	38,000	16,837	44%
3130 Sales and use taxes	280,000	113,139	40%
3131 Transportation tax	31,000	14,846	48%
3140 Franchise tax (Electric/Gas)	125,000	44,728	36%
3150 Telecom tax (Cell & Landline)	4,200	2,092	50%
<b>Total Taxes</b>	<b>1,555,781</b>	<b>268,990</b>	<b>17%</b>
<b>Licenses and permits</b>			
3210 Business licenses	500	125	25%
3221 Residential Building permits	80,000	79,529	99%
3223 Development Subdivision Permits	0	10,391	0%
3225 Animal Licenses	500	0	0%
3226 Appeal/Variance	500	0	0%
<b>Total Licenses and permits</b>	<b>81,500</b>	<b>90,045</b>	<b>110%</b>
<b>Intergovernmental revenue</b>			
3332 Fire department grants	0	0	0%
3356 Class C road allocation	105,000	69,825	67%
3358 Liquor fund allotment	1,000	0	0%
3359 Parks Grants - PASS THRU	0	0	0%
3360 State grants	0	0	0%
<b>Total Intergovernmental revenue</b>	<b>106,000</b>	<b>69,825</b>	<b>66%</b>
<b>Charges for services</b>			
3413 Zoning and subdivision fees	2,000	22,880	1,144%
3418 SWPPP	0	0	0%
3421 Fire department services	1,000	1,950	195%
3422 Fuel Reduction	250,000	264,321	106%
3440 Sanitation - garbage fees	199,500	87,492	44%
3470 Summit Creek Trail Improvement Fees	2,000	0	0%
3480 Fiber Revenue	18,000	4,500	25%
3490 Miscellaneous services	2,500	5	0%
3491 City Center Rental	2,200	735	33%
3492 Park Rental	200	175	88%
<b>Total Charges for services</b>	<b>477,400</b>	<b>382,058</b>	<b>80%</b>
<b>Interest</b>			
3610 Interest earnings	70,000	51,363	73%
3611 Interest - Fiber	0	0	0%
<b>Total Interest</b>	<b>70,000</b>	<b>51,363</b>	<b>73%</b>
<b>Miscellaneous revenue</b>			
3640 Proceeds of sale of capital assets	0	2,100	0%
3660 Proceeds of bond issues	0	0	0%
3685 CC Fee	800	726	91%
3690 Miscellaneous revenue	2,145,000	50,208	2%
3691 City Celebration Revenues - PASS THRU	3,000	4,296	143%
3692 Emergency Management	0	0	0%
<b>Total Miscellaneous revenue</b>	<b>2,148,800</b>	<b>57,329</b>	<b>3%</b>
<b>Contributions and transfers</b>			
3840 Transfer from capital projects	1,421,979	1,708,550	120%
<b>Total Contributions and transfers</b>	<b>1,421,979</b>	<b>1,708,550</b>	<b>120%</b>
<b>Total Revenue:</b>	<b>5,861,460</b>	<b>2,628,161</b>	<b>45%</b>
<b>Expenditures:</b>			
<b>General government</b>			
<b>Council</b>			
4111.100 Mayor/Council Wages	18,000	7,567	42%
4111.220 Mayor/Council FICA	1,400	579	41%
4111.580 Council Travel	7,000	0	0%
4111.600 Mayor Expenses	500	0	0%
4111.601 Council Expenses	1,000	0	0%
4111.602 Council Discretionary	300	0	0%
<b>Total Council</b>	<b>28,200</b>	<b>8,145</b>	<b>29%</b>
<b>Administrative</b>			
4141.100 Admin salaries and wages	175,000	65,859	38%
4141.220 Admin employee FICA	14,000	4,997	36%
4141.230 Retirement	35,000	10,471	30%
4141.240 Admin Health Insurance	16,000	6,585	41%
4141.348 Admin audit	14,000	0	0%
4141.349 Admin attorney	100,000	21,444	21%
4141.350 Admin Prof. Services	36,000	54,929	153%
4141.352 Elections	6,600	182	3%
4141.353 Appeal/Variance	500	0	0%
4141.400 Admin utilities	32,000	6,761	21%
4141.521 Admin insurance and surety bonds	60,000	43,122	72%

**City of Woodland Hills**  
**Operational Budget 2026**  
**10 10 General Fund - 11/01/2025 to 11/30/2025**  
**41.67% of the fiscal year has expired**

	Revised 8/26/2025 for FY 2026 Budget	Current YTD	Percent Used
4141.580 Admin travel, conferences	3,000	462	15%
4141.600 Admin books, subscriptions, memberships	6,000	1,570	26%
4141.601 Admin office supplies & expense	10,500	5,376	51%
4141.649 Repairs/maintenance to city facilities	20,000	10,067	50%
4141.650 Admin computer software support	14,000	5,545	40%
4141.651 Admin web site	4,500	0	0%
4141.699 Admin miscellaneous expenditures	1,000	801	80%
4141.700 2019 Principal Sales Tax Revenue Refunding Bond	690,000	0	0%
4141.701 2019 Interest Sales Tax Revenue Refunding Bond	9,477	9,477	100%
4141.740 Admin capital outlay equipment	2,000	0	0%
<b>Total Administrative</b>	<b>1,249,577</b>	<b>247,650</b>	<b>20%</b>
<b>Planning and zoning</b>			
4180.220 Planning commission FICA	0	0	0%
4180.600 Planning commission expenses	1,500	0	0%
<b>Total Planning and zoning</b>	<b>1,500</b>	<b>0</b>	<b>0%</b>
<b>Building</b>			
4190.100 Inspections Wages	17,000	7,104	42%
4190.101 Site Plan Review	12,500	4,794	38%
4190.102 SWPPP	0	0	0%
4190.220 Building FICA	2,300	881	38%
4190.230 Building Retirement	2,200	956	43%
4190.240 Building Health Insurance	2,500	1,872	75%
4190.300 Plan Review	17,000	5,967	35%
4190.600 Building Tools, Books, Dues, Subscriptions	3,000	317	11%
<b>Total Building</b>	<b>56,500</b>	<b>21,891</b>	<b>39%</b>
<b>Total General government</b>	<b>1,335,777</b>	<b>277,687</b>	<b>21%</b>
<b>Public safety</b>			
<b>Police</b>			
4210.100 Ordinance Enforcement Officer	10,500	2,799	27%
4210.220 Ordinance Enforcement Officer FICA	850	208	24%
4210.230 Retirement	550	191	35%
4210.240 Enforcement Health Insurance	500	187	37%
4210.300 Police services	119,600	48,625	41%
4210.301 Dispatch fees	20,000	6,337	32%
4210.349 Enforcement attorney fees	1,000	0	0%
<b>Total Police</b>	<b>153,000</b>	<b>58,348</b>	<b>38%</b>
<b>Fire</b>			
4220.100 Fire wages	20,000	3,935	20%
4220.220 Fire FICA	1,600	289	18%
4220.230 Retirement	1,000	386	39%
4220.300 Fire Telephone Notification System	600	0	0%
4220.600 Fire equipment supplies	55,000	3,953	7%
4220.601 Fire training	10,000	255	3%
4220.602 Fire Discretionary Fund	1,000	63	6%
4220.604 Fire Fighter Appreciation	2,000	0	0%
4220.605 Emergency Management	0	0	0%
4220.648 Fire equipment fuel	5,000	1,231	25%
4220.649 Fire equipment repairs/maintenance	5,000	820	16%
4220.700 Fire Truck Lease principal	41,400	0	0%
4220.701 Fire Truck Lease interest	19,000	1,140	6%
4220.702 Chief's Truck Lease principal	9,400	0	0%
4220.703 Chief's Truck Lease interest	3,120	0	0%
4220.740 Fire capital outlay	0	0	0%
<b>Total Fire</b>	<b>174,120</b>	<b>12,072</b>	<b>7%</b>
<b>Fire Fuel Reduction</b>			
4222.100 Fire Fuel Reduction wages	250,000	113,180	45%
4222.200 Fire Fuel Reduction benefits	0	8,658	0%
4222.230 Fire Fuel Reduction Retirement	0	0	0%
4222.600 Fire Fuel Reduction equipment supplies	0	10,396	0%
4222.601 Fire Fuel Reduction training	0	0	0%
4222.602 Fire Fuel Reduction Discretionary Fund	0	10,748	0%
4222.648 Fire Fuel Reduction equipment fuel	0	4,778	0%
4222.649 Fire Fuel Reduction equipment repairs/maintenance	0	13,980	0%
<b>Total Fire Fuel Reduction</b>	<b>250,000</b>	<b>161,741</b>	<b>65%</b>
<b>EMS</b>			
4225.100 EMS Wages	14,000	3,729	27%
4225.220 EMS FICA	1,100	285	26%
4225.600 EMS Equipment Supplies	7,500	4,556	61%
4225.601 EMS Training	6,100	392	6%
4225.602 EMS Appreciation	300	0	0%
4225.648 EMS Equipment Fuel	1,000	100	10%
4225.649 EMS Equipment Repairs/Maintenance	1,000	0	0%
<b>Total EMS</b>	<b>31,000</b>	<b>9,062</b>	<b>29%</b>
<b>Animal control</b>			
4253.300 Animal control and regulation	5,000	2,484	50%
<b>Total Animal control</b>	<b>5,000</b>	<b>2,484</b>	<b>50%</b>

**City of Woodland Hills**  
**Operational Budget 2026**  
**10 10 General Fund - 11/01/2025 to 11/30/2025**  
**41.67% of the fiscal year has expired**

	Revised 8/26/2025 for FY 2026 Budget	Current YTD	Percent Used
<b>Emergency Management</b>			
4227.100 EM Wages	500	0	0%
4227.220 EM FICA	40	0	0%
4227.600 EM Equipment Supplies	4,000	0	0%
<b>Total Emergency Management</b>	<b>4,540</b>	<b>0</b>	<b>0%</b>
<b>Total Public safety</b>	<b>617,660</b>	<b>243,706</b>	<b>39%</b>
<b>Roads and public improvements</b>			
<b>Roads</b>			
4410.100 Streets wages	82,000	25,280	31%
4410.220 Streets FICA	6,300	1,830	29%
4410.230 Retirement	13,500	5,360	40%
4410.240 Health Insurance	13,000	6,217	48%
4410.300 Streets Professional & technical	35,000	14,948	43%
4410.452 Streets Storm drainage	15,000	0	0%
4410.600 Streets Road supplies	3,000	606	20%
4410.602 Roads Discretionary	1,000	56	6%
4410.603 Tools and equipment	2,000	142	7%
4410.606 Streets General Maintenance (including PMP)	3,210,000	1,044,158	33%
4410.607 Fiber Installs	10,000	0	0%
4410.648 Streets Road fuel	3,000	209	7%
4410.649 Streets Road Vehicle repairs/maintenance	4,000	672	17%
4410.702 \$580,000 Principal	64,763	0	0%
4410.703 \$580,000 Interest	9,500	4,763	50%
4410.740 Streets capital outlay equipment	3,500	0	0%
4410.741 Streets Debt service - principal	27,700	548	2%
4410.742 Streets Debt service - interest	4,330	3,934	91%
4415.608 Class C Road maintenance	0	0	0%
<b>Total Roads</b>	<b>3,507,593</b>	<b>1,108,721</b>	<b>32%</b>
<b>Sanitation</b>			
4420.300 Sanitation - garbage removal	178,500	72,286	40%
<b>Total Sanitation</b>	<b>178,500</b>	<b>72,286</b>	<b>40%</b>
<b>Snowplow</b>			
4418.100 Snowplowing wages	50,000	699	1%
4418.220 Snowplowing FICA	3,900	53	1%
4418.230 Snowplowing Retirement	100	0	0%
4418.600 Snowplowing supplies	1,500	262	17%
4418.601 Snowplowing road salt	40,000	26,415	66%
4418.602 Snow Plowing tools and equipment	22,000	2,567	12%
4418.648 Snowplowing fuel	6,000	0	0%
4418.649 Snow Plowing repairs/maintenance	10,000	218	2%
4418.740 Snowplowing capital outlay equipment	0	0	0%
4418.800 Snowplowing Debt service - principal	27,700	548	2%
4418.801 Snowplowing Debt service - interest	4,330	0	0%
<b>Total Snowplow</b>	<b>165,530</b>	<b>30,762</b>	<b>19%</b>
<b>Total Roads and public improvements</b>	<b>3,851,623</b>	<b>1,211,770</b>	<b>31%</b>
<b>Parks, recreation, and public property</b>			
<b>Parks</b>			
4510.100 Parks Salaries & Wages	11,000	3,326	30%
4510.220 Parks FICA	900	240	27%
4510.230 Parks Retirement	1,000	478	48%
4510.240 Parks Health Insurance	2,500	468	19%
4510.300 Chipper Days	10,000	0	0%
4510.600 PTR	1,500	0	0%
4510.601 City Celebrations	14,000	13,593	97%
4510.648 Parks fuel	0	0	0%
4510.649 Parks repairs/maintenance	14,500	6,758	47%
4510.740 Parks Capital Outlay	1,000	0	0%
4540.602 Parks Discretionary	0	0	0%
<b>Total Parks</b>	<b>56,400</b>	<b>24,863</b>	<b>44%</b>
<b>Total Parks, recreation, and public property</b>	<b>56,400</b>	<b>24,863</b>	<b>44%</b>
<b>Transfers</b>			
4850 Transfer to FIRE capital projects fund	0	0	0%
4855 Transfer to EMS capital projects fund	0	0	0%
4860 Transfer to PUBLIC WORKS capital projects fund	0	0	0%
4870 Transfer to ROADS capital projects fund	0	0	0%
4880 Transfer to PTR capital projects fund	0	0	0%
<b>Total Transfers</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Total Expenditures:</b>	<b>5,861,460</b>	<b>1,758,026</b>	<b>30%</b>
<b>Total Change In Net Position</b>	<b>0</b>	<b>870,136</b>	<b>0%</b>

**City of Woodland Hills**  
**Operational Budget 2026**  
**41 41 Capital Projects - Fire - 11/01/2025 to 11/30/2025**  
**41.67% of the fiscal year has expired**

	Revised 8/26/2025 for FY 2026 Budget	Current YTD	Percent Used
<b>Change In Net Position</b>			
<b>Revenue:</b>			
<b>Miscellaneous revenue</b>			
3680 Loan Proceeds	0	0	0%
<b>Total Miscellaneous revenue</b>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>Contributions and transfers</b>			
3810 Transfer from general fund	0	0	0%
3990 Appropriated fund balance	154,850	0	0%
<b>Total Contributions and transfers</b>	<u>154,850</u>	<u>0</u>	<u>0%</u>
<b>Total Revenue:</b>	<u>154,850</u>	<u>0</u>	<u>0%</u>
<b>Expenditures:</b>			
<b>Public safety</b>			
<b>Fire</b>			
4220.72 Saving - 2022 down payment on a new engine	0	0	0%
<b>Total Fire</b>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>Total Public safety</b>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>Miscellaneous</b>			
4811 Transfer to PW Capital Project	154,850	0	0%
<b>Total Miscellaneous</b>	<u>154,850</u>	<u>0</u>	<u>0%</u>
<b>Total Expenditures:</b>	<u>154,850</u>	<u>0</u>	<u>0%</u>
<b>Total Change In Net Position</b>	<u>0</u>	<u>0</u>	<u>0%</u>

**City of Woodland Hills**  
**Operational Budget 2026**  
**42 42 Capital Projects - EMS - 11/01/2025 to 11/30/2025**  
**41.67% of the fiscal year has expired**

	Revised 8/26/2025 for FY 2026 Budget	Current YTD	Percent Used
<b>Change In Net Position</b>			
<b>Revenue:</b>			
<b>Intergovernmental revenue</b>			
3810 Transfer from general fund	0	0	0%
<b>Total Intergovernmental revenue</b>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>Contributions and transfers</b>			
3990 Appropriated fund balance	25,760	0	0%
4811 Transfer to PW Capital Projects	25,760	0	0%
<b>Total Contributions and transfers</b>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>Total Revenue:</b>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>Total Change In Net Position</b>	<u>0</u>	<u>0</u>	<u>0%</u>

**City of Woodland Hills**  
**Operational Budget 2026**  
**43 43 Capital Projects - Snowplowing - 11/01/2025 to 11/30/2025**  
**41.67% of the fiscal year has expired**

	Revised 8/26/2025 for FY 2026 Budget	Current YTD	Percent Used
<b>Change In Net Position</b>			
<b>Revenue:</b>			
<b>Miscellaneous revenue</b>			
3670 Lease Proceeds	0	0	0%
<b>Total Miscellaneous revenue</b>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>Contributions and transfers</b>			
3810 Transfer from general fund	0	0	0%
3990 Appropriated fund balance	35,000	0	0%
<b>Total Contributions and transfers</b>	<u>35,000</u>	<u>0</u>	<u>0%</u>
<b>Total Revenue:</b>	<u>35,000</u>	<u>0</u>	<u>0%</u>
<b>Expenditures:</b>			
<b>Roads and public improvements</b>			
<b>Snowplow</b>			
4220.73 Savings for future truck purchase(s)	0	0	0%
<b>Total Snowplow</b>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>Total Roads and public improvements</b>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>Miscellaneous</b>			
4811 Transfer PW Capital Projects	35,000	0	0%
<b>Total Miscellaneous</b>	<u>35,000</u>	<u>0</u>	<u>0%</u>
<b>Total Expenditures:</b>	<u>35,000</u>	<u>0</u>	<u>0%</u>
<b>Total Change In Net Position</b>	<u>0</u>	<u>0</u>	<u>0%</u>

**City of Woodland Hills**  
**Operational Budget 2026**  
**44 44 Capital Projects - Public Works - 11/01/2025 to 11/30/2025**  
**41.67% of the fiscal year has expired**

	Revised 8/26/2025 for FY 2026 Budget	Current YTD	Percent Used
<b>Change In Net Position</b>			
<b>Revenue:</b>			
<b>Intergovernmental revenue</b>			
3611 W. Loafer Project	0	0	0%
3615 UDOT Community Dev. Grant	0	0	0%
<b>Total Intergovernmental revenue</b>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>Contributions and transfers</b>			
3810 Transfer from general fund	0	0	0%
3820 Transfer from Capital Projects	220,610	(209,610)	-95%
3990 Appropriated fund balance	1,201,369	0	0%
<b>Total Contributions and transfers</b>	<u>1,421,979</u>	<u>(209,610)</u>	<u>-15%</u>
<b>Total Revenue:</b>	<u>1,421,979</u>	<u>(209,610)</u>	<u>-15%</u>
<b>Expenditures:</b>			
<b>Roads and public improvements</b>			
<b>Roads</b>			
4220.73 N. View Circle	0	0	0%
4220.75 W. Loafer	0	0	0%
4220.78 UDOT Community Dev. Grant	0	0	0%
<b>Total Roads</b>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>Total Roads and public improvements</b>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>Miscellaneous</b>			
4810 Transfer to general fund	1,421,979	1,498,940	105%
<b>Total Miscellaneous</b>	<u>1,421,979</u>	<u>1,498,940</u>	<u>105%</u>
<b>Total Expenditures:</b>	<u>1,421,979</u>	<u>1,498,940</u>	<u>105%</u>
<b>Total Change In Net Position</b>	<u>0</u>	<u>(1,708,550)</u>	<u>0%</u>

**City of Woodland Hills**  
**Operational Budget 2026**  
**45 45 Capital Projects - PTR - 11/01/2025 to 11/30/2025**  
**41.67% of the fiscal year has expired**

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	Revised 8/26/2025 for FY 2026 Budget	Current YTD	Percent Used
<b>Change In Net Position</b>			
<b>Revenue:</b>			
<b>Contributions and transfers</b>			
3810 Transfer from general fund	0	0	0%
3990 Appropriated fund balance	5,000	0	0%
<b>Total Contributions and transfers</b>	<u>5,000</u>	<u>0</u>	<u>0%</u>
<b>Total Revenue:</b>	<u>5,000</u>	<u>0</u>	<u>0%</u>
<b>Expenditures:</b>			
<b>Miscellaneous</b>			
4811 Transfer to PW Capital Projects	5,000	0	0%
<b>Total Miscellaneous</b>	<u>5,000</u>	<u>0</u>	<u>0%</u>
<b>Total Expenditures:</b>	<u>5,000</u>	<u>0</u>	<u>0%</u>
<b>Total Change In Net Position</b>	<u>0</u>	<u>0</u>	<u>0%</u>

**City of Woodland Hills**  
**Operational Budget 2026**  
**51 51 Enterprise - 11/01/2025 to 11/30/2025**  
**41.67% of the fiscal year has expired**

	Revised 8/26/2025 for FY 2026 Budget	Current YTD	Percent Used
<b>Income or Expense</b>			
<b>Income From Operations:</b>			
<b>Operating income</b>			
5140 Water service revenues	828,000	487,241	59%
5241 Miscellaneous service revenues	15,000	20,348	136%
5242 Transfer ARPA funds in from General	0	0	0%
5311 Connection fee income	7,000	4,950	71%
<b>Total Operating income</b>	<b>850,000</b>	<b>512,539</b>	<b>60%</b>
<b>Operating expense</b>			
6110 Salaries and wages	160,000	84,464	53%
6112 Water Repairs	0	1,971	0%
6115 Well	0	21,136	0%
6130 Employee FICA	12,500	8,292	66%
6140 Health Insurance	35,000	11,235	32%
6150 Retirement	18,000	19,106	106%
6210 Books, dues and subscriptions	2,500	3,947	158%
6230 Travel and conferences	1,500	1,288	86%
6240 Office supplies and expense	4,000	1,478	37%
6245 Computer software support	14,000	5,570	40%
6250 Tools and work equipment	5,000	206	4%
6280 Utilities	80,000	48,577	61%
6311 Legal services	5,000	0	0%
6313 Engineering services	50,000	7,892	16%
6420 Water sampling and testing	10,000	3,004	30%
6440 Meter installation and service	8,000	0	0%
6445 Supplies	15,000	10,213	68%
6447 Water equipment repairs/maintenance	10,000	2,782	28%
6450 Water system maintenance	150,000	11,954	8%
6451 ARPA Funds	0	0	0%
6452 Fuel	0	1,458	0%
6510 Insurance and surety bonds	30,000	16,065	54%
6550 Capital Outlay	34,888	0	0%
6555 2014 Upper Well Principal	46,000	0	0%
6610 Miscellaneous operating expense	0	1,311	0%
6690 Depreciation expense	125,000	0	0%
6822 2021 Emergency Water loan \$2.9M	99,000	0	0%
6830 Monthly CC Processing and Bank Fees	15,000	9,212	61%
<b>Total Operating expense</b>	<b>930,388</b>	<b>271,159</b>	<b>29%</b>
<b>Total Income From Operations:</b>	<b>(80,388)</b>	<b>241,379</b>	<b>-300%</b>
<b>Non-Operating Items:</b>			
<b>Non-operating income</b>			
5521 Water Impact Fee revenue	52,670	47,403	90%
5523 Well Impact Fee Revenue	0	0	0%
5610 Interest income	70,000	27,013	39%
5610.1 Impact Fee Interest	5,500	2,449	45%
5630 Gain (loss) on asset retirement	0	0	0%
<b>Total Non-operating income</b>	<b>128,170</b>	<b>76,865</b>	<b>60%</b>
<b>Non-operating expense</b>			
6820 Interest expense (New Bond Well Interest Payment)	15,330	17,297	113%
<b>Total Non-operating expense</b>	<b>15,330</b>	<b>17,297</b>	<b>113%</b>
<b>Total Non-Operating Items:</b>	<b>112,840</b>	<b>59,568</b>	<b>53%</b>
<b>Total Income or Expense</b>	<b>32,452</b>	<b>300,947</b>	<b>927%</b>

**City of Woodland Hills**  
**Operational Budget 2026**  
**52 52 Sewer - 11/01/2025 to 11/30/2025**  
**41.67% of the fiscal year has expired**

	Revised 8/26/2025 for FY 2026 Budget	Current YTD	Percent Used
<b>Income or Expense</b>			
<b>Income From Operations:</b>			
<b>Operating income</b>			
5150 Sewer service revenues	130,000	61,560	47%
5311 Connection fee income	6,000	1,400	23%
<b>Total Operating income</b>	<b>136,000</b>	<b>62,960</b>	<b>46%</b>
<b>Operating expense</b>			
6112 Sewer Repairs/Maintenance	20,000	0	0%
6230 Travel and conferences	0	675	0%
6285 Sewer service expense to Payson	94,000	44,244	47%
6313 Engineering services	0	0	0%
6690 Depreciation expense	12,000	0	0%
<b>Total Operating expense</b>	<b>126,000</b>	<b>44,919</b>	<b>36%</b>
<b>Total Income From Operations:</b>	<b>10,000</b>	<b>18,041</b>	<b>180%</b>
<b>Non-Operating Items:</b>			
<b>Non-operating income</b>			
5522 Sewer Impact Fee revenue	20,000	50,239	251%
<b>Total Non-operating income</b>	<b>20,000</b>	<b>50,239</b>	<b>251%</b>
<b>Non-operating expense</b>			
6998 WH Sewer Impact Fee	0	0	0%
6999 Impact Fee to Payson City	20,000	57,416	287%
<b>Total Non-operating expense</b>	<b>20,000</b>	<b>57,416</b>	<b>287%</b>
<b>Total Non-Operating Items:</b>	<b>0</b>	<b>(7,177)</b>	<b>0%</b>
<b>Total Income or Expense</b>	<b>10,000</b>	<b>10,864</b>	<b>109%</b>

**City of Woodland Hills**  
**Operational Budget 2026**  
**91 91 General Fixed Assets - 11/01/2025 to 11/30/2025**  
**41.67% of the fiscal year has expired**

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	Revised 8/26/2025 for FY 2026 Budget	Current YTD	Percent Used
<b>Change In Net Position</b>			
<b>Expenditures:</b>			
<b>Miscellaneous</b>			
4401 Pension streets	0	0	0%
<b>Total Miscellaneous</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Total Expenditures:</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Total Change In Net Position</b>	<b>0</b>	<b>0</b>	<b>0%</b>

ROLL CALL VOTING:		
	YES	NO
Mayor Ben Hillyard (tie only)	[ ]	[ ]
Council Member Kari Malkovich	[ ]	[ ]
Council Member Janet Lunt	[ ]	[ ]
Council Member Brian Hutchings	[ ]	[ ]
Council member Dan Roden	[ ]	[ ]
Council member Steve Johns	[ ]	[ ]

I move that this Resolution be adopted.

\_\_\_\_\_  
Council Member

I second the foregoing motion.

\_\_\_\_\_  
Council Member

## RESOLUTION NO. 2026-29

### *Resolution approving funds disbursements for November 2025.*

#### **BE IT RESOLVED BY THE CITY OF WOODLAND HILLS THAT:**

- Section 1. The Council approves General Fund disbursements in the amount of \$1,172,172.44 as represented by check voucher numbers and payroll records attached to this document. Of that amount, payroll was \$42,415.62.
- Section 2. The Council approves Capital Funds disbursements in the amount of \$735.60 as represented by check voucher numbers and payroll records attached to this document. Of that amount, payroll was \$0.00.
- Section 3. The Council approves Water disbursements in the amount of \$49,041.73 as represented by check voucher numbers and payroll records attached to this document. Of that amount, payroll was \$23,199.00.
- Section 4. The Council approves Sewer Funds disbursements in the amount of \$16,178.20 as represented by check voucher numbers and payroll records attached to this document. Of that amount, payroll was \$0.00.

Passed and approved by the Woodland Hills City Council this 10<sup>th</sup> day of February 2026

\_\_\_\_\_  
Ben Hillyard  
Mayor

ATTEST:

\_\_\_\_\_  
Jody Stones  
Recorder

## November 2025 Summary of budget statements and supporting financial documents

1. We are 41.67% through the fiscal year (this is noted at the top of each page in the center).
2. As of these financials, we have collected approximately 17% of total tax revenue. The majority of property tax collections come in December and January (Page 1, Accounts #3110–3150).
3. Building Permit Revenue  
Residential building permit revenue were budgeted at \$80,000 (Page 1, #3221). As of November, we have collected \$79,529. Because of continued building activity, this and several related building-permit accounts will need to be adjusted upward. Zoning and subdivision fees (#3413) are also above budget due in part to a 6% inspection fee that Panthera paid.
4. Fire Department Revenues  
Fire department services (#3421) are higher due to increased building. Fuel reduction revenue (#3422) reflects payments received for wildland fire responses from last year.
5. Interest Earnings  
Interest revenue (#3610, Page 1) is higher than anticipated. This is earnings on the City's savings account for the general fund.
6. City Celebrations  
As of November 30, 2025, City Celebrations revenue totals \$4,296 (Page 1, #3691), exceeding the \$3,000 budget. 😊 Expenses total \$13,593 of a \$14,000 budget (Page 3, #4510.601), slightly under budget.
7. Engineering Expenses  
Engineering expenses (#4141.350, Page 1) include a trail feasibility study currently underway. The city's portion of these costs are 6.67% This study is funded by a grant; Page 1, #3690 reflects \$50,208 collected. The majority of this money collected is related to this project.
8. Insurance and Surety Bonds  
Administrative insurance and surety bonds (#4141.521) appear elevated due to the insurer moving our primary annual payment from April to July 1. This also affects Page 9, #6510. Additional insurance costs (e.g., workers' compensation and surety bonds) will still occur at different parts of the year.

9. Fire Fuel Reduction Expenses

Fire Fuel Reduction (Page 2) is currently at 65% of budget spent. Unless there is a major call out event, this percentage should trend downward, as there is little activity during winter months.

10. Capital Projects

Capital project funds (Pages 5–8) have been zeroed out, with all related revenues and expenses moved into the General Fund.

11. Miscellaneous Revenue

Additional miscellaneous revenue on Page 9, #5241 will require a budget adjustment to fully capture additional revenues this year.

12. Retirement Expense

Retirement expense (Page 9, #6150) is over budget, as discussed during the 11/18/25 Council meeting, this expense was a finding from the URS audit regarding an additional employee eligibility.

13. Page 9:

- #6210 will require an upward budget adjustment. This was under budgeted compared to prior years. Should be closer to \$4500 budgeted.
- #6320 reflects additional conferences Ted had to attend this year to maintain water and operator certifications.
- #6280 (61% spent) will naturally decrease during winter months as residential water usage decreases with less outside watering.
- #6830 continues to increase as more residents use credit cards for utility payments; we are looking at different processors to reduce fees.
- #5521 revenue is higher due to increased building.
- #5610.1 is a new line item, created to separately track interest specifically earned on impact fees.

14. Sewer System (Page 10)

Sewer system costs remain on track. Increased collections in sewer impact fees (#5522) are due to new construction in sewer service areas. These funds are pass-through to Payson City.

Overall Summary

- General Fund (Page 1): 45% of revenues collected with 41% of the year elapsed; expenditures are at 30% of budget (Page 3).
- Enterprise/Water Fund (Page 9): 60% of revenues collected with 29% of expenditures incurred.

**City of Woodland Hills**  
**Operational Budget 2026**  
**10 10 General Fund - 12/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

**Change In Net Position**

**Revenue:**

**Taxes**

3110 Property tax - current Current year collected property taxes.	1,012,581	788,729	78%
3120 Unpaid Prior Year's Property tax Property taxes collected this budget year for prior year delinquent taxes. Budget based off of an average.	65,000	14,485	22%
3125 Motor vehicle fees Money collected for cars registered to addresses within the City. Budget based off of an average.	38,000	18,888	50%
3130 Sales and use taxes Sales tax collected within the city and shared sales tax from state tax. Online sale tax helps. Budget based off of an average.	280,000	134,434	48%
3131 Transportation tax New county tax originally for University Avenue and other public transportation services.	31,000	17,827	58%
3140 Franchise tax (Electric/Gas) Tax collected on utilities. Budget based off of an average.	125,000	52,831	42%
3150 Telecom tax (Cell & Landline) Ttax collected on utilitiss. Budget based off of an average.	4,200	2,485	59%

**Total Taxes**

<b>1,555,781</b>	<b>1,029,679</b>	<b>66%</b>
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**Licenses and permits**

3210 Business licenses Revenue collected on business licenses	500	150	30%
3221 Residential Building permits Estimated cost for building permits.	80,000	108,842	136%
3223 Development Subdivision Permits Estimated cost for developer subdivision inspeciton fees and other fees the city incurs, including outside engineering, staff salaries for work done on projects,	0	12,491	0%
3225 Animal Licenses	500	0	0%
3226 Appeal/Variance Residential fee for a variance.	500	0	0%

**Total Licenses and permits**

<b>81,500</b>	<b>121,483</b>	<b>149%</b>
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**Intergovernmental revenue**

3332 Fire department grants Any fire department grants received are allocated here.	0	0	0%
3356 Class C road allocation Road tax money that is collected at the gas pump is divided out between Utah cities and counties based off the miles of roads an entity has.	105,000	69,825	67%
3358 Liquor fund allotment Once a year revenue from the county on liquor sales. Typically used on improvements in the park	1,000	0	0%
3359 Parks Grants - PASS THRU Once a year grant (if applied for) that goes towards the maintenance of the park.	0	0	0%
3360 State grants	0	0	0%

**Total Intergovernmental revenue**

<b>106,000</b>	<b>69,825</b>	<b>66%</b>
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**Charges for services**

3413 Zoning and subdivision fees Fees collected from builders and homeowners if they re-zone or subdivide.	2,000	23,530	1,177%
3418 SWPPP Money collected for the Stormwater Pollution Prevention Plan for construction. Money in and out with account #4410.123	0	0	0%
3421 Fire department services Revenue for services collected by our fire department.	1,000	2,100	210%
3422 Fuel Reduction Revenue for services collected by our summer fire crews fighting large fires.	250,000	403,851	162%
3440 Sanitation - garbage fees Monthly garbage fees collected.	199,500	105,141	53%
3470 Summit Creek Trail Improvement Fees New fee paid to city by Summit Creek for trails	2,000	3,000	150%
3480 Fiber Revenue Revenue for hook-ups and principal collected on installation loans city gave to residents. Expenses come out of account #4410.461.	18,000	4,500	25%
3490 Miscellaneous services	2,500	5	0%
3491 City Center Rental Revenues collected for city center rental.	2,200	775	35%
3492 Park Rental Revenue for rental of park pavillion.	200	175	88%

**Total Charges for services**

<b>477,400</b>	<b>543,077</b>	<b>114%</b>
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**Interest**

3610 Interest earnings Interest earned on city investments.	70,000	60,525	86%
3611 Interest - Fiber Interest on fiber loans city gave to citizens for installation fee.	0	0	0%

**Total Interest**

<b>70,000</b>	<b>60,525</b>	<b>86%</b>
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**Miscellaneous revenue**

3640 Proceeds of sale of capital assets	0	2,100	0%
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**City of Woodland Hills**  
**Operational Budget 2026**  
**10 10 General Fund - 12/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

Revenue categorized here when we sell a capital asset.

3660 Proceeds of bond issues	0	0	0%
3685 CC Fee	800	808	101%
Miscellaneous			
3690 Miscellaneous revenue	2,145,000	72,558	3%
Miscellaneous			
3691 City Celebration Revenues - PASS THRU	3,000	5,511	184%
Estimated revenue collected for Woodland Hills Day and other city celebrations/events. Expense account #4510.601.			
3692 Emergency Management	0	0	0%
Newer account to pay for emergency management activities - separate from fire department.			
<b>Total Miscellaneous revenue</b>	<b><u>2,148,800</u></b>	<b><u>80,977</u></b>	<b><u>4%</u></b>

**Contributions and transfers**

3840 Transfer from capital projects	1,421,979	1,708,550	120%
Anytime a transfer comes in from a capital project fund, it is placed here.			
<b>Total Contributions and transfers</b>	<b><u>1,421,979</u></b>	<b><u>1,708,550</u></b>	<b><u>120%</u></b>

**Total Revenue:**

<b><u>5,861,460</u></b>	<b><u>3,614,116</u></b>	<b><u>62%</u></b>
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**Expenditures:**

**General government**

**Council**

4111.100 Mayor/Council Wages	18,000	8,953	50%
Mayor paid \$500/month. Council members paid \$200/month each.			
4111.220 Mayor/Council FICA	1,400	685	49%
Line above (\$18,000) x FICA rate of .0765 = \$1,377.			
4111.580 Council Travel	7,000	90	1%
New account FY 2023 to track council travel.			
4111.600 Mayor Expenses	500	0	0%
Mayor expenses for conferences and meetings or other misc. mayoral items.			
4111.601 Council Expenses	1,000	60	6%
This line items used by council for conferences and meetings. Can be used for professional services (attorney, engineer) should they wish add'l support from them or other council items.			
4111.602 Council Discretionary	300	0	0%
Closed this account in the 2019-2020 year and now using 4111.181 Council Expenses.			
<b>Total Council</b>	<b><u>28,200</u></b>	<b><u>9,788</u></b>	<b><u>35%</u></b>

**Administrative**

4141.100 Admin salaries and wages	175,000	78,294	45%
Salaries mainly for recorder, director of finance, and asst. recorder (if one is ever hired). A small portion may go to other employee if they worked in city offices for city business.			
4141.220 Admin employee FICA	14,000	5,939	42%
City portion of FICA expense, health insurance, and any other benefits given, besides retirement. New account needed to track health benefits separately.			
4141.230 Retirement	35,000	12,457	36%
Estimated retirement benefits for office staff. This rate is established by the URS (Utah Retirement Systems) for anyone working 20 hours or more per week. Once we joined the URS we can NEVER leave per Utah State Code.			
4141.240 Admin Health Insurance	16,000	7,902	49%
4141.348 Admin audit	14,000	13,000	93%
Charges for yearly independent financial audit.			
4141.349 Admin attorney	100,000	23,229	23%
Legal.			
4141.350 Admin Prof. Services	36,000	71,173	198%
Engineering services			
4141.352 Elections	6,600	2,932	44%
Estimated cost to Utah County for administrating our elections.			
4141.353 Appeal/Variance	500	0	0%
Expenses related to a residential appeal or variance.			
4141.400 Admin utilities	32,000	8,564	27%
Mailboxes, roundabout, city center, park electricy and city center gas.			
4141.521 Admin insurance and surety bonds	60,000	43,122	72%
General liability insurance, auto insurance, workers comp.			
4141.580 Admin travel, conferences	3,000	576	19%
Travel expenses incurred by office staff.			
4141.600 Admin books, subscriptions, memberships	6,000	1,613	27%
Various memberships and subscriptions such as CURA, etc			
4141.601 Admin office supplies & expense	10,500	5,840	56%
Basic office supplies and weekly cleaning company.			
4141.649 Repairs/maintenance to city facilities	20,000	10,153	51%
Repairs and maintenance to city center and mailboxes/roundabout.			
.			
4141.650 Admin computer software support	14,000	7,460	53%
Office 365 subscription and Pelorus accounting software subscription. Also, computer support we can't handle in office is charged here.			
4141.651 Admin web site	4,500	0	0%
Fees associated with maintainng and updating website.			
4141.699 Admin miscellaneous expenditures	1,000	1,569	157%

**City of Woodland Hills**  
**Operational Budget 2026**  
**10 10 General Fund - 12/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

	Revised 8/26/2025 for FY 2026 Budget	Current YTD	Percent Used
Miscellaneous			
4141.700 2019 Principal Sales Tax Revenue Refunding Bond Refinanced 2013 bond to save \$100k in interest. This bond was for WHD redo, park upgrades, city center upgrades, and salt shed.	690,000	0	0%
4141.701 2019 Interest Sales Tax Revenue Refunding Bond Refinanced 2013 bond to save \$100k in interest. This bond was for WHD redo, park upgrades, city center upgrades, and salt shed.	9,477	9,477	100%
4141.740 Admin capital outlay equipment Office capital purchases.	2,000	1,451	73%
<b>Total Administrative</b>	<b>1,249,577</b>	<b>304,753</b>	<b>24%</b>
<b>Planning and zoning</b>			
4180.220 Planning commission FICA FICA charges for Planning Commission Chair wage	0	0	0%
4180.600 Planning commission expenses Office supplies that PC may need.	1,500	0	0%
<b>Total Planning and zoning</b>	<b>1,500</b>	<b>0</b>	<b>0%</b>
<b>Building</b>			
4190.100 Inspections Wages Part of Ted's salary comes from here. This is an estimated salary only.	17,000	8,114	48%
4190.101 Site Plan Review Estimated salary amount of Ted's work on site plan review.	12,500	7,049	56%
4190.102 SWPPP New account FY 2023. In and out account. Revenue #3418.	0	0	0%
4190.220 Building FICA	2,300	1,120	49%
4190.230 Building Retirement	2,200	1,311	60%
4190.240 Building Health Insurance	2,500	2,247	90%
4190.300 Plan Review Mainly outside engineering costs.	17,000	5,967	35%
4190.600 Building Tools, Books, Dues, Subscriptions New category FY 2023 to track tools needed for inspections.	3,000	339	11%
<b>Total Building</b>	<b>56,500</b>	<b>26,147</b>	<b>46%</b>
<b>Total General government</b>	<b>1,335,777</b>	<b>340,687</b>	<b>26%</b>
<b>Public safety</b>			
<b>Police</b>			
4210.100 Ordinance Enforcement Officer Estimated wages to be incurred for ordinance enforcement by city employees.	10,500	3,435	33%
4210.220 Ordinance Enforcement Officer FICA Possible FICA benefits for wages paid to ordinance enforcement	850	256	30%
4210.230 Retirement Estimated retirement benefits for Ordinance Enforcement wages. This rate is established by the URS (Utah Retirement Systems) for anyone working 20 hours or more per week. Once we joined the URS we can NEVER leave per Utah State Code.	550	227	41%
4210.240 Enforcement Health Insurance Estimated retirement benefits for Ordinance Enforcement wages. This rate is established by the URS (Utah Retirement Systems) for anyone working 20 hours or more per week. Once we joined the URS we can NEVER leave per Utah State Code.	500	225	45%
4210.300 Police services Per contact with Utah County. This is for 3/4 time officer, any SWAT services, county attorney services, etc.	119,600	58,350	49%
4210.301 Dispatch fees Fees charged to our city for 911 calls. This charge is based on our citizen population.	20,000	11,010	55%
4210.349 Enforcement attorney fees Legal.	1,000	0	0%
<b>Total Police</b>	<b>153,000</b>	<b>73,503</b>	<b>48%</b>
<b>Fire</b>			
4220.100 Fire wages Fire chief salary, fire training officer, and estimated year-end thank you bonus for fire fighters based off certain criteria such as bi-monthly trainings, callouts attended, certifications held.	20,000	13,915	70%
4220.220 Fire FICA FICA cost for fire wages.	1,600	1,051	66%
4220.230 Retirement Estimated retirement benefits for fire chief wages. This rate is established by the URS (Utah Retirement Systems) for anyone working 20 hours or more per week. Once we joined the URS we can NEVER leave per Utah State Code.	1,000	602	60%
4220.300 Fire Telephone Notification System Costs for our emergency phone notification system paid through Utah County.	600	0	0%
4220.600 Fire equipment supplies Fire department budget for supplies and equipment under Cap I threshold.	55,000	7,740	14%
4220.601 Fire training Expenses for bi-monthly trainings and yearly St. George winter fire school.	10,000	1,127	11%
4220.602 Fire Discretionary Fund Fire chief discretionary funds for meetings, conferences.	1,000	105	10%
4220.604 Fire Fighter Appreciation Yearly thank you dinner.	2,000	0	0%
4220.605 Emergency Management Moved to GL#4227.100	0	0	0%
4220.648 Fire equipment fuel	5,000	1,371	27%

**City of Woodland Hills**  
**Operational Budget 2026**  
**10 10 General Fund - 12/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

	Revised 8/26/2025 for FY 2026 Budget	Current YTD	Percent Used
Fire department budget for fuel.			
4220.649 Fire equipment repairs/maintenance	5,000	2,270	45%
Fire department budget for supplies, equipment, fuel, maintenance, etc.			
4220.700 Fire Truck Lease principal	41,400	0	0%
4220.701 Fire Truck Lease interest	19,000	1,140	6%
4220.702 Chief's Truck Lease principal	9,400	0	0%
4220.703 Chief's Truck Lease interest	3,120	0	0%
4220.740 Fire capital outlay	0	50,802	0%
Large fire capital expenses.			
<b>Total Fire</b>	<b>174,120</b>	<b>80,122</b>	<b>46%</b>
<b>Fire Fuel Reduction</b>			
4222.100 Fire Fuel Reduction wages	250,000	114,350	46%
Everything related in the "4222" section deals with brush clearing within the city and also deployments for federal/state paid fire calls.			
4222.200 Fire Fuel Reduction benefits	0	8,748	0%
4222.230 Fire Fuel Reduction Retirement	0	0	0%
4222.600 Fire Fuel Reduction equipment supplies	0	10,396	0%
4222.601 Fire Fuel Reduction training	0	0	0%
4222.602 Fire Fuel Reduction Discretionary Fund	0	10,748	0%
4222.648 Fire Fuel Reduction equipment fuel	0	4,778	0%
4222.649 Fire Fuel Reduction equipment repairs/maintenance	0	14,091	0%
<b>Total Fire Fuel Reduction</b>	<b>250,000</b>	<b>163,110</b>	<b>65%</b>
<b>EMS</b>			
4225.100 EMS Wages	14,000	11,164	80%
EMS Captain monthly pay (\$692.32) and estimated year-end thank you bonus for EMS based off certain criteria such as bi-monthly trainings, callouts attended, certifications held.			
4225.220 EMS FICA	1,100	854	78%
FICA cost for EMS wages.			
4225.600 EMS Equipment Supplies	7,500	4,693	63%
EMS budget for supplies, equipment, fuel, maintenance, etc.			
4225.601 EMS Training	6,100	1,189	19%
Expenses for bi-monthly trainings and yearly St. George winter fire school.			
4225.602 EMS Appreciation	300	0	0%
EMS portion of year-end thank you dinner.			
4225.648 EMS Equipment Fuel	1,000	100	10%
EMS fuel.			
4225.649 EMS Equipment Repairs/Maintenance	1,000	306	31%
EMS budget for maintenance and supplies.			
<b>Total EMS</b>	<b>31,000</b>	<b>18,307</b>	<b>59%</b>
<b>Animal control</b>			
4253.300 Animal control and regulation	5,000	2,484	50%
Animal control.			
<b>Total Animal control</b>	<b>5,000</b>	<b>2,484</b>	<b>50%</b>
<b>Emergency Management</b>			
4227.100 EM Wages	500	0	0%
Possibility of paying an EM Captain yearly pay (\$500).			
4227.220 EM FICA	40	0	0%
FICA cost for EM wages.			
4227.600 EM Equipment Supplies	4,000	225	6%
ES budget for supplies and equipment.			
<b>Total Emergency Management</b>	<b>4,540</b>	<b>225</b>	<b>5%</b>
<b>Total Public safety</b>	<b>617,660</b>	<b>337,750</b>	<b>55%</b>
<b>Roads and public improvements</b>			
<b>Roads</b>			
4410.100 Streets wages	82,000	30,270	37%
Salaries Public Works Director, assistant, and seasonal workers. All hourly wage earners. Add'l salaries for each of these workers also comes from enterprise fund if they perform work on water systems.			
4410.220 Streets FICA	6,300	2,192	35%
FICA.			
4410.230 Retirement	13,500	6,075	45%
Estimated retirement benefits for road workers. This rate is established by the URS (Utah Retirement Systems) for anyone working 20 hours or more per week. Once we joined the URS we can NEVER leave per Utah State Code.			
4410.240 Health Insurance	13,000	7,771	60%
4410.300 Streets Professional & technical	35,000	14,948	43%
Engineering for roads department.			
4410.452 Streets Storm drainage	15,000	0	0%
Expenses related to storm drainage.			
4410.600 Streets Road supplies	3,000	606	20%
Supplies, fuel, materials associated with roads.			
4410.602 Roads Discretionary	1,000	56	6%
4410.603 Tools and equipment	2,000	142	7%
Tools and other equipment for roads department.			
4410.606 Streets General Maintenance (including PMP)	3,210,000	1,044,158	33%

**City of Woodland Hills**  
**Operational Budget 2026**  
**10 10 General Fund - 12/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

	Revised 8/26/2025 for FY 2026 Budget	Current YTD	Percent Used
Money for general repairs and maintenance for roads.			
4410.607 Fiber Installs Estimated fiber installs paid to UIA. Revenue line 3480 is covering the costs of this line item.	10,000	9,100	91%
4410.648 Streets Road fuel	3,000	559	19%
4410.649 Streets Road Vehicle repairs/maintenance Supplies, materials associated with roads.	4,000	672	17%
4410.702 \$580,000 Principal	64,763	0	0%
4410.703 \$580,000 Interest	9,500	4,763	50%
4410.740 Streets capital outlay equipment Capital outlay items for roads.	3,500	0	0%
4410.741 Streets Debt service - principal	27,700	548	2%
4410.742 Streets Debt service - interest	4,330	3,934	91%
4415.608 Class C Road maintenance Revenue account for this #3356. Used for roads maintenance.	0	0	0%
<b>Total Roads</b>	<b>3,507,593</b>	<b>1,125,794</b>	<b>32%</b>
<b>Sanitation</b>			
4420.300 Sanitation - garbage removal Costs of garbage and recycling collection (see revenue account #3440).	178,500	86,824	49%
<b>Total Sanitation</b>	<b>178,500</b>	<b>86,824</b>	<b>49%</b>
<b>Snowplow</b>			
4418.100 Snowplowing wages Wages for snowplow drivers.	50,000	3,281	7%
4418.220 Snowplowing FICA	3,900	251	6%
4418.230 Snowplowing Retirement	100	0	0%
4418.600 Snowplowing supplies	1,500	331	22%
4418.601 Snowplowing road salt	40,000	26,415	66%
4418.602 Snow Plowing tools and equipment Equipment, replacment blades,	22,000	2,567	12%
4418.648 Snowplowing fuel	6,000	0	0%
4418.649 Snow Plowing repairs/maintenance Equipment, replacment blades,	10,000	678	7%
4418.740 Snowplowing capital outlay equipment	0	0	0%
4418.800 Snowplowing Debt service - principal	27,700	548	2%
4418.801 Snowplowing Debt service - interest	4,330	0	0%
<b>Total Snowplow</b>	<b>165,530</b>	<b>34,070</b>	<b>21%</b>
<b>Total Roads and public improvements</b>	<b>3,851,623</b>	<b>1,246,689</b>	<b>32%</b>
<b>Parks, recreation, and public property</b>			
<b>Parks</b>			
4510.100 Parks Salaries & Wages Salaries for employees working in parks department.	11,000	3,949	36%
4510.220 Parks FICA FICA for the above salary line.	900	285	32%
4510.230 Parks Retirement FICA for the above salary line.	1,000	567	57%
4510.240 Parks Health Insurance FICA for the above salary line.	2,500	562	22%
4510.300 Chipper Days New line item for FY 2023.	10,000	0	0%
4510.600 PTR Parks, Trails, and Rec budget outside of the parks maintennc budgets.	1,500	763	51%
4510.601 City Celebrations Woodland Hills Day and other city celebrations/events moved here from General Government area of this budget.	14,000	14,233	102%
4510.648 Parks fuel Expenses associated with maintaining park and roundabout/mailbox area.	0	0	0%
4510.649 Parks repairs/maintenance Expenses associated with maintaining park and roundabout/mailbox area.	14,500	6,758	47%
4510.740 Parks Capital Outlay	1,000	0	0%
4540.602 Parks Discretionary Discretionary fund for park expenses	0	40	0%
<b>Total Parks</b>	<b>56,400</b>	<b>27,157</b>	<b>48%</b>
<b>Total Parks, recreation, and public property</b>	<b>56,400</b>	<b>27,157</b>	<b>48%</b>
<b>Transfers</b>			
4850 Transfer to FIRE capital projects fund Closed fund FY 2026.	0	0	0%
4855 Transfer to EMS capital projects fund Closed fund FY 2026.	0	0	0%
4860 Transfer to PUBLIC WORKS capital projects fund Closed fund FY 2026.	0	0	0%
4870 Transfer to ROADS capital projects fund Closed fund FY 2026.	0	0	0%

**City of Woodland Hills**  
**Operational Budget 2026**  
**10 10 General Fund - 12/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

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	Revised 8/26/2025 for FY 2026 Budget	Current YTD	Percent Used
4880 Transfer to PTR capital projects fund Closed fund FY 2026.	0	0	0%
<b>Total Transfers</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Total Expenditures:</b>	<b>5,861,460</b>	<b>1,952,283</b>	<b>33%</b>
<b>Total Change In Net Position</b>	<b>0</b>	<b>1,661,833</b>	<b>0%</b>

**City of Woodland Hills**  
**Operational Budget 2026**  
**41 41 Capital Projects - Fire - 12/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

	Revised 8/26/2025 for FY 2026 Budget	Current YTD	Percent Used
<b>Change In Net Position</b>			
<b>Revenue:</b>			
<b>Miscellaneous revenue</b>			
3680 Loan Proceeds	0	0	0%
<b>Total Miscellaneous revenue</b>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>Contributions and transfers</b>			
3810 Transfer from general fund	0	0	0%
3990 Appropriated fund balance	154,850	0	0%
<b>Total Contributions and transfers</b>	<u>154,850</u>	<u>0</u>	<u>0%</u>
<b>Total Revenue:</b>	<u>154,850</u>	<u>0</u>	<u>0%</u>
<b>Expenditures:</b>			
<b>Public safety</b>			
<b>Fire</b>			
4220.72 Saving - 2022 down payment on a new engine	0	0	0%
<b>Total Fire</b>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>Total Public safety</b>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>Miscellaneous</b>			
4811 Transfer to PW Capital Project	154,850	154,850	100%
<b>Total Miscellaneous</b>	<u>154,850</u>	<u>154,850</u>	<u>100%</u>
<b>Total Expenditures:</b>	<u>154,850</u>	<u>154,850</u>	<u>100%</u>
<b>Total Change In Net Position</b>	<u>0</u>	<u>(154,850)</u>	<u>0%</u>

**City of Woodland Hills**  
**Operational Budget 2026**  
**42 42 Capital Projects - EMS - 12/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

	Revised 8/26/2025 for FY 2026 Budget	Current YTD	Percent Used
<b>Change In Net Position</b>			
<b>Revenue:</b>			
<b>Intergovernmental revenue</b>			
3810 Transfer from general fund	0	0	0%
<b>Total Intergovernmental revenue</b>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>Contributions and transfers</b>			
3990 Appropriated fund balance	25,760	0	0%
4811 Transfer to PW Capital Projects	25,760	25,760	100%
<b>Total Contributions and transfers</b>	<u>0</u>	<u>(25,760)</u>	<u>0%</u>
<b>Total Revenue:</b>	<u>0</u>	<u>(25,760)</u>	<u>0%</u>
<b>Total Change In Net Position</b>	<u>0</u>	<u>(25,760)</u>	<u>0%</u>

**City of Woodland Hills**  
**Operational Budget 2026**  
**43 43 Capital Projects - Snowplowing - 12/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

	Revised 8/26/2025 for FY 2026 Budget	Current YTD	Percent Used
<b>Change In Net Position</b>			
<b>Revenue:</b>			
<b>Miscellaneous revenue</b>			
3670 Lease Proceeds	0	0	0%
<b>Total Miscellaneous revenue</b>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>Contributions and transfers</b>			
3810 Transfer from general fund	0	0	0%
3990 Appropriated fund balance	35,000	0	0%
<b>Total Contributions and transfers</b>	<u>35,000</u>	<u>0</u>	<u>0%</u>
<b>Total Revenue:</b>	<u>35,000</u>	<u>0</u>	<u>0%</u>
<b>Expenditures:</b>			
<b>Roads and public improvements</b>			
<b>Snowplow</b>			
4220.73 Savings for future truck purchase(s)	0	0	0%
<b>Total Snowplow</b>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>Total Roads and public improvements</b>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>Miscellaneous</b>			
4811 Transfer PW Capital Projects	35,000	25,000	71%
<b>Total Miscellaneous</b>	<u>35,000</u>	<u>25,000</u>	<u>71%</u>
<b>Total Expenditures:</b>	<u>35,000</u>	<u>25,000</u>	<u>71%</u>
<b>Total Change In Net Position</b>	<u>0</u>	<u>(25,000)</u>	<u>0%</u>

**City of Woodland Hills**  
**Operational Budget 2026**  
**44 44 Capital Projects - Public Works - 12/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

	Revised 8/26/2025 for FY 2026 Budget	Current YTD	Percent Used
<b>Change In Net Position</b>			
<b>Revenue:</b>			
<b>Intergovernmental revenue</b>			
3611 W. Loafer Project	0	0	0%
3615 UDOT Community Dev. Grant	0	0	0%
<b>Total Intergovernmental revenue</b>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>Contributions and transfers</b>			
3810 Transfer from general fund See notes on GL account #4870	0	0	0%
3820 Transfer from Captial Projects	220,610	0	0%
3990 Appropriated fund balance	1,201,369	0	0%
<b>Total Contributions and transfers</b>	<u>1,421,979</u>	<u>0</u>	<u>0%</u>
<b>Total Revenue:</b>	<u>1,421,979</u>	<u>0</u>	<u>0%</u>
<b>Expenditures:</b>			
<b>Roads and public improvements</b>			
<b>Roads</b>			
4220.73 N. View Circle From Jody's 6/5/2020 email 14:18 (\$287,109.96 D&D + \$30,675.42). Other expenses were already paid for in FY 2020 GL (\$14,794.00 + \$5,117).	0	0	0%
4220.75 W. Loafer	0	0	0%
4220.78 UDOT Community Dev. Grant	0	0	0%
<b>Total Roads</b>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>Total Roads and public improvements</b>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>Miscellaneous</b>			
4810 Transfer to general fund	1,421,979	1,498,940	105%
<b>Total Miscellaneous</b>	<u>1,421,979</u>	<u>1,498,940</u>	<u>105%</u>
<b>Total Expenditures:</b>	<u>1,421,979</u>	<u>1,498,940</u>	<u>105%</u>
<b>Total Change In Net Position</b>	<u>0</u>	<u>(1,498,940)</u>	<u>0%</u>

**City of Woodland Hills**  
**Operational Budget 2026**  
**45 45 Capital Projects - PTR - 12/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

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	Revised 8/26/2025 for FY 2026 Budget	Current YTD	Percent Used
<b>Change In Net Position</b>			
<b>Revenue:</b>			
<b>Contributions and transfers</b>			
3810 Transfer from general fund	0	0	0%
3990 Appropriated fund balance	5,000	0	0%
<b>Total Contributions and transfers</b>	<u>5,000</u>	<u>0</u>	<u>0%</u>
<b>Total Revenue:</b>	<u>5,000</u>	<u>0</u>	<u>0%</u>
<b>Expenditures:</b>			
<b>Miscellaneous</b>			
4811 Transfer to PW Capital Projects	5,000	4,000	80%
<b>Total Miscellaneous</b>	<u>5,000</u>	<u>4,000</u>	<u>80%</u>
<b>Total Expenditures:</b>	<u>5,000</u>	<u>4,000</u>	<u>80%</u>
<b>Total Change In Net Position</b>	<u>0</u>	<u>(4,000)</u>	<u>0%</u>

**City of Woodland Hills**  
**Operational Budget 2026**  
**51 51 Enterprise - 12/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

	Revised 8/26/2025 for FY 2026 Budget	Current YTD	Percent Used
<b>Income or Expense</b>			
<b>Income From Operations:</b>			
<b>Operating income</b>			
5140 Water service revenues Monthly water revenues from residents and commercial.	828,000	538,256	65%
5241 Miscellaneous service revenues Revenue from T-Mobile for rental of the tank for their equip plus late fees from customer accounts.	15,000	24,065	160%
5242 Transfer ARPA funds in from General	0	0	0%
5311 Connection fee income Water service line connection.	7,000	6,900	99%
<b>Total Operating income</b>	<b>850,000</b>	<b>569,221</b>	<b>67%</b>
<b>Operating expense</b>			
6110 Salaries and wages	160,000	99,080	62%
6112 Water Repairs	0	1,971	0%
6115 Well	0	21,136	0%
6130 Employee FICA	12,500	9,536	76%
6140 Health Insurance	35,000	13,482	39%
6150 Retirement	18,000	20,668	115%
6210 Books, dues and subscriptions	2,500	3,968	159%
6230 Travel and conferences	1,500	1,292	86%
6240 Office supplies and expense	4,000	1,511	38%
6245 Computer software support	14,000	7,485	53%
6250 Tools and work equipment	5,000	206	4%
6280 Utilities	80,000	56,724	71%
6311 Legal services	5,000	0	0%
6313 Engineering services	50,000	7,892	16%
6420 Water sampling and testing	10,000	3,124	31%
6440 Meter installation and service	8,000	0	0%
6445 Supplies	15,000	10,282	69%
6447 Water equipment repairs/maintenance	10,000	2,782	28%
6450 Water system maintenance	150,000	12,205	8%
6451 ARPA Funds	0	0	0%
6452 Fuel	0	1,808	0%
6510 Insurance and surety bonds	30,000	16,065	54%
6550 Capital Outlay	34,888	0	0%
6555 2014 Upper Well Principal Moved this line item to 6820 below.	46,000	0	0%
6610 Miscellaneous operating expense	0	1,311	0%
6690 Depreciation expense	125,000	0	0%
6822 2021 Emergency Water loan \$2.9M	99,000	0	0%
6830 Monthly CC Processing and Bank Fees	15,000	10,643	71%
<b>Total Operating expense</b>	<b>930,388</b>	<b>303,171</b>	<b>33%</b>
<b>Total Income From Operations:</b>	<b>(80,388)</b>	<b>266,049</b>	<b>-331%</b>
<b>Non-Operating Items:</b>			
<b>Non-operating income</b>			
5521 Water Impact Fee revenue Impact fee revenue for Impact Fees.	52,670	63,204	120%
5523 Well Impact Fee Revenue Well Impact Fee.	0	0	0%
5610 Interest income	70,000	32,121	46%
5610.1 Impact Fee Interest	5,500	2,912	53%
5630 Gain (loss) on asset retirement	0	0	0%
<b>Total Non-operating income</b>	<b>128,170</b>	<b>98,237</b>	<b>77%</b>
<b>Non-operating expense</b>			
6820 Interest expense (New Bond Well Interest Payment)	15,330	17,297	113%
<b>Total Non-operating expense</b>	<b>15,330</b>	<b>17,297</b>	<b>113%</b>
<b>Total Non-Operating Items:</b>	<b>112,840</b>	<b>80,940</b>	<b>72%</b>
<b>Total Income or Expense</b>	<b>32,452</b>	<b>346,989</b>	<b>1,069%</b>

**City of Woodland Hills**  
**Operational Budget 2026**  
**52 52 Sewer - 12/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

	Revised 8/26/2025 for FY 2026 Budget	Current YTD	Percent Used
<b>Income or Expense</b>			
<b>Income From Operations:</b>			
<b>Operating income</b>			
5150 Sewer service revenues	130,000	74,443	57%
5311 Connection fee income	6,000	5,501	92%
<b>Total Operating income</b>	<b>136,000</b>	<b>79,944</b>	<b>59%</b>
<b>Operating expense</b>			
6112 Sewer Repairs/Maintenance	20,000	0	0%
6230 Travel and conferences	0	675	0%
6285 Sewer service expense to Payson	94,000	53,453	57%
6313 Engineering services	0	0	0%
6690 Depreciation expense	12,000	0	0%
<b>Total Operating expense</b>	<b>126,000</b>	<b>54,128</b>	<b>43%</b>
<b>Total Income From Operations:</b>	<b>10,000</b>	<b>25,815</b>	<b>258%</b>
<b>Non-Operating Items:</b>			
<b>Non-operating income</b>			
5522 Sewer Impact Fee revenue	20,000	71,770	359%
<b>Total Non-operating income</b>	<b>20,000</b>	<b>71,770</b>	<b>359%</b>
<b>Non-operating expense</b>			
6998 WH Sewer Impact Fee	0	0	0%
6999 Impact Fee to Payson City	20,000	71,770	359%
<b>Total Non-operating expense</b>	<b>20,000</b>	<b>71,770</b>	<b>359%</b>
<b>Total Non-Operating Items:</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Total Income or Expense</b>	<b>10,000</b>	<b>25,815</b>	<b>258%</b>

**City of Woodland Hills**  
**Operational Budget 2026**  
**91 91 General Fixed Assets - 12/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

	Revised 8/26/2025 for FY 2026 Budget	Current YTD	Percent Used
<b>Change In Net Position</b>			
<b>Expenditures:</b>			
<b>Miscellaneous</b>			
4401 Pension streets	0	0	0%
<b>Total Miscellaneous</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Total Expenditures:</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Total Change In Net Position</b>	<b>0</b>	<b>0</b>	<b>0%</b>

**City of Woodland Hills  
Payroll Register - Summarized  
Payroll Payment - 12/01/2025 to 12/31/2025**

<b>Employee</b>	<b>Earning</b>	<b>Hours</b>	<b>Amount</b>	<b>Benefit</b>	<b>Basis</b>	<b>Amount</b>	<b>Deduction</b>	<b>Basis</b>	<b>Amount</b>
<b>Clark, Keller</b> 10 - Snowplowing Net Amount <b>\$248.66</b>	Snowplowing	10.77	269.25	Social Security Tax	269.25	16.69	Social Security Tax	269.25	16.69
				Medicare Tax	269.25	3.90	Medicare Tax	269.25	3.90
				Workers Compensatio	269.25	0.00	Federal Income Tax	269.25	0.00
							State Income Tax	269.25	0.00
	Total Earnings:	10.77	\$269.25	Total Benefits:		\$20.59	Total Deductions:		\$20.59
	Total Reimbursements:		\$0.00	Total Taxes:		\$20.59	Total Taxes:		\$20.59
<b>Frandsen, Wayne B</b> 10 - Administration Net Amount <b>\$1,441.77</b>	Regular	60.00	1,201.20	Social Security Tax	1,561.20	96.78	Social Security Tax	1,561.20	96.78
	Bonus	1.00	360.00	Medicare Tax	1,561.20	22.65	Medicare Tax	1,561.20	22.65
				Workers Compensatio	1,561.20	0.00	Federal Income Tax	1,561.20	0.00
							State Income Tax	1,561.20	0.00
	Total Earnings:	61.00	\$1,561.20	Total Benefits:		\$119.43	Total Deductions:		\$119.43
	Total Reimbursements:		\$0.00	Total Taxes:		\$119.43	Total Taxes:		\$119.43
<b>Harding, Lisa</b> 10 - Public Safety Net Amount <b>\$599.78</b>	Regular	1.00	680.00	Social Security Tax	680.00	42.16	Social Security Tax	680.00	42.16
				Medicare Tax	680.00	9.86	Medicare Tax	680.00	9.86
				Workers Compensatio	680.00	0.00	Federal Income Tax	680.00	10.31
							State Income Tax	680.00	17.89
	Total Earnings:	1.00	\$680.00	Total Benefits:		\$52.02	Total Deductions:		\$80.22
	Total Reimbursements:		\$0.00	Total Taxes:		\$52.02	Total Taxes:		\$80.22
<b>Helvey, Christopher S</b> 10 - Administration Net Amount <b>\$8,463.08</b>	Regular	240.00	9,487.92	Social Security Tax	9,692.28	600.92	Social Security Tax	9,692.28	600.92
	Reimbursement	0.00	69.24	Medicare Tax	9,692.28	140.54	Medicare Tax	9,692.28	140.54
	Bonus	1.00	360.00	Workers Compensatio	9,847.92	0.00	Federal Income Tax	9,692.28	0.00
				Retirement	9,847.92	1,572.70	State Income Tax	9,692.28	508.94
							PEHP Life \$50k	3,162.64	8.41
							PEHP AD&D Family \$3	3,162.64	10.50
							ULGT Accidental Denta	9,487.92	1.44
							ULGT Vision	9,487.92	27.69
							Employee Paid Vision	6,685.28	16.70
							Employee Paid Dental	6,685.28	138.94
	Total Earnings:	241.00	\$9,847.92	Total Benefits:		\$2,314.16	Total Deductions:		\$1,454.08
	Total Reimbursements:		\$69.24	Total Taxes:		\$741.46	Total Taxes:		\$1,250.40
<b>Hillyard, Benjamin J</b> 10 - Administration Net Amount <b>\$504.60</b>	Regular	62.58	285.68	Social Security Tax	546.40	33.88	Social Security Tax	546.40	33.88
	Snowplowing	9.55	260.72	Medicare Tax	546.40	7.92	Medicare Tax	546.40	7.92
				Workers Compensatio	546.40	0.00	Federal Income Tax	546.40	0.00
							State Income Tax	546.40	0.00
	Total Earnings:	72.13	\$546.40	Total Benefits:		\$41.80	Total Deductions:		\$41.80
	Total Reimbursements:		\$0.00	Total Taxes:		\$41.80	Total Taxes:		\$41.80

**City of Woodland Hills  
Payroll Register - Summarized  
Payroll Payment - 12/01/2025 to 12/31/2025**

<b>Employee</b>	<b>Earning</b>	<b>Hours</b>	<b>Amount</b>	<b>Benefit</b>	<b>Basis</b>	<b>Amount</b>	<b>Deduction</b>	<b>Basis</b>	<b>Amount</b>
<b>Hillyard, Whitney</b> 10 - Public Safety Net Amount <b>\$779.78</b>	Regular	1.00	850.00	Social Security Tax	850.00	52.70	Social Security Tax	850.00	52.70
				Medicare Tax	850.00	12.33	Medicare Tax	850.00	12.33
				Workers Compensatio	850.00	0.00	Federal Income Tax	850.00	0.00
							State Income Tax	850.00	5.19
	Total Earnings:	1.00	\$850.00	Total Benefits:		\$65.03	Total Deductions:		\$70.22
	Total Reimbursements:		\$0.00	Total Taxes:		\$65.03	Total Taxes:		\$70.22
<b>Hutchings, Aiden J</b> 10 - Public Safety Net Amount <b>\$860.05</b>	Regular	1.00	1,020.00	Social Security Tax	1,020.00	63.24	Social Security Tax	1,020.00	63.24
				Medicare Tax	1,020.00	14.79	Medicare Tax	1,020.00	14.79
				Workers Compensatio	1,020.00	0.00	Federal Income Tax	1,020.00	44.31
							State Income Tax	1,020.00	37.61
	Total Earnings:	1.00	\$1,020.00	Total Benefits:		\$78.03	Total Deductions:		\$159.95
	Total Reimbursements:		\$0.00	Total Taxes:		\$78.03	Total Taxes:		\$159.95
<b>Hutchings, Brian John</b> 10 - Administration Net Amount <b>\$787.66</b>	Regular	61.00	868.90	Social Security Tax	868.90	53.87	Social Security Tax	868.90	53.87
				Medicare Tax	868.90	12.59	Medicare Tax	868.90	12.59
				Workers Compensatio	868.90	0.00	Federal Income Tax	868.90	1.81
							State Income Tax	868.90	12.97
	Total Earnings:	61.00	\$868.90	Total Benefits:		\$66.46	Total Deductions:		\$81.24
	Total Reimbursements:		\$0.00	Total Taxes:		\$66.46	Total Taxes:		\$81.24
<b>Johns, Steven Lee</b> 10 - Administration Net Amount <b>\$926.92</b>	Regular	1.00	1,020.00	Social Security Tax	1,020.00	63.24	Social Security Tax	1,020.00	63.24
				Medicare Tax	1,020.00	14.79	Medicare Tax	1,020.00	14.79
				Workers Compensatio	1,020.00	0.00	Federal Income Tax	1,020.00	0.00
							State Income Tax	1,020.00	15.05
	Total Earnings:	1.00	\$1,020.00	Total Benefits:		\$78.03	Total Deductions:		\$93.08
	Total Reimbursements:		\$0.00	Total Taxes:		\$78.03	Total Taxes:		\$93.08
<b>Jordan, Daniel</b> 10 - Public Safety Net Amount <b>\$1,050.45</b>	Regular	1.00	1,275.00	Social Security Tax	1,275.00	79.05	Social Security Tax	1,275.00	79.05
				Medicare Tax	1,275.00	18.49	Medicare Tax	1,275.00	18.49
				Workers Compensatio	1,275.00	0.00	Federal Income Tax	1,275.00	74.60
							State Income Tax	1,275.00	52.41
	Total Earnings:	1.00	\$1,275.00	Total Benefits:		\$97.54	Total Deductions:		\$224.55
	Total Reimbursements:		\$0.00	Total Taxes:		\$97.54	Total Taxes:		\$224.55
<b>Jordan, Jennifer</b> 10 - Public Safety Net Amount <b>\$313.99</b>	Regular	1.00	340.00	Social Security Tax	340.00	21.08	Social Security Tax	340.00	21.08
				Medicare Tax	340.00	4.93	Medicare Tax	340.00	4.93
				Workers Compensatio	340.00	0.00	Federal Income Tax	340.00	0.00
							State Income Tax	340.00	0.00
	Total Earnings:	1.00	\$340.00	Total Benefits:		\$26.01	Total Deductions:		\$26.01
	Total Reimbursements:		\$0.00	Total Taxes:		\$26.01	Total Taxes:		\$26.01

**City of Woodland Hills  
Payroll Register - Summarized  
Payroll Payment - 12/01/2025 to 12/31/2025**

<b>Employee</b>	<b>Earning</b>	<b>Hours</b>	<b>Amount</b>	<b>Benefit</b>	<b>Basis</b>	<b>Amount</b>	<b>Deduction</b>	<b>Basis</b>	<b>Amount</b>
<b>Kynaston, Dorel B</b> 10 - Public Safety Net Amount <b>\$959.18</b>	Regular	61.00	1,038.90	Social Security Tax	1,038.90	64.41	Social Security Tax	1,038.90	64.41
				Medicare Tax	1,038.90	15.05	Medicare Tax	1,038.90	15.05
				Workers Compensatio	1,038.90	0.00	Federal Income Tax	1,038.90	0.00
							State Income Tax	1,038.90	0.26
	Total Earnings:	61.00	\$1,038.90	Total Benefits:		\$79.46	Total Deductions:		\$79.72
	Total Reimbursements:		\$0.00	Total Taxes:		\$79.46	Total Taxes:		\$79.72
<b>Laursen, Richard T</b> 10 - Public Safety Net Amount <b>\$1,294.76</b>	Regular	1.00	1,445.00	Social Security Tax	1,445.00	89.59	Social Security Tax	1,445.00	89.59
				Medicare Tax	1,445.00	20.95	Medicare Tax	1,445.00	20.95
				Workers Compensatio	1,445.00	0.00	Federal Income Tax	1,445.00	0.00
							State Income Tax	1,445.00	39.70
	Total Earnings:	1.00	\$1,445.00	Total Benefits:		\$110.54	Total Deductions:		\$150.24
	Total Reimbursements:		\$0.00	Total Taxes:		\$110.54	Total Taxes:		\$150.24
<b>Lunt, Janet Marie</b> 10 - Administration Net Amount <b>\$252.96</b>	Regular	60.00	273.90	Social Security Tax	273.90	16.98	Social Security Tax	273.90	16.98
				Medicare Tax	273.90	3.96	Medicare Tax	273.90	3.96
				Workers Compensatio	273.90	0.00	Federal Income Tax	273.90	0.00
							State Income Tax	273.90	0.00
	Total Earnings:	60.00	\$273.90	Total Benefits:		\$20.94	Total Deductions:		\$20.94
	Total Reimbursements:		\$0.00	Total Taxes:		\$20.94	Total Taxes:		\$20.94
<b>Machado, Roger</b> 10 - Public Safety Net Amount <b>\$156.99</b>	Regular	1.00	170.00	Social Security Tax	170.00	10.54	Social Security Tax	170.00	10.54
				Medicare Tax	170.00	2.47	Medicare Tax	170.00	2.47
				Workers Compensatio	170.00	0.00	Federal Income Tax	170.00	0.00
							State Income Tax	170.00	0.00
	Total Earnings:	1.00	\$170.00	Total Benefits:		\$13.01	Total Deductions:		\$13.01
	Total Reimbursements:		\$0.00	Total Taxes:		\$13.01	Total Taxes:		\$13.01
<b>Malkovich, Kari L</b> 10 - Administration Net Amount <b>\$252.96</b>	Regular	60.00	273.90	Social Security Tax	273.90	16.98	Social Security Tax	273.90	16.98
				Medicare Tax	273.90	3.96	Medicare Tax	273.90	3.96
				Workers Compensatio	273.90	0.00	Federal Income Tax	273.90	0.00
							State Income Tax	273.90	0.00
	Total Earnings:	60.00	\$273.90	Total Benefits:		\$20.94	Total Deductions:		\$20.94
	Total Reimbursements:		\$0.00	Total Taxes:		\$20.94	Total Taxes:		\$20.94
<b>Malkovich, McCrea</b> 10 - Snowplowing Net Amount <b>\$337.94</b>	Snowplowing	15.91	365.93	Social Security Tax	365.93	22.69	Social Security Tax	365.93	22.69
				Medicare Tax	365.93	5.30	Medicare Tax	365.93	5.30
				Workers Compensatio	365.93	0.00	Federal Income Tax	365.93	0.00
							State Income Tax	365.93	0.00
	Total Earnings:	15.91	\$365.93	Total Benefits:		\$27.99	Total Deductions:		\$27.99
	Total Reimbursements:		\$0.00	Total Taxes:		\$27.99	Total Taxes:		\$27.99

**City of Woodland Hills  
Payroll Register - Summarized  
Payroll Payment - 12/01/2025 to 12/31/2025**

Employee	Earning	Hours	Amount	Benefit	Basis	Amount	Deduction	Basis	Amount
<b>Meyers, Michael</b> 10 - Snowplowing Net Amount <b>\$431.73</b>	Regular	1.00	467.50	Social Security Tax	467.50	28.99	Social Security Tax	467.50	28.99
				Medicare Tax	467.50	6.78	Medicare Tax	467.50	6.78
				Workers Compensatio	467.50	0.00	Federal Income Tax	467.50	0.00
							State Income Tax	467.50	0.00
Total Earnings:		1.00	\$467.50	Total Benefits:		\$35.77	Total Deductions:		\$35.77
Total Reimbursements:			\$0.00	Total Taxes:		\$35.77	Total Taxes:		\$35.77
<b>Mickelsen, Ted G</b> 10 - Streets and Highways Net Amount <b>\$14,419.48</b>	Regular	241.00	19,889.82	Social Security Tax	19,208.74	1,190.94	Social Security Tax	19,208.74	1,190.94
	Reimbursement	0.00	69.24	Medicare Tax	19,208.74	278.52	Medicare Tax	19,208.74	278.52
	Bonus	1.00	360.00	Workers Compensatio	20,249.82	0.00	Federal Income Tax	19,208.74	2,386.79
				401k	20,249.82	36.44	State Income Tax	19,208.74	838.22
				Retirement	20,249.82	2,873.44	Retirement	20,249.82	164.03
							HSA Employee Contrib	18,869.82	900.00
							Employee Paid Vision	13,959.88	16.70
							Employee Paid Dental	13,959.88	124.38
Total Earnings:		242.00	\$20,249.82	Total Benefits:		\$4,379.34	Total Deductions:		\$5,899.58
Total Reimbursements:			\$69.24	Total Taxes:		\$1,469.46	Total Taxes:		\$4,694.47
<b>Moyer, Craig J</b> 10 - Public Safety Net Amount <b>\$581.00</b>	Regular	2.25	629.13	Social Security Tax	629.13	39.01	Social Security Tax	629.13	39.01
				Medicare Tax	629.13	9.12	Medicare Tax	629.13	9.12
				Workers Compensatio	629.13	0.00	Federal Income Tax	629.13	0.00
							State Income Tax	629.13	0.00
Total Earnings:		2.25	\$629.13	Total Benefits:		\$48.13	Total Deductions:		\$48.13
Total Reimbursements:			\$0.00	Total Taxes:		\$48.13	Total Taxes:		\$48.13
<b>Moyer, Joan</b> 10 - Public Safety Net Amount <b>\$78.50</b>	Regular	1.00	85.00	Social Security Tax	85.00	5.27	Social Security Tax	85.00	5.27
				Medicare Tax	85.00	1.23	Medicare Tax	85.00	1.23
				Workers Compensatio	85.00	0.00	Federal Income Tax	85.00	0.00
							State Income Tax	85.00	0.00
Total Earnings:		1.00	\$85.00	Total Benefits:		\$6.50	Total Deductions:		\$6.50
Total Reimbursements:			\$0.00	Total Taxes:		\$6.50	Total Taxes:		\$6.50
<b>Nilson, Eric</b> 10 - Public Safety Net Amount <b>\$462.95</b>	Regular	1.00	510.00	Social Security Tax	510.00	31.62	Social Security Tax	510.00	31.62
				Medicare Tax	510.00	7.40	Medicare Tax	510.00	7.40
				Workers Compensatio	510.00	0.00	Federal Income Tax	510.00	0.00
							State Income Tax	510.00	8.03
Total Earnings:		1.00	\$510.00	Total Benefits:		\$39.02	Total Deductions:		\$47.05
Total Reimbursements:			\$0.00	Total Taxes:		\$39.02	Total Taxes:		\$47.05
<b>Stones, David R</b> 10 - Snowplowing Net Amount <b>\$422.30</b>	Regular	16.75	457.28	Social Security Tax	457.28	28.35	Social Security Tax	457.28	28.35
				Medicare Tax	457.28	6.63	Medicare Tax	457.28	6.63
				Workers Compensatio	457.28	0.00	Federal Income Tax	457.28	0.00
							State Income Tax	457.28	0.00
Total Earnings:		16.75	\$457.28	Total Benefits:		\$34.98	Total Deductions:		\$34.98
Total Reimbursements:			\$0.00	Total Taxes:		\$34.98	Total Taxes:		\$34.98

**City of Woodland Hills  
Payroll Register - Summarized  
Payroll Payment - 12/01/2025 to 12/31/2025**

Employee	Earning	Hours	Amount	Benefit	Basis	Amount	Deduction	Basis	Amount
<b>Stones, Jody</b> 10 - Administration Net Amount <b>\$8,796.60</b>	Regular	178.92	7,228.37	Social Security Tax	11,550.77	716.14	Social Security Tax	11,550.77	716.14
	Mileage Reimb	58.00	40.60	Medicare Tax	11,550.77	167.49	Medicare Tax	11,550.77	167.49
	Overtime	4.00	242.40	Workers Compensatio	11,550.77	0.00	Federal Income Tax	11,550.77	1,451.08
	Reimbursement	0.00	69.24	Retirement	11,550.77	1,844.65	State Income Tax	11,550.77	503.59
	Bonus	1.00	360.00				PEHP Life \$50k	3,293.01	8.41
	Holiday	30.00	1,212.00				PEHP Add'l Life \$25k	3,725.01	8.10
	Sick	10.00	404.00				PEHP Spouse Add'l Lif	3,725.01	8.10
	Vacation - FT	20.00	808.00				PEHP AD&D Family \$2	3,725.01	1.10
	Health Payout	0.00	1,296.00						
	Total Earnings:	243.92	\$11,550.77	Total Benefits:		\$2,728.28	Total Deductions:		\$2,864.01
	Total Reimbursements:		\$109.84	Total Taxes:		\$883.63	Total Taxes:		\$2,838.30
<b>Stones, Ryan C</b> 10 - Streets and Highways Net Amount <b>\$901.89</b>	Regular	37.92	1,035.20	Social Security Tax	1,035.20	64.18	Social Security Tax	1,035.20	64.18
				Medicare Tax	1,035.20	15.01	Medicare Tax	1,035.20	15.01
				Workers Compensatio	1,035.20	0.00	Federal Income Tax	1,035.20	26.72
							State Income Tax	1,035.20	27.40
Total Earnings:	37.92	\$1,035.20	Total Benefits:		\$79.19	Total Deductions:		\$133.31	
Total Reimbursements:		\$0.00	Total Taxes:		\$79.19	Total Taxes:		\$133.31	
<b>Szalkowski, Toby</b> 51 - Water operations Net Amount <b>\$5,551.25</b>	Regular	199.67	5,191.42	Social Security Tax	6,533.39	405.07	Social Security Tax	6,533.39	405.07
	Overtime	2.27	88.53	Medicare Tax	6,533.39	94.73	Medicare Tax	6,533.39	94.73
	Reimbursement	0.00	69.24	Workers Compensatio	6,679.95	0.00	Federal Income Tax	6,533.39	271.76
	Bonus	1.00	360.00	Retirement	6,679.95	947.88	State Income Tax	6,533.39	225.71
	Holiday	40.00	1,040.00				Retirement	6,679.95	54.11
							Employee Paid Vision	4,580.58	7.62
						Employee Paid Dental	4,580.58	138.94	
Total Earnings:	242.94	\$6,679.95	Total Benefits:		\$1,447.68	Total Deductions:		\$1,197.94	
Total Reimbursements:		\$69.24	Total Taxes:		\$499.80	Total Taxes:		\$997.27	
<b>Taylor, David</b> 10 - Public Safety Net Amount <b>\$926.92</b>	Regular	1.00	1,020.00	Social Security Tax	1,020.00	63.24	Social Security Tax	1,020.00	63.24
				Medicare Tax	1,020.00	14.79	Medicare Tax	1,020.00	14.79
				Workers Compensatio	1,020.00	0.00	Federal Income Tax	1,020.00	0.00
							State Income Tax	1,020.00	15.05
Total Earnings:	1.00	\$1,020.00	Total Benefits:		\$78.03	Total Deductions:		\$93.08	
Total Reimbursements:		\$0.00	Total Taxes:		\$78.03	Total Taxes:		\$93.08	
<b>Thomas, Lori A</b> 51 - Water operations Net Amount <b>\$4,042.12</b>	Regular	128.22	4,024.83	Social Security Tax	5,858.64	363.23	Social Security Tax	5,858.64	363.23
	Mileage Reimb	49.20	34.44	Medicare Tax	5,858.64	84.95	Medicare Tax	5,858.64	84.95
	Reimbursement	0.00	37.50	Workers Compensatio	5,138.19	0.00	Federal Income Tax	5,858.64	1,103.71
	Bonus	1.00	360.00	Post Retirement	5,858.64	240.80	State Income Tax	5,858.64	336.57
	Holiday	20.00	627.80						
	Sick	4.00	125.56						
	In Lieu of Benefits	0.00	720.45						
	Total Earnings:	153.22	\$5,858.64	Total Benefits:		\$688.98	Total Deductions:		\$1,888.46
Total Reimbursements:		\$71.94	Total Taxes:		\$448.18	Total Taxes:		\$1,888.46	

**City of Woodland Hills  
Payroll Register - Summarized  
Payroll Payment - 12/01/2025 to 12/31/2025**

<b>Employee</b>	<b>Earning</b>	<b>Hours</b>	<b>Amount</b>	<b>Benefit</b>	<b>Basis</b>	<b>Amount</b>	<b>Deduction</b>	<b>Basis</b>	<b>Amount</b>
<b>Thompson, Ryan</b> 10 - Public Safety Net Amount <b>\$352.60</b>	Regular	1.00	382.50	Social Security Tax	382.50	23.72	Social Security Tax	382.50	23.72
				Medicare Tax	382.50	5.55	Medicare Tax	382.50	5.55
				Workers Compensatio	382.50	0.00	Federal Income Tax	382.50	0.00
							State Income Tax	382.50	0.63
	Total Earnings:	1.00	\$382.50	Total Benefits:		\$29.27	Total Deductions:		\$29.90
	Total Reimbursements:		\$0.00	Total Taxes:		\$29.27	Total Taxes:		\$29.90
<b>Wakefield, Alan B</b> 10 - Public Safety Net Amount <b>\$1,085.89</b>	Regular	1.00	1,275.00	Social Security Tax	1,275.00	79.05	Social Security Tax	1,275.00	79.05
				Medicare Tax	1,275.00	18.49	Medicare Tax	1,275.00	18.49
				Workers Compensatio	1,275.00	0.00	Federal Income Tax	1,275.00	61.73
							State Income Tax	1,275.00	29.84
	Total Earnings:	1.00	\$1,275.00	Total Benefits:		\$97.54	Total Deductions:		\$189.11
	Total Reimbursements:		\$0.00	Total Taxes:		\$97.54	Total Taxes:		\$189.11
<b>Wallace, John</b> 10 - Streets and Highways Net Amount <b>\$2,032.52</b>	Regular	15.35	2,359.08	Social Security Tax	2,359.08	146.26	Social Security Tax	2,359.08	146.26
				Medicare Tax	2,359.08	34.21	Medicare Tax	2,359.08	34.21
				Workers Compensatio	2,359.08	0.00	Federal Income Tax	2,359.08	96.53
							State Income Tax	2,359.08	49.56
	Total Earnings:	15.35	\$2,359.08	Total Benefits:		\$180.47	Total Deductions:		\$326.56
	Total Reimbursements:		\$0.00	Total Taxes:		\$180.47	Total Taxes:		\$326.56
<b>Wallace, Rachel M</b> 10 - Public Safety Net Amount <b>\$2,356.21</b>	Regular	61.00	2,610.00	Social Security Tax	2,610.00	161.82	Social Security Tax	2,610.00	161.82
	Reimbursement	0.00	37.50	Medicare Tax	2,610.00	37.85	Medicare Tax	2,610.00	37.85
				Workers Compensatio	2,610.00	0.00	Federal Income Tax	2,610.00	24.43
							State Income Tax	2,610.00	67.19
	Total Earnings:	61.00	\$2,610.00	Total Benefits:		\$199.67	Total Deductions:		\$291.29
	Total Reimbursements:		\$37.50	Total Taxes:		\$199.67	Total Taxes:		\$291.29
<b>Weddle, Darvin Jeff</b> 10 - Public Safety Net Amount <b>\$313.99</b>	Regular	1.00	340.00	Social Security Tax	340.00	21.08	Social Security Tax	340.00	21.08
				Medicare Tax	340.00	4.93	Medicare Tax	340.00	4.93
				Workers Compensatio	340.00	0.00	Federal Income Tax	340.00	0.00
							State Income Tax	340.00	0.00
	Total Earnings:	1.00	\$340.00	Total Benefits:		\$26.01	Total Deductions:		\$26.01
	Total Reimbursements:		\$0.00	Total Taxes:		\$26.01	Total Taxes:		\$26.01
<b>Winder, Brent T</b> 10 - Administration Net Amount <b>\$639.33</b>	Regular	0.00	692.31	Social Security Tax	692.31	42.93	Social Security Tax	692.31	42.93
				Medicare Tax	692.31	10.05	Medicare Tax	692.31	10.05
				Workers Compensatio	692.31	0.00	Federal Income Tax	692.31	0.00
							State Income Tax	692.31	0.00
	Total Earnings:	0.00	\$692.31	Total Benefits:		\$52.98	Total Deductions:		\$52.98
	Total Reimbursements:		\$0.00	Total Taxes:		\$52.98	Total Taxes:		\$52.98

**City of Woodland Hills  
Payroll Register - Summarized  
Payroll Payment - 12/01/2025 to 12/31/2025**

<u>Employee</u>	<u>Earning</u>	<u>Hours</u>	<u>Amount</u>	<u>Benefit</u>	<u>Basis</u>	<u>Amount</u>	<u>Deduction</u>	<u>Basis</u>	<u>Amount</u>
<b>Wollebaek, Lance D</b>	Regular	4.33	149.39	Social Security Tax	149.39	9.26	Social Security Tax	149.39	9.26
10 - Public Safety				Medicare Tax	149.39	2.17	Medicare Tax	149.39	2.17
Net Amount	<b>\$137.96</b>			Workers Compensatio	149.39	0.00	Federal Income Tax	149.39	0.00
							State Income Tax	149.39	0.00
Total Earnings:		4.33	\$149.39	Total Benefits:		\$11.43	Total Deductions:		\$11.43
Total Reimbursements:			\$0.00	Total Taxes:		\$11.43	Total Taxes:		\$11.43

**City of Woodland Hills  
Payroll Register - Summarized  
Payroll Payment - 12/01/2025 to 12/31/2025**

<u>Employee</u>	<u>Earning</u>	<u>Hours</u>	<u>Amount</u>	<u>Benefit</u>	<u>Basis</u>	<u>Amount</u>	<u>Deduction</u>	<u>Basis</u>	<u>Amount</u>
<b>REPORT TOTALS</b>	Regular	1,504.99	68,577.23	Social Security Tax	76,854.59	4,764.96	Social Security Tax	76,854.59	4,764.96
Net Amount <b>\$62,764.77</b>	Mileage Reimb	107.20	75.04	Medicare Tax	76,854.59	1,114.38	Medicare Tax	76,854.59	1,114.38
	Overtime	6.27	330.93	Workers Compensatio	77,477.42	0.00	Federal Income Tax	76,854.59	5,553.78
	Reimbursement	0.00	351.96	401k	20,249.82	36.44	State Income Tax	76,854.59	2,791.81
	Bonus	6.00	2,160.00	Retirement	48,328.46	7,238.67	PEHP Life \$50k	6,455.65	16.82
	Holiday	90.00	2,879.80	Post Retirement	5,858.64	240.80	PEHP Add'l Life \$25k	3,725.01	8.10
	Sick	14.00	529.56				PEHP Spouse Add'l Lif	3,725.01	8.10
	Vacation - FT	20.00	808.00				PEHP AD&D Family \$2	3,725.01	1.10
	Health Payout	0.00	1,296.00				PEHP AD&D Family \$3	3,162.64	10.50
	In Lieu of Benefits	0.00	720.45				ULGT Accidental Denta	9,487.92	1.44
	Snowplowing	36.23	895.90				ULGT Vision	9,487.92	27.69
							Retirement	26,929.77	218.14
							HSA Employee Contrib	18,869.82	900.00
							Employee Paid Vision	25,225.74	41.02
							Employee Paid Dental	25,225.74	402.26
	<b>Total Earnings:</b>	<b>1,677.49</b>	<b>\$78,197.87</b>	<b>Total Benefits:</b>		<b>\$13,395.25</b>	<b>Total Deductions:</b>		<b>\$15,860.10</b>
	<b>Total Reimbursements:</b>		<b>\$427.00</b>	<b>Total Taxes:</b>		<b>\$5,879.34</b>	<b>Total Taxes:</b>		<b>\$14,224.93</b>

**City of Woodland Hills**  
**Check Register**  
**All Bank Accounts - 12/01/2025 to 12/31/2025**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
PEHP Group Insurance	717	124168228	07/20/2025	12/08/2025	44.27	Employee Life Insurance	101562 - W/C insurance clearing	
PEHP Group Insurance	717	124171197	08/20/2025	12/08/2025	44.27	Employee Life Insurance	101562 - W/C insurance clearing	
PEHP Group Insurance	717	124174132	09/20/2025	12/08/2025	44.27	Employee Life Insurance	101562 - W/C insurance clearing	
PEHP Group Insurance	717	124176109	10/20/2025	12/08/2025	44.27	Employee Life Insurance	101562 - W/C insurance clearing	
PEHP Group Insurance	717	124179646	11/20/2025	12/08/2025	44.27	Employee Life Insurance	101562 - W/C insurance clearing	
PEHP Group Insurance	751	124182218	12/20/2025	12/23/2025	44.27	Employee life insurance	101562 - W/C insurance clearing	
PEHP Group Insurance	x999	12182025	12/18/2025	12/18/2025	-44.62	Offset for Payroll Generated Invoice	101562 - W/C insurance clearing	
PEHP Group Insurance	x999	PR121325-2542	12/16/2025	12/18/2025	1.10	PEHP AD&D Family \$25k	101562 - W/C insurance clearing	
PEHP Group Insurance	x999	PR121325-2542	12/16/2025	12/18/2025	8.10	PEHP Add'l Life \$25k	101562 - W/C insurance clearing	
PEHP Group Insurance	x999	PR121325-2542	12/16/2025	12/18/2025	8.10	PEHP Spouse Add'l Life \$25k	101562 - W/C insurance clearing	
PEHP Group Insurance	x999	PR121325-2542	12/16/2025	12/18/2025	10.50	PEHP AD&D Family \$350k	101562 - W/C insurance clearing	
PEHP Group Insurance	x999	PR121325-2542	12/16/2025	12/18/2025	16.82	PEHP Life \$50k	101562 - W/C insurance clearing	
					\$265.62			
Health Equity	0	12/30/2025 A	12/30/2025	12/30/2025	250.00	HSA Employee Contribution	101580 - Suspense	
Health Equity	0	12/30/2025 B	12/30/2025	12/30/2025	50.00	HSA Employee Contribution	101580 - Suspense	
Health Equity	x999	12302025	12/30/2025	12/30/2025	-300.00	Offset PR Generated Invoice to pay in separate amo	101580 - Suspense	
					\$0.00			
Utah State Division of Finance	740	26123450941041	12/10/2025	12/16/2025	2,096.95	P-card clearing--Ted	102132 - P-Card Clearing	
Utah State Division of Finance	745	26123450941033	12/10/2025	12/18/2025	10,335.12	P-card clearing--Jody	102132 - P-Card Clearing	
					\$12,432.07			
Internal Revenue Service	0	PR112925-594	12/02/2025	12/02/2025	544.58	Medicare Tax	102221 - Accrued SS, MC, FWT payabl	
Internal Revenue Service	0	PR112925-594	12/02/2025	12/02/2025	1,712.84	Federal Income Tax	102221 - Accrued SS, MC, FWT payabl	
Internal Revenue Service	0	PR112925-594	12/02/2025	12/02/2025	2,328.68	Social Security Tax	102221 - Accrued SS, MC, FWT payabl	
Internal Revenue Service	0	PR121325-594	12/16/2025	12/16/2025	1,144.36	Medicare Tax	102221 - Accrued SS, MC, FWT payabl	
Internal Revenue Service	0	PR121325-594	12/16/2025	12/16/2025	2,178.72	Federal Income Tax	102221 - Accrued SS, MC, FWT payabl	
Internal Revenue Service	0	PR121325-594	12/16/2025	12/16/2025	4,892.98	Social Security Tax	102221 - Accrued SS, MC, FWT payabl	
Internal Revenue Service	0	PR122725-594	12/30/2025	12/30/2025	539.82	Medicare Tax	102221 - Accrued SS, MC, FWT payabl	
Internal Revenue Service	0	PR122725-594	12/30/2025	12/30/2025	1,662.22	Federal Income Tax	102221 - Accrued SS, MC, FWT payabl	
Internal Revenue Service	0	PR122725-594	12/30/2025	12/30/2025	2,308.26	Social Security Tax	102221 - Accrued SS, MC, FWT payabl	
					\$17,312.46			
Utah State Tax Commission	0	PR112925-593	12/02/2025	12/02/2025	800.17	State Income Tax	102222 - Accrued state withholding	
Utah State Tax Commission	0	PR121325-593	12/16/2025	12/16/2025	1,216.12	State Income Tax	102222 - Accrued state withholding	
Utah State Tax Commission	0	PR122725-593	12/30/2025	12/30/2025	775.52	State Income Tax	102222 - Accrued state withholding	
					\$2,791.81			
Utah Retirement Systems	0	PR112925-1125	12/02/2025	12/02/2025	11.32	401k	102223 - Accrued State Retirement	
Utah Retirement Systems	0	PR112925-1125	12/02/2025	12/02/2025	79.34	Post Retirement	102223 - Accrued State Retirement	
Utah Retirement Systems	0	PR112925-1125	12/02/2025	12/02/2025	2,369.63	Retirement	102223 - Accrued State Retirement	
Utah Retirement Systems	0	PR121325-1125	12/16/2025	12/16/2025	13.80	401k	102223 - Accrued State Retirement	
Utah Retirement Systems	0	PR121325-1125	12/16/2025	12/16/2025	87.17	Post Retirement	102223 - Accrued State Retirement	
Utah Retirement Systems	0	PR121325-1125	12/16/2025	12/16/2025	2,737.39	Retirement	102223 - Accrued State Retirement	
Utah Retirement Systems	0	PR122725-1125	12/30/2025	12/30/2025	11.32	401k	102223 - Accrued State Retirement	
Utah Retirement Systems	0	PR122725-1125	12/30/2025	12/30/2025	74.29	Post Retirement	102223 - Accrued State Retirement	
Utah Retirement Systems	0	PR122725-1125	12/30/2025	12/30/2025	2,349.79	Retirement	102223 - Accrued State Retirement	
					\$7,734.05			
PEHP	747	696553	12/15/2025	12/18/2025	7.61	Employee paid vision - Ted	102226 - Employee Paid Dental and Vi	
PEHP	747	696553	12/15/2025	12/18/2025	16.70	Employee paid vision - Chris	102226 - Employee Paid Dental and Vi	
PEHP	747	696553	12/15/2025	12/18/2025	16.70	Employee paid vision - Toby	102226 - Employee Paid Dental and Vi	
PEHP	747	696553	12/15/2025	12/18/2025	124.38	Employee paid dental - Ted	102226 - Employee Paid Dental and Vi	
PEHP	747	696553	12/15/2025	12/18/2025	138.94	Employee paid dental - Chris	102226 - Employee Paid Dental and Vi	
PEHP	747	696553	12/15/2025	12/18/2025	138.94	Employee paid dental - Toby	102226 - Employee Paid Dental and Vi	
PEHP Group Insurance	x999	12182025	12/18/2025	12/18/2025	-221.64	Offset for Payroll Generated Invoice	102226 - Employee Paid Dental and Vi	
PEHP Group Insurance	x999	PR121325-2542	12/16/2025	12/18/2025	20.51	Employee Paid Vision	102226 - Employee Paid Dental and Vi	
PEHP Group Insurance	x999	PR121325-2542	12/16/2025	12/18/2025	201.13	Employee Paid Dental	102226 - Employee Paid Dental and Vi	
					\$443.27			

**City of Woodland Hills  
Check Register  
All Bank Accounts - 12/01/2025 to 12/31/2025**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Health Equity	0	PR112925-2744	12/02/2025	12/02/2025	300.00	HSA Employee Contribution	102229 - Employee HSA Portion	
Health Equity	0	PR121325-2744	12/16/2025	12/16/2025	300.00	HSA Employee Contribution	102229 - Employee HSA Portion	
Health Equity	x999	PR122725-2744	12/30/2025	12/30/2025	300.00	HSA Employee Contribution	102229 - Employee HSA Portion	
					<u>\$900.00</u>			
Worbuild Construction LLC	716	1077 S Loafer Ov	12/02/2025	12/02/2025	5,550.00	1077 S Loafer--overpayment refund	102332 - Refundable deposits	25-068
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	90.00	1250 S Eaglenest Drive	102334 - SWPPP	25-055
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	100.00	1064 S Loafer Drive	102334 - SWPPP	25-048
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	100.00	1087 S Loafer Dr	102334 - SWPPP	25-016
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	100.00	1115 S Eaglenest	102334 - SWPPP	
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	100.00	1350 S Eaglenest Drive	102334 - SWPPP	25-026
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	100.00	150 W Vista Circle	102334 - SWPPP	25-045
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	100.00	410 S Oak Drive	102334 - SWPPP	25-007
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	100.00	573 W Jason's Cove	102334 - SWPPP	25-010
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	100.00	580 W Lucille's Cove	102334 - SWPPP	
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	100.00	581 W Lucille's Cove	102334 - SWPPP	25-008
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	100.00	582 W Kelly's Cove	102334 - SWPPP	25-047
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	100.00	604 W Winter Way	102334 - SWPPP	25-038
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	100.00	749 Sunny Ridge Lane	102334 - SWPPP	25-014
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	100.00	842 S Summit Creek Dr	102334 - SWPPP	25-021
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	100.00	86 W Lakeview Way	102334 - SWPPP	25-046
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	100.00	950 S North View Circle	102334 - SWPPP	25-027
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	100.00	Bellview Subdivision	102334 - SWPPP	Bell 2025
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	105.00	1064 S Loafer Drive	102334 - SWPPP	25-048
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	105.00	1077 S Loafer Drive	102334 - SWPPP	25-068
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	105.00	Inspection of MS4 High Priority Site	102334 - SWPPP	
					<u>\$2,005.00</u>			
Johns, Steve	732	12/8/2025 Reimb	12/08/2025	12/09/2025	60.00	Elected Official Training	104111.601 - Council Expenses	
Health Equity	0	ayzw960	12/04/2025	12/04/2025	6.30	Monthly fee	104141.240 - Admin Health Insurance	
PEHP	747	696553	12/15/2025	12/18/2025	2.92	Limited flex plan	104141.240 - Admin Health Insurance	
PEHP	747	696553	12/15/2025	12/18/2025	1,310.71	Medical - Chris	104141.240 - Admin Health Insurance	
					<u>\$1,319.93</u>			
Larson Certified Public Accountants	741	22503404	12/08/2025	12/16/2025	13,000.00	Audit	104141.348 - Admin audit	
Jones and DeMille	750	139686	12/16/2025	12/23/2025	1,785.00	2025 Design Standards Update	104141.349 - Admin attorney	
Smith Hartvigsen, LLC	0	72146	11/30/2025	12/09/2025	3,044.00	City Attorney General	104141.349 - Admin attorney	
Smith Hartvigsen, LLC	0	72147	11/30/2025	12/09/2025	211.50	2020 ongoing legal expenses	104141.349 - Admin attorney	
					<u>\$5,040.50</u>			
Wall Consultant Group	10493	17079	09/30/2025	12/18/2025	9,709.00	Trail feasibility study	104141.350 - Admin Prof. Services	Trail
Wall Consultant Group	10493	17151	10/31/2025	12/18/2025	6,273.25	Trail feasibility study	104141.350 - Admin Prof. Services	Trail
Wall Consultant Group	10493	17216	11/30/2025	12/18/2025	7,991.25	Trail feasibility study	104141.350 - Admin Prof. Services	Trail
					<u>\$23,973.50</u>			
Utah County Auditor	753	64825	12/17/2025	12/23/2025	2,750.33	Municipal Election	104141.352 - Elections	
CentraCom	0	Nov 2025 Statem	12/01/2025	12/01/2025	103.50	Office phone service	104141.400 - Admin utilities	
Enbridge Gas	0	Nov 2025 Fire Sta	11/21/2025	12/15/2025	496.55	Fire Station	104141.400 - Admin utilities	
					<u>\$600.05</u>			
BestShred	736	1613112525	11/25/2025	12/09/2025	60.00	Document Shredding	104141.601 - Admin office supplies & e	
Canon Financial Services, Inc.	742	42307220	12/12/2025	12/16/2025	33.35	Copier (split water/admin)	104141.601 - Admin office supplies & e	
Stokes Market	724	Nov 2025 Statem	11/30/2025	12/08/2025	15.99	Office supplies	104141.601 - Admin office supplies & e	
Vanguard Cleaning Systems of Utah	729	40321	12/01/2025	12/09/2025	350.00	Office cleaning	104141.601 - Admin office supplies & e	
					<u>\$459.34</u>			
Colonial Flag	720	0350011-IN	11/11/2025	12/08/2025	604.90	Flagpole repair	104141.649 - Repairs/maintenance to c	

**City of Woodland Hills**  
**Check Register**  
**All Bank Accounts - 12/01/2025 to 12/31/2025**

<u>Payee Name</u>	<u>Reference Number</u>	<u>Invoice Number</u>	<u>Invoice Ledger Date</u>	<u>Payment Date</u>	<u>Amount</u>	<u>Description</u>	<u>Ledger Account</u>	<u>Activity Code</u>
Alakazam, LLC	754	9877	11/01/2025	12/30/2025	705.00	IT Support (split water, admin)	104141.650 - Admin computer software	
Alakazam, LLC	754	9966	12/01/2025	12/30/2025	705.00	IT Support (split water, admin)	104141.650 - Admin computer software	
Pelorus Methods, Inc.	735	260101	12/01/2025	12/09/2025	1,210.00	Accounting software (split water, admin)	104141.650 - Admin computer software	
					<u>\$2,620.00</u>			
PEHP	747	696553	12/15/2025	12/18/2025	187.24	Medical - Ted	104190.100 - Inspections Wages	
Sunrise Engineering, Inc.	10491	ARIV1008214	11/24/2025	12/09/2025	117.00	Building inspections	104190.300 - Plan Review	25-016
Sunrise Engineering, Inc.	10491	ARIV1008214	11/24/2025	12/09/2025	195.00	Building inspections	104190.300 - Plan Review	25-038
Sunrise Engineering, Inc.	10491	ARIV1008214	11/24/2025	12/09/2025	234.00	Building inspections	104190.300 - Plan Review	25-020
Sunrise Engineering, Inc.	10491	ARIV1008214	11/24/2025	12/09/2025	234.00	Building inspections	104190.300 - Plan Review	25-026
Sunrise Engineering, Inc.	10491	ARIV1008214	11/24/2025	12/09/2025	1,092.00	Building inspections	104190.300 - Plan Review	
					<u>\$1,872.00</u>			
PEHP	747	696553	12/15/2025	12/18/2025	37.44	Medical - Ted	104210.240 - Enforcement Health Insur	
Utah County Auditor	743	64780	12/11/2025	12/18/2025	9,725.08	Patrol Services	104210.300 - Police services	
Wex Bank	746	109303816	12/15/2025	12/18/2025	140.20	Chief fuel	104220.648 - Fire equipment fuel	
Napa Auto Parts PAYSON	738	558312	11/13/2025	12/09/2025	88.97	Shop supplies	104220.649 - Fire equipment repairs/m	
Napa Auto Parts PAYSON	738	558313	11/13/2025	12/09/2025	9.49	Shop supplies	104220.649 - Fire equipment repairs/m	
					<u>\$98.46</u>			
Cutler's	749	738801	12/17/2025	12/23/2025	110.74	Brush clearing saw repair	104222.649 - Fire Fuel Reduction equip	FF 2025
FirstNet	737	287298533813X1	11/20/2025	12/09/2025	52.24	Life pac for ambulance	104225.600 - EMS Equipment Supplies	
Henry Schein	730	50044727	11/24/2025	12/09/2025	68.07	Disposable Soft Cuff	104225.600 - EMS Equipment Supplies	
					<u>\$120.31</u>			
Mountain High Electronics LLC	744	552	12/10/2025	12/18/2025	225.00	Siren testing	104227.600 - EM Equipment Supplies	
PEHP	747	696553	12/15/2025	12/18/2025	617.91	Medical - Ted	104410.240 - Health Insurance	
PEHP	747	696553	12/15/2025	12/18/2025	936.22	Medical - Toby	104410.240 - Health Insurance	
					<u>\$1,554.13</u>			
Stokes Market	724	Nov 2025 Statem	11/30/2025	12/08/2025	23.34	Water	104410.600 - Streets Road supplies	
Traffic Logix Corporation	727	SIN34816	11/18/2025	12/09/2025	472.00	Battery	104410.600 - Streets Road supplies	
					<u>\$495.34</u>			
Stokes Market	724	Nov 2025 Statem	11/30/2025	12/08/2025	6.10	Misc supplies	104410.603 - Tools and equipment	
Jones and DeMille	722	139059	10/10/2025	12/08/2025	10,500.00	Engineering for 2026 Roadway Improvements	104410.606 - Streets General Maintena	
Wex Bank	746	109303816	12/15/2025	12/18/2025	350.59	Roads/Water Fuel	104410.648 - Streets Road fuel	
ArmUp Equipment	719	6633	11/21/2025	12/08/2025	336.69	GEHL repair	104410.649 - Streets Road Vehicle rep	
ArmUp Equipment	739	6326	10/30/2025	12/16/2025	217.80	Gehl Loader Repair	104418.649 - Snow Plowing repairs/ma	
South Utah Valley Solid Waste Distri	728	3550	11/30/2025	12/09/2025	2,726.92	Dump Fees (53.07 Tons)	104420.300 - Sanitation - garbage rem	
Waste Management Corporate Servi	723	1601285-2683-9	12/01/2025	12/08/2025	11,089.92	Trash Pick-Up	104420.300 - Sanitation - garbage rem	
					<u>\$13,816.84</u>			
PEHP	747	696553	12/15/2025	12/18/2025	93.62	Medical - Ted	104510.240 - Parks Health Insurance	
Burger, Sherry	734	12/8/2025	12/08/2025	12/09/2025	738.52	Christmas lighting	104510.600 - PTR	
Lunt, Janet	726	12/8/2025 Santa	12/08/2025	12/08/2025	24.68	Christmas lights	104510.600 - PTR	
					<u>\$763.20</u>			
Lunt, Janet	726	12/8/2025 Santa	12/08/2025	12/08/2025	332.51	Santa treats	104510.601 - City Celebrations	
Stones, Jody	725	12/8/2025 Reimb	11/30/2025	12/08/2025	65.81	JMart Santa Sign Reimb	104510.601 - City Celebrations	
Taylor, Dave	721	10/31/2025 Reim	12/08/2025	12/08/2025	87.40	Halloween Candy	104510.601 - City Celebrations	
					<u>\$485.72</u>			
					<b>\$140,999.33</b>			

**City of Woodland Hills  
Check Register  
All Bank Accounts - 12/01/2025 to 12/31/2025**

<u>Payee Name</u>	<u>Reference Number</u>	<u>Invoice Number</u>	<u>Invoice Ledger Date</u>	<u>Payment Date</u>	<u>Amount</u>	<u>Description</u>	<u>Ledger Account</u>	<u>Activity Code</u>
Degraffenried, Jimmy & Heidi	733	Refund: 5333101	11/24/2025	12/09/2025	78.00	Refund: 533310109 - Degraffenried, Jimmy & Heidi	511311 - Accounts receivable - custome	
Wheeler Machinery Co.	0	MS0000061816	10/30/2025	12/16/2025	21,135.97	Well generator fuel tank	516115 - Well	
PEHP	747	696553	12/15/2025	12/18/2025	561.73	Medical - Chris	516140 - Health Insurance	
PEHP	747	696553	12/15/2025	12/18/2025	936.22	Medical - Toby	516140 - Health Insurance	
PEHP	747	696553	12/15/2025	12/18/2025	936.23	Medical - Ted	516140 - Health Insurance	
					\$2,434.18			
Canon Financial Services, Inc.	742	42307220	12/12/2025	12/16/2025	33.36	Copier (split water/admin)	516240 - Office supplies and expense	
Alakazam, LLC	754	9877	11/01/2025	12/30/2025	705.00	IT Support (split water, admin)	516245 - Computer software support	
Alakazam, LLC	754	9966	12/01/2025	12/30/2025	705.00	IT Support (split water, admin)	516245 - Computer software support	
Pelorus Methods, Inc.	735	260101	12/01/2025	12/09/2025	1,210.00	Accounting software (split water, admin)	516245 - Computer software support	
					\$2,620.00			
Enbridge Gas	0	Nov 2025 Maple	11/21/2025	12/15/2025	65.88	Maple Court Booster	516280 - Utilities	
Salem City	752	5532	12/23/2025	12/23/2025	624.67	Shared utilites on Maple Canyon Well	516280 - Utilities	
					\$690.55			
Chemtech-Ford, LLC	748	25L1394	12/17/2025	12/23/2025	90.00	Water Analysis	516420 - Water sampling and testing	
Chemtech-Ford, LLC	748	25L1400	12/17/2025	12/23/2025	30.00	Water Analysis	516420 - Water sampling and testing	
					\$120.00			
Wex Bank	746	109303816	12/15/2025	12/18/2025	350.59	Roads/Water Fuel	516452 - Fuel	
Xpress Bill Pay	0	INV-XPR029927	11/30/2025	12/05/2025	576.56	Credit Card Processing Fees	516830 - Monthly CC Processing and	
					<b>\$28,039.21</b>			
Payson City	10492	Nov 2025 Sewer	11/30/2025	12/18/2025	9,001.20	Sewer Service	526285 - Sewer service expense to Pa	
Payson City	10492	Nov 2025 Sewer	11/30/2025	12/18/2025	7,177.00	Impact fee--1064 S Loafer	526999 - Impact Fee to Payson City	25-048
Payson City	10492	Nov 2025 Sewer	11/30/2025	12/18/2025	7,177.00	Impact fee--582 W Kelly's Cove	526999 - Impact Fee to Payson City	25-047
Payson City	10492	Nov 2025 Sewer	11/30/2025	12/18/2025	7,177.00	Impact fee--842 S SC Dr	526999 - Impact Fee to Payson City	25-021
Payson City	10492	Nov 2025 Sewer	11/30/2025	12/18/2025	7,177.00	Impact fee--960 S North View Cir	526999 - Impact Fee to Payson City	25-025
					\$28,708.00			
					<b>\$37,709.20</b>			
					<b>\$206,747.74</b>			

**City of Woodland Hills**  
**Quarterly City Council**  
**10 10 General Fund - 10/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

	<b>2025</b>	<b>2025</b>	<b>2026</b>
	<b>July 2024 -</b>	<b>October -</b>	<b>July 2025 -</b>
	<b>June 2025</b>	<b>December</b>	<b>Dec 2025</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
1117 Checking - CCB	(89,728.05)	170,613.40	689,929.64
1121 PTIF 0769 General	980,009.82	1,593,633.70	2,030,110.28
1122 PTIF 1728 Refundable deposits	42,513.00	449.99	43,440.55
1126 PTIF 0773 capital projects	162,896.58	8,095.23	179,187.04
1130 American Express	5,785.05	(5,785.05)	0.00
1171 Petty Cash	1,927.56	(1,927.56)	0.00
1175 Undeposited receipts	49,489.00	7,446.76	4,082.66
<b>Total Cash and cash equivalents</b>	<b>1,152,892.96</b>	<b>1,772,526.47</b>	<b>2,946,750.17</b>
<b>Receivables</b>			
1311 Accounts receivable - customers	17,343.99	(384.05)	17,477.04
1351 Property tax receivable	1,015,565.98	0.00	1,015,565.98
1355 Sales Tax Rec	1,542.43	0.00	1,542.43
1411 Due from other governments	231,177.87	0.00	231,177.87
<b>Total Receivables</b>	<b>1,265,630.27</b>	<b>(384.05)</b>	<b>1,265,763.32</b>
<b>Other current assets</b>			
1562 W/C insurance clearing	0.00	(5.90)	(11.80)
1580 Suspense	(126,238.33)	0.00	(126,238.33)
<b>Total Other current assets</b>	<b>(126,238.33)</b>	<b>(5.90)</b>	<b>(126,250.13)</b>
<b>Total Current Assets</b>	<b>2,292,284.90</b>	<b>1,772,136.52</b>	<b>4,086,263.36</b>
<b>Total Assets:</b>	<b>2,292,284.90</b>	<b>1,772,136.52</b>	<b>4,086,263.36</b>
<b>Liabilities and Fund Equity</b>			
<b>Liabilities:</b>			
<b>Current liabilities</b>			
2131 Accounts payable	(62,962.76)	412,772.48	(93,019.77)
2132 P-Card Clearing	35,144.33	0.00	17,636.72
2133 AmEx Clearing	(6,944.68)	6,944.68	0.00
2171 Accrued state building surcharge	(12,911.81)	(469.73)	(13,527.43)
2211 Accrued payroll payable	(33,291.11)	0.00	0.00
2220 Payroll liability clearing	(17,556.95)	0.00	0.00
2221 Accrued SS, MC, FWT payable	0.00	2.26	2.26
2226 Employee Paid Dental and Vision	(139.47)	(221.67)	(994.34)
2227 Employee FSA	(411.53)	8.76	17.52
2229 Employee HSA Portion	0.00	0.00	(2,300.00)
2251 Park Fund liability	(1,618.68)	0.00	(1,618.68)
2331 General developer bonds	161,776.45	(81,675.80)	90,491.65
2332 Refundable deposits	(338,819.58)	(19,500.00)	(394,519.58)
2334 SWPPP	(55,050.00)	(10,045.00)	(67,100.00)
<b>Total Current liabilities</b>	<b>(332,785.79)</b>	<b>307,815.98</b>	<b>(464,931.65)</b>
<b>Deferred revenue</b>			
2380 Deferred Revenue	(1,012,581.00)	0.00	(1,012,581.00)
<b>Total Deferred revenue</b>	<b>(1,012,581.00)</b>	<b>0.00</b>	<b>(1,012,581.00)</b>
<b>Long-term liabilities</b>			
2501.1 GLTD accrued interest payable	(14,196.00)	0.00	(14,196.00)
2501.2 GLTD accrued interest offset	14,196.00	0.00	14,196.00
2561.1 2019 Sales Tax Revenue Refunding Bond issued	(1,286,000.00)	0.00	(1,286,000.00)
2561.2 2019 Sales Tax Revenue Refunding Bond repaid	506,000.00	0.00	506,000.00
2561.3 2019 Sales Tax Revenue Refunding Bond curren	(90,000.00)	0.00	(90,000.00)
2561.4 2019 Sales Tax Revenue Refund Bond current off	90,000.00	0.00	90,000.00
2562.1 2020 Class C Road Revenue issued	(580,000.00)	0.00	(580,000.00)
2562.2 2020 Class C Road Revenue repaid	264,000.00	0.00	264,000.00
2562.3 2020 Class C Road Revenue current	(60,000.00)	0.00	(60,000.00)
2562.4 2020 Class C Road Revenue current offset	60,000.00	0.00	60,000.00
2563.1 2020 PW Trucks (2) issued	(124,412.81)	0.00	(124,412.81)
2563.2 2020 PW Trucks (2) repaid	124,412.81	0.00	124,412.81
2564.1 2024 Fire Chief Truck issued	(76,771.16)	0.00	(76,771.16)
2564.2 2024 Fire Chief Truck repaid	21,379.80	0.00	21,379.80
2564.3 2024 Fire Chief Truck current	(9,379.97)	0.00	(9,379.97)

**City of Woodland Hills**  
**Quarterly City Council**  
**10 10 General Fund - 10/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

	<b>2025</b>	<b>2025</b>	<b>2026</b>
	<b>July 2024 -</b>	<b>October -</b>	<b>July 2025 -</b>
	<b>June 2025</b>	<b>December</b>	<b>Dec 2025</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
2564.4 2024 Fire Chief Truck current offset	9,379.97	0.00	9,379.97
2565.1 2024 Fire Truck issued	(469,267.20)	0.00	(469,267.20)
2565.2 2024 Fire Truck repaid	77,156.96	0.00	77,156.96
2565.3 2024 Fire Truck current	(41,371.96)	0.00	(41,371.96)
2565.4 2024 Fire Truck current offset	41,371.96	0.00	41,371.96
2566.1 2023 Snowplow Lease 31128 issued	(91,329.39)	0.00	(91,329.39)
2566.2 2023 Snowplow Lease 31128 repaid	53,265.57	0.00	53,265.57
2567.1 2023 Snowplow Lease 31129 issued	(91,329.39)	0.00	(91,329.39)
2567.2 2023 Snowplow Lease 31129 repaid	53,265.57	0.00	53,265.57
2567.3 2023 Snowplow Leases current	(62,500.89)	0.00	(62,500.89)
2567.4 2023 Snowplow Leases current offset	62,500.89	0.00	62,500.89
2568.1 2024 Wheel Loader issued	(72,972.98)	0.00	(72,972.98)
2568.2 2024 Wheel Loader repaid	5,030.30	0.00	6,126.90
2568.3 2024 Wheel Loader current	(1,096.60)	0.00	(1,096.60)
2568.4 2024 Wheel Loader current offset	1,096.60	0.00	1,096.60
2569.1 2025 Service Truck issued	(55,748.64)	0.00	(55,748.64)
2569.2 2025 Service Truck repaid	10,925.74	0.00	10,925.74
2569.3 2025 Service Truck current	(8,371.00)	0.00	(8,371.00)
2569.4 2025 Service Truck current offset	8,371.00	0.00	8,371.00
2599 General long-term debt offset	1,732,394.82	0.00	1,731,298.22
<b>Total Long-term liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Liabilities:</b>	<b>(1,345,366.79)</b>	<b>307,815.98</b>	<b>(1,477,512.65)</b>
<b>Equity - Paid in / Contributed</b>			
2980 Fund balance	(946,918.11)	(2,079,952.50)	(2,608,750.71)
<b>Total Equity - Paid in / Contributed</b>	<b>(946,918.11)</b>	<b>(2,079,952.50)</b>	<b>(2,608,750.71)</b>
<b>Total Liabilities and Fund Equity</b>	<b>(2,292,284.90)</b>	<b>(1,772,136.52)</b>	<b>(4,086,263.36)</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**City of Woodland Hills**  
**Quarterly City Council**  
**10 10 General Fund - 10/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

	2025 July 2024 - June 2025	2025 October - December	2026 July 2025 - Dec 2025 Actual	Revised Aug 2025 Budget	Percent Used
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Taxes</b>					
3110 Property tax - current	970,244.92	781,067.96	788,729.24	1,012,581.00	77.89%
3120 Unpaid Prior Year's Property tax	76,926.87	9,884.29	14,484.79	65,000.00	22.28%
3125 Motor vehicle fees	38,548.96	7,958.43	18,888.03	38,000.00	49.71%
3130 Sales and use taxes	284,741.31	67,217.86	134,433.69	280,000.00	48.01%
3131 Transportation tax	37,520.18	9,450.47	17,826.99	31,000.00	57.51%
3140 Franchise tax (Electric/Gas)	123,551.30	29,769.49	52,831.06	125,000.00	42.26%
3150 Telecom tax (Cell & Landline)	4,901.43	1,252.53	2,484.87	4,200.00	59.16%
<b>Total Taxes</b>	<b>1,536,434.97</b>	<b>906,601.03</b>	<b>1,029,678.67</b>	<b>1,555,781.00</b>	<b>66.18%</b>
<b>Licenses and permits</b>					
3210 Business licenses	600.00	100.00	150.00	500.00	30.00%
3221 Residential Building permits	104,396.60	83,442.93	108,841.50	80,000.00	136.05%
3223 Development Subdivision Permits	0.00	2,100.00	12,491.00	0.00	0.00%
3225 Animal Licenses	0.00	0.00	0.00	500.00	0.00%
3226 Appeal/Variance	100.00	0.00	0.00	500.00	0.00%
<b>Total Licenses and permits</b>	<b>105,096.60</b>	<b>85,642.93</b>	<b>121,482.50</b>	<b>81,500.00</b>	<b>149.06%</b>
<b>Intergovernmental revenue</b>					
3332 Fire department grants	25,000.00	0.00	0.00	0.00	0.00%
3356 Class C road allocation	134,049.02	23,834.30	69,825.12	105,000.00	66.50%
3358 Liquor fund allotment	0.00	0.00	0.00	1,000.00	0.00%
3359 Parks Grants - PASS THRU	6,891.65	0.00	0.00	0.00	0.00%
3360 State grants	37,982.18	0.00	0.00	0.00	0.00%
<b>Total Intergovernmental revenue</b>	<b>203,922.85</b>	<b>23,834.30</b>	<b>69,825.12</b>	<b>106,000.00</b>	<b>65.87%</b>
<b>Charges for services</b>					
3413 Zoning and subdivision fees	13,316.50	(29,350.00)	23,530.00	2,000.00	1,176.50%
3421 Fire department services	(2,767.00)	1,050.00	2,100.00	1,000.00	210.00%
3422 Fuel Reduction	314,271.88	255,880.68	403,851.23	250,000.00	161.54%
3440 Sanitation - garbage fees	202,066.90	52,818.76	105,141.16	199,500.00	52.70%
3470 Summit Creek Trail Improvement Fees	3,000.00	3,000.00	3,000.00	2,000.00	150.00%
3480 Fiber Revenue	23,000.00	3,000.00	4,500.00	18,000.00	25.00%
3490 Miscellaneous services	2,720.00	5.00	5.00	2,500.00	0.20%
3491 City Center Rental	2,750.00	40.00	775.00	2,200.00	35.23%
3492 Park Rental	300.00	(25.00)	175.00	200.00	87.50%
<b>Total Charges for services</b>	<b>558,658.28</b>	<b>286,419.44</b>	<b>543,077.39</b>	<b>477,400.00</b>	<b>113.76%</b>
<b>Interest</b>					
3610 Interest earnings	183,763.21	27,763.94	60,525.11	70,000.00	86.46%
<b>Total Interest</b>	<b>183,763.21</b>	<b>27,763.94</b>	<b>60,525.11</b>	<b>70,000.00</b>	<b>86.46%</b>
<b>Miscellaneous revenue</b>					
3640 Proceeds of sale of capital assets	90,808.80	0.00	2,100.00	0.00	0.00%
3660 Proceeds of bond issues	128,721.62	0.00	0.00	0.00	0.00%
3685 CC Fee	986.91	413.67	807.66	800.00	100.96%
3690 Miscellaneous revenue	24,843.95	46,736.85	72,558.39	2,145,000.00	3.38%
3691 City Celebration Revenues - PASS THRU	2,871.00	1,215.25	5,510.75	3,000.00	183.69%
<b>Total Miscellaneous revenue</b>	<b>248,232.28</b>	<b>48,365.77</b>	<b>80,976.80</b>	<b>2,148,800.00</b>	<b>3.77%</b>
<b>Contributions and transfers</b>					
3840 Transfer from capital projects	0.00	1,708,550.23	1,708,550.23	1,421,979.00	120.15%
<b>Total Contributions and transfers</b>	<b>0.00</b>	<b>1,708,550.23</b>	<b>1,708,550.23</b>	<b>1,421,979.00</b>	<b>120.15%</b>
<b>Total Revenue:</b>	<b>2,836,108.19</b>	<b>3,087,177.64</b>	<b>3,614,115.82</b>	<b>5,861,460.00</b>	<b>61.66%</b>
<b>Expenditures:</b>					
<b>General government</b>					
<b>Council</b>					
4111.100 Mayor/Council Wages	17,994.95	4,829.38	8,953.00	18,000.00	49.74%
4111.220 Mayor/Council FICA	1,615.21	369.35	684.71	1,400.00	48.91%
4111.580 Council Travel	3,844.40	90.00	90.00	7,000.00	1.29%
4111.600 Mayor Expenses	42.00	0.00	0.00	500.00	0.00%
4111.601 Council Expenses	326.85	60.00	60.00	1,000.00	6.00%
4111.602 Council Discretionary	0.00	0.00	0.00	300.00	0.00%
<b>Total Council</b>	<b>23,823.41</b>	<b>5,348.73</b>	<b>9,787.71</b>	<b>28,200.00</b>	<b>34.71%</b>
<b>Administrative</b>					

**City of Woodland Hills**  
**Quarterly City Council**  
**10 10 General Fund - 10/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

	<b>2025</b>	<b>2025</b>	<b>2026</b>		
	<b>July 2024 -</b>	<b>October -</b>	<b>July 2025 -</b>	<b>Revised Aug</b>	<b>Percent</b>
	<b>June 2025</b>	<b>December</b>	<b>Dec 2025</b>	<b>2025 Budget</b>	<b>Used</b>
			<b>Actual</b>		
4141.100 Admin salaries and wages	154,403.20	42,270.44	78,294.11	175,000.00	44.74%
4141.220 Admin employee FICA	15,272.82	3,208.66	5,939.46	14,000.00	42.42%
4141.230 Retirement	31,883.29	6,750.56	12,457.15	35,000.00	35.59%
4141.240 Admin Health Insurance	3,962.71	3,951.03	7,902.06	16,000.00	49.39%
4141.348 Admin audit	12,600.00	13,000.00	13,000.00	14,000.00	92.86%
4141.349 Admin attorney	42,585.50	13,630.00	23,229.25	100,000.00	23.23%
4141.350 Admin Prof. Services	80,370.82	31,902.95	71,172.90	36,000.00	197.70%
4141.352 Elections	22.43	2,932.42	2,932.42	6,600.00	44.43%
4141.353 Appeal/Variance	0.00	0.00	0.00	500.00	0.00%
4141.400 Admin utilities	19,188.36	5,050.84	8,564.23	32,000.00	26.76%
4141.521 Admin insurance and surety bonds	19,654.88	3,744.58	43,122.08	60,000.00	71.87%
4141.580 Admin travel, conferences	1,665.08	193.00	576.10	3,000.00	19.20%
4141.600 Admin books, subscriptions, memberships	6,951.78	216.78	1,612.98	6,000.00	26.88%
4141.601 Admin office supplies & expense	8,735.97	1,922.83	5,840.49	10,500.00	55.62%
4141.649 Repairs/maintenance to city facilities	32,241.17	1,456.72	10,152.51	20,000.00	50.76%
4141.650 Admin computer software support	17,765.89	3,325.00	7,460.00	14,000.00	53.29%
4141.651 Admin web site	0.00	0.00	0.00	4,500.00	0.00%
4141.699 Admin miscellaneous expenditures	66.76	767.93	1,569.33	1,000.00	156.93%
4141.700 2019 Principal Sales Tax Revenue Refunding	87,000.00	0.00	0.00	690,000.00	0.00%
4141.701 2019 Interest Sales Tax Revenue Refunding B	20,508.14	0.00	9,477.00	9,477.00	100.00%
4141.740 Admin capital outlay equipment	0.00	1,450.55	1,450.55	2,000.00	72.53%
<b>Total Administrative</b>	<b>554,878.80</b>	<b>135,774.29</b>	<b>304,752.62</b>	<b>1,249,577.00</b>	<b>24.39%</b>
<b>Planning and zoning</b>					
4180.600 Planning commission expenses	0.00	0.00	0.00	1,500.00	0.00%
<b>Total Planning and zoning</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,500.00</b>	<b>0.00%</b>
<b>Building</b>					
4190.100 Inspections Wages	15,107.51	4,838.80	8,113.79	17,000.00	47.73%
4190.101 Site Plan Review	10,476.75	4,434.39	7,049.41	12,500.00	56.40%
4190.220 Building FICA	2,348.10	685.41	1,119.65	2,300.00	48.68%
4190.230 Building Retirement	2,055.84	790.19	1,311.37	2,200.00	59.61%
4190.240 Building Health Insurance	187.24	1,123.47	2,246.94	2,500.00	89.88%
4190.300 Plan Review	18,252.00	3,315.00	5,967.00	17,000.00	35.10%
4190.600 Building Tools, Books, Dues, Subscriptions	1,172.44	95.58	338.55	3,000.00	11.29%
<b>Total Building</b>	<b>49,599.88</b>	<b>15,282.84</b>	<b>26,146.71</b>	<b>56,500.00</b>	<b>46.28%</b>
<b>Total General government</b>	<b>628,302.09</b>	<b>156,405.86</b>	<b>340,687.04</b>	<b>1,335,777.00</b>	<b>25.50%</b>
<b>Public safety</b>					
<b>Police</b>					
4210.100 Ordinance Enforcement Officer	6,484.85	1,908.30	3,434.95	10,500.00	32.71%
4210.220 Ordinance Enforcement Officer FICA	549.58	142.27	255.78	850.00	30.09%
4210.230 Retirement	464.89	122.69	226.92	550.00	41.26%
4210.240 Enforcement Health Insurance	149.05	112.35	224.70	500.00	44.94%
4210.300 Police services	112,216.08	29,175.24	58,350.48	119,600.00	48.79%
4210.301 Dispatch fees	20,023.32	9,010.06	11,010.06	20,000.00	55.05%
4210.349 Enforcement attorney fees	0.00	0.00	0.00	1,000.00	0.00%
<b>Total Police</b>	<b>139,887.77</b>	<b>40,470.91</b>	<b>73,502.89</b>	<b>153,000.00</b>	<b>48.04%</b>
<b>Fire</b>					
4220.100 Fire wages	16,794.77	11,769.04	13,915.36	20,000.00	69.58%
4220.220 Fire FICA	1,609.61	892.91	1,050.52	1,600.00	65.66%
4220.230 Retirement	931.25	390.41	601.81	1,000.00	60.18%
4220.300 Fire Telephone Notification System	280.05	0.00	0.00	600.00	0.00%
4220.600 Fire equipment supplies	104,318.75	5,859.62	7,739.68	55,000.00	14.07%
4220.601 Fire training	9,655.08	1,009.91	1,126.53	10,000.00	11.27%
4220.602 Fire Discretionary Fund	725.17	41.60	104.64	1,000.00	10.46%
4220.604 Fire Fighter Appreciation	2,012.11	0.00	0.00	2,000.00	0.00%
4220.648 Fire equipment fuel	3,617.38	396.25	1,371.46	5,000.00	27.43%
4220.649 Fire equipment repairs/maintenance	5,460.73	1,548.46	2,269.97	5,000.00	45.40%
4220.700 Fire Truck Lease principal	39,480.82	0.00	0.00	41,400.00	0.00%
4220.701 Fire Truck Lease interest	20,673.21	0.00	1,139.73	19,000.00	6.00%
4220.702 Chief's Truck Lease principal	8,879.80	0.00	0.00	9,400.00	0.00%
4220.703 Chief's Truck Lease interest	3,620.20	0.00	0.00	3,120.00	0.00%
4220.740 Fire capital outlay	9,245.00	50,802.00	50,802.00	0.00	0.00%
<b>Total Fire</b>	<b>227,303.93</b>	<b>72,710.20</b>	<b>80,121.70</b>	<b>174,120.00</b>	<b>46.02%</b>

**City of Woodland Hills**  
**Quarterly City Council**  
**10 10 General Fund - 10/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

	2025 July 2024 - June 2025	2025 October - December	2026 July 2025 - Dec 2025 Actual	Revised Aug 2025 Budget	Percent Used
<b>Fire Fuel Reduction</b>					
4222.100 Fire Fuel Reduction wages	191,124.53	23,725.21	114,349.78	250,000.00	45.74%
4222.200 Fire Fuel Reduction benefits	17,210.01	1,814.97	8,747.76	0.00	0.00%
4222.230 Fire Fuel Reduction Retirement	16.03	0.00	0.00	0.00	0.00%
4222.600 Fire Fuel Reduction equipment supplies	17,087.01	8,623.18	10,396.24	0.00	0.00%
4222.601 Fire Fuel Reduction training	17.77	0.00	0.00	0.00	0.00%
4222.602 Fire Fuel Reduction Discretionary Fund	8,777.71	129.41	10,748.28	0.00	0.00%
4222.648 Fire Fuel Reduction equipment fuel	9,400.15	1,213.38	4,777.57	0.00	0.00%
4222.649 Fire Fuel Reduction equipment repairs/mainten	12,744.02	(333.69)	14,090.81	0.00	0.00%
<b>Total Fire Fuel Reduction</b>	<b>256,377.23</b>	<b>35,172.46</b>	<b>163,110.44</b>	<b>250,000.00</b>	<b>65.24%</b>
<b>EMS</b>					
4225.100 EMS Wages	13,668.66	9,235.00	11,164.22	14,000.00	79.74%
4225.220 EMS FICA	1,229.08	706.49	854.09	1,100.00	77.64%
4225.600 EMS Equipment Supplies	4,569.60	2,143.71	4,692.56	7,500.00	62.57%
4225.601 EMS Training	6,910.37	863.93	1,189.39	6,100.00	19.50%
4225.602 EMS Appreciation	552.26	0.00	0.00	300.00	0.00%
4225.648 EMS Equipment Fuel	126.54	100.00	100.00	1,000.00	10.00%
4225.649 EMS Equipment Repairs/Maintenance	10.99	306.30	306.30	1,000.00	30.63%
<b>Total EMS</b>	<b>27,067.50</b>	<b>13,355.43</b>	<b>18,306.56</b>	<b>31,000.00</b>	<b>59.05%</b>
<b>Animal control</b>					
4253.300 Animal control and regulation	2,428.10	0.00	2,483.55	5,000.00	49.67%
<b>Total Animal control</b>	<b>2,428.10</b>	<b>0.00</b>	<b>2,483.55</b>	<b>5,000.00</b>	<b>49.67%</b>
<b>Emergency Management</b>					
4227.100 EM Wages	500.00	0.00	0.00	500.00	0.00%
4227.220 EM FICA	38.25	0.00	0.00	40.00	0.00%
4227.600 EM Equipment Supplies	0.00	225.00	225.00	4,000.00	5.63%
<b>Total Emergency Management</b>	<b>538.25</b>	<b>225.00</b>	<b>225.00</b>	<b>4,540.00</b>	<b>4.96%</b>
<b>Total Public safety</b>	<b>653,602.78</b>	<b>161,934.00</b>	<b>337,750.14</b>	<b>617,660.00</b>	<b>54.68%</b>
<b>Roads and public improvements</b>					
<b>Roads</b>					
4410.100 Streets wages	67,432.84	16,495.77	30,269.80	82,000.00	36.91%
4410.220 Streets FICA	(3,796.75)	1,197.06	2,191.97	6,300.00	34.79%
4410.230 Retirement	7,863.69	2,341.25	6,075.46	13,500.00	45.00%
4410.240 Health Insurance	23,073.61	4,662.39	7,770.65	13,000.00	59.77%
4410.300 Streets Professional & technical	38,641.00	7,677.40	14,947.65	35,000.00	42.71%
4410.452 Streets Storm drainage	7,004.61	0.00	0.00	15,000.00	0.00%
4410.600 Streets Road supplies	1,796.16	555.34	606.28	3,000.00	20.21%
4410.602 Roads Discretionary	500.00	0.00	56.32	1,000.00	5.63%
4410.603 Tools and equipment	1,403.71	86.02	142.02	2,000.00	7.10%
4410.606 Streets General Maintenance (including PMP)	7,283.50	550,335.39	1,044,157.93	3,210,000.00	32.53%
4410.607 Fiber Installs	21,378.10	9,100.00	9,100.00	10,000.00	91.00%
4410.648 Streets Road fuel	358.91	559.09	559.09	3,000.00	18.64%
4410.649 Streets Road Vehicle repairs/maintenance	1,037.75	336.69	672.39	4,000.00	16.81%
4410.702 \$580,000 Principal	58,000.00	0.00	0.00	64,763.00	0.00%
4410.703 \$580,000 Interest	10,685.00	4,762.50	4,762.50	9,500.00	50.13%
4410.740 Streets capital outlay equipment	74,209.92	0.00	0.00	3,500.00	0.00%
4410.741 Streets Debt service - principal	68,806.14	0.00	548.30	27,700.00	1.98%
4410.742 Streets Debt service - interest	1,835.51	0.00	3,933.70	4,330.00	90.85%
4415.608 Class C Road maintenance	6,450.48	0.00	0.00	0.00	0.00%
<b>Total Roads</b>	<b>393,964.18</b>	<b>598,108.90</b>	<b>1,125,794.06</b>	<b>3,507,593.00</b>	<b>32.10%</b>
<b>Sanitation</b>					
4420.300 Sanitation - garbage removal	158,695.77	42,040.26	86,824.13	178,500.00	48.64%
<b>Total Sanitation</b>	<b>158,695.77</b>	<b>42,040.26</b>	<b>86,824.13</b>	<b>178,500.00</b>	<b>48.64%</b>
<b>Snowplow</b>					
4418.100 Snowplowing wages	40,592.85	3,280.50	3,280.50	50,000.00	6.56%
4418.220 Snowplowing FICA	4,142.31	250.95	250.95	3,900.00	6.43%
4418.230 Snowplowing Retirement	97.18	0.00	0.00	100.00	0.00%
4418.600 Snowplowing supplies	1,409.53	330.57	330.57	1,500.00	22.04%
4418.601 Snowplowing road salt	30,109.81	26,415.40	26,415.40	40,000.00	66.04%
4418.602 Snow Plowing tools and equipment	10,643.09	2,566.62	2,566.62	22,000.00	11.67%
4418.648 Snowplowing fuel	4,312.79	0.00	0.00	6,000.00	0.00%

**City of Woodland Hills**  
**Quarterly City Council**  
**10 10 General Fund - 10/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

	2025 July 2024 - June 2025	2025 October - December	2026 July 2025 - Dec 2025 Actual	Revised Aug 2025 Budget	Percent Used
4418.649 Snow Plowing repairs/maintenance	2,923.82	678.15	678.15	10,000.00	6.78%
4418.740 Snowplowing capital outlay equipment	101,728.58	0.00	0.00	0.00	0.00%
4418.800 Snowplowing Debt service - principal	7,978.02	0.00	548.30	27,700.00	1.98%
4418.801 Snowplowing Debt service - interest	136.80	0.00	0.00	4,330.00	0.00%
<b>Total Snowplow</b>	<b>204,074.78</b>	<b>33,522.19</b>	<b>34,070.49</b>	<b>165,530.00</b>	<b>20.58%</b>
<b>Total Roads and public improvements</b>	<b>756,734.73</b>	<b>673,671.35</b>	<b>1,246,688.68</b>	<b>3,851,623.00</b>	<b>32.37%</b>
<b>Parks, recreation, and public property</b>					
<b>Parks</b>					
4510.100 Parks Salaries & Wages	10,063.00	2,134.66	3,948.94	11,000.00	35.90%
4510.220 Parks FICA	876.40	154.03	284.64	900.00	31.63%
4510.230 Parks Retirement	1,161.72	306.73	567.31	1,000.00	56.73%
4510.240 Parks Health Insurance	372.09	280.86	561.72	2,500.00	22.47%
4510.300 Chipper Days	0.00	0.00	0.00	10,000.00	0.00%
4510.600 PTR	0.00	763.20	763.20	1,500.00	50.88%
4510.601 City Celebrations	11,757.84	6,417.89	14,233.37	14,000.00	101.67%
4510.648 Parks fuel	19.18	0.00	0.00	0.00	0.00%
4510.649 Parks repairs/maintenance	12,250.98	5,116.58	6,758.20	14,500.00	46.61%
4510.740 Parks Capital Outlay	0.00	0.00	0.00	1,000.00	0.00%
4540.602 Parks Discretionary	0.00	39.98	39.98	0.00	0.00%
<b>Total Parks</b>	<b>36,501.21</b>	<b>15,213.93</b>	<b>27,157.36</b>	<b>56,400.00</b>	<b>48.15%</b>
<b>Total Parks, recreation, and public property</b>	<b>36,501.21</b>	<b>15,213.93</b>	<b>27,157.36</b>	<b>56,400.00</b>	<b>48.15%</b>
<b>Transfers</b>					
4850 Transfer to FIRE capital projects fund	90,000.00	0.00	0.00	0.00	0.00%
4855 Transfer to EMS capital projects fund	10,000.00	0.00	0.00	0.00	0.00%
4860 Transfer to PUBLIC WORKS capital projects fund	10,000.00	0.00	0.00	0.00	0.00%
4870 Transfer to ROADS capital projects fund	474,303.00	0.00	0.00	0.00	0.00%
<b>Total Transfers</b>	<b>584,303.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expenditures:</b>	<b>2,659,443.81</b>	<b>1,007,225.14</b>	<b>1,952,283.22</b>	<b>5,861,460.00</b>	<b>33.31%</b>
<b>Total Change In Net Position</b>	<b>176,664.38</b>	<b>2,079,952.50</b>	<b>1,661,832.60</b>	<b>0.00</b>	<b>0.00%</b>

**City of Woodland Hills**  
**Quarterly City Council**  
**41 41 Capital Projects - Fire - 10/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

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	2025 July 2024 - June 2025	2025 October - December	2026 July 2025 - Dec 2025 Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
1117 Checking - CCB	14,850.00	(14,850.00)	0.00
1121 PTIF 0769 General	140,000.00	(140,000.00)	0.00
<b>Total Cash and cash equivalents</b>	<u>154,850.00</u>	<u>(154,850.00)</u>	<u>0.00</u>
<b>Total Current Assets</b>	<u>154,850.00</u>	<u>(154,850.00)</u>	<u>0.00</u>
<b>Total Assets:</b>	<u>154,850.00</u>	<u>(154,850.00)</u>	<u>0.00</u>
<b>Liabilities and Fund Equity</b>			
<b>Equity - Paid in / Contributed</b>			
2980 Fund balance	(154,850.00)	154,850.00	0.00
<b>Total Equity - Paid in / Contributed</b>	<u>(154,850.00)</u>	<u>154,850.00</u>	<u>0.00</u>
<b>Total Liabilities and Fund Equity</b>	<u>(154,850.00)</u>	<u>154,850.00</u>	<u>0.00</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**City of Woodland Hills**  
**Quarterly City Council**  
**41 41 Capital Projects - Fire - 10/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

	<b>2025</b>	<b>2025</b>	<b>2026</b>		
	<b>July 2024 -</b>	<b>October -</b>	<b>July 2025 -</b>	<b>Revised Aug</b>	<b>Percent</b>
	<b>June 2025</b>	<b>December</b>	<b>Dec 2025</b>	<b>2025 Budget</b>	<b>Used</b>
	<b>Actual</b>				
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Contributions and transfers</b>					
3810 Transfer from general fund	10,000.00	0.00	0.00	0.00	0.00%
3990 Appropriated fund balance	0.00	0.00	0.00	154,850.00	0.00%
<b>Total Contributions and transfers</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>154,850.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>154,850.00</b>	<b>0.00%</b>
<b>Expenditures:</b>					
<b>Miscellaneous</b>					
4811 Transfer to PW Capital Project	0.00	154,850.00	154,850.00	154,850.00	100.00%
<b>Total Miscellaneous</b>	<b>0.00</b>	<b>154,850.00</b>	<b>154,850.00</b>	<b>154,850.00</b>	<b>100.00%</b>
<b>Total Expenditures:</b>	<b>0.00</b>	<b>154,850.00</b>	<b>154,850.00</b>	<b>154,850.00</b>	<b>100.00%</b>
<b>Total Change In Net Position</b>	<b>10,000.00</b>	<b>(154,850.00)</b>	<b>(154,850.00)</b>	<b>0.00</b>	<b>0.00%</b>

**City of Woodland Hills**  
**Quarterly City Council**  
**42 42 Capital Projects - EMS - 10/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

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	2025 July 2024 - June 2025	2025 October - December	2026 July 2025 - Dec 2025 Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
1117 Checking - CCB	25,760.00	(25,760.00)	0.00
<b>Total Cash and cash equivalents</b>	<u>25,760.00</u>	<u>(25,760.00)</u>	<u>0.00</u>
<b>Total Current Assets</b>	<u>25,760.00</u>	<u>(25,760.00)</u>	<u>0.00</u>
<b>Total Assets:</b>	<u>25,760.00</u>	<u>(25,760.00)</u>	<u>0.00</u>
<b>Liabilities and Fund Equity</b>			
<b>Equity - Paid in / Contributed</b>			
2980 Appropriation of Fund balance	(25,760.00)	25,760.00	0.00
<b>Total Equity - Paid in / Contributed</b>	<u>(25,760.00)</u>	<u>25,760.00</u>	<u>0.00</u>
<b>Total Liabilities and Fund Equity</b>	<u>(25,760.00)</u>	<u>25,760.00</u>	<u>0.00</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**City of Woodland Hills**  
**Quarterly City Council**  
**42 42 Capital Projects - EMS - 10/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

	2025 July 2024 - June 2025	2025 October - December	2026 July 2025 - Dec 2025 Actual	Revised Aug 2025 Budget	Percent Used
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Intergovernmental revenue</b>					
3810 Transfer from general fund	10,000.00	0.00	0.00	0.00	0.00%
<b>Total Intergovernmental revenue</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Contributions and transfers</b>					
3990 Appropriated fund balance	0.00	0.00	0.00	25,760.00	0.00%
4811 Transfer to PW Capital Projects	0.00	25,760.00	25,760.00	25,760.00	100.00%
<b>Total Contributions and transfers</b>	<b>0.00</b>	<b>(25,760.00)</b>	<b>(25,760.00)</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>	<b>10,000.00</b>	<b>(25,760.00)</b>	<b>(25,760.00)</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Change In Net Position</b>	<b>10,000.00</b>	<b>(25,760.00)</b>	<b>(25,760.00)</b>	<b>0.00</b>	<b>0.00%</b>

**City of Woodland Hills**  
**Quarterly City Council**  
**43 43 Capital Projects - Snowplowing - 10/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

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	2025 July 2024 - June 2025	2025 October - December	2026 July 2025 - Dec 2025 Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
1121 PTIF 0769 General	25,000.00	(25,000.00)	0.00
<b>Total Cash and cash equivalents</b>	<u>25,000.00</u>	<u>(25,000.00)</u>	<u>0.00</u>
<b>Total Current Assets</b>	<u>25,000.00</u>	<u>(25,000.00)</u>	<u>0.00</u>
<b>Total Assets:</b>	<u>25,000.00</u>	<u>(25,000.00)</u>	<u>0.00</u>
<b>Liabilities and Fund Equity</b>			
<b>Equity - Paid in / Contributed</b>			
2980 Fund balance	(25,000.00)	25,000.00	0.00
<b>Total Equity - Paid in / Contributed</b>	<u>(25,000.00)</u>	<u>25,000.00</u>	<u>0.00</u>
<b>Total Liabilities and Fund Equity</b>	<u>(25,000.00)</u>	<u>25,000.00</u>	<u>0.00</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**City of Woodland Hills**  
**Quarterly City Council**  
**43 43 Capital Projects - Snowplowing - 10/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

	<b>2025</b>	<b>2025</b>	<b>2026</b>	<b>Revised Aug</b>	<b>Percent</b>
	<b>July 2024 -</b>	<b>October -</b>	<b>July 2025 -</b>	<b>2025 Budget</b>	<b>Used</b>
	<b>June 2025</b>	<b>December</b>	<b>Dec 2025</b>		
	<b>Actual</b>				
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Contributions and transfers</b>					
3990 Appropriated fund balance	0.00	0.00	0.00	35,000.00	0.00%
<b>Total Contributions and transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>35,000.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>35,000.00</b>	<b>0.00%</b>
<b>Expenditures:</b>					
<b>Miscellaneous</b>					
4811 Transfer PW Capital Projects	0.00	25,000.00	25,000.00	35,000.00	71.43%
<b>Total Miscellaneous</b>	<b>0.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>35,000.00</b>	<b>71.43%</b>
<b>Total Expenditures:</b>	<b>0.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>35,000.00</b>	<b>71.43%</b>
<b>Total Change In Net Position</b>	<b>0.00</b>	<b>(25,000.00)</b>	<b>(25,000.00)</b>	<b>0.00</b>	<b>0.00%</b>

**City of Woodland Hills**  
**Quarterly City Council**  
**44 44 Capital Projects - Public Works - 10/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

	<b>2025</b>	<b>2025</b>	<b>2026</b>
	<b>July 2024 -</b>	<b>October -</b>	<b>July 2025 -</b>
	<b>June 2025</b>	<b>December</b>	<b>Dec 2025</b>
	<b>Actual</b>		<b>Actual</b>
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
1117 Checking - CCB	328,046.21	(308,833.51)	0.00
1121 PTIF 0769 General	1,256,537.00	(1,256,537.00)	0.00
<b>Total Cash and cash equivalents</b>	<u>1,584,583.21</u>	<u>(1,565,370.51)</u>	<u>0.00</u>
<b>Total Current Assets</b>	<u>1,584,583.21</u>	<u>(1,565,370.51)</u>	<u>0.00</u>
<b>Total Assets:</b>	<u>1,584,583.21</u>	<u>(1,565,370.51)</u>	<u>0.00</u>
<b>Liabilities and Fund Equity</b>			
<b>Liabilities:</b>			
<b>Current liabilities</b>			
2131 Accounts payable	(34,267.18)	0.00	0.00
<b>Total Current liabilities</b>	<u>(34,267.18)</u>	<u>0.00</u>	<u>0.00</u>
<b>Deferred revenue</b>			
2380 Deferred revenue	(51,375.80)	51,375.80	0.00
<b>Total Deferred revenue</b>	<u>(51,375.80)</u>	<u>51,375.80</u>	<u>0.00</u>
<b>Total Liabilities:</b>	<u>(85,642.98)</u>	<u>51,375.80</u>	<u>0.00</u>
<b>Equity - Paid in / Contributed</b>			
2980 Fund balance	(1,498,940.23)	1,513,994.71	0.00
<b>Total Equity - Paid in / Contributed</b>	<u>(1,498,940.23)</u>	<u>1,513,994.71</u>	<u>0.00</u>
<b>Total Liabilities and Fund Equity</b>	<u>(1,584,583.21)</u>	<u>1,565,370.51</u>	<u>0.00</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**City of Woodland Hills**  
**Quarterly City Council**  
**44 44 Capital Projects - Public Works - 10/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

	2025 July 2024 - June 2025	2025 October - December	2026 July 2025 - Dec 2025 Actual	Revised Aug 2025 Budget	Percent Used
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Intergovernmental revenue</b>					
3611 W. Loafer Project	110,000.00	0.00	0.00	0.00	0.00%
3615 UDOT Community Dev. Grant	65,161.20	0.00	0.00	0.00	0.00%
<b>Total Intergovernmental revenue</b>	<b>175,161.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Contributions and transfers</b>					
3810 Transfer from general fund	564,303.00	0.00	0.00	0.00	0.00%
3820 Transfer from Captial Projects	0.00	0.00	0.00	220,610.00	0.00%
3990 Appropriated fund balance	0.00	0.00	0.00	1,201,369.00	0.00%
<b>Total Contributions and transfers</b>	<b>564,303.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,421,979.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>	<b>739,464.20</b>	<b>0.00</b>	<b>0.00</b>	<b>1,421,979.00</b>	<b>0.00%</b>
<b>Expenditures:</b>					
<b>Roads and public improvements</b>					
<b>Roads</b>					
4220.75 W. Loafer	319,449.58	15,972.48	0.00	0.00	0.00%
4220.78 UDOT Community Dev. Grant	65,161.20	(918.00)	0.00	0.00	0.00%
<b>Total Roads</b>	<b>384,610.78</b>	<b>15,054.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Roads and public improvements</b>	<b>384,610.78</b>	<b>15,054.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Miscellaneous</b>					
4810 Transfer to general fund	0.00	1,498,940.23	1,498,940.23	1,421,979.00	105.41%
<b>Total Miscellaneous</b>	<b>0.00</b>	<b>1,498,940.23</b>	<b>1,498,940.23</b>	<b>1,421,979.00</b>	<b>105.41%</b>
<b>Total Expenditures:</b>	<b>384,610.78</b>	<b>1,513,994.71</b>	<b>1,498,940.23</b>	<b>1,421,979.00</b>	<b>105.41%</b>
<b>Total Change In Net Position</b>	<b>354,853.42</b>	<b>(1,513,994.71)</b>	<b>(1,498,940.23)</b>	<b>0.00</b>	<b>0.00%</b>

**City of Woodland Hills**  
**Quarterly City Council**  
**45 45 Capital Projects - PTR - 10/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

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	<b>2025</b>	<b>2025</b>	<b>2026</b>
	<b>July 2024 -</b>	<b>October -</b>	<b>July 2025 -</b>
	<b>June 2025</b>	<b>December</b>	<b>Dec 2025</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
1117 Checking - CCB	4,000.00	(4,000.00)	0.00
<b>Total Cash and cash equivalents</b>	<u>4,000.00</u>	<u>(4,000.00)</u>	<u>0.00</u>
<b>Total Current Assets</b>	<u>4,000.00</u>	<u>(4,000.00)</u>	<u>0.00</u>
<b>Total Assets:</b>	<u>4,000.00</u>	<u>(4,000.00)</u>	<u>0.00</u>
<b>Liabilities and Fund Equity</b>			
<b>Equity - Paid in / Contributed</b>			
2980 Fund balance	(4,000.00)	4,000.00	0.00
<b>Total Equity - Paid in / Contributed</b>	<u>(4,000.00)</u>	<u>4,000.00</u>	<u>0.00</u>
<b>Total Liabilities and Fund Equity</b>	<u>(4,000.00)</u>	<u>4,000.00</u>	<u>0.00</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**City of Woodland Hills**  
**Quarterly City Council**  
**45 45 Capital Projects - PTR - 10/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

	<b>2025</b>	<b>2025</b>	<b>2026</b>	<b>Revised Aug</b>	<b>Percent</b>
	<b>July 2024 -</b>	<b>October -</b>	<b>July 2025 -</b>	<b>2025 Budget</b>	<b>Used</b>
	<b>June 2025</b>	<b>December</b>	<b>Dec 2025</b>		
	<b>Actual</b>				
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Contributions and transfers</b>					
3990 Appropriated fund balance	0.00	0.00	0.00	5,000.00	0.00%
<b>Total Contributions and transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>0.00%</b>
<b>Expenditures:</b>					
<b>Miscellaneous</b>					
4811 Transfer to PW Capital Projects	0.00	4,000.00	4,000.00	5,000.00	80.00%
<b>Total Miscellaneous</b>	<b>0.00</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>5,000.00</b>	<b>80.00%</b>
<b>Total Expenditures:</b>	<b>0.00</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>5,000.00</b>	<b>80.00%</b>
<b>Total Change In Net Position</b>	<b>0.00</b>	<b>(4,000.00)</b>	<b>(4,000.00)</b>	<b>0.00</b>	<b>0.00%</b>

**City of Woodland Hills**  
**Quarterly City Council**  
**51 51 Enterprise - 10/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

	2025 July 2024 - June 2025	2025 October - December	2026 July 2025 - Dec 2025 Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
1117 Checking - CCB	(333,137.34)	136,420.52	(678,836.37)
1121 PTIF 0769 General	715,024.90	0.00	715,024.90
1127 PTIF 3974 Water Capital Facility Imp	1,472,217.79	15,583.29	1,504,338.75
1128 PTIF 3446 Water Impact Fees	133,455.55	1,412.61	136,367.29
1175 Undeposited receipts	5,428.66	(2,170.23)	11,728.79
1191.1 Restricted cash	1,040,327.94	0.00	1,040,327.94
1191.2 Restricted cash offset	(1,040,327.94)	0.00	(1,040,327.94)
<b>Total Cash and cash equivalents</b>	<b>1,992,989.56</b>	<b>151,246.19</b>	<b>1,688,623.36</b>
<b>Receivables</b>			
1311 Accounts receivable - customers	88,556.90	(56,784.70)	48,411.53
<b>Total Receivables</b>	<b>88,556.90</b>	<b>(56,784.70)</b>	<b>48,411.53</b>
<b>Total Current Assets</b>	<b>2,081,546.46</b>	<b>94,461.49</b>	<b>1,737,034.89</b>
<b>Non-Current Assets</b>			
<b>Capital assets</b>			
<b>Work in process</b>			
1601 Construction in progress	868,718.93	0.00	0.00
<b>Total Work in process</b>	<b>868,718.93</b>	<b>0.00</b>	<b>0.00</b>
<b>Property</b>			
1610 Land	178,197.84	0.00	178,197.84
1615 Water Shares	319,753.60	0.00	319,753.60
1641 Water distribution system	8,020,025.85	0.00	8,888,744.78
1642 Sewer system	249,479.90	0.00	249,479.90
1661 Equipment 10 year life	382,510.71	0.00	382,510.71
1671 ROU leased assets	64,360.81	0.00	64,360.81
<b>Total Property</b>	<b>9,214,328.71</b>	<b>0.00</b>	<b>10,083,047.64</b>
<b>Accumulated depreciation</b>			
1741 AccDpn Water System	(3,155,874.10)	0.00	(3,155,874.10)
1742 AccDpn Sewer System	(66,181.50)	0.00	(66,181.50)
1761 AccDpn Equipment 10 years	(203,022.25)	0.00	(203,022.25)
1771 AccAmor ROU leased assets	(7,795.84)	0.00	(7,795.84)
<b>Total Accumulated depreciation</b>	<b>(3,432,873.69)</b>	<b>0.00</b>	<b>(3,432,873.69)</b>
<b>Total Capital assets</b>	<b>6,650,173.95</b>	<b>0.00</b>	<b>6,650,173.95</b>
<b>Other non-current assets</b>			
1802 Deferred outflows - pensions	60,181.00	0.00	60,181.00
<b>Total Other non-current assets</b>	<b>60,181.00</b>	<b>0.00</b>	<b>60,181.00</b>
<b>Total Non-Current Assets</b>	<b>6,710,354.95</b>	<b>0.00</b>	<b>6,710,354.95</b>
<b>Total Assets:</b>	<b>8,791,901.41</b>	<b>94,461.49</b>	<b>8,447,389.84</b>
<b>Liabilities and Fund Equity</b>			
<b>Liabilities:</b>			
<b>Current liabilities</b>			
2131 Accounts payable	(550,898.58)	2,498.89	(2,376.62)
2330 Customer security deposits	(26,741.92)	180.40	(29,311.52)
2375 Interest Payable	(13,434.00)	0.00	(13,434.00)
<b>Total Current liabilities</b>	<b>(591,074.50)</b>	<b>2,679.29</b>	<b>(45,122.14)</b>
<b>Deferred revenue</b>			
2601 Net pension liability	(42,663.00)	0.00	(42,663.00)
2602 Deferred inflows - pensions	(185.00)	0.00	(185.00)
<b>Total Deferred revenue</b>	<b>(42,848.00)</b>	<b>0.00</b>	<b>(42,848.00)</b>
<b>Long-term liabilities</b>			
2551.1 2014 Water Revenue Bond issued	(920,000.00)	0.00	(920,000.00)
2551.2 2014 Water Revenue Bond repaid	395,000.00	0.00	441,000.00
2551.3 2014 Water Revenue Bond current	(46,000.00)	0.00	(46,000.00)
2551.4 2014 Water Revenue Bond current offset	46,000.00	0.00	46,000.00
2552.1 2021 Water Revenue Bond issued	(2,969,000.00)	0.00	(2,969,000.00)
2552.2 2021 Water Revenue Bond repaid	297,000.00	0.00	396,000.00

**City of Woodland Hills**  
**Quarterly City Council**  
**51 51 Enterprise - 10/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

	<b>2025</b>	<b>2025</b>	<b>2026</b>
	<b>July 2024 -</b>	<b>October -</b>	<b>July 2025 -</b>
	<b>June 2025</b>	<b>December</b>	<b>Dec 2025</b>
			<b>Actual</b>
2552.3 2021 Water Revenue Bond current	(99,000.00)	0.00	(99,000.00)
2552.4 2021 Water Revenue Bond current offset	99,000.00	0.00	99,000.00
2553.1 2021 PW Trucks (2) issued	(62,206.41)	0.00	(62,206.41)
2553.2 2021 PW Trucks (2) repaid	62,206.41	0.00	62,206.41
2554.1 2024 Wheel Loader issued	(27,874.32)	0.00	(27,874.32)
2554.2 2024 Wheel Loader repaid	2,515.15	0.00	3,063.45
2554.3 2024 Wheel Loader current	(548.30)	0.00	(548.30)
2554.4 2024 Wheel Loader current offset	548.30	0.00	548.30
2555.1 2025 Service Truck issued	(36,486.49)	0.00	(36,486.49)
2555.2 2025 Service Truck repaid	5,462.87	0.00	5,462.87
2555.3 2025 Service Truck current	(4,185.50)	0.00	(4,185.50)
2555.4 2025 Service Truck current offset	4,185.50	0.00	4,185.50
<b>Total Long-term liabilities</b>	<b><u>(3,253,382.79)</u></b>	<b><u>0.00</u></b>	<b><u>(3,107,834.49)</u></b>
<b>Total Liabilities:</b>	<b><u>(3,887,305.29)</u></b>	<b><u>2,679.29</u></b>	<b><u>(3,195,804.63)</u></b>
<b>Equity - Paid in / Contributed</b>			
2964.1 Reserved for Impact Fees	(1,040,327.94)	0.00	(1,040,327.94)
2964.2 Reserve for impact fees offset	1,040,327.94	0.00	1,040,327.94
2979.1 Fixed Asset Reserve	(86,054.72)	0.00	(86,054.72)
2979.2 Capital Asset Offset	86,054.72	0.00	86,054.72
2980 Fund balance	(4,904,596.12)	(97,140.78)	(5,251,585.21)
<b>Total Equity - Paid in / Contributed</b>	<b><u>(4,904,596.12)</u></b>	<b><u>(97,140.78)</u></b>	<b><u>(5,251,585.21)</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>(8,791,901.41)</u></b>	<b><u>(94,461.49)</u></b>	<b><u>(8,447,389.84)</u></b>
<b>Total Net Position</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>

**City of Woodland Hills**  
**Quarterly City Council**  
**51 51 Enterprise - 10/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

	2025 July 2024 - June 2025	2025 October - December	2026 July 2025 - Dec 2025 Actual	Revised Aug 2025 Budget	Percent Used
<b>Income or Expense</b>					
<b>Income From Operations:</b>					
<b>Operating income</b>					
5140 Water service revenues	860,435.18	180,015.06	538,255.53	828,000.00	65.01%
5241 Miscellaneous service revenues	40,667.67	10,987.90	24,065.09	15,000.00	160.43%
5311 Connection fee income	5,850.00	5,550.00	6,900.00	7,000.00	98.57%
<b>Total Operating income</b>	<b>906,952.85</b>	<b>196,552.96</b>	<b>569,220.62</b>	<b>850,000.00</b>	<b>66.97%</b>
<b>Operating expense</b>					
6110 Salaries and wages	178,106.93	53,040.49	99,080.30	160,000.00	61.93%
6112 Water Repairs	1,567.00	1,971.20	1,971.20	0.00	0.00%
6115 Well	0.00	21,135.97	21,135.97	0.00	0.00%
6130 Employee FICA	32,473.93	4,465.79	9,536.00	12,500.00	76.29%
6140 Health Insurance	26,024.87	6,740.76	13,481.52	35,000.00	38.52%
6150 Retirement	27,748.13	5,806.32	20,667.59	18,000.00	114.82%
6210 Books, dues and subscriptions	3,879.91	2,466.20	3,968.03	2,500.00	158.72%
6230 Travel and conferences	837.39	530.16	1,292.48	1,500.00	86.17%
6240 Office supplies and expense	2,339.72	764.07	1,511.01	4,000.00	37.78%
6245 Computer software support	13,837.46	3,325.00	7,485.00	14,000.00	53.46%
6250 Tools and work equipment	3,495.35	124.01	206.40	5,000.00	4.13%
6280 Utilities	59,247.32	32,978.46	56,723.95	80,000.00	70.90%
6311 Legal services	0.00	0.00	0.00	5,000.00	0.00%
6313 Engineering services	38,438.64	3,434.80	7,892.30	50,000.00	15.78%
6420 Water sampling and testing	2,491.61	2,303.98	3,123.98	10,000.00	31.24%
6440 Meter installation and service	(50.00)	0.00	0.00	8,000.00	0.00%
6445 Supplies	23,234.12	5,030.32	10,281.58	15,000.00	68.54%
6447 Water equipment repairs/maintenance	17,120.93	2,446.24	2,781.94	10,000.00	27.82%
6450 Water system maintenance	271,096.94	11,169.04	12,205.49	150,000.00	8.14%
6452 Fuel	396.78	890.68	1,808.35	0.00	0.00%
6510 Insurance and surety bonds	27,587.97	(553.74)	16,065.12	30,000.00	53.55%
6550 Capital Outlay	0.00	0.00	0.00	34,888.00	0.00%
6555 2014 Upper Well Principal	0.00	0.00	0.00	46,000.00	0.00%
6610 Miscellaneous operating expense	1,500.00	0.00	1,310.61	0.00	0.00%
6690 Depreciation expense	271,553.22	0.00	0.00	125,000.00	0.00%
6822 2021 Emergency Water loan \$2.9M	0.00	0.00	0.00	99,000.00	0.00%
6830 Monthly CC Processing and Bank Fees	16,611.12	5,741.33	10,642.55	15,000.00	70.95%
<b>Total Operating expense</b>	<b>1,019,539.34</b>	<b>163,811.08</b>	<b>303,171.37</b>	<b>930,388.00</b>	<b>32.59%</b>
<b>Total Income From Operations:</b>	<b>(112,586.49)</b>	<b>32,741.88</b>	<b>266,049.25</b>	<b>(80,388.00)</b>	<b>-330.96%</b>
<b>Non-Operating Items:</b>					
<b>Non-operating income</b>					
5521 Water Impact Fee revenue	68,471.00	47,403.00	63,204.00	52,670.00	120.00%
5610 Interest income	69,129.90	15,583.29	32,120.96	70,000.00	45.89%
5610.1 Impact Fee Interest	5,479.33	1,412.61	2,911.74	5,500.00	52.94%
<b>Total Non-operating income</b>	<b>143,080.23</b>	<b>64,398.90</b>	<b>98,236.70</b>	<b>128,170.00</b>	<b>76.65%</b>
<b>Non-operating expense</b>					
6820 Interest expense (New Bond Well Interest Payment)	19,903.26	0.00	17,296.86	15,330.00	112.83%
<b>Total Non-operating expense</b>	<b>19,903.26</b>	<b>0.00</b>	<b>17,296.86</b>	<b>15,330.00</b>	<b>112.83%</b>
<b>Total Non-Operating Items:</b>	<b>123,176.97</b>	<b>64,398.90</b>	<b>80,939.84</b>	<b>112,840.00</b>	<b>71.73%</b>
<b>Total Income or Expense</b>	<b>10,590.48</b>	<b>97,140.78</b>	<b>346,989.09</b>	<b>32,452.00</b>	<b>1,069.24%</b>

**City of Woodland Hills**  
**Quarterly City Council**  
**52 52 Sewer - 10/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

	2025 July 2024 - June 2025	2025 October - December	2026 July 2025 - Dec 2025 Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
1117 Checking - CCB	51,863.88	11,138.18	89,488.06
1121 PTIF 0769 General	94.93	0.00	94.93
1175 Undeposited receipts	0.00	5,508.76	3,681.43
<b>Total Cash and cash equivalents</b>	<u>51,958.81</u>	<u>16,646.94</u>	<u>93,264.42</u>
<b>Receivables</b>			
1311 Accounts receivable - customers	12,959.23	(545.51)	12,693.00
<b>Total Receivables</b>	<u>12,959.23</u>	<u>(545.51)</u>	<u>12,693.00</u>
<b>Total Current Assets</b>	<u>64,918.04</u>	<u>16,101.43</u>	<u>105,957.42</u>
<b>Total Assets:</b>	<u>64,918.04</u>	<u>16,101.43</u>	<u>105,957.42</u>
<b>Liabilities and Fund Equity</b>			
<b>Liabilities:</b>			
<b>Current liabilities</b>			
2131 Accounts payable	(8,339.00)	(415.44)	(23,562.92)
<b>Total Current liabilities</b>	<u>(8,339.00)</u>	<u>(415.44)</u>	<u>(23,562.92)</u>
<b>Total Liabilities:</b>	<u>(8,339.00)</u>	<u>(415.44)</u>	<u>(23,562.92)</u>
<b>Equity - Paid in / Contributed</b>			
2980 Fund balance	(56,579.04)	(15,685.99)	(82,394.50)
<b>Total Equity - Paid in / Contributed</b>	<u>(56,579.04)</u>	<u>(15,685.99)</u>	<u>(82,394.50)</u>
<b>Total Liabilities and Fund Equity</b>	<u>(64,918.04)</u>	<u>(16,101.43)</u>	<u>(105,957.42)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**City of Woodland Hills**  
**Quarterly City Council**  
**52 52 Sewer - 10/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

	2025 July 2024 - June 2025	2025 October - December	2026 July 2025 - Dec 2025 Actual	Revised Aug 2025 Budget	Percent Used
<b>Income or Expense</b>					
<b>Income From Operations:</b>					
<b>Operating income</b>					
5150 Sewer service revenues	133,649.90	37,996.31	74,442.74	130,000.00	57.26%
5311 Connection fee income	2,000.00	4,901.00	5,501.00	6,000.00	91.68%
<b>Total Operating income</b>	<b>135,649.90</b>	<b>42,897.31</b>	<b>79,943.74</b>	<b>136,000.00</b>	<b>58.78%</b>
<b>Operating expense</b>					
6112 Sewer Repairs/Maintenance	0.00	0.00	0.00	20,000.00	0.00%
6230 Travel and conferences	0.00	0.00	675.00	0.00	0.00%
6285 Sewer service expense to Payson	101,614.75	27,211.32	53,453.28	94,000.00	56.87%
6690 Depreciation expense	0.00	0.00	0.00	12,000.00	0.00%
<b>Total Operating expense</b>	<b>101,614.75</b>	<b>27,211.32</b>	<b>54,128.28</b>	<b>126,000.00</b>	<b>42.96%</b>
<b>Total Income From Operations:</b>	<b>34,035.15</b>	<b>15,685.99</b>	<b>25,815.46</b>	<b>10,000.00</b>	<b>258.15%</b>
<b>Non-Operating Items:</b>					
<b>Non-operating income</b>					
5522 Sewer Impact Fee revenue	53,815.00	50,239.00	71,770.00	20,000.00	358.85%
<b>Total Non-operating income</b>	<b>53,815.00</b>	<b>50,239.00</b>	<b>71,770.00</b>	<b>20,000.00</b>	<b>358.85%</b>
<b>Non-operating expense</b>					
6999 Impact Fee to Payson City	58,427.00	50,239.00	71,770.00	20,000.00	358.85%
<b>Total Non-operating expense</b>	<b>58,427.00</b>	<b>50,239.00</b>	<b>71,770.00</b>	<b>20,000.00</b>	<b>358.85%</b>
<b>Total Non-Operating Items:</b>	<b>(4,612.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Income or Expense</b>	<b>29,423.15</b>	<b>15,685.99</b>	<b>25,815.46</b>	<b>10,000.00</b>	<b>258.15%</b>

**City of Woodland Hills**  
**Quarterly City Council**  
**91 91 General Fixed Assets - 10/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

	2025 July 2024 - June 2025	2025 October - December	2026 July 2025 - Dec 2025 Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Non-Current Assets</b>			
<b>Capital assets</b>			
<b>Work in process</b>			
1601 Construction in progress	319,449.58	0.00	303,477.10
<b>Total Work in process</b>	<u>319,449.58</u>	<u>0.00</u>	<u>303,477.10</u>
<b>Property</b>			
1611 Land	5,692,197.81	0.00	5,692,197.81
1621 Buildings	1,540,426.37	0.00	1,540,426.37
1631.15 Improvements 15 year life	123,473.75	0.00	123,473.75
1631.25 Improvements 25 year life	2,359,130.78	9,100.00	2,368,230.78
1641 Infrastructure - roads	3,774,919.65	0.00	3,774,919.65
1661.05 Equipment 5 year life	495,058.60	0.00	495,058.60
1661.10 Equipment 10 year life	224,162.33	50,802.00	274,964.33
1661.15 Equipment 15 year life	879,017.20	0.00	879,017.20
1671 ROU leased assets	128,721.62	0.00	128,721.62
<b>Total Property</b>	<u>15,217,108.11</u>	<u>59,902.00</u>	<u>15,277,010.11</u>
<b>Accumulated depreciation</b>			
1721 AccDpn buildings	(621,481.51)	0.00	(621,481.51)
1731.15 AccDpn Improvements 15 years	(75,465.13)	0.00	(75,465.13)
1731.25 AccDpn Improvements 25 years	(509,748.49)	0.00	(509,748.49)
1741 AccDpn Infrastructure - roads	(1,872,035.46)	0.00	(1,872,035.46)
1761.05 AccDpn Equipment 5 years	(264,183.69)	0.00	(264,183.69)
1761.10 AccDpn Equipment 10 years	(164,763.43)	0.00	(164,763.43)
1761.15 AccDpn Equipment 15 years	(414,666.52)	0.00	(414,666.52)
1771 AccAmor ROU leased assets	(15,591.68)	0.00	(15,591.68)
<b>Total Accumulated depreciation</b>	<u>(3,937,935.91)</u>	<u>0.00</u>	<u>(3,937,935.91)</u>
<b>Total Capital assets</b>	<u>11,598,621.78</u>	<u>59,902.00</u>	<u>11,642,551.30</u>
<b>Other non-current assets</b>			
1802 Deferred outflows - pensions	40,120.00	0.00	40,120.00
<b>Total Other non-current assets</b>	<u>40,120.00</u>	<u>0.00</u>	<u>40,120.00</u>
<b>Total Non-Current Assets</b>	<u>11,638,741.78</u>	<u>59,902.00</u>	<u>11,682,671.30</u>
<b>Total Assets:</b>	<u>11,638,741.78</u>	<u>59,902.00</u>	<u>11,682,671.30</u>
<b>Liabilities and Fund Equity</b>			
<b>Liabilities:</b>			
<b>Deferred revenue</b>			
2601 Net pension liability	(28,442.00)	0.00	(28,442.00)
2602 Deferred inflows - pensions	(124.00)	0.00	(124.00)
<b>Total Deferred revenue</b>	<u>(28,566.00)</u>	<u>0.00</u>	<u>(28,566.00)</u>
<b>Total Liabilities:</b>	<u>(28,566.00)</u>	<u>0.00</u>	<u>(28,566.00)</u>
<b>Equity - Paid in / Contributed</b>			
2971.1 Invested in capital assets - purchased	(16,018,410.13)	(59,902.00)	(16,062,339.65)
2971.3 Book cost of assets retired	74,467.13	0.00	74,467.13
2972 Total depreciation charged	4,320,041.98	0.00	4,320,041.98
2980 Net position - pension adjustment	13,725.24	0.00	13,725.24
<b>Total Equity - Paid in / Contributed</b>	<u>(11,610,175.78)</u>	<u>(59,902.00)</u>	<u>(11,654,105.30)</u>
<b>Total Liabilities and Fund Equity</b>	<u>(11,638,741.78)</u>	<u>(59,902.00)</u>	<u>(11,682,671.30)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**City of Woodland Hills**  
**Quarterly City Council**  
**91 91 General Fixed Assets - 10/01/2025 to 12/31/2025**  
**50.00% of the fiscal year has expired**

	<b>2025</b>	<b>2025</b>	<b>2026</b>	<b>Revised Aug</b>	<b>Percent</b>
	<b>July 2024 -</b>	<b>October -</b>	<b>July 2025 -</b>	<b>2025 Budget</b>	<b>Used</b>
	<b>June 2025</b>	<b>December</b>	<b>Dec 2025 -</b>		
			<b>Actual</b>		
<b>Change In Net Position</b>					
<b>Expenditures:</b>					
<b>Miscellaneous</b>					
4401 Pension streets	6,437.00	0.00	0.00	0.00	0.00%
<b>Total Miscellaneous</b>	<b>6,437.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expenditures:</b>	<b>6,437.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Change In Net Position</b>	<b>(6,437.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

## **Notes to the 2025-2025 Budget**

Page numbers referenced below are based off the Quarterly Financial Statements

Updated 2/4/26

\*Page 3, account #3690, "Miscellaneous Revenue." In anticipation of finishing the remaining Pavement Management Plan (PMP) [PLACE LINK TO PMP ON OUR WEBPAGE](#) (link coming shortly), a portion of funds to complete the full plan will come from a loan in the approximate amount of \$2,140,000. The city is contribution over \$1,400,000 cash from prior years unused funds (page 1, #3840). The expense offset for the PMP plan is on page 5, #4410.606.

\*Page 3, account #3422, "Fuel Reduction". We are estimating that our fire crews who are deployed for larger fires in and out of the state will bring in an estimated \$250,000. This is offset on page 5, #4222.

\*Legal Page 4, #4141.349.

\*Page 4, #4141.700 it is anticipated to pay off this loan when we get the loan to complete the PMP.

\*Pages 7-16 were formally used to put money away for future repairs/purchase of roads, new vehicles, etc. These funds being consolidated back to the general fund.

\*Page 19, #6690 "Depreciation expense." Due to our water infrastructure maintenance costs, the city budgets this line items as a savings account against future water repairs.

**Future Projects:** (If there is a point in the budget year that we have unused money, below is a list of potential projects money could be used to finish). The list below is NOT inclusive and just meant as a starting point. I wanted to get something in writing for the mayor, council, and city staff can help develop this list. Estimated costs are also included:

Pickleball court (~\$150,000)

Retaining wall at city center (~\$50,000)

b/u generator at city center (~\$100,000)

Surge protector at city center (~\$25,000)

Fix park path (~\$40,000)

City center parking lot micro-seal/crack sealing/resurfacing (~\$50,000)

Rebuild booster pump (~\$25,000)

Replace city center carpet (~\$12,000)

Swap out office lights for LED's (~\$5,000)

Replace siren speakers on fire warning poles (~\$20,000)

Extension of microphones and speakers to the main hall (~\$?)

ROLL CALL VOTING:		
	YES	NO
Mayor Ben Hillyard (tie only)	[ ]	[ ]
Council Member Brian Hutchings	[ ]	[ ]
Council Member Steve Johns	[ ]	[ ]
Council Member Janet Lunt	[ ]	[ ]
Council Member Kari Malkovich	[ ]	[ ]
Council Member Dan Roden	[ ]	[ ]

I move that this Ordinance be adopted.

\_\_\_\_\_  
Council Member

I second the foregoing motion.

\_\_\_\_\_  
Council Member

## Ordinance 2026-

### AN ORDINANCE AMENDING WOODLAND HILLS CITY CODE §1.6A.5 (BUDGET OFFICER) AND ADOPTING A NEW SECTION §1.13.1 (ADOPTION OF STATE FINANCIAL REQUIREMENTS)

**WHEREAS**, Woodland Hills City is authorized under Utah law to establish fiscal policies and procedures consistent with state statute; and

**WHEREAS**, Utah Code Title 10, Chapter 6, known as the Uniform Fiscal Procedures Act for Utah Cities, governs municipal budgeting, financial management, and fiscal accountability; and

**WHEREAS**, The City Council finds it appropriate to clarify the authority of the Mayor, acting as Budget Officer, with respect to limited unbudgeted expenditures and to formally adopt state fiscal requirements into City Code;

**NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF WOODLAND HILLS CITY, UTAH, AS FOLLOWS:**

#### **SECTION 1. Amendment to City Code 1.6A.5 – Budget Officer**

Woodland Hills City Code §1.6A.5 is hereby amended to read as follows (new language underlined):

##### 1.6A.5 Budget Officer

- A. The Mayor shall serve as the City’s Budget Officer or, with the approval of the City Council, may appoint another individual to perform this role. The Budget Officer shall carry out all duties and responsibilities as outlined in this Code and in accordance with the Utah Uniform Municipal Fiscal Procedures Act.
- B. The Mayor, acting as Budget Officer, is authorized to approve unbudgeted expenditures up to and including ten thousand dollars (\$10,000). Following approval of any such unbudgeted expenditure, the City Council shall be informed and advised at the next regularly scheduled City Council meeting by the Mayor, the Finance Director, or another designated representative.

#### **SECTION 2. Adoption of New City Code §1.13.1 – Adoption of State Financial Requirements**

A new section, Woodland Hills City Code §1.13.1, is hereby adopted to read as follows:

##### 1.13.1 Adoption of State Financial Requirements

Woodland Hills City hereby adopts and adheres to Utah State Code Title 10, Chapter 6, known as the Uniform Fiscal Procedures Act for Utah Cities, which governs financial, budgetary, and fiscal obligations of municipalities under state law. The City further adopts all amendments to the Act as approved by the Utah State Legislature, as such amendments become effective.

**SECTION 3. Repealer**

All ordinances or parts of ordinances in conflict with this Ordinance are hereby repealed to the extent of such conflict.

**SECTION 4. Severability**

If any provision of this Ordinance or its application to any person or circumstance is held invalid, such invalidity shall not affect the other provisions or applications of this Ordinance.

**SECTION 5. Effective Date**

This Ordinance shall take effect upon adoption and publication as provided by law.

PASSED AND ADOPTED by the City Council of Woodland Hills, Utah, this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

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Ben Hillyard  
Mayor of Woodland Hills, Utah

ATTEST:

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Jody Stones, City Recorder

**CERTIFICATE OF POSTING ORDINANCE**  
For the City of Woodland Hills

I, Jody Stones, the duly appointed Recorder for the City of Woodland Hills, hereby certify that copies of the foregoing Ordinance No. 2026-\_\_\_\_\_ were posted at three public places within the municipality this \_\_\_\_\_th day \_\_\_\_\_ of 2026 which public places are:

1. Utah Public Notice Website
2. Woodland Hills City Center, 690 S. Woodland Hills Drive
3. Woodland Hills Web Site, [www.woodlandhills-ut.gov](http://www.woodlandhills-ut.gov)

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
Jody Stones, Recorder

ROLL CALL VOTING:		
	YES	NO
Mayor Ben Hillyard	[ ]	[ ]
Council Member Steve Johns	[ ]	[ ]
Council Member Brian Hutchings	[ ]	[ ]
Council Member Janet Lunt	[ ]	[ ]
Council Member Kari Malkovich	[ ]	[ ]
Council Member Dan Roden	[ ]	[ ]

I move that this Resolution be adopted.

\_\_\_\_\_

I second the foregoing motion.

\_\_\_\_\_

### **RESOLUTION NO. 2026-**

**A RESOLUTION OF THE WOODLAND HILLS CITY COUNCIL OF WOODLAND HILLS, UTAH, ACKNOWLEDGING RECEIPT OF THE INDEPENDENT AUDIT REPORT FOR THE FISCAL YEAR ENDED June 30, 2025**

**WHEREAS**, Utah law requires municipalities to cause an annual audit or financial report to be completed and filed in accordance with applicable state requirements; and

**WHEREAS**, the Woodland Hills City Council of Woodland Hills City engaged an independent certified public accounting firm to perform an audit of the City’s financial statements for the fiscal year ended June 30, 2026; and

**WHEREAS**, the independent auditor has completed the audit and issued an audit report in accordance with generally accepted auditing standards and applicable governmental auditing standards; and

**WHEREAS**, the audit report has been presented to the Woodland Hills City Council and made available for public inspection as required by law;

**NOW, THEREFORE, BE IT RESOLVED** by the Woodland Hills Council of Woodland Hills Utah, as follows:

**Section 1: Acknowledgment of Receipt.**

The Woodland Hills Council hereby acknowledges receipt and presentation of the independent audit report for the fiscal year ended June 30, 2025.

**Section 2: No Adoption or Modification.**

This resolution does not constitute adoption, approval, or modification of the audit report or the auditor’s opinions, findings, or recommendations, which remain the independent work of the auditor.

**Section 3: Filing and Availability.**

The Woodland Hills Finance Director is directed to ensure the audit report is filed with the Utah State Auditor as required and made available for public inspection in accordance with state law.

**Section 4: Effective Date.**

This resolution shall take effect immediately upon adoption.

ADOPTED by the Woodland Hills City Council of Woodland Hills, Utah, this \_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
Mayor Ben Hillyard

Attest:

\_\_\_\_\_  
Jody Stones, City Recorder



ROLL CALL VOTING:		
	YES	NO
Mayor Ben Hillyard (tie only)	[ ]	[ ]
Council Member Kari Malkovich	[ ]	[ ]
Council Member Janet Lunt	[ ]	[ ]
Council Member Brian Hutchings	[ ]	[ ]
Council member Dan Roden	[ ]	[ ]
Council member Steve Johns	[ ]	[ ]

I move that this Resolution be adopted.

\_\_\_\_\_  
Council Member

I second the foregoing motion.

\_\_\_\_\_  
Council Member

## RESOLUTION NO. 2026-29

### *Resolution approving funds disbursements for November 2025.*

#### **BE IT RESOLVED BY THE CITY OF WOODLAND HILLS THAT:**

- Section 1. The Council approves General Fund disbursements in the amount of \$1,172,172.44 as represented by check voucher numbers and payroll records attached to this document. Of that amount, payroll was \$42,415.62.
- Section 2. The Council approves Capital Funds disbursements in the amount of \$735.60 as represented by check voucher numbers and payroll records attached to this document. Of that amount, payroll was \$0.00.
- Section 3. The Council approves Water disbursements in the amount of \$49,041.73 as represented by check voucher numbers and payroll records attached to this document. Of that amount, payroll was \$23,199.00.
- Section 4. The Council approves Sewer Funds disbursements in the amount of \$16,178.20 as represented by check voucher numbers and payroll records attached to this document. Of that amount, payroll was \$0.00.

Passed and approved by the Woodland Hills City Council this 10<sup>th</sup> day of February 2026

\_\_\_\_\_  
Ben Hillyard  
Mayor

ATTEST:

\_\_\_\_\_  
Jody Stones  
Recorder

ROLL CALL VOTING:		
	YES	NO
Mayor Ben Hillyard (tie only)	[ ]	[ ]
Council Member Brian Hutchings	[ ]	[ ]
Council Member Steve Johns	[ ]	[ ]
Council Member Janet Lunt	[ ]	[ ]
Council Member Kari Malkovich	[ ]	[ ]
Council Member Dan Roden	[ ]	[ ]

I move that this Ordinance be adopted.

\_\_\_\_\_  
Council Member

I second the foregoing motion.

\_\_\_\_\_  
Council Member

## Ordinance 2026-07

### AN ORDINANCE AMENDING WOODLAND HILLS CITY CODE §1.6A.5 (BUDGET OFFICER) AND ADOPTING A NEW SECTION §1.13.1 (ADOPTION OF STATE FINANCIAL REQUIREMENTS)

**WHEREAS**, Woodland Hills City is authorized under Utah law to establish fiscal policies and procedures consistent with state statute; and

**WHEREAS**, Utah Code Title 10, Chapter 6, known as the Uniform Fiscal Procedures Act for Utah Cities, governs municipal budgeting, financial management, and fiscal accountability; and

**WHEREAS**, The City Council finds it appropriate to clarify the authority of the Mayor, acting as Budget Officer, with respect to limited unbudgeted expenditures and to formally adopt state fiscal requirements into City Code;

**NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF WOODLAND HILLS CITY, UTAH, AS FOLLOWS:**

#### **SECTION 1. Amendment to City Code 1.6A.5 – Budget Officer**

Woodland Hills City Code §1.6A.5 is hereby amended to read as follows (new language underlined):

##### 1.6A.5 Budget Officer

- A. The Mayor shall serve as the City’s Budget Officer or, with the approval of the City Council, may appoint another individual to perform this role. The Budget Officer shall carry out all duties and responsibilities as outlined in this Code and in accordance with the Utah Uniform Municipal Fiscal Procedures Act.
- B. The Mayor, acting as Budget Officer, is authorized to approve unbudgeted expenditures up to and including ten thousand dollars (\$10,000). Following approval of any such unbudgeted expenditure, the City Council shall be informed and advised at the next regularly scheduled City Council meeting by the Mayor, the Finance Director, or another designated representative.

#### **SECTION 2. Adoption of New City Code §1.13.1 – Adoption of State Financial Requirements**

A new section, Woodland Hills City Code §1.13.1, is hereby adopted to read as follows:

##### 1.13.1 Adoption of State Financial Requirements

Woodland Hills City hereby adopts and adheres to Utah State Code Title 10, Chapter 6, known as the Uniform Fiscal Procedures Act for Utah Cities, which governs financial, budgetary, and fiscal obligations of municipalities under state law. The City further adopts all amendments to the Act as approved by the Utah State Legislature, as such amendments become effective.

**SECTION 3. Repealer**

All ordinances or parts of ordinances in conflict with this Ordinance are hereby repealed to the extent of such conflict.

**SECTION 4. Severability**

If any provision of this Ordinance or its application to any person or circumstance is held invalid, such invalidity shall not affect the other provisions or applications of this Ordinance.

**SECTION 5. Effective Date**

This Ordinance shall take effect upon adoption and publication as provided by law.

PASSED AND ADOPTED by the City Council of Woodland Hills, Utah, this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

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Ben Hillyard  
Mayor of Woodland Hills, Utah

ATTEST:

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Jody Stones, City Recorder

**CERTIFICATE OF POSTING ORDINANCE**  
For the City of Woodland Hills

I, Jody Stones, the duly appointed Recorder for the City of Woodland Hills, hereby certify that copies of the foregoing Ordinance No. 2026-\_\_\_\_\_ were posted at three public places within the municipality this \_\_\_\_\_th day \_\_\_\_\_ of 2026 which public places are:

1. Utah Public Notice Website
2. Woodland Hills City Center, 690 S. Woodland Hills Drive
3. Woodland Hills Web Site, [www.woodlandhills-ut.gov](http://www.woodlandhills-ut.gov)

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
Jody Stones, Recorder

ROLL CALL		
VOTING:		
	YES	NO
Mayor Ben Hillyard	[ ]	[ ]
Council Member Steve Johns	[ ]	[ ]
Council Member Brian Hutchings	[ ]	[ ]
Council Member Janet Lunt	[ ]	[ ]
Council Member Kari Malkovich	[ ]	[ ]
Council Member Dan Roden	[ ]	[ ]

I move that this Resolution be adopted.

\_\_\_\_\_  
Council Member

I second the foregoing motion.

\_\_\_\_\_  
Council Member

**RESOLUTION NO. 2026-30**

*A resolution to appoint individuals to serve on the Woodland Hills City Finance Committee*

Section 1. The Woodland Hills City Council hereby appoints \_\_\_\_\_ and \_\_\_\_\_ to the Woodland Hills City Finance Committee for a term to expire on December 31<sup>st</sup>, 2027.

Section 2. This resolution supersedes all previous authorizations, which are hereby repealed.

Section 3. EFFECTIVE DATE. This resolution shall take effect on February 10th, 2026.

\_\_\_\_\_  
Mayor Ben Hillyard

Attest:

\_\_\_\_\_  
Jody Stones, City Recorder

ROLL CALL		
VOTING:		
	YES	NO
Mayor Ben Hillyard	[ ]	[ ]
Council Member Steve Johns	[ ]	[ ]
Council Member Brian Hutchings	[ ]	[ ]
Council Member Janet Lunt	[ ]	[ ]
Council Member Kari Malkovich	[ ]	[ ]
Council Member Dan Roden	[ ]	[ ]

I move that this Resolution be adopted.

\_\_\_\_\_  
Council Member

I second the foregoing motion.

\_\_\_\_\_  
Council Member

**RESOLUTION NO. 2026-31**

***A resolution to appoint an individual to serve on the Park, Trails, and Recreation Committee***

- Section 1. The Woodland Hills City Council hereby appoints \_\_\_\_\_ to the Woodland Hills Parks, Trails, and Recreation Committee for a term to expire on December 31<sup>st</sup>, 2027.
- Section 2. This resolution supersedes all previous authorizations, which are hereby repealed.
- Section 3. EFFECTIVE DATE. This resolution shall take effect on February 10th, 2026.

\_\_\_\_\_  
Mayor Ben Hillyard

Attest:

\_\_\_\_\_  
Jody Stones, City Recorder

ROLL CALL VOTING:		
	YES	NO
Mayor Ben Hillyard (tie only)	[ ]	[ ]
Council Member Kari Malkovich	[ ]	[ ]
Council Member Janet Lunt	[ ]	[ ]
Council Member Brian Hutchings	[ ]	[ ]
Council member Dan Roden	[ ]	[ ]
Council member Steve Johns	[ ]	[ ]

I move that this Resolution be adopted.

\_\_\_\_\_  
Council Member

I second the foregoing motion.

\_\_\_\_\_  
Council Member

## RESOLUTION NO. 2026-32

### *Resolution approving funds disbursements for December 2025.*

#### **BE IT RESOLVED BY THE CITY OF WOODLAND HILLS THAT:**

- Section 1. The Council approves General Fund disbursements in the amount of \$185,704.95 as represented by check voucher numbers and payroll records attached to this document. Of that amount, payroll was \$44,705.62.
- Section 2. The Council approves Capital Funds disbursements in the amount of \$0.00 as represented by check voucher numbers and payroll records attached to this document. Of that amount, payroll was \$0.00.
- Section 3. The Council approves Water disbursements in the amount of \$42,655.77 as represented by check voucher numbers and payroll records attached to this document. Of that amount, payroll was \$14,616.56.
- Section 4. The Council approves Sewer Funds disbursements in the amount of \$37,709.20 as represented by check voucher numbers and payroll records attached to this document. Of that amount, payroll was \$0.00.

Passed and approved by the Woodland Hills City Council this 10<sup>th</sup> day of February 2026.

\_\_\_\_\_  
Ben Hillyard  
Mayor

ATTEST:

\_\_\_\_\_  
Jody Stones  
Recorder

**City of Woodland Hills  
Payroll Register - Summarized  
Payroll Payment - 12/01/2025 to 12/31/2025**

<b>Employee</b>	<b>Earning</b>	<b>Hours</b>	<b>Amount</b>	<b>Benefit</b>	<b>Basis</b>	<b>Amount</b>	<b>Deduction</b>	<b>Basis</b>	<b>Amount</b>
<b>Clark, Keller</b> 10 - Snowplowing Net Amount <b>\$248.66</b>	Snowplowing	10.77	269.25	Social Security Tax	269.25	16.69	Social Security Tax	269.25	16.69
				Medicare Tax	269.25	3.90	Medicare Tax	269.25	3.90
				Workers Compensatio	269.25	0.00	Federal Income Tax	269.25	0.00
							State Income Tax	269.25	0.00
	Total Earnings:	10.77	\$269.25	Total Benefits:		\$20.59	Total Deductions:		\$20.59
	Total Reimbursements:		\$0.00	Total Taxes:		\$20.59	Total Taxes:		\$20.59
<b>Frandsen, Wayne B</b> 10 - Administration Net Amount <b>\$1,441.77</b>	Regular	60.00	1,201.20	Social Security Tax	1,561.20	96.78	Social Security Tax	1,561.20	96.78
	Bonus	1.00	360.00	Medicare Tax	1,561.20	22.65	Medicare Tax	1,561.20	22.65
				Workers Compensatio	1,561.20	0.00	Federal Income Tax	1,561.20	0.00
							State Income Tax	1,561.20	0.00
	Total Earnings:	61.00	\$1,561.20	Total Benefits:		\$119.43	Total Deductions:		\$119.43
	Total Reimbursements:		\$0.00	Total Taxes:		\$119.43	Total Taxes:		\$119.43
<b>Harding, Lisa</b> 10 - Public Safety Net Amount <b>\$599.78</b>	Regular	1.00	680.00	Social Security Tax	680.00	42.16	Social Security Tax	680.00	42.16
				Medicare Tax	680.00	9.86	Medicare Tax	680.00	9.86
				Workers Compensatio	680.00	0.00	Federal Income Tax	680.00	10.31
							State Income Tax	680.00	17.89
	Total Earnings:	1.00	\$680.00	Total Benefits:		\$52.02	Total Deductions:		\$80.22
	Total Reimbursements:		\$0.00	Total Taxes:		\$52.02	Total Taxes:		\$80.22
<b>Helvey, Christopher S</b> 10 - Administration Net Amount <b>\$8,463.08</b>	Regular	240.00	9,487.92	Social Security Tax	9,692.28	600.92	Social Security Tax	9,692.28	600.92
	Reimbursement	0.00	69.24	Medicare Tax	9,692.28	140.54	Medicare Tax	9,692.28	140.54
	Bonus	1.00	360.00	Workers Compensatio	9,847.92	0.00	Federal Income Tax	9,692.28	0.00
				Retirement	9,847.92	1,572.70	State Income Tax	9,692.28	508.94
							PEHP Life \$50k	3,162.64	8.41
							PEHP AD&D Family \$3	3,162.64	10.50
							ULGT Accidental Denta	9,487.92	1.44
							ULGT Vision	9,487.92	27.69
							Employee Paid Vision	6,685.28	16.70
							Employee Paid Dental	6,685.28	138.94
	Total Earnings:	241.00	\$9,847.92	Total Benefits:		\$2,314.16	Total Deductions:		\$1,454.08
	Total Reimbursements:		\$69.24	Total Taxes:		\$741.46	Total Taxes:		\$1,250.40
<b>Hillyard, Benjamin J</b> 10 - Administration Net Amount <b>\$504.60</b>	Regular	62.58	285.68	Social Security Tax	546.40	33.88	Social Security Tax	546.40	33.88
	Snowplowing	9.55	260.72	Medicare Tax	546.40	7.92	Medicare Tax	546.40	7.92
				Workers Compensatio	546.40	0.00	Federal Income Tax	546.40	0.00
							State Income Tax	546.40	0.00
	Total Earnings:	72.13	\$546.40	Total Benefits:		\$41.80	Total Deductions:		\$41.80
	Total Reimbursements:		\$0.00	Total Taxes:		\$41.80	Total Taxes:		\$41.80

**City of Woodland Hills**  
**Payroll Register - Summarized**  
**Payroll Payment - 12/01/2025 to 12/31/2025**

<b>Employee</b>	<b>Earning</b>	<b>Hours</b>	<b>Amount</b>	<b>Benefit</b>	<b>Basis</b>	<b>Amount</b>	<b>Deduction</b>	<b>Basis</b>	<b>Amount</b>
<b>Hillyard, Whitney</b> 10 - Public Safety Net Amount <b>\$779.78</b>	Regular	1.00	850.00	Social Security Tax	850.00	52.70	Social Security Tax	850.00	52.70
				Medicare Tax	850.00	12.33	Medicare Tax	850.00	12.33
				Workers Compensatio	850.00	0.00	Federal Income Tax	850.00	0.00
							State Income Tax	850.00	5.19
	Total Earnings:	1.00	\$850.00	Total Benefits:		\$65.03	Total Deductions:		\$70.22
	Total Reimbursements:		\$0.00	Total Taxes:		\$65.03	Total Taxes:		\$70.22
<b>Hutchings, Aiden J</b> 10 - Public Safety Net Amount <b>\$860.05</b>	Regular	1.00	1,020.00	Social Security Tax	1,020.00	63.24	Social Security Tax	1,020.00	63.24
				Medicare Tax	1,020.00	14.79	Medicare Tax	1,020.00	14.79
				Workers Compensatio	1,020.00	0.00	Federal Income Tax	1,020.00	44.31
							State Income Tax	1,020.00	37.61
	Total Earnings:	1.00	\$1,020.00	Total Benefits:		\$78.03	Total Deductions:		\$159.95
	Total Reimbursements:		\$0.00	Total Taxes:		\$78.03	Total Taxes:		\$159.95
<b>Hutchings, Brian John</b> 10 - Administration Net Amount <b>\$787.66</b>	Regular	61.00	868.90	Social Security Tax	868.90	53.87	Social Security Tax	868.90	53.87
				Medicare Tax	868.90	12.59	Medicare Tax	868.90	12.59
				Workers Compensatio	868.90	0.00	Federal Income Tax	868.90	1.81
							State Income Tax	868.90	12.97
	Total Earnings:	61.00	\$868.90	Total Benefits:		\$66.46	Total Deductions:		\$81.24
	Total Reimbursements:		\$0.00	Total Taxes:		\$66.46	Total Taxes:		\$81.24
<b>Johns, Steven Lee</b> 10 - Administration Net Amount <b>\$926.92</b>	Regular	1.00	1,020.00	Social Security Tax	1,020.00	63.24	Social Security Tax	1,020.00	63.24
				Medicare Tax	1,020.00	14.79	Medicare Tax	1,020.00	14.79
				Workers Compensatio	1,020.00	0.00	Federal Income Tax	1,020.00	0.00
							State Income Tax	1,020.00	15.05
	Total Earnings:	1.00	\$1,020.00	Total Benefits:		\$78.03	Total Deductions:		\$93.08
	Total Reimbursements:		\$0.00	Total Taxes:		\$78.03	Total Taxes:		\$93.08
<b>Jordan, Daniel</b> 10 - Public Safety Net Amount <b>\$1,050.45</b>	Regular	1.00	1,275.00	Social Security Tax	1,275.00	79.05	Social Security Tax	1,275.00	79.05
				Medicare Tax	1,275.00	18.49	Medicare Tax	1,275.00	18.49
				Workers Compensatio	1,275.00	0.00	Federal Income Tax	1,275.00	74.60
							State Income Tax	1,275.00	52.41
	Total Earnings:	1.00	\$1,275.00	Total Benefits:		\$97.54	Total Deductions:		\$224.55
	Total Reimbursements:		\$0.00	Total Taxes:		\$97.54	Total Taxes:		\$224.55
<b>Jordan, Jennifer</b> 10 - Public Safety Net Amount <b>\$313.99</b>	Regular	1.00	340.00	Social Security Tax	340.00	21.08	Social Security Tax	340.00	21.08
				Medicare Tax	340.00	4.93	Medicare Tax	340.00	4.93
				Workers Compensatio	340.00	0.00	Federal Income Tax	340.00	0.00
							State Income Tax	340.00	0.00
	Total Earnings:	1.00	\$340.00	Total Benefits:		\$26.01	Total Deductions:		\$26.01
	Total Reimbursements:		\$0.00	Total Taxes:		\$26.01	Total Taxes:		\$26.01

**City of Woodland Hills  
Payroll Register - Summarized  
Payroll Payment - 12/01/2025 to 12/31/2025**

<b>Employee</b>	<b>Earning</b>	<b>Hours</b>	<b>Amount</b>	<b>Benefit</b>	<b>Basis</b>	<b>Amount</b>	<b>Deduction</b>	<b>Basis</b>	<b>Amount</b>
<b>Kynaston, Dorel B</b> 10 - Public Safety Net Amount <b>\$959.18</b>	Regular	61.00	1,038.90	Social Security Tax	1,038.90	64.41	Social Security Tax	1,038.90	64.41
				Medicare Tax	1,038.90	15.05	Medicare Tax	1,038.90	15.05
				Workers Compensatio	1,038.90	0.00	Federal Income Tax	1,038.90	0.00
							State Income Tax	1,038.90	0.26
	Total Earnings:	61.00	\$1,038.90	Total Benefits:		\$79.46	Total Deductions:		\$79.72
	Total Reimbursements:		\$0.00	Total Taxes:		\$79.46	Total Taxes:		\$79.72
<b>Laursen, Richard T</b> 10 - Public Safety Net Amount <b>\$1,294.76</b>	Regular	1.00	1,445.00	Social Security Tax	1,445.00	89.59	Social Security Tax	1,445.00	89.59
				Medicare Tax	1,445.00	20.95	Medicare Tax	1,445.00	20.95
				Workers Compensatio	1,445.00	0.00	Federal Income Tax	1,445.00	0.00
							State Income Tax	1,445.00	39.70
	Total Earnings:	1.00	\$1,445.00	Total Benefits:		\$110.54	Total Deductions:		\$150.24
	Total Reimbursements:		\$0.00	Total Taxes:		\$110.54	Total Taxes:		\$150.24
<b>Lunt, Janet Marie</b> 10 - Administration Net Amount <b>\$252.96</b>	Regular	60.00	273.90	Social Security Tax	273.90	16.98	Social Security Tax	273.90	16.98
				Medicare Tax	273.90	3.96	Medicare Tax	273.90	3.96
				Workers Compensatio	273.90	0.00	Federal Income Tax	273.90	0.00
							State Income Tax	273.90	0.00
	Total Earnings:	60.00	\$273.90	Total Benefits:		\$20.94	Total Deductions:		\$20.94
	Total Reimbursements:		\$0.00	Total Taxes:		\$20.94	Total Taxes:		\$20.94
<b>Machado, Roger</b> 10 - Public Safety Net Amount <b>\$156.99</b>	Regular	1.00	170.00	Social Security Tax	170.00	10.54	Social Security Tax	170.00	10.54
				Medicare Tax	170.00	2.47	Medicare Tax	170.00	2.47
				Workers Compensatio	170.00	0.00	Federal Income Tax	170.00	0.00
							State Income Tax	170.00	0.00
	Total Earnings:	1.00	\$170.00	Total Benefits:		\$13.01	Total Deductions:		\$13.01
	Total Reimbursements:		\$0.00	Total Taxes:		\$13.01	Total Taxes:		\$13.01
<b>Malkovich, Kari L</b> 10 - Administration Net Amount <b>\$252.96</b>	Regular	60.00	273.90	Social Security Tax	273.90	16.98	Social Security Tax	273.90	16.98
				Medicare Tax	273.90	3.96	Medicare Tax	273.90	3.96
				Workers Compensatio	273.90	0.00	Federal Income Tax	273.90	0.00
							State Income Tax	273.90	0.00
	Total Earnings:	60.00	\$273.90	Total Benefits:		\$20.94	Total Deductions:		\$20.94
	Total Reimbursements:		\$0.00	Total Taxes:		\$20.94	Total Taxes:		\$20.94
<b>Malkovich, McCrea</b> 10 - Snowplowing Net Amount <b>\$337.94</b>	Snowplowing	15.91	365.93	Social Security Tax	365.93	22.69	Social Security Tax	365.93	22.69
				Medicare Tax	365.93	5.30	Medicare Tax	365.93	5.30
				Workers Compensatio	365.93	0.00	Federal Income Tax	365.93	0.00
							State Income Tax	365.93	0.00
	Total Earnings:	15.91	\$365.93	Total Benefits:		\$27.99	Total Deductions:		\$27.99
	Total Reimbursements:		\$0.00	Total Taxes:		\$27.99	Total Taxes:		\$27.99

**City of Woodland Hills  
Payroll Register - Summarized  
Payroll Payment - 12/01/2025 to 12/31/2025**

<b>Employee</b>	<b>Earning</b>	<b>Hours</b>	<b>Amount</b>	<b>Benefit</b>	<b>Basis</b>	<b>Amount</b>	<b>Deduction</b>	<b>Basis</b>	<b>Amount</b>
<b>Meyers, Michael</b> 10 - Snowplowing Net Amount <b>\$431.73</b>	Regular	1.00	467.50	Social Security Tax	467.50	28.99	Social Security Tax	467.50	28.99
				Medicare Tax	467.50	6.78	Medicare Tax	467.50	6.78
				Workers Compensatio	467.50	0.00	Federal Income Tax	467.50	0.00
							State Income Tax	467.50	0.00
	Total Earnings:	1.00	\$467.50	Total Benefits:		\$35.77	Total Deductions:		\$35.77
	Total Reimbursements:		\$0.00	Total Taxes:		\$35.77	Total Taxes:		\$35.77
<b>Mickelsen, Ted G</b> 10 - Streets and Highways Net Amount <b>\$14,419.48</b>	Regular	241.00	19,889.82	Social Security Tax	19,208.74	1,190.94	Social Security Tax	19,208.74	1,190.94
	Reimbursement	0.00	69.24	Medicare Tax	19,208.74	278.52	Medicare Tax	19,208.74	278.52
	Bonus	1.00	360.00	Workers Compensatio	20,249.82	0.00	Federal Income Tax	19,208.74	2,386.79
				401k	20,249.82	36.44	State Income Tax	19,208.74	838.22
				Retirement	20,249.82	2,873.44	Retirement	20,249.82	164.03
							HSA Employee Contrib	18,869.82	900.00
							Employee Paid Vision	13,959.88	16.70
							Employee Paid Dental	13,959.88	124.38
	Total Earnings:	242.00	\$20,249.82	Total Benefits:		\$4,379.34	Total Deductions:		\$5,899.58
	Total Reimbursements:		\$69.24	Total Taxes:		\$1,469.46	Total Taxes:		\$4,694.47
<b>Moyer, Craig J</b> 10 - Public Safety Net Amount <b>\$581.00</b>	Regular	2.25	629.13	Social Security Tax	629.13	39.01	Social Security Tax	629.13	39.01
				Medicare Tax	629.13	9.12	Medicare Tax	629.13	9.12
				Workers Compensatio	629.13	0.00	Federal Income Tax	629.13	0.00
							State Income Tax	629.13	0.00
	Total Earnings:	2.25	\$629.13	Total Benefits:		\$48.13	Total Deductions:		\$48.13
	Total Reimbursements:		\$0.00	Total Taxes:		\$48.13	Total Taxes:		\$48.13
<b>Moyer, Joan</b> 10 - Public Safety Net Amount <b>\$78.50</b>	Regular	1.00	85.00	Social Security Tax	85.00	5.27	Social Security Tax	85.00	5.27
				Medicare Tax	85.00	1.23	Medicare Tax	85.00	1.23
				Workers Compensatio	85.00	0.00	Federal Income Tax	85.00	0.00
							State Income Tax	85.00	0.00
	Total Earnings:	1.00	\$85.00	Total Benefits:		\$6.50	Total Deductions:		\$6.50
	Total Reimbursements:		\$0.00	Total Taxes:		\$6.50	Total Taxes:		\$6.50
<b>Nilson, Eric</b> 10 - Public Safety Net Amount <b>\$462.95</b>	Regular	1.00	510.00	Social Security Tax	510.00	31.62	Social Security Tax	510.00	31.62
				Medicare Tax	510.00	7.40	Medicare Tax	510.00	7.40
				Workers Compensatio	510.00	0.00	Federal Income Tax	510.00	0.00
							State Income Tax	510.00	8.03
	Total Earnings:	1.00	\$510.00	Total Benefits:		\$39.02	Total Deductions:		\$47.05
	Total Reimbursements:		\$0.00	Total Taxes:		\$39.02	Total Taxes:		\$47.05
<b>Stones, David R</b> 10 - Snowplowing Net Amount <b>\$422.30</b>	Regular	16.75	457.28	Social Security Tax	457.28	28.35	Social Security Tax	457.28	28.35
				Medicare Tax	457.28	6.63	Medicare Tax	457.28	6.63
				Workers Compensatio	457.28	0.00	Federal Income Tax	457.28	0.00
							State Income Tax	457.28	0.00
	Total Earnings:	16.75	\$457.28	Total Benefits:		\$34.98	Total Deductions:		\$34.98
	Total Reimbursements:		\$0.00	Total Taxes:		\$34.98	Total Taxes:		\$34.98

**City of Woodland Hills  
Payroll Register - Summarized  
Payroll Payment - 12/01/2025 to 12/31/2025**

Employee	Earning	Hours	Amount	Benefit	Basis	Amount	Deduction	Basis	Amount
<b>Stones, Jody</b> 10 - Administration Net Amount <b>\$8,796.60</b>	Regular	178.92	7,228.37	Social Security Tax	11,550.77	716.14	Social Security Tax	11,550.77	716.14
	Mileage Reimb	58.00	40.60	Medicare Tax	11,550.77	167.49	Medicare Tax	11,550.77	167.49
	Overtime	4.00	242.40	Workers Compensatio	11,550.77	0.00	Federal Income Tax	11,550.77	1,451.08
	Reimbursement	0.00	69.24	Retirement	11,550.77	1,844.65	State Income Tax	11,550.77	503.59
	Bonus	1.00	360.00				PEHP Life \$50k	3,293.01	8.41
	Holiday	30.00	1,212.00				PEHP Add'l Life \$25k	3,725.01	8.10
	Sick	10.00	404.00				PEHP Spouse Add'l Lif	3,725.01	8.10
	Vacation - FT	20.00	808.00				PEHP AD&D Family \$2	3,725.01	1.10
	Health Payout	0.00	1,296.00						
	Total Earnings:	243.92	\$11,550.77	Total Benefits:		\$2,728.28	Total Deductions:		\$2,864.01
	Total Reimbursements:		\$109.84	Total Taxes:		\$883.63	Total Taxes:		\$2,838.30
<b>Stones, Ryan C</b> 10 - Streets and Highways Net Amount <b>\$901.89</b>	Regular	37.92	1,035.20	Social Security Tax	1,035.20	64.18	Social Security Tax	1,035.20	64.18
				Medicare Tax	1,035.20	15.01	Medicare Tax	1,035.20	15.01
				Workers Compensatio	1,035.20	0.00	Federal Income Tax	1,035.20	26.72
							State Income Tax	1,035.20	27.40
Total Earnings:	37.92	\$1,035.20	Total Benefits:		\$79.19	Total Deductions:		\$133.31	
Total Reimbursements:		\$0.00	Total Taxes:		\$79.19	Total Taxes:		\$133.31	
<b>Szalkowski, Toby</b> 51 - Water operations Net Amount <b>\$5,551.25</b>	Regular	199.67	5,191.42	Social Security Tax	6,533.39	405.07	Social Security Tax	6,533.39	405.07
	Overtime	2.27	88.53	Medicare Tax	6,533.39	94.73	Medicare Tax	6,533.39	94.73
	Reimbursement	0.00	69.24	Workers Compensatio	6,679.95	0.00	Federal Income Tax	6,533.39	271.76
	Bonus	1.00	360.00	Retirement	6,679.95	947.88	State Income Tax	6,533.39	225.71
	Holiday	40.00	1,040.00				Retirement	6,679.95	54.11
							Employee Paid Vision	4,580.58	7.62
						Employee Paid Dental	4,580.58	138.94	
Total Earnings:	242.94	\$6,679.95	Total Benefits:		\$1,447.68	Total Deductions:		\$1,197.94	
Total Reimbursements:		\$69.24	Total Taxes:		\$499.80	Total Taxes:		\$997.27	
<b>Taylor, David</b> 10 - Public Safety Net Amount <b>\$926.92</b>	Regular	1.00	1,020.00	Social Security Tax	1,020.00	63.24	Social Security Tax	1,020.00	63.24
				Medicare Tax	1,020.00	14.79	Medicare Tax	1,020.00	14.79
				Workers Compensatio	1,020.00	0.00	Federal Income Tax	1,020.00	0.00
							State Income Tax	1,020.00	15.05
Total Earnings:	1.00	\$1,020.00	Total Benefits:		\$78.03	Total Deductions:		\$93.08	
Total Reimbursements:		\$0.00	Total Taxes:		\$78.03	Total Taxes:		\$93.08	
<b>Thomas, Lori A</b> 51 - Water operations Net Amount <b>\$4,042.12</b>	Regular	128.22	4,024.83	Social Security Tax	5,858.64	363.23	Social Security Tax	5,858.64	363.23
	Mileage Reimb	49.20	34.44	Medicare Tax	5,858.64	84.95	Medicare Tax	5,858.64	84.95
	Reimbursement	0.00	37.50	Workers Compensatio	5,138.19	0.00	Federal Income Tax	5,858.64	1,103.71
	Bonus	1.00	360.00	Post Retirement	5,858.64	240.80	State Income Tax	5,858.64	336.57
	Holiday	20.00	627.80						
	Sick	4.00	125.56						
	In Lieu of Benefits	0.00	720.45						
	Total Earnings:	153.22	\$5,858.64	Total Benefits:		\$688.98	Total Deductions:		\$1,888.46
Total Reimbursements:		\$71.94	Total Taxes:		\$448.18	Total Taxes:		\$1,888.46	

**City of Woodland Hills  
Payroll Register - Summarized  
Payroll Payment - 12/01/2025 to 12/31/2025**

<b>Employee</b>	<b>Earning</b>	<b>Hours</b>	<b>Amount</b>	<b>Benefit</b>	<b>Basis</b>	<b>Amount</b>	<b>Deduction</b>	<b>Basis</b>	<b>Amount</b>
<b>Thompson, Ryan</b> 10 - Public Safety Net Amount <b>\$352.60</b>	Regular	1.00	382.50	Social Security Tax	382.50	23.72	Social Security Tax	382.50	23.72
				Medicare Tax	382.50	5.55	Medicare Tax	382.50	5.55
				Workers Compensatio	382.50	0.00	Federal Income Tax	382.50	0.00
							State Income Tax	382.50	0.63
	Total Earnings:	1.00	\$382.50	Total Benefits:		\$29.27	Total Deductions:		\$29.90
	Total Reimbursements:		\$0.00	Total Taxes:		\$29.27	Total Taxes:		\$29.90
<b>Wakefield, Alan B</b> 10 - Public Safety Net Amount <b>\$1,085.89</b>	Regular	1.00	1,275.00	Social Security Tax	1,275.00	79.05	Social Security Tax	1,275.00	79.05
				Medicare Tax	1,275.00	18.49	Medicare Tax	1,275.00	18.49
				Workers Compensatio	1,275.00	0.00	Federal Income Tax	1,275.00	61.73
							State Income Tax	1,275.00	29.84
	Total Earnings:	1.00	\$1,275.00	Total Benefits:		\$97.54	Total Deductions:		\$189.11
	Total Reimbursements:		\$0.00	Total Taxes:		\$97.54	Total Taxes:		\$189.11
<b>Wallace, John</b> 10 - Streets and Highways Net Amount <b>\$2,032.52</b>	Regular	15.35	2,359.08	Social Security Tax	2,359.08	146.26	Social Security Tax	2,359.08	146.26
				Medicare Tax	2,359.08	34.21	Medicare Tax	2,359.08	34.21
				Workers Compensatio	2,359.08	0.00	Federal Income Tax	2,359.08	96.53
							State Income Tax	2,359.08	49.56
	Total Earnings:	15.35	\$2,359.08	Total Benefits:		\$180.47	Total Deductions:		\$326.56
	Total Reimbursements:		\$0.00	Total Taxes:		\$180.47	Total Taxes:		\$326.56
<b>Wallace, Rachel M</b> 10 - Public Safety Net Amount <b>\$2,356.21</b>	Regular	61.00	2,610.00	Social Security Tax	2,610.00	161.82	Social Security Tax	2,610.00	161.82
	Reimbursement	0.00	37.50	Medicare Tax	2,610.00	37.85	Medicare Tax	2,610.00	37.85
				Workers Compensatio	2,610.00	0.00	Federal Income Tax	2,610.00	24.43
							State Income Tax	2,610.00	67.19
	Total Earnings:	61.00	\$2,610.00	Total Benefits:		\$199.67	Total Deductions:		\$291.29
	Total Reimbursements:		\$37.50	Total Taxes:		\$199.67	Total Taxes:		\$291.29
<b>Weddle, Darvin Jeff</b> 10 - Public Safety Net Amount <b>\$313.99</b>	Regular	1.00	340.00	Social Security Tax	340.00	21.08	Social Security Tax	340.00	21.08
				Medicare Tax	340.00	4.93	Medicare Tax	340.00	4.93
				Workers Compensatio	340.00	0.00	Federal Income Tax	340.00	0.00
							State Income Tax	340.00	0.00
	Total Earnings:	1.00	\$340.00	Total Benefits:		\$26.01	Total Deductions:		\$26.01
	Total Reimbursements:		\$0.00	Total Taxes:		\$26.01	Total Taxes:		\$26.01
<b>Winder, Brent T</b> 10 - Administration Net Amount <b>\$639.33</b>	Regular	0.00	692.31	Social Security Tax	692.31	42.93	Social Security Tax	692.31	42.93
				Medicare Tax	692.31	10.05	Medicare Tax	692.31	10.05
				Workers Compensatio	692.31	0.00	Federal Income Tax	692.31	0.00
							State Income Tax	692.31	0.00
	Total Earnings:	0.00	\$692.31	Total Benefits:		\$52.98	Total Deductions:		\$52.98
	Total Reimbursements:		\$0.00	Total Taxes:		\$52.98	Total Taxes:		\$52.98

**City of Woodland Hills  
Payroll Register - Summarized  
Payroll Payment - 12/01/2025 to 12/31/2025**

<u>Employee</u>	<u>Earning</u>	<u>Hours</u>	<u>Amount</u>	<u>Benefit</u>	<u>Basis</u>	<u>Amount</u>	<u>Deduction</u>	<u>Basis</u>	<u>Amount</u>
<b>Wollebaek, Lance D</b>	Regular	4.33	149.39	Social Security Tax	149.39	9.26	Social Security Tax	149.39	9.26
10 - Public Safety				Medicare Tax	149.39	2.17	Medicare Tax	149.39	2.17
Net Amount	<b>\$137.96</b>			Workers Compensatio	149.39	0.00	Federal Income Tax	149.39	0.00
							State Income Tax	149.39	0.00
Total Earnings:		4.33	\$149.39	Total Benefits:		\$11.43	Total Deductions:		\$11.43
Total Reimbursements:			\$0.00	Total Taxes:		\$11.43	Total Taxes:		\$11.43

**City of Woodland Hills  
Payroll Register - Summarized  
Payroll Payment - 12/01/2025 to 12/31/2025**

<u>Employee</u>	<u>Earning</u>	<u>Hours</u>	<u>Amount</u>	<u>Benefit</u>	<u>Basis</u>	<u>Amount</u>	<u>Deduction</u>	<u>Basis</u>	<u>Amount</u>
<b>REPORT TOTALS</b>	Regular	1,504.99	68,577.23	Social Security Tax	76,854.59	4,764.96	Social Security Tax	76,854.59	4,764.96
Net Amount <b>\$62,764.77</b>	Mileage Reimb	107.20	75.04	Medicare Tax	76,854.59	1,114.38	Medicare Tax	76,854.59	1,114.38
	Overtime	6.27	330.93	Workers Compensatio	77,477.42	0.00	Federal Income Tax	76,854.59	5,553.78
	Reimbursement	0.00	351.96	401k	20,249.82	36.44	State Income Tax	76,854.59	2,791.81
	Bonus	6.00	2,160.00	Retirement	48,328.46	7,238.67	PEHP Life \$50k	6,455.65	16.82
	Holiday	90.00	2,879.80	Post Retirement	5,858.64	240.80	PEHP Add'l Life \$25k	3,725.01	8.10
	Sick	14.00	529.56				PEHP Spouse Add'l Lif	3,725.01	8.10
	Vacation - FT	20.00	808.00				PEHP AD&D Family \$2	3,725.01	1.10
	Health Payout	0.00	1,296.00				PEHP AD&D Family \$3	3,162.64	10.50
	In Lieu of Benefits	0.00	720.45				ULGT Accidental Denta	9,487.92	1.44
	Snowplowing	36.23	895.90				ULGT Vision	9,487.92	27.69
							Retirement	26,929.77	218.14
							HSA Employee Contrib	18,869.82	900.00
							Employee Paid Vision	25,225.74	41.02
							Employee Paid Dental	25,225.74	402.26
	<b>Total Earnings:</b>	<b>1,677.49</b>	<b>\$78,197.87</b>	<b>Total Benefits:</b>		<b>\$13,395.25</b>	<b>Total Deductions:</b>		<b>\$15,860.10</b>
	<b>Total Reimbursements:</b>		<b>\$427.00</b>	<b>Total Taxes:</b>		<b>\$5,879.34</b>	<b>Total Taxes:</b>		<b>\$14,224.93</b>

**City of Woodland Hills**  
**Check Register**  
**All Bank Accounts - 12/01/2025 to 12/31/2025**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
PEHP Group Insurance	717	124168228	07/20/2025	12/08/2025	44.27	Employee Life Insurance	101562 - W/C insurance clearing	
PEHP Group Insurance	717	124171197	08/20/2025	12/08/2025	44.27	Employee Life Insurance	101562 - W/C insurance clearing	
PEHP Group Insurance	717	124174132	09/20/2025	12/08/2025	44.27	Employee Life Insurance	101562 - W/C insurance clearing	
PEHP Group Insurance	717	124176109	10/20/2025	12/08/2025	44.27	Employee Life Insurance	101562 - W/C insurance clearing	
PEHP Group Insurance	717	124179646	11/20/2025	12/08/2025	44.27	Employee Life Insurance	101562 - W/C insurance clearing	
PEHP Group Insurance	751	124182218	12/20/2025	12/23/2025	44.27	Employee life insurance	101562 - W/C insurance clearing	
PEHP Group Insurance	x999	12182025	12/18/2025	12/18/2025	-44.62	Offset for Payroll Generated Invoice	101562 - W/C insurance clearing	
PEHP Group Insurance	x999	PR121325-2542	12/16/2025	12/18/2025	1.10	PEHP AD&D Family \$25k	101562 - W/C insurance clearing	
PEHP Group Insurance	x999	PR121325-2542	12/16/2025	12/18/2025	8.10	PEHP Add'l Life \$25k	101562 - W/C insurance clearing	
PEHP Group Insurance	x999	PR121325-2542	12/16/2025	12/18/2025	8.10	PEHP Spouse Add'l Life \$25k	101562 - W/C insurance clearing	
PEHP Group Insurance	x999	PR121325-2542	12/16/2025	12/18/2025	10.50	PEHP AD&D Family \$350k	101562 - W/C insurance clearing	
PEHP Group Insurance	x999	PR121325-2542	12/16/2025	12/18/2025	16.82	PEHP Life \$50k	101562 - W/C insurance clearing	
					\$265.62			
Health Equity	0	12/30/2025 A	12/30/2025	12/30/2025	250.00	HSA Employee Contribution	101580 - Suspense	
Health Equity	0	12/30/2025 B	12/30/2025	12/30/2025	50.00	HSA Employee Contribution	101580 - Suspense	
Health Equity	x999	12302025	12/30/2025	12/30/2025	-300.00	Offset PR Generated Invoice to pay in separate amo	101580 - Suspense	
					\$0.00			
Utah State Division of Finance	740	26123450941041	12/10/2025	12/16/2025	2,096.95	P-card clearing--Ted	102132 - P-Card Clearing	
Utah State Division of Finance	745	26123450941033	12/10/2025	12/18/2025	10,335.12	P-card clearing--Jody	102132 - P-Card Clearing	
					\$12,432.07			
Internal Revenue Service	0	PR112925-594	12/02/2025	12/02/2025	544.58	Medicare Tax	102221 - Accrued SS, MC, FWT payabl	
Internal Revenue Service	0	PR112925-594	12/02/2025	12/02/2025	1,712.84	Federal Income Tax	102221 - Accrued SS, MC, FWT payabl	
Internal Revenue Service	0	PR112925-594	12/02/2025	12/02/2025	2,328.68	Social Security Tax	102221 - Accrued SS, MC, FWT payabl	
Internal Revenue Service	0	PR121325-594	12/16/2025	12/16/2025	1,144.36	Medicare Tax	102221 - Accrued SS, MC, FWT payabl	
Internal Revenue Service	0	PR121325-594	12/16/2025	12/16/2025	2,178.72	Federal Income Tax	102221 - Accrued SS, MC, FWT payabl	
Internal Revenue Service	0	PR121325-594	12/16/2025	12/16/2025	4,892.98	Social Security Tax	102221 - Accrued SS, MC, FWT payabl	
Internal Revenue Service	0	PR122725-594	12/30/2025	12/30/2025	539.82	Medicare Tax	102221 - Accrued SS, MC, FWT payabl	
Internal Revenue Service	0	PR122725-594	12/30/2025	12/30/2025	1,662.22	Federal Income Tax	102221 - Accrued SS, MC, FWT payabl	
Internal Revenue Service	0	PR122725-594	12/30/2025	12/30/2025	2,308.26	Social Security Tax	102221 - Accrued SS, MC, FWT payabl	
					\$17,312.46			
Utah State Tax Commission	0	PR112925-593	12/02/2025	12/02/2025	800.17	State Income Tax	102222 - Accrued state withholding	
Utah State Tax Commission	0	PR121325-593	12/16/2025	12/16/2025	1,216.12	State Income Tax	102222 - Accrued state withholding	
Utah State Tax Commission	0	PR122725-593	12/30/2025	12/30/2025	775.52	State Income Tax	102222 - Accrued state withholding	
					\$2,791.81			
Utah Retirement Systems	0	PR112925-1125	12/02/2025	12/02/2025	11.32	401k	102223 - Accrued State Retirement	
Utah Retirement Systems	0	PR112925-1125	12/02/2025	12/02/2025	79.34	Post Retirement	102223 - Accrued State Retirement	
Utah Retirement Systems	0	PR112925-1125	12/02/2025	12/02/2025	2,369.63	Retirement	102223 - Accrued State Retirement	
Utah Retirement Systems	0	PR121325-1125	12/16/2025	12/16/2025	13.80	401k	102223 - Accrued State Retirement	
Utah Retirement Systems	0	PR121325-1125	12/16/2025	12/16/2025	87.17	Post Retirement	102223 - Accrued State Retirement	
Utah Retirement Systems	0	PR121325-1125	12/16/2025	12/16/2025	2,737.39	Retirement	102223 - Accrued State Retirement	
Utah Retirement Systems	0	PR122725-1125	12/30/2025	12/30/2025	11.32	401k	102223 - Accrued State Retirement	
Utah Retirement Systems	0	PR122725-1125	12/30/2025	12/30/2025	74.29	Post Retirement	102223 - Accrued State Retirement	
Utah Retirement Systems	0	PR122725-1125	12/30/2025	12/30/2025	2,349.79	Retirement	102223 - Accrued State Retirement	
					\$7,734.05			
PEHP	747	696553	12/15/2025	12/18/2025	7.61	Employee paid vision - Ted	102226 - Employee Paid Dental and Vi	
PEHP	747	696553	12/15/2025	12/18/2025	16.70	Employee paid vision - Chris	102226 - Employee Paid Dental and Vi	
PEHP	747	696553	12/15/2025	12/18/2025	16.70	Employee paid vision - Toby	102226 - Employee Paid Dental and Vi	
PEHP	747	696553	12/15/2025	12/18/2025	124.38	Employee paid dental - Ted	102226 - Employee Paid Dental and Vi	
PEHP	747	696553	12/15/2025	12/18/2025	138.94	Employee paid dental - Chris	102226 - Employee Paid Dental and Vi	
PEHP	747	696553	12/15/2025	12/18/2025	138.94	Employee paid dental - Toby	102226 - Employee Paid Dental and Vi	
PEHP Group Insurance	x999	12182025	12/18/2025	12/18/2025	-221.64	Offset for Payroll Generated Invoice	102226 - Employee Paid Dental and Vi	
PEHP Group Insurance	x999	PR121325-2542	12/16/2025	12/18/2025	20.51	Employee Paid Vision	102226 - Employee Paid Dental and Vi	
PEHP Group Insurance	x999	PR121325-2542	12/16/2025	12/18/2025	201.13	Employee Paid Dental	102226 - Employee Paid Dental and Vi	
					\$443.27			

**City of Woodland Hills  
Check Register  
All Bank Accounts - 12/01/2025 to 12/31/2025**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Health Equity	0	PR112925-2744	12/02/2025	12/02/2025	300.00	HSA Employee Contribution	102229 - Employee HSA Portion	
Health Equity	0	PR121325-2744	12/16/2025	12/16/2025	300.00	HSA Employee Contribution	102229 - Employee HSA Portion	
Health Equity	x999	PR122725-2744	12/30/2025	12/30/2025	300.00	HSA Employee Contribution	102229 - Employee HSA Portion	
					<u>\$900.00</u>			
Worbuild Construction LLC	716	1077 S Loafer Ov	12/02/2025	12/02/2025	5,550.00	1077 S Loafer--overpayment refund	102332 - Refundable deposits	25-068
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	90.00	1250 S Eaglenest Drive	102334 - SWPPP	25-055
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	100.00	1064 S Loafer Drive	102334 - SWPPP	25-048
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	100.00	1087 S Loafer Dr	102334 - SWPPP	25-016
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	100.00	1115 S Eaglenest	102334 - SWPPP	
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	100.00	1350 S Eaglenest Drive	102334 - SWPPP	25-026
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	100.00	150 W Vista Circle	102334 - SWPPP	25-045
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	100.00	410 S Oak Drive	102334 - SWPPP	25-007
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	100.00	573 W Jason's Cove	102334 - SWPPP	25-010
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	100.00	580 W Lucille's Cove	102334 - SWPPP	
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	100.00	581 W Lucille's Cove	102334 - SWPPP	25-008
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	100.00	582 W Kelly's Cove	102334 - SWPPP	25-047
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	100.00	604 W Winter Way	102334 - SWPPP	25-038
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	100.00	749 Sunny Ridge Lane	102334 - SWPPP	25-014
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	100.00	842 S Summit Creek Dr	102334 - SWPPP	25-021
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	100.00	86 W Lakeview Way	102334 - SWPPP	25-046
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	100.00	950 S North View Circle	102334 - SWPPP	25-027
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	100.00	Bellview Subdivision	102334 - SWPPP	Bell 2025
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	105.00	1064 S Loafer Drive	102334 - SWPPP	25-048
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	105.00	1077 S Loafer Drive	102334 - SWPPP	25-068
Mystic Peak LLC	731	November 2025	11/29/2025	12/09/2025	105.00	Inspection of MS4 High Priority Site	102334 - SWPPP	
					<u>\$2,005.00</u>			
Johns, Steve	732	12/8/2025 Reimb	12/08/2025	12/09/2025	60.00	Elected Official Training	104111.601 - Council Expenses	
Health Equity	0	ayzw960	12/04/2025	12/04/2025	6.30	Monthly fee	104141.240 - Admin Health Insurance	
PEHP	747	696553	12/15/2025	12/18/2025	2.92	Limited flex plan	104141.240 - Admin Health Insurance	
PEHP	747	696553	12/15/2025	12/18/2025	1,310.71	Medical - Chris	104141.240 - Admin Health Insurance	
					<u>\$1,319.93</u>			
Larson Certified Public Accountants	741	22503404	12/08/2025	12/16/2025	13,000.00	Audit	104141.348 - Admin audit	
Jones and DeMille	750	139686	12/16/2025	12/23/2025	1,785.00	2025 Design Standards Update	104141.349 - Admin attorney	
Smith Hartvigsen, LLC	0	72146	11/30/2025	12/09/2025	3,044.00	City Attorney General	104141.349 - Admin attorney	
Smith Hartvigsen, LLC	0	72147	11/30/2025	12/09/2025	211.50	2020 ongoing legal expenses	104141.349 - Admin attorney	
					<u>\$5,040.50</u>			
Wall Consultant Group	10493	17079	09/30/2025	12/18/2025	9,709.00	Trail feasibility study	104141.350 - Admin Prof. Services	Trail
Wall Consultant Group	10493	17151	10/31/2025	12/18/2025	6,273.25	Trail feasibility study	104141.350 - Admin Prof. Services	Trail
Wall Consultant Group	10493	17216	11/30/2025	12/18/2025	7,991.25	Trail feasibility study	104141.350 - Admin Prof. Services	Trail
					<u>\$23,973.50</u>			
Utah County Auditor	753	64825	12/17/2025	12/23/2025	2,750.33	Municipal Election	104141.352 - Elections	
CentraCom	0	Nov 2025 Statem	12/01/2025	12/01/2025	103.50	Office phone service	104141.400 - Admin utilities	
Enbridge Gas	0	Nov 2025 Fire Sta	11/21/2025	12/15/2025	496.55	Fire Station	104141.400 - Admin utilities	
					<u>\$600.05</u>			
BestShred	736	1613112525	11/25/2025	12/09/2025	60.00	Document Shredding	104141.601 - Admin office supplies & e	
Canon Financial Services, Inc.	742	42307220	12/12/2025	12/16/2025	33.35	Copier (split water/admin)	104141.601 - Admin office supplies & e	
Stokes Market	724	Nov 2025 Statem	11/30/2025	12/08/2025	15.99	Office supplies	104141.601 - Admin office supplies & e	
Vanguard Cleaning Systems of Utah	729	40321	12/01/2025	12/09/2025	350.00	Office cleaning	104141.601 - Admin office supplies & e	
					<u>\$459.34</u>			
Colonial Flag	720	0350011-IN	11/11/2025	12/08/2025	604.90	Flagpole repair	104141.649 - Repairs/maintenance to c	

**City of Woodland Hills  
Check Register  
All Bank Accounts - 12/01/2025 to 12/31/2025**

<u>Payee Name</u>	<u>Reference Number</u>	<u>Invoice Number</u>	<u>Invoice Ledger Date</u>	<u>Payment Date</u>	<u>Amount</u>	<u>Description</u>	<u>Ledger Account</u>	<u>Activity Code</u>
Alakazam, LLC	754	9877	11/01/2025	12/30/2025	705.00	IT Support (split water, admin)	104141.650 - Admin computer software	
Alakazam, LLC	754	9966	12/01/2025	12/30/2025	705.00	IT Support (split water, admin)	104141.650 - Admin computer software	
Pelorus Methods, Inc.	735	260101	12/01/2025	12/09/2025	1,210.00	Accounting software (split water, admin)	104141.650 - Admin computer software	
					<u>\$2,620.00</u>			
PEHP	747	696553	12/15/2025	12/18/2025	187.24	Medical - Ted	104190.100 - Inspections Wages	
Sunrise Engineering, Inc.	10491	ARIV1008214	11/24/2025	12/09/2025	117.00	Building inspections	104190.300 - Plan Review	25-016
Sunrise Engineering, Inc.	10491	ARIV1008214	11/24/2025	12/09/2025	195.00	Building inspections	104190.300 - Plan Review	25-038
Sunrise Engineering, Inc.	10491	ARIV1008214	11/24/2025	12/09/2025	234.00	Building inspections	104190.300 - Plan Review	25-020
Sunrise Engineering, Inc.	10491	ARIV1008214	11/24/2025	12/09/2025	234.00	Building inspections	104190.300 - Plan Review	25-026
Sunrise Engineering, Inc.	10491	ARIV1008214	11/24/2025	12/09/2025	1,092.00	Building inspections	104190.300 - Plan Review	
					<u>\$1,872.00</u>			
PEHP	747	696553	12/15/2025	12/18/2025	37.44	Medical - Ted	104210.240 - Enforcement Health Insur	
Utah County Auditor	743	64780	12/11/2025	12/18/2025	9,725.08	Patrol Services	104210.300 - Police services	
Wex Bank	746	109303816	12/15/2025	12/18/2025	140.20	Chief fuel	104220.648 - Fire equipment fuel	
Napa Auto Parts PAYSON	738	558312	11/13/2025	12/09/2025	88.97	Shop supplies	104220.649 - Fire equipment repairs/m	
Napa Auto Parts PAYSON	738	558313	11/13/2025	12/09/2025	9.49	Shop supplies	104220.649 - Fire equipment repairs/m	
					<u>\$98.46</u>			
Cutler's	749	738801	12/17/2025	12/23/2025	110.74	Brush clearing saw repair	104222.649 - Fire Fuel Reduction equip	FF 2025
FirstNet	737	287298533813X1	11/20/2025	12/09/2025	52.24	Life pac for ambulance	104225.600 - EMS Equipment Supplies	
Henry Schein	730	50044727	11/24/2025	12/09/2025	68.07	Disposable Soft Cuff	104225.600 - EMS Equipment Supplies	
					<u>\$120.31</u>			
Mountain High Electronics LLC	744	552	12/10/2025	12/18/2025	225.00	Siren testing	104227.600 - EM Equipment Supplies	
PEHP	747	696553	12/15/2025	12/18/2025	617.91	Medical - Ted	104410.240 - Health Insurance	
PEHP	747	696553	12/15/2025	12/18/2025	936.22	Medical - Toby	104410.240 - Health Insurance	
					<u>\$1,554.13</u>			
Stokes Market	724	Nov 2025 Statem	11/30/2025	12/08/2025	23.34	Water	104410.600 - Streets Road supplies	
Traffic Logix Corporation	727	SIN34816	11/18/2025	12/09/2025	472.00	Battery	104410.600 - Streets Road supplies	
					<u>\$495.34</u>			
Stokes Market	724	Nov 2025 Statem	11/30/2025	12/08/2025	6.10	Misc supplies	104410.603 - Tools and equipment	
Jones and DeMille	722	139059	10/10/2025	12/08/2025	10,500.00	Engineering for 2026 Roadway Improvements	104410.606 - Streets General Maintena	
Wex Bank	746	109303816	12/15/2025	12/18/2025	350.59	Roads/Water Fuel	104410.648 - Streets Road fuel	
ArmUp Equipment	719	6633	11/21/2025	12/08/2025	336.69	GEHL repair	104410.649 - Streets Road Vehicle rep	
ArmUp Equipment	739	6326	10/30/2025	12/16/2025	217.80	Gehl Loader Repair	104418.649 - Snow Plowing repairs/ma	
South Utah Valley Solid Waste Distri	728	3550	11/30/2025	12/09/2025	2,726.92	Dump Fees (53.07 Tons)	104420.300 - Sanitation - garbage rem	
Waste Management Corporate Servi	723	1601285-2683-9	12/01/2025	12/08/2025	11,089.92	Trash Pick-Up	104420.300 - Sanitation - garbage rem	
					<u>\$13,816.84</u>			
PEHP	747	696553	12/15/2025	12/18/2025	93.62	Medical - Ted	104510.240 - Parks Health Insurance	
Burger, Sherry	734	12/8/2025	12/08/2025	12/09/2025	738.52	Christmas lighting	104510.600 - PTR	
Lunt, Janet	726	12/8/2025 Santa	12/08/2025	12/08/2025	24.68	Christmas lights	104510.600 - PTR	
					<u>\$763.20</u>			
Lunt, Janet	726	12/8/2025 Santa	12/08/2025	12/08/2025	332.51	Santa treats	104510.601 - City Celebrations	
Stones, Jody	725	12/8/2025 Reimb	11/30/2025	12/08/2025	65.81	JMart Santa Sign Reimb	104510.601 - City Celebrations	
Taylor, Dave	721	10/31/2025 Reim	12/08/2025	12/08/2025	87.40	Halloween Candy	104510.601 - City Celebrations	
					<u>\$485.72</u>			
					<b>\$140,999.33</b>			

**City of Woodland Hills  
Check Register  
All Bank Accounts - 12/01/2025 to 12/31/2025**

<u>Payee Name</u>	<u>Reference Number</u>	<u>Invoice Number</u>	<u>Invoice Ledger Date</u>	<u>Payment Date</u>	<u>Amount</u>	<u>Description</u>	<u>Ledger Account</u>	<u>Activity Code</u>
Degraffenried, Jimmy & Heidi	733	Refund: 5333101	11/24/2025	12/09/2025	78.00	Refund: 533310109 - Degraffenried, Jimmy & Heidi	511311 - Accounts receivable - custome	
Wheeler Machinery Co.	0	MS0000061816	10/30/2025	12/16/2025	21,135.97	Well generator fuel tank	516115 - Well	
PEHP	747	696553	12/15/2025	12/18/2025	561.73	Medical - Chris	516140 - Health Insurance	
PEHP	747	696553	12/15/2025	12/18/2025	936.22	Medical - Toby	516140 - Health Insurance	
PEHP	747	696553	12/15/2025	12/18/2025	936.23	Medical - Ted	516140 - Health Insurance	
					\$2,434.18			
Canon Financial Services, Inc.	742	42307220	12/12/2025	12/16/2025	33.36	Copier (split water/admin)	516240 - Office supplies and expense	
Alakazam, LLC	754	9877	11/01/2025	12/30/2025	705.00	IT Support (split water, admin)	516245 - Computer software support	
Alakazam, LLC	754	9966	12/01/2025	12/30/2025	705.00	IT Support (split water, admin)	516245 - Computer software support	
Pelorus Methods, Inc.	735	260101	12/01/2025	12/09/2025	1,210.00	Accounting software (split water, admin)	516245 - Computer software support	
					\$2,620.00			
Enbridge Gas	0	Nov 2025 Maple	11/21/2025	12/15/2025	65.88	Maple Court Booster	516280 - Utilities	
Salem City	752	5532	12/23/2025	12/23/2025	624.67	Shared utilites on Maple Canyon Well	516280 - Utilities	
					\$690.55			
Chemtech-Ford, LLC	748	25L1394	12/17/2025	12/23/2025	90.00	Water Analysis	516420 - Water sampling and testing	
Chemtech-Ford, LLC	748	25L1400	12/17/2025	12/23/2025	30.00	Water Analysis	516420 - Water sampling and testing	
					\$120.00			
Wex Bank	746	109303816	12/15/2025	12/18/2025	350.59	Roads/Water Fuel	516452 - Fuel	
Xpress Bill Pay	0	INV-XPR029927	11/30/2025	12/05/2025	576.56	Credit Card Processing Fees	516830 - Monthly CC Processing and	
					<b>\$28,039.21</b>			
Payson City	10492	Nov 2025 Sewer	11/30/2025	12/18/2025	9,001.20	Sewer Service	526285 - Sewer service expense to Pa	
Payson City	10492	Nov 2025 Sewer	11/30/2025	12/18/2025	7,177.00	Impact fee--1064 S Loafer	526999 - Impact Fee to Payson City	25-048
Payson City	10492	Nov 2025 Sewer	11/30/2025	12/18/2025	7,177.00	Impact fee--582 W Kelly's Cove	526999 - Impact Fee to Payson City	25-047
Payson City	10492	Nov 2025 Sewer	11/30/2025	12/18/2025	7,177.00	Impact fee--842 S SC Dr	526999 - Impact Fee to Payson City	25-021
Payson City	10492	Nov 2025 Sewer	11/30/2025	12/18/2025	7,177.00	Impact fee--960 S North View Cir	526999 - Impact Fee to Payson City	25-025
					\$28,708.00			
					<b>\$37,709.20</b>			
					<b>\$206,747.74</b>			

ROLL CALL		
VOTING:		
	YES	NO
Mayor Ben Hillyard	[ ]	[ ]
Council Member Steve Johns	[ ]	[ ]
Council Member Brian Hutchings	[ ]	[ ]
Council Member Janet Lunt	[ ]	[ ]
Council Member Kari Malkovich	[ ]	[ ]
Council Member Dan Roden	[ ]	[ ]

I move that this Resolution be adopted.

\_\_\_\_\_  
Council Member

I second the foregoing motion.

\_\_\_\_\_  
Council Member

### RESOLUTION NO. 2026-33

*A resolution appointing an Alternate to serve on the Planning Commission, established by the City of Woodland Hills City Council.*

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WOODLAND HILLS THAT:**

Section 1. \_\_\_\_\_ is hereby appointed to serve as an alternate member of the Planning Commission for a term to expire December 31, 2026.

Section 2. EFFECTIVE DATE. This resolution shall take effect on February 10, 2026

Passed and approved by the Woodland Hills City Council this 10th day of February 2026.

\_\_\_\_\_  
Mayor Ben Hillyard

Attest:

\_\_\_\_\_  
Jody Stones, City Recorder



**Closed Meeting  
Sworn Statement  
Required by UCA 52-4-204 and 52-4-205**

I, \_\_\_\_\_, swear as the person presiding at this closed meeting on \_\_\_\_\_, 2026, that the sole purpose for closing the meeting is to:

- Discuss the character, professional competence, or physical or mental health of an individual.
- Strategy sessions to discuss collective bargaining.
- Strategy sessions to discuss pending or reasonably imminent litigation.
- Strategy sessions to discuss the purchase, exchange, or lease of real property, including any form of a water right or water shares.
- Strategy sessions to discuss the sale of real property, including any form of a water right or water shares.
- Discussion regarding deployment of security personnel, devices, or systems.
- Investigative proceedings regarding allegations of criminal conduct.

**SWORN** to and executed this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

**City of Woodland Hills**

**By:** \_\_\_\_\_  
**Presiding Officer**

**Attest:**

\_\_\_\_\_  
**City Recorder**