

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

	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Interim 2026-2027</b>	<b>Percent Change</b>
<b>PROPERTY TAX:</b>						
Current Year	34,675,837	34,816,485	35,398,536	38,205,057	38,701,723	1.30%
Property Tax Reserve	0	0	0	0	1,907,662	
Prior Year	667,307	416,883	656,942	450,000	450,000	0.00%
<b>Total Property Tax</b>	<b>35,343,144</b>	<b>35,233,368</b>	<b>36,055,478</b>	<b>38,655,057</b>	<b>41,059,385</b>	<b>6.22%</b>
<b>SALES TAX:</b>						
General Sales Tax	39,744,699	39,913,281	41,453,442	42,126,364	45,254,790	7.43%
Transportation Sales Tax	3,615,392	3,610,259	3,744,801	5,480,000	5,500,000	0.36%
<b>Total Sales Tax</b>	<b>43,360,091</b>	<b>43,523,540</b>	<b>45,198,243</b>	<b>47,606,364</b>	<b>50,754,790</b>	<b>6.61%</b>
<b>UTILITY TAX:</b>						
Cable TV/Bch Adv	658,624	572,895	482,007	466,353	392,559	-15.82%
Telecommunications	611,918	632,541	674,741	627,849	592,325	-5.66%
Electricity	6,001,180	6,342,648	7,234,482	7,568,912	8,369,685	10.58%
Gas	4,655,889	4,043,847	2,689,691	3,410,740	2,808,339	-17.66%
<b>Total Utility Tax</b>	<b>11,927,611</b>	<b>11,591,931</b>	<b>11,080,921</b>	<b>12,073,854</b>	<b>12,162,908</b>	<b>0.74%</b>
<b>LICENSES AND PERMITS:</b>						
Business & Econ. Services	1,231,136	1,214,336	1,247,989	1,200,000	1,200,000	0.00%
Animal Licenses	65,266	54,189	49,829	60,000	60,000	0.00%
Building Permits	3,531,645	2,411,656	2,044,267	1,500,000	2,500,000	66.67%
Subdivision Fees	212,183	198,101	284,456	180,000	196,000	8.89%
Disproportionate Service	603,823	604,617	625,478	600,000	600,000	0.00%
<b>Total Licenses &amp; Permits</b>	<b>5,644,053</b>	<b>4,482,899</b>	<b>4,252,019</b>	<b>3,540,000</b>	<b>4,556,000</b>	<b>28.70%</b>
<b>MISCELLANEOUS:</b>						
Taylorsville DS Reimb.	137,000	137,000	0	0	0	0.00%
Taylorsville Contract Services	330,851	305,911	307,388	320,000	450,000	40.63%
Animal Shelter Vaccinations	4,801	4,192	3,958	10,000	10,000	0.00%
Animal Shelter Misc. Fees	41,389	34,856	46,564	50,000	60,000	20.00%
Animal Shelter Donations	16,198	14,725	15,450	20,000	20,000	0.00%
Animal Sterilization	33,415	32,914	31,787	30,000	30,000	0.00%
Amphitheater	445,630	373,691	590,253	500,000	600,000	20.00%
District Court Fines	37,614	37,916	29,447	37,000	35,000	-5.41%
Engineer Consultant Fees CED	14,382	15,372	5,125	60,000	60,000	0.00%
Excavation Perm-Prop Bond	475,316	364,153	425,159	300,000	300,000	0.00%
Fire Prevention/Haz Mat	203,985	386,352	169,285	381,353	295,363	-22.55%
Harman Home Donations	60,000	60,000	63,953	60,000	60,000	0.00%
Harman Home Programs	0	0	18,351	20,000	20,000	0.00%
Harman Home SL CO.	14,090	18,786	23,483	18,786	18,786	0.00%
Indigent Defense	22,304	9,599	5,031	10,000	10,000	0.00%
Miscellaneous	310,992	576,132	592,673	375,000	550,000	46.67%
Operation My Hometown	24,612	11,120	69,051	0	0	0.00%
Park Reservations/Activities	13,051	12,425	13,640	8,000	8,000	0.00%
Parking Ticket Fines	333,293	209,918	261,712	250,000	215,000	-14.00%
Police Reimbursement	478,347	404,179	336,538	175,000	300,000	71.43%
Police Reports	136,306	129,257	120,802	100,000	100,000	0.00%
Professional Shop Services	379,735	472,454	327,224	0	0	0.00%
Rent-Housing Authority	42,000	42,000	52,000	0	0	0.00%
Rent-Redevelop Agency	25,000	25,000	50,000	50,000	50,000	0.00%
Roads Funds HB244 2021	1,136,000	1,100,000	1,100,000	1,100,000	1,100,000	0.00%
Tower Lease	147,651	49,830	71,196	93,000	72,000	-22.58%
UIA	1,142,020	1,228,243	0	1,277,864	1,303,422	2.00%
Vehicle Fees	1,791,100	1,717,869	1,702,344	1,755,000	1,755,000	0.00%
WestFest	0	0	0	140,000	140,000	0.00%
<b>Total Miscellaneous</b>	<b>7,797,083</b>	<b>7,773,894</b>	<b>6,432,414</b>	<b>7,141,003</b>	<b>7,562,571</b>	<b>5.90%</b>

WEST VALLEY CITY GENERAL FUND - FUND 10

REVENUE STATEMENT

	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Adopted 2025-2026	Interim 2026-2027	Percent Change
<b>JUSTICE COURT:</b>						
Small Claims Fees	157,865	139,371	183,119	145,000	162,000	11.72%
Traffic Fines	2,866,625	2,614,237	2,732,878	3,000,000	2,900,000	-3.33%
<b>Total Justice Court</b>	<b>3,024,490</b>	<b>2,753,608</b>	<b>2,915,997</b>	<b>3,145,000</b>	<b>3,062,000</b>	<b>-2.64%</b>
<b>ADMINISTRATIVE COURT:</b>						
ACE Program	176,700	45,146	49,364	55,000	55,000	0.00%
Civil Penalties	68,452	66,767	66,078	150,000	150,000	0.00%
<b>Total Administrative Court</b>	<b>245,152</b>	<b>111,913</b>	<b>115,442</b>	<b>205,000</b>	<b>205,000</b>	<b>0.00%</b>
<b>INTEREST:</b>						
Investment Interest	2,571,997	3,977,606	2,884,187	3,400,000	2,692,015	-20.82%
RDA Interest	0	0	0	9,800	0	-100.00%
<b>Total Interest</b>	<b>2,571,997</b>	<b>3,977,606</b>	<b>2,884,187</b>	<b>3,409,800</b>	<b>2,692,015</b>	<b>-21.05%</b>
<b>OTHER:</b>						
Appro from Fund Bal - Fleet	0	0	0	1,500,000	1,000,000	-33.33%
Appropriation from Fund Balance	0	0	0	1,558,964	817,434	-47.57%
Reserved Funds	0	0	0	300,000	300,000	0.00%
Reserved Debt Service Funds	0	0	0	1,225,000	0	-100.00%
Sale of Land/Assets	39,042	80,461	58,502	0	0	0.00%
<b>Total Other</b>	<b>39,042</b>	<b>80,461</b>	<b>58,502</b>	<b>4,583,964</b>	<b>2,117,434</b>	<b>-53.81%</b>
<b>Subtotal</b>	<b>109,952,663</b>	<b>109,529,220</b>	<b>108,993,203</b>	<b>120,360,042</b>	<b>124,172,103</b>	<b>3.17%</b>
<b>RESTRICTED FUNDS:</b>						
Forfeited Assets	14,074	0	140,044	0	0	0.0%
Bond Proceeds	0	0	0	0	0	0.0%
Bond Interest	85,267	0	104,211	0	0	0.0%
<b>Total Restricted Funds</b>	<b>99,341</b>	<b>0</b>	<b>244,255</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Grand Total</b>	<b>110,052,004</b>	<b>109,529,220</b>	<b>109,237,458</b>	<b>120,360,042</b>	<b>124,172,103</b>	<b>3.17%</b>

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

	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Interim 2026-2027</b>	<b>Percent Change</b>
<b>LEGISLATIVE:</b>						
City Council	771,325	854,440	1,010,537	914,518	960,620	5.04%
Elections	131,129	282,108	2,235	231,800	231,800	0.00%
<b>Total Legislative</b>	<b>902,454</b>	<b>1,136,548</b>	<b>1,012,772</b>	<b>1,146,318</b>	<b>1,192,420</b>	<b>4.02%</b>
<b>ADMINISTRATIVE:</b>						
City Manager	1,294,708	1,004,525	1,225,303	1,533,322	1,566,412	2.16%
Justice Court	2,171,492	2,223,373	2,421,092	2,539,318	2,634,835	3.76%
Information Technology	2,816,708	2,932,805	3,488,141	3,397,290	3,651,736	7.49%
Central Services	2,949,091	3,243,520	1,058,383	0	0	0.00%
Communications	137,829	146,764	5,750	0	0	0.00%
Human Resources	1,266,609	1,336,484	1,492,084	1,784,054	1,903,824	6.71%
Community & Media Relations	735,801	982,645	886,814	989,714	1,053,972	6.49%
Recorder	568,399	793,944	876,315	820,720	820,720	0.00%
Neighborhood Services	0	0	532,619	912,604	1,318,899	44.52%
Animal Control	1,389,313	1,586,402	1,827,065	1,865,637	2,123,747	13.83%
Ordinance Enforcement	782,511	809,179	987,577	1,035,745	1,307,987	26.28%
Public Facilities	1,891,051	1,960,369	2,116,624	2,176,037	2,389,865	9.83%
<b>Total Administrative</b>	<b>16,003,512</b>	<b>17,020,010</b>	<b>16,917,767</b>	<b>17,054,441</b>	<b>18,771,997</b>	<b>10.07%</b>
<b>NON-DEPARTMENTAL</b>						
UTOPIA	4,387,257	4,475,002	4,564,503	4,696,666	4,789,627	1.98%
Benefits Accrual	1,069,694	1,051,973	933,699	1,050,000	2,026,688	93.02%
Council Contingency Misc.	(249,760)	(250,000)	(250,000)	0	0	0.00%
Professional/Technical	0	0	12,540	175,000	175,000	0.00%
Special Projects	1,581,264	0	0	0	0	0.00%
Utilities	995,184	975,861	930,456	860,453	979,316	13.81%
Wage Under Runs	0	0	0	(2,000,000)	(2,000,000)	0.00%
Storm Water (Prof.Service)	(495,308)	(485,744)	(495,944)	(558,744)	(558,744)	0.00%
Sanitation (Prof.Service)	(532,531)	(532,531)	(532,531)	(612,531)	(612,531)	0.00%
Ambulance (Prof.Service)	(400,000)	(400,000)	(400,000)	(722,018)	0	-100.00%
RDA (Prof.Service)	0	0	(297,028)	0	0	0.00%
Transfers In	(197,269)	(635,782)	(2,325,229)	(835,000)	(4,882,018)	484.67%
Fitness Center	1,486,086	1,461,086	1,758,950	1,630,271	1,796,602	10.20%
Theater	50,000	50,000	50,000	0	0	0.00%
Arena	1,126,171	1,131,520	600,000	0	0	0.00%
Cultural Center	1,312,587	1,709,226	1,443,086	1,560,244	1,539,614	-1.32%
WV Arts Foundation	205,960	437,313	2,775,795	0	0	0.00%
Capital Projects/Fleet Xfer to CIP	2,878,066	5,804,904	1,342,084	1,900,000	1,812,000	-4.63%
Transportation Sales Tax to CIP	2,500,000	4,392,217	3,300,000	5,480,000	5,500,000	0.36%
The Ridge	360,036	0	103,044	0	35,399	0.00%
Stonebridge Golf Course	309,761	0	35,577	0	46,161	0.00%
Transfer Out	421,260	0	0	0	0	0.00%
<b>Total Non-Departmental</b>	<b>16,808,457</b>	<b>19,185,045</b>	<b>13,549,002</b>	<b>12,624,341</b>	<b>10,647,114</b>	<b>-15.66%</b>

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

	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Interim 2026-2027</b>	<b>Percent Change</b>
<b>DEBT SERVICE:</b>						
Animal Shelter/CPD Facility	742,550	740,950	0	0	0	0.00%
UCCC & Arena Equipment	0	1,210,506	1,563,827	1,596,066	4,998,567	213.18%
Road Revenue Bonds	1,099,371	1,097,380	1,094,608	1,099,352	1,099,552	0.02%
Bond Fees	11,567	9,250	16,750	25,000	25,000	0.00%
USB #4 - Police Radios	37,020	0	0	0	0	0.00%
USB #7 - Public Safety Radios	39,949	9,987	0	0	0	0.00%
USB #9 - Public Safety Radios	68,737	52,044	0	0	0	0.00%
USB #10 - Public Safety Radios	88,747	88,747	0	0	0	0.00%
USB #13 - Data Backup System	24,478	0	0	0	0	0.00%
USB #16 - Police Computers	19,462	0	0	0	0	0.00%
USB #18 - Police Computers	39,366	9,842	0	0	0	0.00%
USB #21 - I.T. Equipment	50,304	0	0	0	0	0.00%
USB #22 - Police Computers	29,710	29,711	14,855	0	0	0.00%
CRC Leases	0	0	0	0	72,000	100.00%
Transfer Out	0	0	0	0	0	0.00%
Fire Truck & Trailer to CIP	70,342	70,342	70,341	35,171	0	-100.00%
Energy Savings Projects to CIP	275,221	283,630	293,702	303,423	312,781	3.08%
Fire Sta 71, 72 & 76 to BA	517,600	524,500	520,500	523,900	523,650	-0.05%
MBA S 2017-PD & Courts to BA	2,235,650	2,238,650	2,235,250	2,234,500	2,236,500	0.09%
MBA S 2017-Parking to BA	1,087,600	1,086,800	1,085,400	1,086,650	1,081,900	-0.44%
MBA S 2019-Parks Bldg to BA	211,454	220,791	220,791	220,573	221,587	0.46%
MBA S 2022-Courts Reno to BA	0	382,500	385,750	383,500	386,000	0.65%
<b>Subtotal</b>	<b>6,649,129</b>	<b>8,055,630</b>	<b>7,501,775</b>	<b>7,508,135</b>	<b>10,957,537</b>	<b>45.94%</b>
<b>DEBT SERVICE (CONTINUED):</b>						
<b>Transfers In:</b>						
Fire Impact Fees	(300,000)	(150,000)	(150,000)	(150,000)	(68,000)	-54.67%
Police Impact Fees	(450,000)	(250,000)	(250,000)	(250,000)	(200,000)	-20.00%
Debt Service Reserve (CIP)	(1,480,981)	(1,310,405)	(418,907)	(338,594)	(312,781)	-7.62%
RDA	0	(1,210,506)	(1,558,591)	(1,596,066)	(6,098,567)	282.10%
Fitness Center	(71,658)	(73,848)	(76,470)	(79,001)	(81,438)	3.08%
UCCC	(19,109)	(19,683)	(20,392)	(21,067)	(21,717)	3.09%
Street Lights	(151,013)	(155,627)	(161,154)	(166,488)	(171,623)	3.08%
<b>Subtotal</b>	<b>(2,472,761)</b>	<b>(3,170,069)</b>	<b>(2,635,514)</b>	<b>(2,601,216)</b>	<b>(6,954,126)</b>	<b>167.34%</b>
<b>Total Debt Service</b>	<b>4,176,368</b>	<b>4,885,561</b>	<b>4,866,261</b>	<b>4,906,919</b>	<b>4,003,411</b>	<b>-18.41%</b>

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

	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Interim 2026-2027</b>	<b>Percent Change</b>
<b>COMMUNITY DEVELOPMENT:</b>						
Administration	512,091	1,088,737	640,025	431,571	430,169	-0.32%
Planning Commission	9,397	9,828	9,309	15,799	15,801	0.01%
Board of Adjustment	1,796	1,613	129	4,126	4,126	0.00%
Building Inspection	1,102,518	1,155,002	1,174,984	1,231,927	1,336,811	8.51%
Neighborhood Services	123,789	290,864	13,444	0	0	0.00%
Planning & Zoning	692,710	732,022	786,569	886,152	1,061,127	19.75%
<b>Total Comm. &amp; Econ. Dev.</b>	<b>2,442,301</b>	<b>3,278,066</b>	<b>2,624,460</b>	<b>2,569,575</b>	<b>2,848,034</b>	<b>10.84%</b>
<b>FINANCE:</b>						
Administration	501,297	594,127	518,804	642,012	647,752	0.89%
Purchasing	139,377	150,023	154,441	156,927	165,130	5.23%
Business Licenses	280,706	297,673	314,835	312,789	328,421	5.00%
Treasury	310,500	334,816	342,966	357,796	375,130	4.84%
Accounting	468,640	636,050	695,961	569,181	614,688	8.00%
Budget & Disbursements	374,681	401,349	415,726	424,100	456,965	7.75%
<b>Total Finance</b>	<b>2,075,200</b>	<b>2,414,038</b>	<b>2,442,733</b>	<b>2,462,805</b>	<b>2,588,086</b>	<b>5.09%</b>
<b>FIRE:</b>						
Administration	14,063,162	15,039,568	16,645,459	17,137,938	18,384,740	7.28%
Emergency Operations	161,527	125,830	147,687	156,395	156,395	0.00%
Fire Prevention	15,274	21,171	20,687	25,383	25,383	0.00%
Logistics	540,075	550,682	768,689	718,895	593,895	-17.39%
Special Operations	474	(2,603)	(2,166)	21,335	21,335	0.00%
Development Services	21,052	28,902	21,149	31,823	31,823	0.00%
Medical Services	154,137	153,537	166,715	147,271	147,271	0.00%
Emergency Management	0	36,518	2,502,837	4,040,319	4,239,384	4.93%
<b>Total Fire</b>	<b>14,955,702</b>	<b>15,953,605</b>	<b>20,271,057</b>	<b>22,279,359</b>	<b>23,600,226</b>	<b>5.93%</b>
<b>LEGAL:</b>						
Civil/Prosecutor/Risk	2,511,857	2,571,031	2,669,951	3,060,614	3,271,452	6.89%
Risk Financing	1,509,455	1,216,059	1,429,386	1,500,000	1,700,000	13.33%
Victim Assistance	243,668	270,773	283,721	482,205	521,282	8.10%
<b>Total Law</b>	<b>4,264,980</b>	<b>4,057,863</b>	<b>4,383,058</b>	<b>5,042,819</b>	<b>5,492,734</b>	<b>8.92%</b>
<b>PARKS &amp; RECREATION:</b>						
Parks & Rec. Administration	576,074	929,907	717,753	915,759	984,996	7.56%
Park Maintenance	2,188,085	2,336,521	3,022,261	3,160,383	3,295,056	4.26%
Recreation	269,138	176,529	(62,892)	37,607	37,630	0.06%
Harman Home Operations	265,673	335,593	440,709	378,159	393,130	3.96%
<b>Total Parks &amp; Recreation</b>	<b>3,298,970</b>	<b>3,778,550</b>	<b>4,117,831</b>	<b>4,491,908</b>	<b>4,710,812</b>	<b>4.87%</b>

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EXPENDITURE STATEMENT**

	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Interim 2026-2027</b>	<b>Percent Change</b>
<b>POLICE:</b>						
Administration	34,901,996	37,540,313	39,955,545	40,541,515	43,106,771	6.33%
Records	35,604	40,487	47,536	45,200	45,200	0.00%
Training	170,300	173,835	130,958	203,611	203,611	0.00%
Crossing Guards	681,681	693,640	852,022	845,368	846,507	0.13%
Evidence	21,366	24,592	22,352	29,350	29,350	0.00%
Forensics	36,517	48,264	46,194	47,600	47,600	0.00%
Community Policing	24,497	25,538	28,349	22,710	22,710	0.00%
Investigation	169,334	183,408	101,331	106,255	106,255	0.00%
Uniform Patrol	83,162	79,952	80,648	91,510	91,510	0.00%
K-9	5,796	6,415	46,074	19,200	19,200	0.00%
S.W.A.T. Unit	80,842	80,468	88,770	92,560	92,560	0.00%
Traffic Enforcement	24,191	15,883	13,603	27,000	27,000	0.00%
Special Operations	63,625	61,199	75,678	102,300	102,300	0.00%
Intelligence/Internal Affairs	48,066	46,399	135,130	51,000	81,000	58.82%
Bomb Squad Unit	2,296	1,881	5,458	7,500	7,500	0.00%
Drone Operations	268	1,299	0	0	0	0.00%
Police Grants	(292,795)	(104,222)	(58,765)	0	0	0.00%
<b>Total Police</b>	<b>36,056,746</b>	<b>38,919,351</b>	<b>41,570,883</b>	<b>42,232,679</b>	<b>44,829,074</b>	<b>6.15%</b>
<b>PUBLIC WORKS:</b>						
Administration	539,541	671,072	695,278	605,977	720,496	18.90%
Highways	1,295,917	1,381,036	1,474,885	1,057,479	1,214,350	14.83%
Transportation	356,883	383,318	332,744	981,050	984,143	0.32%
Engineering	788,580	1,137,479	1,153,281	1,257,334	1,175,918	-6.48%
Fleet Maintenance	1,245,603	1,413,271	1,461,260	1,510,597	1,393,288	-7.77%
<b>Total Public Works</b>	<b>4,226,525</b>	<b>4,986,176</b>	<b>5,117,448</b>	<b>5,412,437</b>	<b>5,488,195</b>	<b>1.40%</b>
<b>COMMUNITY PRESERVATION</b>						
Administration	320,596	384,989	94,237	136,441	0	-100.00%
<b>Total Community Preservation</b>	<b>320,596</b>	<b>384,989</b>	<b>94,237</b>	<b>136,441</b>	<b>0</b>	<b>-100.00%</b>
<b>Total Operating Expenses</b>	<b>105,531,811</b>	<b>115,999,802</b>	<b>116,967,509</b>	<b>120,360,042</b>	<b>124,172,103</b>	<b>3.17%</b>
<b>RESTRICTED FUNDS:</b>						
Forfeited Assets	0	0	0	0	0	0.00%
<b>Total Restricted Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Grand Total</b>	<b>105,531,811</b>	<b>115,999,802</b>	<b>116,967,509</b>	<b>120,360,042</b>	<b>124,172,103</b>	<b>3.17%</b>

WEST VALLEY CITY "C" ROADS - FUND 11

REVENUE STATEMENT

	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Adopted 2025-2026	Interim 2026-2027	Percent Change
<b>"C" Roads</b>						
"C" Road Fund	5,697,026	5,673,084	6,377,757	5,600,000	6,500,000	
Misc. Revenue	1,379,634	80,681	36,936	0	0	
Interest Revenue	80,616	251,636	270,501	0	0	
Gain on Sale of Assets	0	25,175	110,245	0	0	
<b>Subtotal</b>	<b>7,157,276</b>	<b>6,030,576</b>	<b>6,795,439</b>	<b>5,600,000</b>	<b>6,500,000</b>	16.07%

WEST VALLEY CITY "C" ROADS - FUND 11

EXPENDITURE STATEMENT

	Actual 2021-2022	Actual 2023-2024	Actual 2024-2025	Adopted 2025-2026	Interim 2026-2027	Percent Change
<b>OPERATIONS:</b>						
Equipment	55,099	39,913	230,535	35,000	35,000	
Utilities	1,527	0	0	0	0	
Gasoline & Diesel	71	1,281	1,595	2,000	2,000	
Professional Svcs. (Intern)	845,000	845,000	845,000	845,000	845,000	
Professional Svcs. (Ext.)	115,271	94,388	44,837	84,360	174,500	
Special Supplies	175,090	149,216	47,829	55,000	55,000	
Signs	0	586	0	0	0	
Crack Seal	569,797	654,907	703,445	740,000	740,000	
Concrete & Salt	214,393	235,902	211,420	280,000	340,000	
Traffic Controls	113	0	0	0	0	
Capital Equipment	506,123	579,630	824,610	354,000	48,000	
Special Projects	63,151	519,799	0	1,080,000	2,845,656	
Transfer Out	7,680	371,680	7,680	0	0	
<b>Subtotal Streets</b>	<b>2,553,315</b>	<b>3,492,302</b>	<b>2,916,951</b>	<b>3,475,360</b>	<b>5,085,156</b>	46.32%
<b>ENGINEERING:</b>						
Software	7,500	7,500	14,345	7,500	9,000	
Professional Svcs. (Intern)	570,000	570,000	633,784	670,000	620,000	
Professional Svcs. (Ext.)	2,500	0	0	0	0	
Special Supplies	0	14,995	0	0	0	
Special Projects	0	340,910	10,610	685,539	0	
<b>Subtotal Engineering</b>	<b>580,000</b>	<b>933,405</b>	<b>658,739</b>	<b>1,363,039</b>	<b>629,000</b>	-53.85%
<b>TRANSPORTATION:</b>						
Equipment	(3,651)	0	0	1,000	1,000	
Utilities	13,087	11,316	14,246	13,000	15,000	
Professional Svcs. (Ext.)	284,649	255,426	309,775	360,000	370,000	
Signs	38,059	34,434	53,163	40,000	50,000	
Traffic Controls	12,309	6,914	21,578	20,000	21,000	
Capital Equipment	10,270	0	0	0	0	
Special Projects	50,175	27,865	31,700	60,000	60,000	
Transfer Out	256,411	267,867	1,006,999	267,601	268,844	
<b>Subtotal Transportation</b>	<b>661,309</b>	<b>603,822</b>	<b>1,437,461</b>	<b>761,601</b>	<b>785,844</b>	3.18%
<b>Total Expenditures</b>	<b>3,794,624</b>	<b>5,029,529</b>	<b>5,013,151</b>	<b>5,600,000</b>	<b>6,500,000</b>	16.07%

WEST VALLEY CITY FITNESS CENTER - FUND 21

REVENUE STATEMENT

	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Adopted 2025-2026	Interim 2026-2027	Percent Change
<b>FITNESS CENTER:</b>						
Facility Drop-In Fees	465,956	500,083	487,106	560,000	560,000	
Annual Passes	914,457	949,196	987,624	1,500,000	1,500,000	
Activity Area	305,888	326,887	362,608	375,000	375,000	
Children's Area	172,076	246,823	265,998	425,000	425,000	
Aquatics	143,566	166,684	197,683	200,000	200,000	
Community Rooms	29,135	35,322	34,305	40,000	40,000	
Pro Shop	16,970	17,163	13,210	30,000	30,000	
Snack Bar/Catering	143,648	162,624	175,551	190,000	190,000	
Sports Programs	159,160	172,188	197,146	205,000	205,000	
Miscellaneous Rev.	55,954	70,782	70,466	65,000	65,000	
WestFest	175,641	124,590	122,855	0	0	
<b>Total Fitness Center</b>	<b>2,582,449</b>	<b>2,772,342</b>	<b>2,914,552</b>	<b>3,590,000</b>	<b>3,590,000</b>	0.00%

WEST VALLEY CITY FITNESS CENTER - FUND 21

EXPENDITURE STATEMENT

	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Adopted 2025-2026	Interim 2026-2027	Percent Change
<b>FITNESS CENTER:</b>						
Transfers In GF/						
Operating Infusion	(1,546,086)	(1,461,086)	(1,943,577)	(1,630,271)	(1,796,602)	
Permanent Employees	1,130,166	1,190,546	1,233,011	1,303,500	1,457,363	
O.T. Employees	37,656	49,268	51,203	17,000	17,000	
Temporary Employees	1,142,010	1,216,763	1,363,910	1,405,834	1,405,834	
Additional Pay	254	0	0	1,000	1,000	
Employee Benefits	613,970	655,171	669,320	746,147	756,178	
Uniform Allowance	238	279	0	0	0	
Books & Dues	(1,280)	1,021	2,467	1,300	1,300	
Advertising	9,839	12,580	9,504	25,000	25,000	
Travel & Training	19,083	25,098	27,810	23,000	23,000	
Office Supplies	26,482	36,053	30,310	43,000	43,000	
Snack Bar	120,689	145,233	138,856	140,000	140,000	
Equipment Maint.	246,852	247,404	364,094	225,000	225,000	
Gasoline & Diesel	3,925	3,277	3,572	4,000	4,000	
Software	41,790	45,560	48,923	45,390	45,390	
Building/Grounds	54,246	66,542	50,216	51,000	51,000	
Utilities	563,566	428,173	351,949	366,499	366,499	
Telephone	12,849	13,132	12,522	12,000	12,000	
Professional Services	363,254	357,743	479,887	380,000	380,000	
General Health	3,405	5,338	4,036	5,000	5,000	
Special Supplies	32,366	47,359	17,532	37,000	37,000	
Healthy Community Grant	2,336	35,687	27,789	0	0	
Children's Programs	73,309	66,561	84,752	85,000	85,000	
Programs	38,731	41,916	31,837	45,000	45,000	
Aquatics	23,472	21,187	92,910	25,000	25,000	
WestFest	109,815	101,517	150,306	0	0	
Insurance	72,967	79,688	84,821	74,600	74,600	
Capital Equipment	162,359	49,170	0	50,000	50,000	
Capital Res.(Transfer to BA)	30,000	30,000	30,000	30,000	30,000	
Debt Service (Transfer to GL)	71,658	73,848	76,470	79,001	81,438	
Appropriation to Fund Balance	0	0	0	0	0	
<b>Total Fitness Center</b>	<b>3,459,922</b>	<b>3,585,028</b>	<b>3,494,430</b>	<b>3,590,000</b>	<b>3,590,000</b>	0.00%

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

	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Interim 2026-2027</b>	<b>Percent Change</b>
<b>ARENA REVENUES</b>	<b><u>7,780,912</u></b>	<b><u>9,906,387</u></b>	<b><u>9,958,116</u></b>	<b><u>9,697,000</u></b>	<b><u>11,901,404</u></b>	22.73%

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

	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Interim 2026-2027</b>	<b>Percent Change</b>
<b>ARENA:</b>						
Operations	6,596,715	7,561,893	7,795,379	9,597,000	8,701,404	
Transfers Out	2,500,700	2,475,000	2,476,000	2,467,000	5,569,750	
Transfers In	(3,863,043)	(3,179,368)	(2,976,000)	(2,367,000)	(2,369,750)	
<b>Total Arena</b>	<b><u>5,234,372</u></b>	<b><u>6,857,525</u></b>	<b><u>7,295,379</u></b>	<b><u>9,697,000</u></b>	<b><u>11,901,404</u></b>	22.73%

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

	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Interim 2026-2027</b>	<b>Percent Change</b>
<b>SANITATION:</b>						
Garbage Fees	6,368,590	6,883,902	7,109,292	7,100,000	7,100,000	
Clean & Beautiful Donations	0	1,000	1,000	0	0	
Interest	466	1,143	1,257	0	0	
Appropriation from Fund Balance	0	0	0	263,538	992,214	
<b>Total</b>	<b><u>6,369,056</u></b>	<b><u>6,886,045</u></b>	<b><u>7,111,549</u></b>	<b><u>7,363,538</u></b>	<b><u>8,092,214</u></b>	9.90%

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

	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Interim 2026-2027</b>	<b>Percent Change</b>
<b>SANITATION:</b>						
Permanent Employees	139,964	160,064	103,381	0	0	
O.T. Employees	811	1,938	42	0	0	
Employee Benefits	52,238	72,757	41,496	0	0	
Books/Subscriptions	0	0	0	650	650	
Public Notice/Advert	0	167	0	0	0	
Travel & Training	880	279	0	2,500	2,500	
Office Supplies	7,008	6,543	5,751	7,000	7,000	
Gasoline & Diesel	7,482	7,681	7,610	6,000	6,000	
Auto Parts	6,732	5,203	1,871	7,000	7,000	
Prof. Services Internal	1,222,056	1,226,035	1,227,366	1,577,260	1,602,010	
Prof. Services External	3,316,273	3,466,111	3,661,538	3,808,128	4,542,054	
Landfill Fees	1,493,245	1,543,404	1,519,216	1,700,000	1,700,000	
Special Supplies	143,313	175,822	102,539	180,000	190,000	
Insurance	0	0	1,691	0	0	
Capital Equipment	72,232	35,382	0	0	0	
Transfer Out	0	0	0	0	0	
Transfer In	0	0	(5,938)	0	0	
Clean & Beautiful Expenses	8,803	9,708	9,208	0	0	
Clean & Beautiful Transfer Out	26,145	26,145	26,145	75,000	35,000	
<b>Total</b>	<b><u>6,497,182</u></b>	<b><u>6,737,239</u></b>	<b><u>6,701,916</u></b>	<b><u>7,363,538</u></b>	<b><u>8,092,214</u></b>	9.90%

**WEST VALLEY CITY ROAD IMPACT FEES - FUND 31**

**REVENUE STATEMENT**

	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Interim 2026-2027</b>	<b>Percent Change</b>
Road Impact Fees	580,374	395,212	350,582	200,000	200,000	
Interest	12,486	33,898	33,821	0	0	
<b>Total</b>	<b>592,859</b>	<b>429,110</b>	<b>384,403</b>	<b>200,000</b>	<b>200,000</b>	0.00%

**WEST VALLEY CITY ROAD IMPACT FEES - FUND 31**

**EXPENDITURE STATEMENT**

	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Interim 2026-2027</b>	<b>Percent Change</b>
Professional Services	100,000	30,000	30,000	30,000	30,000	
Road Projects	4,270	0	0	170,000	170,000	
Transfer Out	850,000	0	0	0	0	
<b>Total Expenditures</b>	<b>954,270</b>	<b>30,000</b>	<b>93,085</b>	<b>200,000</b>	<b>200,000</b>	0.00%

**WEST VALLEY CITY PARK IMPACT FEES - FUND 32**

**REVENUE STATEMENT**

	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Interim 2026-2027</b>	<b>Percent Change</b>
Park Impact Fees	1,322,599	346,882	242,991	1,000,000	1,000,000	
Interest	54,480	147,726	45,292	0	0	
<b>Total Revenue</b>	<b>1,377,079</b>	<b>494,608</b>	<b>288,283</b>	<b>1,000,000</b>	<b>1,000,000</b>	0.00%

**WEST VALLEY CITY PARK IMPACT FEES - FUND 32**

**EXPENDITURE STATEMENT**

	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Interim 2026-2027</b>	<b>Percent Change</b>
Park Impact Expenses	982,822	1,142,992	2,004,567	1,000,000	1,000,000	
Transfers Out	0	0	9,400	0	0	
Transfers In	0	0	(70,000)	0	0	
<b>Total Expenditures</b>	<b>982,822</b>	<b>1,142,992</b>	<b>1,943,967</b>	<b>1,000,000</b>	<b>1,000,000</b>	0.00%

**WEST VALLEY CITY FIRE IMPACT FEES - FUND 33**

**REVENUE STATEMENT**

	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Interim 2026-2027</b>	<b>Percent Change</b>
Fire Impact Fees - Facility	186,364	88,342	50,588	150,000	68,000	
Fire Impact Fees - Apparatus	21,231	13,122	6,859	67,866	67,866	
Interest	13,078	25,144	15,217	0	0	
<b>Total Revenue</b>	<b>220,673</b>	<b>126,608</b>	<b>72,664</b>	<b>217,866</b>	<b>135,866</b>	-37.64%

**WEST VALLEY CITY FIRE IMPACT FEES - FUND 33**

**EXPENDITURE STATEMENT**

	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Interim 2026-2027</b>	<b>Percent Change</b>
Transfer Out FS 74 & Fire Truck Debt	300,000	150,000	287,733	217,866	135,866	
<b>Total Expenditures</b>	<b>300,000</b>	<b>150,000</b>	<b>287,733</b>	<b>217,866</b>	<b>135,866</b>	-37.64%

**WEST VALLEY CITY POLICE IMPACT FEES - FUND 34**

**REVENUE STATEMENT**

	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Interim 2026-2027</b>	<b>Percent Change</b>
Police Impact Fees	321,767	140,051	102,902	250,000	200,000	
Interest	13,255	25,634	14,891	0	0	
<b>Total Revenue</b>	<b>335,022</b>	<b>165,685</b>	<b>117,793</b>	<b>250,000</b>	<b>200,000</b>	-20.00%

**WEST VALLEY CITY POLICE IMPACT FEES - FUND 34**

**EXPENDITURE STATEMENT**

	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Interim 2026-2027</b>	<b>Percent Change</b>
Police Debt Serv Transfer to Gen Fd	450,000	250,000	253,800	250,000	200,000	
<b>Total Expenditures</b>	<b>450,000</b>	<b>250,000</b>	<b>253,800</b>	<b>250,000</b>	<b>200,000</b>	-20.00%

**WEST VALLEY CITY FLOOD IMPACT FEES - FUND 35**

**REVENUE STATEMENT**

	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Interim 2026-2027</b>	<b>Percent Change</b>
<b>FLOOD IMPACT FEES:</b>						
Riter District	10,677	7,406	25,564	0	0	
Westridge District	0	3,493	0	0	0	
Lake Park District	0	0	22,890	0	0	
Interest	0	14,000	10,929	0	0	
<b>Total Revenue</b>	<b>10,677</b>	<b>24,899</b>	<b>59,383</b>	<b>0</b>	<b>0</b>	0.00%

**WEST VALLEY CITY FLOOD IMPACT FEES - FUND 35**

**EXPENDITURE STATEMENT**

	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Interim 2026-2027</b>	<b>Percent Change</b>
Decker	0	0	0	0	0	
Jordan District	0	0	0	0	0	
Riter District	0	0	0	0	0	
Lake Park District	56,770	0	0	0	0	
Transfer Out	0	0	300,488	0	0	
<b>Total Expenditure</b>	<b>56,770</b>	<b>0</b>	<b>300,488</b>	<b>0</b>	<b>0</b>	0.00%

**WEST VALLEY CITY STORM WATER UTILITY - FUND 36**

**REVENUE STATEMENT**

	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Interim 2026-2027</b>	<b>Percent Change</b>
<b>STORM WATER UTILITY:</b>						
Storm Water Utility Fees	5,484,928	5,676,099	5,735,716	5,600,000	5,700,000	
Interest Income	22,613	47,646	59,328	0	0	
Penalties/Late Fees	86,415	83,452	76,933	0	0	
Gain on Sale of Assets	41,093	(203,200)	7,600	0	0	
Miscellaneous Revenue	0	(170)	1,644	0	0	
Appropriation from Fund Balance	0	0	0	73,000	0	
<b>Total Revenue</b>	<b>5,635,049</b>	<b>5,603,827</b>	<b>5,881,221</b>	<b>5,673,000</b>	<b>5,700,000</b>	0.48%

**WEST VALLEY CITY STORM WATER UTILITY - FUND 36**

**EXPENDITURE STATEMENT**

	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Interim 2026-2027</b>	<b>Percent Change</b>
<b>STORMWATER OPERATIONS:</b>						
Travel & Training	2,074	3,250	2,268	8,000	8,000	
Office Supplies	0	1,078	645	2,000	2,000	
Equip Maintenance	2,016	50,813	94,873	60,000	175,000	
Fuel	38,645	47,752	36,730	25,000	25,000	
Auto Maintenance	52,000	52,000	52,000	52,000	52,000	
Vehicle Parts	46,169	85,269	67,156	60,000	60,000	
Utilities	19,522	17,895	23,903	35,000	35,000	
Prof./Tech (internal)	521,605	521,604	521,604	521,604	521,604	
Prof./Tech. (external)	67,480	65,235	84,411	115,000	115,000	
Special Supplies	62,288	82,102	84,448	75,000	75,000	
Insurance	4,206	16,825	23,732	10,000	10,000	
Capital Equipment	8,000	11,716	655,645	125,000	410,000	
Depreciation	1,560,031	1,601,470	0	0	0	
<b>Subtotal</b>	<b>2,384,036</b>	<b>2,557,009</b>	<b>1,647,415</b>	<b>1,088,604</b>	<b>1,488,604</b>	36.74%
<b>STORMWATER ENIGEERING PROJECTS:</b>						
Books/Dues	800	610	290	800	800	
Travel & Training	2,571	7,080	6,151	9,700	9,700	
Office Supplies	4,361	1,682	27	2,800	2,800	
Equip. Maintenance	1,520	0	11,800	1,800	1,800	
Fuel	5,419	0	345	5,000	5,000	
Software	17,500	17,500	7,500	17,500	19,000	
Prof/Tech (internal)	511,364	511,364	511,364	784,693	665,561	
Prof./Tech. (external)	16,952	15,604	(865)	0	0	
Special Supplies	4,066	17,906	3,823	3,000	3,000	
Special Projects	85,897	327,546	2,753,450	2,421,138	2,139,776	
Capital Equipment	0	0	0	0	0	
Capitalized Spec Proj	(1,824,276)	(331,166)	0	0	0	
<b>Subtotal</b>	<b>(1,173,826)</b>	<b>568,126</b>	<b>3,293,885</b>	<b>3,246,431</b>	<b>2,847,437</b>	-12.29%
<b>STORMWATER ADMINISTRATON:</b>						
Public Notices	19,985	21,326	42,652	21,326	21,327	
Travel/Training	62	185	0	2,000	2,000	
Office Supplies	844	1,388	5,050	4,000	4,000	
Prof/Tech (internal)	911,683	923,158	1,201,225	1,035,038	1,059,788	
Prof./Tech. (external)	5,825	271,867	4,000	8,000	8,000	
Transfer Out	2,070,152	0	38,097,737	267,601	268,844	
<b>Subtotal</b>	<b>3,008,551</b>	<b>1,217,924</b>	<b>39,350,664</b>	<b>1,337,965</b>	<b>1,363,959</b>	1.94%
<b>Total Expenditure</b>	<b>4,218,761</b>	<b>4,343,059</b>	<b>44,291,964</b>	<b>5,673,000</b>	<b>5,700,000</b>	0.48%

THE DIVISION OF ARTS AND CULTURE - FUND 37

REVENUE STATEMENT

	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Adopted 2025-2026	Interim 2026-2027	Percent Change
<b>Cultural Center:</b>						
Miscellaneous	10,484	0	0	0	0	
Cultural Center Revenue	253,772	363,820	412,209	300,000	208,000	
Amphitheater	1,191	40	0	0	0	
Concessions/Alcohol Revenue	16,057	32,263	25,769	14,000	12,000	
Membership/Season Tickets	8,790	1,519	0	0	0	
Catering Commission	0	4,601	22,829	12,000	12,000	
Art Sales	0	0	12,965	12,000	6,000	
Donations	0	0	24,248	0	0	
Gallery Exhibits/Receptions	0	0	885	0	0	
Artrageous	0	0	250	0	0	
Day of the Dead	0	0	20,646	12,000	12,000	
<b>Total Revenue</b>	<b>290,294</b>	<b>402,243</b>	<b>519,801</b>	<b>350,000</b>	<b>250,000</b>	-28.57%

THE DIVISION OF ARTS AND CULTURE - FUND 37

EXPENDITURE STATEMENT

	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Adopted 2025-2026	Interim 2026-2027	Percent Change
<b>Operations:</b>						
Permanent Employees	1,269,545	1,355,581	1,197,469	827,090	750,334	
Overtime	15,062	21,634	4,984	10,000	10,000	
Temporary Employees	87,226	111,150	94,607	84,050	84,050	
Employee Benefits	484,602	498,947	410,518	324,870	280,346	
Books & Dues	6,424	4,384	3,072	5,000	5,000	
Advertising	1,310	6,425	2,461	5,000	5,000	
Travel & Training	2,325	6,936	766	6,000	6,000	
Office Supplies	23,841	24,674	22,601	23,000	23,000	
Equip. Maintenance	3,143	20,500	26,427	20,500	20,500	
Gasoline	472	841	386	1,250	1,250	
Auto Maintenance	99	67	0	900	900	
Auto Parts	223	49	494	900	900	
Software	19,231	13,516	11,044	20,000	20,000	
Building & Grounds	39,054	51,459	48,171	50,000	50,000	
Utilities	141,919	147,016	179,774	148,889	148,889	
Telephone	15,830	18,930	15,830	12,000	12,000	
Contingency	71,162	61,053	726	50,000	50,000	
Professional Services	12,848	19,955	16,676	8,028	8,028	
Sister City	0	400	0	0	0	
General Health	417	745	107	250	250	
Special Supplies	66,104	56,209	144,191	25,000	25,000	
Signs	835	1,805	2,434	2,500	2,500	
Insurance	0	0	0	10,000	10,000	
Sold Services	(14,462)	(23,508)	(102,410)	0	0	
Capiral Equipment	0	0	(6,285)	0	0	
Special Projects	19,572	33,563	22,444	35,000	35,000	
Gallery Exhibits/Receptions	0	150	29,867	20,000	20,000	
WorldStage Concerts	0	1,150	(650)	0	0	
Artrageous	0	0	38,166	53,000	53,000	
Summer Concerts	0	800	15,054	30,000	30,000	
Day of the Dead Celebration	0	0	20,683	10,000	10,000	
Pop-Up Art	0	43	0	0	0	
Wasatch International Food Festival	0	0	0	60,000	60,000	
Cost of Goods Sold	0	1,040	0	0	0	
Transfer Out	19,109	19,683	20,392	21,067	21,717	
Transfer In from GF	(1,312,587)	(1,709,226)	(1,443,086)	(1,560,244)	(1,539,614)	
Transfer In from Foundation	(222,000)	(521,856)	0	0	0	
<b>Subtotal Operations</b>	<b>751,304</b>	<b>224,115</b>	<b>776,913</b>	<b>304,050</b>	<b>204,050</b>	-32.89%
<b>Maintenance:</b>						
Equipment Maintenance	19,010	12,605	15,263	16,450	16,450	
Gasoline	0	0	0	3,500	3,500	
Building & Grounds	22,515	15,910	22,709	26,000	26,000	
<b>Subtotal Maintenance</b>	<b>41,525</b>	<b>28,515</b>	<b>37,972</b>	<b>45,950</b>	<b>45,950</b>	0.00%
<b>Total Expenditures</b>	<b>792,829</b>	<b>252,630</b>	<b>814,885</b>	<b>350,000</b>	<b>250,000</b>	-28.57%

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

**REVENUE STATEMENT**

	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Adopted 2025-2026	Interim 2026-2027	Percent Change
<b>STREET LIGHTS:</b>						
Misc. Revenue	8,278	8,729	12,634	0	0	
Street Light Fees	1,254,449	1,262,695	1,159,614	1,250,000	1,150,000	
Appropriation from Fund Balance	0	0	0	761	113,298	
<b>Total</b>	<b>1,262,727</b>	<b>1,271,424</b>	<b>1,172,248</b>	<b>1,250,761</b>	<b>1,263,298</b>	1.00%

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

**EXPENDITURE STATEMENT**

	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Adopted 2025-2026	Interim 2026-2027	Percent Change
<b>STREET LIGHTS:</b>						
Permanent Employees	128,805	191,781	229,156	226,730	243,435	
O.T. Employees	3,315	1,937	1,270	1,000	1,000	
Temporary Employees	0	0	0	4,000	4,000	
Employee Benefits	49,919	76,935	95,589	94,858	86,316	
Bks/Subscriptions/Memberships	116	116	346	500	500	
Travel/Training	308	906	378	4,000	4,000	
Office Supplies	198	299	0	0	0	
Equipment Maintenance	141,298	435,712	95,325	200,000	200,000	
Gasoline & Diesel	6,260	7,390	6,293	15,000	15,000	
Utilities	136,761	147,538	149,840	120,000	150,000	
Prof./Tech (internal)	78,975	43,550	43,550	52,190	57,690	
Prof./Tech. (external)	140,376	141,711	66,371	150,000	100,000	
Special Supplies	511	268	0	0	0	
Sold Services	0	0	(623)	0	0	
Capital Equipment	171,516	180,487	205,425	0	0	
Special Projects	0	592,558	40,933	215,995	229,734	
Transfer Out	151,013	155,627	691,950	166,488	171,623	
Transfer In	0	(2,360)	0	0	0	
<b>Total</b>	<b>1,009,371</b>	<b>1,974,455</b>	<b>1,625,803</b>	<b>1,250,761</b>	<b>1,263,298</b>	1.00%

**CAPITAL IMPROVEMENTS FUND - FUND 45**

**REVENUE STATEMENT**

	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Adopted 2025-2026	Interim 2026-2027	Percent Change
<b>REVENUES:</b>						
Fed/State Capital Projects	500,000	500,000	524,715	0	0	
SL County Capital Projects	0	0	760,441	0	0	
Fire Apparatus Reimbursement	108,164	234,318	0	0	0	
Developer Capital Fees/Contrib.	819,500	0	0	0	0	
Miscellaneous	589,028	2,365,951	230,815	0	0	
Interest	234,795	317,577	253,161	0	0	
Gain on Sale of Asset	214,986	193,493	241,191	0	0	
<b>Total Revenues</b>	<b>2,466,473</b>	<b>3,611,339</b>	<b>2,010,323</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>OTHER SOURCES:</b>						
Bond/Lease Proceeds	40	5	1,750,375	0	0	
Appropriation from Fund Balance	0	0	0	3,895,594	872,781	
<b>Total Other Sources</b>	<b>40</b>	<b>5</b>	<b>1,750,375</b>	<b>3,895,594</b>	<b>872,781</b>	<b>-77.60%</b>
<b>Total Revenue and Other Sources</b>	<b>2,466,513</b>	<b>3,611,344</b>	<b>3,760,698</b>	<b>3,895,594</b>	<b>872,781</b>	<b>-77.60%</b>

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

	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Interim 2026-2027</b>	<b>Percent Change</b>
<b>EXPENDITURES:</b>						
Sold Services	(76,057)	(184,500)	(774,983)	0	0	
Capital Equipment	0	0	114,191	0	0	
2450 S Roadway Extension	319,035	0	0	0	0	
Safe Sidewalks	67,302	0	0	0	0	
Special Projects	10,700	0	950,277	0	0	
Facilities Projects	205,858	766,149	1,217,385	400,000	400,000	
PW/RDA Weed Management	0	0	7,584	0	0	
PW-Engineering Renovation	166,756	0	0	0	0	
Legal/RDA Office Remodel	21,300	390,688	0	0	0	
Arena Renovation	500,000	0	0	0	0	
Concrete Repairs Centennial Pool	0	0	0	0	150,000	
Lighting Pickleball Courts/Skate Park	0	372,610	0	0	0	
Wetlands Park	0	229,524	3,420,997	0	0	
Cultural Center Basement Project	(4,669)	0	0	0	0	
Parkway Blvd Widening	399,721	0	2,865	0	0	
4100 S Reconstruction	0	24,085	0	0	0	
City Courts/Legal Bldg	8,148,954	73,523	40,000	0	0	
4700 S Reconstruction	2,150,603	19,405	0	0	0	
2700 W Improvement Project	(3,644)	4,628	0	0	0	
Energy Efficiency Upgrades	413,929	277,981	69,356	0	0	
Crosstowne Trail	4,081	2,008,564	215,165	0	0	
Veterans Memorial Park	0	0	1,524,843	0	0	
6800 West Improvements	0	0	51,950	0	0	
2022 Pedestrian Ramps	312,772	0	0	0	0	
Lancer Way Reconstruction	300,075	9,200	1,796,815	0	0	
4100 S HAWK Signals Project	158,110	19,563	0	0	0	
6800 West Pond Overflow	9,635	258,968	21,311	0	0	
3900 S Roadway Improvements	0	0	21,903	0	0	
UTA Midvalley BRT	0	49,250	0	0	0	
SFR Widening Project	0	101,326	480,804	0	0	
3500 S Sidewalks	0	300,000	0	0	0	
Street Sign Replacement Project	0	119,577	86,969	0	0	
4000 West Improvements	0	69,150	0	0	0	
Bangerter Highway Betterments	0	2,000,000	0	0	0	
Parkway Blvd Wetland Road	0	264,819	572,767	0	0	
7200 W Reconstruction	0	0	4,776	0	0	
2024-25 Sidewalk Repair Project	0	0	163,482	0	0	
BFP - WVC Bridge Replacements	0	0	211,224	0	0	
2025 Street Light Project	0	0	652,173	0	0	
3200 W SR-201 (UDOT) - APT Bettermen	0	0	100,000	0	0	
5900 West Extension Project	0	0	3,200	0	0	
Overlay Projects	4,791,345	965,949	3,014,815	0	0	
Transportation Sales Tax Projects	0	0	0	5,230,000	5,500,000	
Sidewalk Repair Projects	0	0	0	250,000	0	
City Hall Parking Lot Replacement	0	0	0	1,500,000	0	
Chinese Gate Repair	0	0	0	80,000	0	
City Hall HVAC Controls	0	0	0	157,000	0	
City's General Plan Update	0	0	0	300,000	0	
Parkway Park Playground Replacement	0	0	0	50,000	0	
Indoor Pool Filtration Salt Water System	0	0	0	135,000	0	
Fassio Park Fence	0	82,156	0	0	0	
N. Frontage Rd Improvement Project	0	0	0	0	3,000,000	
Admin Special Projects	0	0	29,130	0	0	
Finance Special Projects	1,526	0	0	0	0	
Legal Speical Projects	0	237,500	0	0	0	
Police Special Projects	0	0	152,558	0	0	
Fire Special Projects	583,615	0	270,500	0	0	
Parks Special Projects	74,025	0	0	0	0	
CEC Speical Projects	0	0	0	0	262,000	
Rolling Stock	1,830,622	3,608,941	2,107,045	2,000,000	1,000,000	
Rolling Stock Lease Payments	559,044	566,454	695,759	618,943	593,129	
Transfers Out	1,897,643	3,041,206	3,132,498	1,173,594	872,781	
Transfers In	(14,126,498)	(11,536,576)	(8,189,791)	(7,998,943)	(10,905,129)	
<b>Total Expenditures</b>	<b>8,715,783</b>	<b>4,140,140</b>	<b>12,167,568</b>	<b>3,895,594</b>	<b>872,781</b>	-77.60%

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

	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Interim 2026-2027</b>	<b>Percent Change</b>
<b>OPERATING REVENUE:</b>						
Green Fees	800,231	1,021,865	1,164,084	1,040,000	1,040,000	
Driving Range	18,312	0	0	60,000	60,000	
Carts	381,035	471,110	498,690	500,000	500,000	
Pull Carts	36	0	0	0	0	
Golf Club Rentals	1,972	3,112	3,621	2,000	2,000	
Gratuities - Operations	5,815	13,915	15,178	6,000	6,000	
Pro Shop	194,210	243,099	234,807	210,000	210,000	
Grill/Catering	337,177	362,156	373,282	400,000	400,000	
Room Rental	31,927	96,281	17,423	0	0	
Gratuities - Grill & Catering	31,382	20,033	26,142	61,000	61,000	
Miscellaneous	2,019	5,000	125	5,000	5,000	
Gain on Sale of Assets	10,555	0	20,000	0	0	
Appropriation from Fund Balance	0	0	0	308,591	517,943	
<b>Total Revenue</b>	<b>1,814,672</b>	<b>2,236,571</b>	<b>2,353,352</b>	<b>2,592,591</b>	<b>2,801,943</b>	8.08%

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

	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Interim 2026-2027</b>	<b>Percent Change</b>
<b>OPERATING EXPENSES</b>						
<b>OPERATIONS:</b>						
Personnel	384,337	419,229	470,382	455,750	534,328	
Operations	161,486	160,137	161,025	187,564	187,564	
Professional Services	82,868	54,561	110,237	71,405	71,405	
Utilities	27,234	29,818	23,734	36,000	36,000	
<b>Operations Subtotal</b>	<b>655,925</b>	<b>663,745</b>	<b>765,378</b>	<b>750,719</b>	<b>829,297</b>	10.47%
<b>MAINTENANCE:</b>						
Personnel	349,148	392,336	465,153	454,677	490,453	
Operating Supplies	230,807	259,292	106,092	230,760	230,760	
Utilities	147,320	180,628	227,732	196,250	196,250	
<b>Maintenance Subtotal</b>	<b>727,275</b>	<b>832,256</b>	<b>798,977</b>	<b>881,687</b>	<b>917,463</b>	4.06%
<b>GRILL/CATERING</b>						
Personnel	306,607	380,842	378,896	370,954	386,457	
Operating Supplies	37,477	52,684	87,704	66,100	66,100	
<b>Snack Bar Subtotal</b>	<b>344,084</b>	<b>433,526</b>	<b>466,600</b>	<b>437,054</b>	<b>452,557</b>	3.55%
<b>COST OF SALES:</b>						
Cost of Goods Sold	151,450	187,671	218,658	125,000	125,000	
Grill/Snack Bar	110,764	129,675	187,542	170,000	170,000	
Depreciation	220,688	224,151	339,168	228,131	343,025	
<b>Cost of Sales Subtotal</b>	<b>482,902</b>	<b>541,497</b>	<b>745,368</b>	<b>523,131</b>	<b>638,025</b>	21.96%
<b>Total Operating Expenses</b>	<b>2,210,187</b>	<b>2,471,024</b>	<b>2,776,323</b>	<b>2,592,591</b>	<b>2,837,342</b>	9.44%
<b>NON-OPERATING EXPENSES:</b>						
Transfer In	(360,036)	(517,530)	(103,044)	0	(35,399)	
<b>Total Non-Operating Expenses</b>	<b>(360,036)</b>	<b>(517,530)</b>	<b>(103,044)</b>	<b>0</b>	<b>(35,399)</b>	0.00%
<b>Total Expenses</b>	<b>1,850,151</b>	<b>1,953,494</b>	<b>2,673,279</b>	<b>2,592,591</b>	<b>2,801,943</b>	8.08%

STONEBRIDGE GOLF COURSE FUND - FUND 57

REVENUE STATEMENT

	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Adopted 2025-2026	Interim 2026-2027	Percent Change
<b>OPERATING REVENUE:</b>						
Green Fees	1,272,289	1,371,385	1,332,965	1,300,000	1,300,000	
Driving Range	15,337	0	0	30,000	30,000	
Carts	435,534	512,834	556,913	550,000	550,000	
Pull Carts	241	0	0	0	0	
Rental Clubs	11,108	11,961	9,534	11,000	11,000	
Gratuities - Operations	12,903	12,008	17,642	17,000	17,000	
Pro Shop	256,017	287,473	266,240	275,000	275,000	
Grill/Catering	602,092	628,041	598,012	600,000	600,000	
Room Rental	3,036	1,190	14,499	0	0	
Gratuities - Grill & Catering	61,762	23,172	19,159	75,000	75,000	
Misc.	(2,659)	49	222	5,000	5,000	
<b>Total Op. Revenue</b>	<b>2,667,660</b>	<b>2,848,113</b>	<b>2,815,186</b>	<b>2,863,000</b>	<b>2,863,000</b>	0.00%
<b>NON-OPERATING REVENUE:</b>						
Gain on Sale of Assets	0	13,500	0	0	0	
Interest	0	0	0	0	0	
Appropriation from Fund Balance	0	0	0	187,555	318,966	
<b>Total Non-Operating Rev</b>	<b>0</b>	<b>13,500</b>	<b>0</b>	<b>187,555</b>	<b>318,966</b>	70.07%
<b>Total Revenue</b>	<b>2,667,660</b>	<b>2,861,613</b>	<b>2,815,186</b>	<b>3,050,555</b>	<b>3,181,966</b>	4.31%

STONEBRIDGE GOLF COURSE FUND - FUND 57

EXPENSE STATEMENT

	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Adopted 2025-2026	Interim 2026-2027	Percent Change
<b>OPERATING EXPENSES</b>						
<b>OPERATIONS:</b>						
Personnel	437,580	542,122	580,446	588,275	582,020	
Operations	205,609	212,578	197,182	249,631	249,631	
Professional Services	123,879	52,937	91,535	130,000	130,000	
Utilities	54,536	53,257	47,682	50,000	50,000	
<b>Operations Subtotal</b>	<b>821,605</b>	<b>860,894</b>	<b>916,845</b>	<b>1,017,906</b>	<b>1,011,651</b>	-0.61%
<b>MAINTENANCE:</b>						
Personnel	419,599	458,139	496,532	501,646	550,332	
Operating Supplies	270,212	271,033	197,384	273,051	273,051	
Utilities	149,025	192,823	232,681	195,750	195,750	
<b>Maintenance Subtotal</b>	<b>838,836</b>	<b>921,995</b>	<b>926,597</b>	<b>970,447</b>	<b>1,019,133</b>	5.02%
<b>GRILL/CATERING:</b>						
Personnel	360,365	389,384	343,803	373,945	416,377	
Operating Supplies	59,583	46,283	49,755	82,400	82,400	
<b>Snack Bar Subtotal</b>	<b>419,948</b>	<b>435,667</b>	<b>393,558</b>	<b>456,345</b>	<b>498,777</b>	9.30%
<b>COST OF SALES:</b>						
Cost of Goods Sold	174,648	197,028	189,012	180,000	180,000	
Grill/Snack Bar	183,358	186,324	171,975	230,000	230,000	
Depreciation	108,786	155,107	225,087	195,857	288,566	
<b>Cost of Sales Subtotal</b>	<b>466,793</b>	<b>538,459</b>	<b>586,074</b>	<b>605,857</b>	<b>698,566</b>	15.30%
<b>Total Oper Expenses</b>	<b>2,547,183</b>	<b>2,757,015</b>	<b>2,823,074</b>	<b>3,050,555</b>	<b>3,228,127</b>	5.82%
<b>NON-OPERATING EXPENSES:</b>						
Sales Tax Rev Bonds S 2016	0	0	0	0	0	
Transfer In	(309,761)	(573,169)	(383,126)	0	(46,161)	0.0%
Transfer Out	0	0	0	0	0	
<b>Total Non-Operating Expenses</b>	<b>(309,761)</b>	<b>(573,169)</b>	<b>(383,126)</b>	<b>0</b>	<b>(46,161)</b>	<b>0.0%</b>
<b>Total Expenses</b>	<b>2,237,422</b>	<b>2,183,846</b>	<b>2,439,948</b>	<b>3,050,555</b>	<b>3,181,966</b>	4.31%

**GRANTS - FUND 60  
REVENUE STATEMENT**

	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Interim 2026-2027</b>	<b>Percent Change</b>
CDBG Projects	1,542,103	2,283,817	1,544,105	1,066,000	1,073,357	
HOME & Federal Grants	786,151	657,690	687,830	0	0	
State Grants	485,872	187,016	155,377	0	0	
Other Governmental Agencies	12,572	136,695	680,638	0	0	
<b>Subtotal</b>	<b>2,826,698</b>	<b>3,265,218</b>	<b>3,067,950</b>	<b>1,066,000</b>	<b>1,073,357</b>	<b>0.69%</b>

**GRANTS - FUND 60  
EXPENDITURE STATEMENT**

	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Interim 2026-2027</b>	<b>Percent Change</b>
Personnel	158,117	119,923	159,812	169,425	188,960	
General Operations	92,194	48,453	82,479	0	0	
CDBG Projects	1,291,792	2,115,441	1,304,329	896,575	884,397	
HOME & Federal Grants	798,868	660,577	1,185,866	0	0	
State Grants	477,163	320,822	242,979	0	0	
Other Governmental Agencies	0	0	95,000	0	0	
<b>Subtotal</b>	<b>2,818,134</b>	<b>3,265,216</b>	<b>3,070,465</b>	<b>1,066,000</b>	<b>1,073,357</b>	<b>0.69%</b>

**AMBULANCE FUND - FUND 66**

**REVENUE STATEMENT**

	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Interim 2026-2027</b>	<b>Percent Change</b>
<b>OPERATING REVENUE:</b>						
Ambulance Fees	3,558,937	3,485,315	3,840,364	3,589,588	4,657,882	
Collections Proceeds	79,547	68,135	85,826	90,000	90,000	
Gain on Sale of Assets	7,790	0	0	0	0	
Misc.	0	18,620	0	0	0	
Appropriation from Fund Balance	0	0	0	0	0	
<b>Total Operating Revenue</b>	<b>3,646,274</b>	<b>3,572,070</b>	<b>3,926,190</b>	<b>3,679,588</b>	<b>4,747,882</b>	29.03%

**AMBULANCE FUND - FUND 66**

**EXPENSE STATEMENT**

	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Interim 2026-2027</b>	<b>Percent Change</b>
<b>OPERATING EXPENSES</b>						
<b>OPERATIONS</b>						
Permanent Employees	1,048,814	1,133,636	1,175,023	1,287,657	1,437,525	
Overtime	87,660	112,333	89,000	46,970	60,000	
Additional Pay	2,550	1,021	729	0	0	
Employee Benefits	476,252	480,867	481,729	511,215	631,827	
Benefit Expense	(284,740)	(321,370)	(73,511)	0	0	
Uniform Allowance	13,400	14,100	13,600	14,400	15,600	
Travel/Training	9,126	8,088	1,964	5,825	7,000	
Office Supplies	0	0	155	2,390	2,500	
Equipment Maint.	2,710	0	0	2,987	3,000	
Gas/Diesel	48,655	38,508	36,397	30,588	32,000	
Auto Maintenance	64,920	58,705	45,105	52,974	55,000	
Auto Parts	60,837	56,100	36,409	43,000	45,000	
Prof/Tech WVC	400,000	400,000	612,483	722,018	0	
Billing Services	182,990	426,335	269,665	165,000	260,000	
Ambulance Service Provider Assess.	152,359	174,154	160,757	115,000	255,000	
Public Safety Supplies	87,931	233,533	86,819	93,450	115,000	
Insurance	26,150	538	5,337	7,650	7,650	
Capital Equipment	0	2,000	0	0	0	
Depreciation	430,717	380,692	393,142	322,981	343,280	
<b>Total Operating Expenses</b>	<b>2,810,329</b>	<b>3,199,240</b>	<b>3,334,803</b>	<b>3,424,105</b>	<b>3,270,382</b>	-4.49%
<b>NON-OPERATING EXPENSES:</b>						
Lease Agreement	27,043	372,213	371,708	43,000	43,000	
Transfer Out	211,483	0	0	212,483	1,434,500	
Transfer In	(230,442)	(12,000)	(29,763)	0	0	
<b>Total Non-Operating Expenses</b>	<b>8,085</b>	<b>360,213</b>	<b>341,945</b>	<b>255,483</b>	<b>1,477,500</b>	478.32%
<b>Total Expenses</b>	<b>2,818,414</b>	<b>3,559,453</b>	<b>3,676,748</b>	<b>3,679,588</b>	<b>4,747,882</b>	29.03%