

FY2027 PROPOSED BUDGET – BOARD HANDOUT

Budget Overview

FY2027 Proposed Budget: \$1,213,420

FY2026 Approved Budget: \$1,204,999

Net Increase: +\$8,421 (0.7%)

Status: Balanced Budget (Revenues = Expenses)

Key Highlights

- Minimal and controlled budget increase
- Focus on maintaining current service levels
- No program expansions or staffing increases
- Adjustments reflect inflation and operational needs

Personnel (Largest Expense)

- 2.5% COLA
- Merit reduced from 4% to 3%
- No new positions added

City Participation Fees

- Primary funding source
- Based on 2025 intake data by city
- Ensures fair, usage-based cost distribution
- FY2027 Total: \$685,890

Why City Costs Vary

City participation fees are based on each city's share of total animal intake. When one city experiences an increase in animals, their percentage—and cost—rises. Conversely, decreases in another city shift percentages across all participants. Animal numbers are the previous full calendar year.

City Participation Fees & Intake (FY2027)

City	Animals	%	FY2027	FY2026	Change
Elk Ridge	60	1.49%	\$10,191	\$6,889	+3,301
Genola	53	1.31%	\$9002	\$6,088	+2,914
Goshen	37	0.92%	\$6,284	\$13,138	-6,854
Mapleton	137	3.39%	\$23,270	\$27,238	-3968
Payson	573	14.19%	\$97,329	\$108,474	-11,145

Provo	1018	25.21%	\$172,916	\$147,090	+25,826
Salem	163	4.04%	\$27,687	\$26,277	+1,410
Santaquin	195	4.83%	\$33,122	\$45,024	-11,902
Spanish Fork	835	20.68%	\$141,832	\$132,028	+9,804
Springville	528	13.08%	\$89,685	\$93,894	-4,209
Utah County	427	10.57%	\$72,529	\$53,356	+19,173
Woodland Hills	12	0.30%	\$2,038	\$4,967	-2,929

Total Intake: 4,038 animals | Total City Fees: \$684,390

Revenue Sources

- City participation fees
- Licensing
- Adoption & service fees
- Vaccinations & microchips
- Grants & donations
- Impound and Boarding fees

Reserves & Capital Planning

- Major Equipment Reserve: \$21,200
- Vehicle Reserve: \$10,526 (decrease of \$9,000)

Summary

FY2027 is a balanced, cost-conscious budget that maintains operations, supports staff, and distributes costs fairly based on service demand.