

RESOLUTION 2026-987

A RESOLUTION ACKNOWLEDGING THE BUDGET OFFICER'S PRESENTATION OF THE FISCAL YEAR 2026-27 (FY27) TENTATIVE BUDGET, THE STATEMENT REGARDING A PROPOSED TAX RATE INCREASE, AND THE PRESENTATION AND CONTINUED AVAILABILITY OF THE PROPERTY TAX IMPACT SCHEDULE, PURSUANT TO UTAH CODE SECTIONS 59-2-919 AND 59-2-924

WHEREAS, Woods Cross City, Utah (the "City") is required to comply with the Truth in Taxation and municipal budgeting requirements set forth in Utah law, including Utah Code Sections 59-2-919 and 10-6-111; and

WHEREAS, pursuant to Utah Code Section 10-6-111 and Utah Code Section 59-2-919(4)(a)(i), the City's Budget Officer presented to the City Council and public the Fiscal Year 2026-27 (FY27) tentative budget at the City Council's public meeting held May 5, 2026 (the "Meeting"); and

WHEREAS, at this Meeting, the Budget Officer stated to the City Council and public that the FY27 tentative budget includes a proposed tax rate increase; and

WHEREAS, at this Meeting, the Budget Officer presented to the City Council and public, as a separate item on the agenda, a property tax impact schedule separate from other budget documents, as defined in Utah Code Section 59-2-924; and

WHEREAS, the City Council desires to acknowledge the Budget Officer's statement and presentations described above and to direct that the property tax impact schedule remain available for public inspection and be included as a separate agenda item at each public hearing held prior to June 30, 2026 at which the City Council discusses the proposed general fund budget for FY27.

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

1. Acknowledging that, pursuant to Utah Code Section 59-2-919(4)(a)(i), the Budget Officer presented the Fiscal Year 2026-27 (FY27) tentative budget to the City Council and public in the May 5, 2026, public meeting.
2. Acknowledging that the Budget Officer made a statement to the City Council and public in the May 5, 2026, public meeting that the FY27 tentative budget includes a proposed tax rate increase.
3. Acknowledging that the Budget Officer presented to the City Council and public, as a separate item on the agenda in the same public meeting, a property tax impact schedule separate from other budget documents, as defined in Utah Code Section 59-2-924.
4. Directing that the property tax impact schedule shall be available for public inspection at City Hall and online and will be included as a separate agenda item at each public hearing held prior to June 30, 2026 at which the City Council discusses the proposed general fund budget for FY27.
5. That the Mayor is authorized to sign this resolution and that it becomes effective immediately upon adoption.

PASSED AND ADOPTED BY THE CITY COUNCIL OF WOODS CROSS CITY, STATE OF UTAH, ON THIS 5TH DAY OF MAY, 2026.

WOODS CROSS CITY
A MUNICIPAL CORPORATION


RYAN WESTERGARD, MAYOR

ATTEST:


ANNETTE HANSON, CITY RECORDER

Voting:

Julie Checketts	Yea <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>	
Eric Jones	Yea <input type="checkbox"/>	Nay <input checked="" type="checkbox"/>	
Wallace Larrabee	Yea <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>	
Jim Grover	Yea <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>	
Rachel Peterson	Yea <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>	
Ryan Westergard	Yea <input type="checkbox"/>	Nay <input type="checkbox"/>	[tie vote only]



Memo

To: Woods Cross Mayor and City Council

From: Bryce K Haderlie, City Administrator

Date: April 30, 2026

Re: FY27 Tentative Budget Presentation and Budget Message



In accordance with Utah State Law and as the Budget Officer, I present to you the tentative FY2026-27 (FY27) budget for the City of Woods Cross. This tentative budget includes the funding necessary to carry out the same work conducted in FY26. There is also a series of agenda items that must be completed during this meeting to comply with the Truth In Taxation process.

We have attached the list of FY27 proposed capital projects (one-time and ongoing) that have been ranked in order of priority by the senior staff. The items on the capital projects list have not been included in the tentative budget.

As directed, we have coordinated with Davis County and the state to proceed with Truth-in-Taxation (TNT) this year.

The second to the last column of the tentative budget identifies the % increase or decrease over last year's budget, and the final column indicates the dollar amount of the increase or decrease.

Some points of interest in the tentative budget include:

- Pg. 1 General Fund Revenue: The preliminary data from the Tax Commission states that the Auditor's Certified Rate Revenue for 2026 is \$2,140,630. That amount is \$41,663 higher than the \$2,098,967 Auditor's Certified Tax Revenue that we received in 2025, and is due to New Growth
- Sales tax is not as strong as FY25 but is anticipated to grow slowly. We do expect some revenue reductions when the city properties are sold, and court fine revenue is down. The Transfer From Other Funds 10-39-300 is the transfers from other funds (water, garbage, RDA, etc.) for the services that staff perform for those funds (HR, utility billing, management, etc. This is calculated annually by Brian and will go down by \$68,906 this year.
- As Brian has removed all of the one-time FY26 capital project funds from the budget. This ensures that excess revenue is not left in the budget.
- Brian, Cass and Bryce are responsible to ensure that he wages and benefit lines xx-xx-110, 111, 112, 130, 131, 132, 133, 134 meet the anticipated wage increases and any benefit adjustments.
- Brian reviews past year and current year expenditures and adjusts some budget lines if it appears that the actual expenditures are considerably less than the budget. This is the case in 10-47-250 Street Light Maint., 10-47-310 City Engineer, 10-49-210 General Legal, 10-51-260 Buildings & Grounds – Supplies and Maintenance, etc.
- Line 10-90-990 has \$314,420 of unspent revenue based on the current budget. This leaves some room for a few capital projects without a tax increase.

- The general fund is increasing 2.31% over last years budget which less than the 2.6 to 2.7 CPI (Consumer Price Index) for the Western States.
- Fund 21 Class C Special Revenue Fund (Class C Roads) revenue is down because the bulk of the road bond money has been spent. The road utility fee is a CIP request and with it a study would allow the city to consider a monthly utility rate for street maintenance based on demand that a business or other property creates for road maintenance. This would help the city better fund a long list of road maintenance projects.
- Fund 23 RAP (Recreation, Arts and Parks) Tax Fund has had all of the one-time FY26 projects removed. The FY27 CIP projects are on the General Fund list with the words (Rec, Prk, RAP? In the GL column. This will enable the council to decide which fund you want to assign the project. With the city hall and Hogan Park project, the council should consider holding some revenue in reserve to go towards future bond payments.
- Fund 46 Capital Improvement Development Fund has the \$1,000,000 increase for the city hall & Hogan Park construction project.
- Any fund that has "Fund Balance Increase" with a black (positive) number indicates that the revenue is more than expenses. To balance the budget as required by law, any revenue over expenses must be put into "fund balance" (savings) or if the expenses are more than revenue, "fund balance" is used to make up the difference.
- While this topic will receive additional attention in remaining agenda items at the May 5th meeting, It should be noted that the budget includes a proposed tax increase for \$994,249.00 additional dollars in property taxes for the City Hall/Community Room/Hogan Park project to make a portion of the annual bond payments.
- The General Fund as presented has \$276,363 Budget Increase To Fund Balance 10-90-990. This means that there is \$276,363 that has not been allocated for expenses and would transfer to savings (Fund Balance) if the budget goes according to plan or can be appropriated toward capital projects.

FY2026~2027 Tentative Budget

Account Number	Account Title	PY 2024-25 Actual Rev/Exp	CY 2025-26 Original Budget	FY 2026-27 Tentative Budget	% Increase	Dollar Increase Yr/Yr
Revenue						
10-31-100	PROPERTY TAXES- REAL PROPERTY	2,018,393	2,157,774	2,200,000	1.96%	42,226
10-31-111	PROPERTY TAXES- TNT INCREASE (new City Hall)	0	0	994,249	n/a	994,249
10-31-150	FEES IN LIEU- MOTOR VEHICLES	103,568	85,000	105,000	23.53%	20,000
10-31-200	PROPERTY TAXES- PERSONAL PROP	113,914	95,500	109,005	14.14%	13,505
10-31-300	SALES AND USE TAXES	4,641,527	4,450,000	4,650,000	4.49%	200,000
10-31-400	DATA FRANCHISE FEES	66,862	70,000	65,000	-7.14%	(5,000)
10-31-500	TRANSIENT ROOM TAX	49,152	50,000	50,000	0.00%	0
10-31-600	TELECOMMUNICATION TAX	39,124	30,000	35,000	16.67%	5,000
10-31-700	ENERGY TAX	780,007	775,000	775,000	0.00%	0
10-31-800	LOCAL TRANSIT TAXES	0	0	0	0.00%	0
10-32-100	BUSINESS LICENSES AND PERMITS	25,287	25,000	30,000	20.00%	5,000
10-32-110	BUSINESS LICENSE CHANGE FEE	0	0	0	0.00%	0
10-32-210	BUILDING PERMITS	178,073	75,000	95,000	26.67%	20,000
10-32-260	PLAN CHECK FEES	111,458	50,000	65,000	30.00%	15,000
10-32-270	PLANNING & ZONING FEES	6,905	7,000	7,000	0.00%	0
10-32-280	INSPECTION FEES	15,899	9,500	9,500	0.00%	0
10-32-290	OTHER PERMITS	22,933	10,000	10,000	0.00%	0
10-33-110	FEDERAL GRANT-GENERAL GOVT.	0	0	0	0.00%	0
10-33-410	LEGACY PARKWAY GRANT	0	0	0	0.00%	0
10-33-450	STATE GRANT-COPS (POLICE)	11,834	5,000	5,000	0.00%	0
10-33-520	CARES ACT REVENUE	0	0	0	0.00%	0
10-33-540	PUBLIC SAFETY GRANT	0	0	0	0.00%	0
10-33-550	REIMBURSED POLICE TIME	74,908	70,000	70,000	0.00%	0
10-33-555	RESTITUTION TO POLICE DEPT	28,423	7,000	7,000	0.00%	0
10-34-150	SALE OF MAPS AND PUBLICATIONS	6,204	5,000	5,000	0.00%	0
10-34-710	PARK USE FEES	4,750	3,000	3,000	0.00%	0
10-34-740	FIELD USE FEES	21,185	15,000	20,000	33.33%	5,000
10-34-750	MULTI-PURPOSE ROOM USE FEES	7,393	5,000	5,000	0.00%	0
10-35-100	COURT FINES	190,851	225,000	210,000	-6.67%	(15,000)
10-36-100	INTEREST EARNINGS	110,717	97,000	105,000	8.25%	8,000
10-36-110	INTEREST- BONDS (STAX, EXCISE)	2,110	3,000	3,000	0.00%	0
10-36-200	RENTAL INCOME	52,761	51,600	5,600	-89.15%	(46,000)
10-36-300	MEMORIAL DAY CELEBRATION REV	3,146	2,500	2,500	0.00%	0
10-36-320	YOUTH CITY COUNCIL REVENUE	0	0	0	0.00%	0
10-36-330	RECREATION REVENUES	34,171	30,000	30,000	0.00%	0
10-36-340	SNACK SHACK REVENUES	0	1,200	0	-100.00%	(1,200)
10-38-400	SALE OF FIXED ASSETS	134,211	20,000	20,000	0.00%	0
10-38-410	SALE OF UNCLAIMED PROPERTY	0	0	0	0.00%	0
10-38-710	CONTRIBUTION CURB, GUTTER, SID	2,400	0	0	0.00%	0
10-38-800	A/R PAYMENTS SID SOUTHSIDE IND	0	0	0	0.00%	0
10-38-900	SUNDRY REVENUES	29,004	15,000	15,000	0.00%	0
10-38-935	MISC REVENUES- US BANK P-CARD PROG	0	0	7,000	0.00%	7,000
10-39-200	TRANSFER FROM C.I.D.F.	0	0	0	0.00%	0
10-39-300	TRANSFER IN FROM OTHER FUNDS	0	415,344	346,438	-16.59%	(68,906)
10-39-900	BUDGETED USE OF FUND BALANCE	0	0	0		
Totals:		8,887,169	8,860,418	10,059,292	13.53%	1,198,874
Legislative						
10-41-110	SALARIES AND WAGES	56,667	57,200	59,000	3.15%	1,800
10-41-130	RETIREMENT	4,082	4,440	4,640	4.50%	200
10-41-132	WORKERS COMP INSURANCE	855	1,050	1,050	0.00%	0
10-41-134	MEDICARE TAX	1,472	765	1,610	110.46%	845
10-41-210	BOOKS, SUBSCRIPTIONS, MEMBERSH	11,694	16,000	13,000	-18.75%	(3,000)
10-41-230	SCHOOLS, SEMINARS & TRAINING	8,800	13,000	10,000	-23.08%	(3,000)

FY2026~2027 Tentative Budget

Account Number	Account Title	PY 2024-25 Actual Rev/Exp	CY 2025-26 Original Budget	FY 2026-27 Tentative Budget	% Increase	Dollar Increase Yr/Yr
10-41-231	BUSINESS LUNCHESES	0	0	0	0.00%	0
10-41-510	INSURANCE AND SURETY BONDS	0	0	0	0.00%	0
10-41-610	MISCELLANEOUS SUPPLIES	349	1,000	1,000	0.00%	0
10-41-611	MEMORIAL DAY CELEBRATION	0	0	0	0.00%	0
10-41-612	ACTIVITY DAY IN THE PARK	0	0	0	0.00%	0
10-41-613	COMMUNITY COUNCIL	0	0	0	0.00%	0
10-41-614	AIR QUALITY COMMITTEE	0	0	0	0.00%	0
10-41-615	YOUTH CITY COUNCIL	0	0	0	0.00%	0
10-41-620	MISCELLANEOUS SERVICES	8,846	15,000	10,000	-33.33%	(5,000)
10-41-625	CITY DEVELOPMENT RESERVE	0	0	0	0.00%	0
10-41-740	EQUIPMENT	0	0	0	0.00%	0
10-41-810	TRANSFER OUT	0	0	0	0.00%	0
10-41-860	less ADM SVC FEES: OTHER FUNDS	-27,287	0	0	0.00%	0
Totals:		65,478	108,455	100,300	-7.52%	(8,155)
Judicial						
10-42-110	SALARIES AND WAGES	180,866	196,162	201,374	2.66%	5,212
10-42-111	TEMP LABOR	0	2,000	2,000	0.00%	0
10-42-112	OVERTIME	4,119	6,000	6,000	0.00%	0
10-42-130	RETIREMENT	39,098	44,462	43,375	-2.44%	(1,087)
10-42-131	GROUP HEALTH INSURANCE	19,681	19,442	20,414	5.00%	972
10-42-132	WORKERS COMP INSURANCE	173	222	419	88.74%	197
10-42-133	LTD INSURANCE	1,583	1,752	1,752	0.00%	0
10-42-134	MEDICARE TAX	5,800	6,311	6,396	1.35%	85
10-42-210	BOOKS, SUBSCRIPTIONS, MEMBERSH	-340	1,000	1,000	0.00%	0
10-42-230	SCHOOLS, SEMINARS & TRAINING	1,249	750	750	0.00%	0
10-42-240	OFFICE SUPPLIES AND EXPENSE	630	900	900	0.00%	0
10-42-310	PROFESSIONAL & TECHNICAL	5,449	1,000	6,000	500.00%	5,000
10-42-510	INSURANCE & SURETY BONDS	0	0	0	0.00%	0
10-42-610	MISCELLANEOUS SUPPLIES	427	5,000	3,000	-40.00%	(2,000)
10-42-620	MISC. SERVICES	25	0	0	0.00%	0
10-42-621	JURY & WITNESS FEES	0	500	500	0.00%	0
10-42-740	EQUIPMENT	0	0	0	0.00%	0
10-42-741	EQUIPMENT UNDER \$5000	0	0	0	0.00%	0
Totals:		258,760	285,501	293,880	2.93%	8,379
Administrative						
10-43-110	SALARIES AND WAGES	374,507	410,902	442,000	7.57%	31,098
10-43-112	OVERTIME	5,630	3,000	6,000	100.00%	3,000
10-43-130	RETIREMENT	66,786	80,101	80,816	0.89%	715
10-43-131	GROUP HEALTH INSURANCE	36,870	42,702	38,761	-9.23%	(3,941)
10-43-132	WORKERS COMP INSURANCE	4,187	968	1,771	82.95%	803
10-43-133	LTD INSURANCE	3,584	5,041	5,041	0.00%	0
10-43-134	MEDICARE TAX	11,036	10,747	11,988	11.55%	1,241
10-43-135	EMPLOYEE HEALTH FITNESS	120	100	100	0.00%	0
10-43-210	BOOKS, SUBSCRIPTIONS & MEMBERS	2,392	3,600	3,600	0.00%	0
10-43-220	PUBLIC NOTICES	0	1,000	1,000	0.00%	0
10-43-230	SCHOOLS, SEMINARS & TRAINING	6,589	8,000	8,000	0.00%	0
10-43-231	AUTO MILEAGE REIMBURSEMENT	0	1,500	1,500	0.00%	0
10-43-232	BUSINESS & TRAINING LUNCHESES	378	0	0	0.00%	0
10-43-240	OFFICE SUPPLIES AND EXPENSE	10,757	12,000	12,000	0.00%	0
10-43-250	EQUIPMENT MAINTENANCE & REPAIRS	1,003	4,000	4,000	0.00%	0
10-43-252	FUEL PURCHASES	1,046	0	0	0.00%	0
10-43-310	PROFESSIONAL & TECHNICAL SERVI	16,973	86,000	26,000	-69.77%	(60,000)
10-43-510	INSURANCE AND SURETY BONDS	636	650	650	0.00%	0
10-43-610	MISCELLANEOUS SUPPLIES	7,355	8,000	8,000	0.00%	0

FY2026~2027 Tentative Budget

Account Number	Account Title	PY 2024-25 Actual Rev/Exp	CY 2025-26 Original Budget	FY 2026-27 Tentative Budget	% Increase	Dollar Increase Yr/Yr
10-43-620	MISCELLANEOUS SERVICES	22,400	22,000	22,000	0.00%	0
10-43-710	LAND	0	0	0	0.00%	0
10-43-740	EQUIPMENT OVER \$5000	0	0	0	0.00%	0
10-43-741	EQUIPMENT UNDER \$5000	1,556	2,000	5,000	150.00%	3,000
10-43-860	less ADM SVC FEES: OTHER FUNDS	-27,287	0	0	0.00%	0
Totals:		546,517	702,311	678,227	-3.43%	(24,084)
Data Processing						
10-46-230	SCHOOLS, SEMINARS & TRAINING	0	0	0	0.00%	0
10-46-240	SOFTWARE UPDATES	80	20,000	20,000	0.00%	0
10-46-250	COMPUTER EQUIPMENT MAINT & REP	0	2,000	2,000	0.00%	0
10-46-251	COMPUTER EQUIP MAINT - POLICE	0	0	0	0.00%	0
10-46-310	COMPUTER SYSTEMS SUPPORT	147,277	150,000	150,000	0.00%	0
10-46-311	SUPPORT - JP COURT SYSTEM	0	0	0	0.00%	0
10-46-312	SUPPORT - POLICE SYSTEM	18,019	55,000	25,000	-54.55%	(30,000)
10-46-510	INSURANCE AND SURETY BONDS	0	0	0	0.00%	0
10-46-740	EQUIPMENT OVER \$5000	18,614	40,000	20,000	-50.00%	(20,000)
10-46-741	EQUIPMENT - POLICE	26,375	8,000	8,000	0.00%	0
10-46-745	EQUIPMENT UNDER \$5000	0	1,200	1,200	0.00%	0
10-46-860	less ADM SVC FEES: OTHER FUNDS	-88,159	0	0	0.00%	0
Totals:		122,206	276,200	226,200	-18.10%	(50,000)
Non-Departmental						
10-47-250	STREET LIGHT MAINTENANCE	35,063	93,000	35,000	-62.37%	(58,000)
10-47-270	STREET LIGHTS ELECTRICITY	61,374	59,000	62,000	5.08%	3,000
10-47-310	CITY ENGINEER	65,705	130,000	55,000	-57.69%	(75,000)
10-47-510	LIABILITY INSURANCE	33,705	37,500	37,500	0.00%	0
10-47-550	CARES ACT EXPENSES	0	0	0	0.00%	0
10-47-620	POST OFFICE EXPENSES	847	1,000	1,000	0.00%	0
10-47-621	EDUCATION REIMBURSEMENT	0	2,000	2,000	0.00%	0
10-47-622	CREDIT CARD FEES	20,828	25,000	25,000	0.00%	0
10-47-625	SICK LEAVE CONVERSION-RETIREMT	22,287	32,000	22,000	-31.25%	(10,000)
10-47-630	SAFETY PROGRAM INCENTIVES/BONUS	0	6,500	6,500	0.00%	0
10-47-635	EMPLOYEE RECOGNITION & APPRECIATION	0	0	8,000		8,000
10-47-800	1994-1 S.I.D. SOUTHSIDE PARK	0	0	0	0.00%	0
10-47-810	CAPITAL LEASE PRINCIPAL PYMT	0	0	0	0.00%	0
10-47-811	CAPITAL LEASE INTEREST EXPENSE	0	0	0	0.00%	0
10-47-860	less ADM SVC FEES: OTHER FUNDS	-96,256	0	0	0.00%	0
10-47-920	TRANSFER TO SOLID WASTE FUND	0	0	0	0.00%	0
Totals:		143,554	386,000	254,000	-34.20%	(132,000)
City Attorney						
10-49-310	LEGAL - GENERAL	42,202	80,000	60,000	-25.00%	(20,000)
10-49-311	LEGAL - JP COURT	31,200	27,000	32,000	18.52%	5,000
10-49-312	LEGAL - PUBLIC DEFENDER	8,875	7,000	9,000	28.57%	2,000
10-49-860	less ADM SVC FEES: OTHER FUNDS	-29,686	0	0	0.00%	0
Totals:		52,590	114,000	101,000	-11.40%	(13,000)
City Hall						
10-51-134	MEDICARE TAX	18	200	200	0.00%	0
10-51-250	EQUIPMENT-SUPPLIES & MAINTENAN	6,398	10,000	8,000	-20.00%	(2,000)
10-51-255	LEASED EQUIPMENT	848	1,000	1,000	0.00%	0
10-51-260	BLDGS & GROUNDS - SUPPLIES & M	18,989	65,000	25,000	-61.54%	(40,000)
10-51-270	UTILITIES	19,036	18,000	20,000	11.11%	2,000
10-51-280	TELEPHONE	39,154	43,000	48,000	11.63%	5,000
10-51-610	MISC. SUPPLIES	162	200	200	0.00%	0
10-51-620	MISC. SERVICES	8,424	8,200	9,200	12.20%	1,000
10-51-710	LAND	0	0	0	0.00%	0

FY2026~2027 Tentative Budget

Account Number	Account Title	PY 2024-25 Actual Rev/Exp	CY 2025-26 Original Budget	FY 2026-27 Tentative Budget	% Increase	Dollar Increase Yr/Yr
10-51-720	BUILDINGS	0	10,000	2,000	-80.00%	(8,000)
10-51-730	IMPROVEMENTS	0	0	0	0.00%	0
10-51-740	EQUIPMENT OVER \$5000	10,642	15,000	5,000	-66.67%	(10,000)
10-51-741	EQUIPMENT UNDER \$5000	0	0	0	0.00%	0
10-51-800	ALLOCATION TO WTR & S.W. FUND	0	0	0	0.00%	0
10-51-961	TRANSFER TO FLEET FUND	10,200	7,200	7,500	4.17%	300
Totals:		113,871	177,800	126,100	-29.08%	(51,700)
Election						
10-55-220	PUBLIC NOTICE	0	1,000	1,000	0.00%	0
10-55-610	MISC. SUPPLIES	0	0	0	0.00%	0
10-55-620	MISC. SERVICES	0	10,000	10,000	0.00%	0
10-55-860	less ADM SVC FEES: OTHER FUNDS	-2,999	0	0	0.00%	0
Totals:		-2,999	11,000	11,000	0.00%	0
Community Development						
10-57-110	SALARIES AND WAGES	179,148	207,356	213,054	2.75%	5,698
10-57-111	TEMPORARY LABOR	0	8,000	8,000	0.00%	0
10-57-112	OVERTIME PAY	0	0	0	0.00%	0
10-57-130	RETIREMENT	41,546	43,776	41,469	-5.27%	(2,307)
10-57-131	GROUP HEALTH INSURANCE	22,154	22,180	23,289	5.00%	1,109
10-57-132	WORKERS COMP INSURANCE	-1,210	3,199	2,211	-30.88%	(988)
10-57-133	LTD INSURANCE	1,841	1,752	1,841	5.08%	89
10-57-134	MEDICARE TAX	4,044	5,742	6,400	11.46%	658
10-57-210	SUBSCRIPTIONS, MEMBERSHIPS, DUES	626	800	800	0.00%	0
10-57-230	MEETING ALLOWANCE	5,081	9,000	7,000	-22.22%	(2,000)
10-57-231	SCHOOLS, SEMINARS & TRAINING	1,170	3,000	3,000	0.00%	0
10-57-232	AUTO MILEAGE REIMBURSEMENT	0	50	50	0.00%	0
10-57-240	OFFICE SUPPLIES AND EXPENSE	1,589	500	1,500	200.00%	1,000
10-57-250	EQUIPMENT MAINTENANCE & REPAIRS	553	1,600	1,600	0.00%	0
10-57-252	FUEL PURCHASES	0	400	600	50.00%	200
10-57-310	PROFESSIONAL SERVICES	157	4,300	4,300	0.00%	0
10-57-510	INSURANCE AND SURETY BONDS	389	400	400	0.00%	0
10-57-610	MISCELLANEOUS SUPPLIES	0	0	0	0.00%	0
10-57-740	EQUIPMENT OVER \$5000	0	0	0	0.00%	0
10-57-741	EQUIPMENT UNDER \$5000	11	1,500	1,500	0.00%	0
Totals:		257,097	313,555	317,014	1.10%	3,459
Police						
10-60-110	SALARIES AND WAGES	1,441,070	1,693,583	1,782,693	5.26%	89,110
10-60-111	PARTTIME WAGES (X-GUARDS, RESERVES)	58,125	60,000	60,000	0.00%	0
10-60-112	OVERTIME	137,148	120,000	120,000	0.00%	0
10-60-113	OVERTIME-REIMBURSED	0	0	0	0.00%	0
10-60-114	WARRANT SERVICE	0	0	0	0.00%	0
10-60-130	RETIREMENT	434,644	518,664	546,607	5.39%	27,943
10-60-131	GROUP HEALTH INSURANCE	294,818	372,672	390,009	4.65%	17,337
10-60-132	WORKERS COMP INSURANCE	21,030	27,464	45,987	67.44%	18,523
10-60-133	LTD INSURANCE	17,969	19,105	17,969	-5.95%	(1,136)
10-60-134	MEDICARE TAX	27,130	27,167	28,459	4.76%	1,292
10-60-135	EMPLOYEE HEALTH FITNESS	170	200	200	0.00%	0
10-60-210	BOOKS, SUBSCRIPTIONS & MEMBERS	14,164	12,000	13,000	8.33%	1,000
10-60-230	SCHOOLS, SEMINARS & TRAINING	11,424	25,000	25,000	0.00%	0
10-60-240	OFFICE SUPPLIES AND EXPENSE	2,236	5,000	5,000	0.00%	0
10-60-250	EQUIPMENT OPERATIONS	12	12,000	0	-100.00%	(12,000)
10-60-251	EQUIPMENT MAINT. & REPAIRS	21,952	20,000	25,000	25.00%	5,000
10-60-252	FUEL PURCHASES	46,438	48,000	52,000	8.33%	4,000
10-60-280	ACCESS CHARGES	68,629	95,000	66,000	-30.53%	(29,000)

FY2026~2027 Tentative Budget

Account Number	Account Title	PY 2024-25 Actual Rev/Exp	CY 2025-26 Original Budget	FY 2026-27 Tentative Budget	% Increase	Dollar Increase Yr/Yr
10-60-310	PROFESSIONAL & TECHNICAL SERVI	55,879	86,000	105,000	22.09%	19,000
10-60-450	UNIFORM ALLOWANCE	24,205	24,000	25,000	4.17%	1,000
10-60-455	SPECIAL DEPARTMENTAL SUPPLIES	45,074	38,000	40,000	5.26%	2,000
10-60-456	SPECIAL DEPT SUPP- FIREARMS/AMMO	50,952	30,000	30,000	0.00%	0
10-60-460	K9 PROGRAM EXPENSES	0	6,000	6,000	0.00%	0
10-60-510	INSURANCE AND SURETY BONDS	25,867	25,000	25,000	0.00%	0
10-60-610	MISC. SUPPLIES	525	0	0	0.00%	0
10-60-620	MISC. SERVICES & EVENTS	426	2,000	2,000		0
10-60-740	EQUIPMENT OVER \$5000	4,763	56,000	0	-100.00%	(56,000)
10-60-741	EQUIPMENT UNDER \$5000	0	0	5,000	0.00%	5,000
10-60-961	TRANSFER TO FLEET FUND	261,538	180,000	192,000	6.67%	12,000
Totals:		3,066,186	3,502,855	3,607,924	3.00%	105,069
Fire Department						
10-62-310	PROFESSIONAL SERVICES	838,541	876,178	914,235	4.34%	38,057
Totals:		838,541	876,178	914,235	4.34%	38,057
Building Inspection						
10-63-210	BOOKS, SUBSCRIPTIONS & MEMBERS	0	0	0	0.00%	0
10-63-240	OFFICE SUPPLIES AND EXPENSE	0	0	0	0.00%	0
10-63-310	BUILDING INSPECTIONS	110,017	100,000	120,000	20.00%	20,000
10-63-741	EQUIPMENT UNDER \$5000	0	0	0	0.00%	0
Totals:		110,017	100,000	120,000	20.00%	20,000
Animal Control						
10-66-620	CONTRACTED SERVICES	0	0	0		
Totals:		0	0	0	0.00%	0
Volunteer Services						
10-67-230	SCHOOLS. SEMINARS & TRAINING	120	1,000	1,000	0.00%	0
10-67-610	MISC SUPPLIES-MEDICAL & PARTIE	1,055	1,000	1,000	0.00%	0
10-67-740	EQUIPMENT	292	1,000	1,000	0.00%	0
Totals:		1,467	3,000	3,000	0.00%	0
Street Department						
10-71-110	SALARIES AND WAGES	154,785	161,701	155,909	-3.58%	(5,792)
10-71-111	TEMPORARY LABOR	0	0	0	0.00%	0
10-71-112	OVERTIME	3,661	10,000	10,000	0.00%	0
10-71-130	RETIREMENT	32,254	31,576	28,897	-8.48%	(2,679)
10-71-131	GROUP HEALTH INSURANCE	41,157	41,135	38,262	-6.98%	(2,873)
10-71-132	WORKERS COMP INSURANCE	2,388	2,615	3,762	43.86%	1,147
10-71-133	LTD INSURANCE	1,814	1,941	1,941	0.00%	0
10-71-134	MEDICARE TAX	2,246	2,490	2,490	0.00%	0
10-71-210	BOOKS, SUBSCRIPTIONS & MEMBERS	0	500	500	0.00%	0
10-71-230	SCHOOLS, SEMINARS & TRAINING	130	2,000	2,000	0.00%	0
10-71-240	OFFICE SUPPLIES AND EXPENSE	0	0	0	0.00%	0
10-71-250	EQUIPMENT-SUPPLIES & MAINTENAN	32,829	32,000	32,000	0.00%	0
10-71-252	FUEL PURCHASES	6,453	8,000	8,000	0.00%	0
10-71-280	ACCESS CHARGES	0	1,300	1,300	0.00%	0
10-71-410	SPECIAL DEPARTMENT SUPPLIES	15,273	22,500	20,000	-11.11%	(2,500)
10-71-510	INSURANCE	8,051	8,500	8,500	0.00%	0
10-71-610	MISCELLANEOUS SUPPLIES	5,212	13,500	8,500	-37.04%	(5,000)
10-71-611	ROAD SALT	3,068	15,400	15,400	0.00%	0
10-71-620	MISCELLANEOUS SERVICES	20,919	30,000	30,000	0.00%	0
10-71-730	IMPROVEMENTS	0	0	0	0.00%	0
10-71-740	EQUIPMENT OVER \$5000	0	0	0	0.00%	0
10-71-741	EQUIPMENT UNDER \$5000	198	6,000	6,000	0.00%	0
10-71-961	TRANSFER TO FLEET FUND	246,638	102,000	108,000	5.88%	6,000
Totals:		577,075	493,158	481,461	-2.37%	(11,697)

FY2026~2027 Tentative Budget

Account Number	Account Title	PY 2024-25 Actual Rev/Exp	CY 2025-26 Original Budget	FY 2026-27 Tentative Budget	% Increase	Dollar Increase Yr/Yr
City Shop						
10-79-110	SALARIES AND WAGES	14,440	15,284	16,155	5.70%	871
10-79-112	OVERTIME	0	0	0	0.00%	0
10-79-130	RETIREMENT	2,922	2,953	2,960	0.24%	7
10-79-131	GROUP HEALTH INSURANCE	2,587	2,615	2,745	4.97%	130
10-79-132	WORKERS COMP INSURANCE	231	259	388	49.81%	129
10-79-133	LTD INSURANCE	175	169	169	0.00%	0
10-79-134	MEDICARE TAX	201	222	234	5.41%	12
10-79-230	SCHOOLS, SEMINARS & TRAINING	0	0	0	0.00%	0
10-79-250	EQUIPMENT-SUPPLIES & MAINTENAN	3,407	1,500	1,500	0.00%	0
10-79-255	EQUIPMENT LEASE	0	5,000	5,000	0.00%	0
10-79-260	BLDGS & GROUNDS - SUPPLIES & M	87,401	34,000	34,000	0.00%	0
10-79-270	UTILITIES	23,953	28,000	28,000	0.00%	0
10-79-280	TELEPHONE	0	0	0	0.00%	0
10-79-310	PROFESSIONAL & TECHNICAL	0	0	0	0.00%	0
10-79-510	INSURANCE	643	650	650	0.00%	0
10-79-610	MISC. SUPPLIES	528	1,000	1,000	0.00%	0
10-79-620	MISC. SERVICES	614	2,300	2,300	0.00%	0
10-79-710	LAND	0	0	0	0.00%	0
10-79-730	BUILDING IMPROVEMENTS	0	0	0	0.00%	0
10-79-731	PUBLIC WORKS BUILDING	0	0	0	0.00%	0
10-79-740	EQUIPMENT OVER \$5000	6,704	0	0	0.00%	0
10-79-741	EQUIPMENT UNDER \$5000	40	2,100	2,100	0.00%	0
10-79-800	ALLOCATION OF CONSTRUCT COST	0	0	0	0.00%	0
10-79-860	less ADM SVC FEES: OTHER FUNDS	-28,187	0	0	0.00%	0
Totals:		115,660	96,052	97,201	1.20%	1,149
Parks						
10-83-110	SALARIES AND WAGES	196,371	213,771	230,870	8.00%	17,099
10-83-111	PARTTIME WAGES	52,109	42,000	46,000	9.52%	4,000
10-83-112	OVERTIME	8,322	4,000	4,000	0.00%	0
10-83-130	RETIREMENT	43,558	42,842	43,836	2.32%	994
10-83-131	GROUP HEALTH INSURANCE	54,635	57,320	73,744	28.65%	16,424
10-83-132	WORKERS COMP INSURANCE	4,007	3,504	5,633	60.76%	2,129
10-83-133	LTD INSURANCE	2,486	2,691	3,118	15.87%	427
10-83-134	MEDICARE TAX	6,213	3,767	4,015	6.58%	248
10-83-135	EMPLOYEE HEALTH FITNESS	0	0	0	0.00%	0
10-83-230	SCHOOLS, SEMINARS & TRAINING	840	2,500	2,500	0.00%	0
10-83-250	EQUIPMENT-SUPPLIES & MAINTENAN	16,493	15,000	15,000	0.00%	0
10-83-252	FUEL PURCHASES	6,183	5,000	5,000	0.00%	0
10-83-260	BUILDING MAINT. & REPAIRS	94,228	40,000	12,000	-70.00%	(28,000)
10-83-261	NEW- GROUNDS MAINT. & REPAIRS	5,849	35,000	69,000	97.14%	34,000
10-83-262	NEW- SPORTS FIELDS MAINT & REPAIRS	0	2,000	2,000	0.00%	0
10-83-270	UTILITIES	9,208	7,500	10,500	40.00%	3,000
10-83-280	ACCESS CHARGES	0	1,300	1,300	0.00%	0
10-83-310	PROFESSIONAL SERVICES	127,567	120,000	100,000	-16.67%	(20,000)
10-83-410	BEAUTIFICATION PROJECTS	3,126	2,500	3,200	28.00%	700
10-83-510	INSURANCE	1,985	2,000	2,000	0.00%	0
10-83-610	MISC. SUPPLIES	2,234	2,500	4,200	68.00%	1,700
10-83-620	MISC. SERVICES	46,735	43,000	60,500	40.70%	17,500
10-83-720	BUILDINGS	0	0	0	0.00%	0
10-83-730	IMPROVEMENTS	46,452	30,000	30,000	0.00%	0
10-83-740	EQUIPMENT OVER \$5000	0	0	0	0.00%	0
10-83-741	EQUIPMENT UNDER \$5000	527	5,000	5,000	0.00%	0
10-83-961	TRANSFER TO FLEET FUND	158,000	36,000	39,000	8.33%	3,000

FY2026~2027 Tentative Budget

Account Number	Account Title	PY 2024-25 Actual Rev/Exp	CY 2025-26 Original Budget	FY 2026-27 Tentative Budget	% Increase	Dollar Increase Yr/Yr
Totals:		887,129	719,195	772,416	7.40%	53,221
Recreation						
10-86-110	SALARIES AND WAGES	36,645	37,609	39,752	5.70%	2,143
10-86-111	PARTTIME WAGES	0	0	0	0.00%	0
10-86-112	OVERTIME	3,524	1,000	1,000	0.00%	0
10-86-130	RETIREMENT	7,865	7,266	7,283	0.23%	17
10-86-131	GROUP HEALTH INSURANCE	12,881	13,073	13,726	5.00%	653
10-86-132	WORKERS COMP INSURANCE	377	965	1,612	67.05%	647
10-86-133	LTD INSURANCE	430	846	846	0.00%	0
10-86-134	MEDICARE TAX	2,250	942	2,250	138.85%	1,308
10-86-230	AUTO MILEAGE	130	500	500	0.00%	0
10-86-510	INSURANCE	0	0	0	0.00%	0
10-86-610	REC PROGRAM SUPPLIES	17,433	8,000	9,000	12.50%	1,000
10-86-611	MEMORIAL DAY CELEBRATION	920	0	0	0.00%	0
10-86-612	ACTIVITY DAY IN THE PARK	0	0	0	0.00%	0
10-86-620	MISC. SERVICES	0	0	0	0.00%	0
10-86-621	REC PROGRAM STAFFING COSTS	21,878	26,350	26,350	0.00%	0
10-86-622	SNACK SHACK EXPENSES	0	1,100	0	-100.00%	(1,100)
Totals:		104,335	97,651	102,319	4.78%	4,668
Debt Service						
10-89-800	ALLOCATION TO BOND PAYMENT	-200,000	-200,000	-200,000	0.00%	0
10-89-810	PUB WKS FACILITY PRINCIPAL PMT	265,000	275,000	285,000	3.64%	10,000
10-89-820	PUB WKS FACILITY INTEREST PMT	134,113	123,313	113,538	-7.93%	(9,775)
10-89-830	PUB WKS FACILITY OTHER COSTS	3,000	5,000	5,000	0.00%	0
Totals:		202,113	203,313	203,538	0.11%	225
Transfers, Other						
10-90-910	TRANSFERS OUT TO OTHER FUNDS	1,348,865	348,865	378,865	8.60%	30,000
10-90-911	TRANSFERS- NEW CITY HALL DEBT SERVICE	0	0	994,249	n/a	994,249
10-90-990	BUDGETED INCREASE TO FUND BALANCE	0	45,329	276,363	509.68%	231,034
Totals:		1,348,865	394,194	1,649,477	318.44%	1,255,283
Total General Fund Expenditures		8,808,462	8,860,418	10,059,292	13.53%	1,198,874
Net Revenue over/(under) Expenditures		78,707	0	0	0.00%	0
Class C Special Revenue Fund						
21-33-550	CDBG - GRANT	0	0	0	0.00%	0
21-33-560	C ROAD FUND ALLOTMENT	565,015	500,000	565,000	13.00%	65,000
21-33-570	UDOT REIMBURSEMENT FOR PROJECT	81,000	0	0	0.00%	0
21-33-600	TRANSIT TAX- LOCAL	431,607	435,000	455,000	4.60%	20,000
21-35-200	BOND FORFEITURES	0	0	0	0.00%	0
21-36-100	INTEREST EARNINGS	68,365	75,000	60,000	-20.00%	(15,000)
21-36-110	INTEREST EARNINGS- 2022 BOND	68,164	40,000	30,000	-25.00%	(10,000)
21-36-200	REIMBURSEMENT FROM 1970 S AA	0	0	0	0.00%	0
21-36-500	BOND PROCEEDS- 2022 ROAD IMP	0	0	0	0.00%	0
21-38-700	CONTRIBUTION FROM PRIVATE SOURCES	0	0	0	0.00%	0
21-38-710	1100 W PROJECT REIMBURSEMENTS	611	0	0		
21-38-900	LOAN FROM RAP TAX FUND	2,472	0	0	0.00%	0
21-39-100	TRANSFER FROM GENERAL FUND	50,000	50,000	50,000	0.00%	0
21-39-110	TRANSFER FROM GF FOR 2022 BOND	200,000	200,000	200,000	0.00%	0
21-39-200	TRANSFER FROM C.I.D.F.	0			0.00%	0
21-39-900	BUDGETED USE OF FUND BALANCE	0	983,507	372,985	-62.08%	(610,522)
Totals:		1,467,234	2,283,507	1,732,985	-24.11%	(550,522)
21-40-310	ENGINEERING SERVICES	30,239	30,000	30,000	0.00%	0
21-40-410	STREET MAINTENANCE	594,755	600,000	600,000	0.00%	0
21-40-415	SIDEWALK MAINTENANCE	38,763	100,000	100,000	0.00%	0
21-40-420	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0.00%	0

FY2026~2027 Tentative Budget

Account Number	Account Title	PY 2024-25 Actual Rev/Exp	CY 2025-26 Original Budget	FY 2026-27 Tentative Budget	% Increase	Dollar Increase Yr/Yr
21-40-510	INSURANCE AND SURETY BONDS	0	0	0	0.00%	0
21-40-610	MISCELLANEOUS SUPPLIES	0	0	0	0.00%	0
21-40-611	ROAD SALT	0	0	0	0.00%	0
21-40-620	MISCELLANEOUS SERVICES	0	0	0	0.00%	0
21-40-625	MISCELLANEOUS BOND EXPENSES	0	0	0	0.00%	0
21-40-710	LAND	0	0	0	0.00%	0
21-40-730	STREET IMPROVEMENTS	0	1,100,000	0	-100.00%	(1,100,000)
21-40-731	1100W- 1750S TO 1960S WIDENING	0	0	0	0.00%	0
21-40-733	800 W 1500 S TRAFFIC LIGHT	73,157	0	0	0.00%	0
21-40-734	SIDEWALK IMPROVEMENTS	0	0	0	0.00%	0
21-40-735	ASPHALT & CONCRETE 675 W CDBG	0	0	0	0.00%	0
21-40-736	2425 S 1800 W OVERLAY	0	0	0	0.00%	0
21-40-737	1100W- 2150S TO 2600S WIDENING	75,741	0	600,000	0.00%	600,000
21-40-738	800 W RECONSTRUCTION	0	0	0	0.00%	0
21-40-739	1100W- 1960S TO 2150S RAILROAD	0	0	0	0.00%	0
21-40-740	EQUIPMENT	0	0	0	0.00%	0
21-40-741	EQUIPMENT UNDER \$5000	0	0	0	0.00%	0
21-40-751	1100W- 500S TO 1100S WIDENING	1,396	0	0	0.00%	0
21-40-752	2021 STREET OVERLAY PROJECT	0	0	0	0.00%	0
21-40-753	SUBSIDENCE EXPENSES	25	0	0	0.00%	0
21-40-754	400 W 1100 N (NSL) SIGNAL LIGHT	50,000	0	0		0
21-40-755	TRANSPORTATION MASTER PLAN	32,039	50,000	0		(50,000)
21-40-810	TRANSFER TO RDA FUND	0	0	0	0.00%	0
21-40-820	2022 ROAD IMP BOND PRINCIPAL	315,000	325,000	334,000	2.77%	9,000
21-40-830	2022 ROAD IMP BOND INTEREST	87,755	78,507	68,985	-12.13%	(9,522)
21-40-990	BUDGETED INCREASE TO FUND BALANCE	0	0	0	0.00%	0
21-90-910	TRANSFER TO GENERAL FUND	0	0	0	0.00%	0
Total Fund Expenditures		1,298,870	2,283,507	1,732,985	-24.11%	(550,522)
Net Revenue over/(under) Expenditures		168,364	0	0	0.00%	0
RAP Tax Fund						
23-31-300	RAP TAXES	546,980	540,000	580,000	7.41%	40,000
23-36-100	INTEREST EARNINGS	30,132	22,000	22,000	0.00%	0
23-36-500	MISCELLANEOUS REVENUE	0	0	0	0.00%	0
23-38-900	LOAN FROM OTHER FUNDS	0	0	0	0.00%	0
23-39-900	FUND BALANCE APPROPRIATION	0	0	0	0.00%	0
Totals:		577,112	562,000	602,000	7.12%	40,000
23-40-110	SALARIES AND WAGES	0	0	0	0.00%	0
23-40-112	OVERTIME	0	0	0	0.00%	0
23-40-130	RETIREMENT	0	0	0	0.00%	0
23-40-131	GROUP HEALTH INSURANCE	0	0	0	0.00%	0
23-40-132	WORKERS COMP INSURANCE	0	0	0	0.00%	0
23-40-133	LTD INSURANCE	0	0	0	0.00%	0
23-40-134	MEDICARE TAX	0	0	0	0.00%	0
23-40-270	ALLOCATION TO PW FACILITY CONS	0	0	0	0.00%	0
23-40-310	PROFESSIONAL & TECHNICAL SERVI	716	5,000	5,000	0.00%	0
23-40-611	CULTURAL ACTIVITIES	0	2,500	5,000	100.00%	2,500
23-40-721	BLDGS- RESTROOM IMPROVEMENTS	0	45,000	0		(45,000)
23-40-729	BEAUTIFICATION- TREE PROJECT	0	50,000			
23-40-730	PARK IMPROVEMENTS	0	25,000	0	-100.00%	(25,000)
23-40-731	MILLS PARK CAPITAL IMPROVEMENT	116,485	55,000	0	-100.00%	(55,000)
23-40-732	DOG PARK PROJECT W/ NSL	83,719	120,000	0	-100.00%	(120,000)
23-40-733	HOGAN PARK RECONSTRUCTION	15,907	0	0	0.00%	0
23-40-734	PARKING LOT- MILLS PARK	0	0	0	0.00%	0
23-40-735	BEAUTIFICATION PROJECTS	0	22,000	0	-100.00%	(22,000)

FY2026~2027 Tentative Budget

Account Number	Account Title	PY 2024-25 Actual Rev/Exp	CY 2025-26 Original Budget	FY 2026-27 Tentative Budget	% Increase	Dollar Increase Yr/Yr
23-40-736	MILLS PARK TRAIL OVERLAY	0	21,000	0	-100.00%	(21,000)
23-40-737	TOWN CENTER PLAYGROUND REPLACE	0	0	0	0.00%	0
23-40-738	MORNINGSIDE PLAYGROUND REPLACE	0	0	0	0.00%	0
23-40-739	BEAUTIFICATION PROJECTS- TREES	0	0	0	0.00%	0
23-40-740	EQUIPMENT OVER \$5000	10,500	36,000	0	-100.00%	(36,000)
23-40-900	TRANSFER TO FIXED ASSETS	0	0	0	0.00%	0
23-40-910	LOAN TO OTHER FUNDS (PIF-24)	(100,000)	0	0	0.00%	0
23-40-920	BUDGETED INCREASE TO FUND BALANCE	0	180,500	592,000	227.98%	411,500
Total Fund Expenditures		127,326	562,000	602,000	7.12%	40,000
Net Revenue over/(under) Expenditures		449,785	0	0	0.00%	0
Park Development Special Revenue Fund						
24-34-400	PARK IMPACT FEES	58,580	10,000	10,000	0.00%	0
24-34-500	INTERGOVERNMENTAL REVENUE	0	0	0	0.00%	0
24-36-100	INTEREST EARNINGS	3,118	1,500	1,500	0.00%	0
24-39-100	LOAN FROM OTHER FUNDS (GF-10)	(100,000)	0	0	0.00%	0
24-39-900	FUND BALANCE APPROPRIATION	0	0	0	0.00%	0
Totals:		-38,302	11,500	11,500	0.00%	0
24-40-310	PROFESSIONAL & TECHNICAL SERVI	0	500	500	0.00%	0
24-40-710	LAND	0	0	0	0.00%	0
24-40-730	PARK IMPROVEMENTS	0	0	0	0.00%	0
24-40-733	WEST LEGACY TRAIL	0	0	0	0.00%	0
24-40-734	PARKS & REC MASTER PLAN UPDATE	6,002	2,000	11,000	450.00%	9,000
24-40-740	EQUIPMENT	0	0	0	0.00%	0
24-40-910	TRANSFERS OUT TO OTHER FUNDS	0	0	0	0.00%	0
24-40-990	BUDGETED INCREASE TO FUND BALANCE	0	9,000	0	-100.00%	(9,000)
Total Fund Expenditures		6,002	11,500	11,500	0.00%	0
Net Revenue over/(under) Expenditures		-44,304	0	0	0.00%	0
Redevelopment Agency Fund						
25-40-110	SALARIES & WAGES	124,540	123,646	131,174	6.09%	7,528
25-40-112	OVERTIME	132	500	500	0.00%	0
25-40-130	RETIREMENT	11,455	24,400	24,483	0.34%	83
25-40-131	GROUP HEALTH INSURANCE	13,667	14,044	14,368	2.31%	324
25-40-132	WORKERS COMP INSURANCE	1,073	376	1,073	185.37%	697
25-40-133	LTD INSURANCE	1,253	3,715	3,715	0.00%	0
25-40-134	MEDICARE TAX	2,065	2,034	2,186	7.47%	152
25-40-136	SICK LEAVE CONVERSION-RETIREMT	0	0	0	0.00%	0
25-40-210	BOOKS, MEMBERSHIPS, SUBSCRIPTION	25	0	0	0.00%	0
25-40-220	PUBLIC NOTICES	0	1,000	1,000	0.00%	0
25-40-230	SCHOOLS, SEMINAR & TRAINING	0	0	0	0.00%	0
25-40-240	OFFICE SUPPLIES	0	0	0	0.00%	0
25-40-260	ALLOCATION OF CITY HALL EXPENS	44,484	61,504	52,301	-14.96%	(9,203)
25-40-270	UTILITIES	0	0	0	0.00%	0
25-40-310	LEGAL SERVICES	62	5,000	5,000	0.00%	0
25-40-311	PROFESSIONAL SERVICES	18,485	30,000	30,000	0.00%	0
25-40-410	CURB, GUTTER, SIDEWALK-HERMES	0	0	0	0.00%	0
25-40-510	INSURANCE	11,019	5,500	5,500	0.00%	0
25-40-550	CONTRIB TO OTHER GOVTS	0	0	0	0.00%	0
25-40-610	MISCELLANEOUS EXPENSES	0	0	0	0.00%	0
25-40-630	DEBT PAYMENT - PROJECT AREA 1	0	0	0	0.00%	0
25-40-631	DEBT PAYMENT - PROJECT AREA 2	0	0	0	0.00%	0
25-40-632	AGREEMENT PAYMENT- 2600 SOUTH	99,915	120,000	110,000	-8.33%	(10,000)
25-40-633	AGREEMENT PAYMENT- 2425 S CRA	91,640	100,000	60,000	-40.00%	(40,000)
25-40-650	BOND DISCOUNT	0	0	0	0.00%	0
25-40-660	BOND COSTS	0	0	0	0.00%	0

FY2026~2027 Tentative Budget

Account Number	Account Title	PY 2024-25 Actual Rev/Exp	CY 2025-26 Original Budget	FY 2026-27 Tentative Budget	% Increase	Dollar Increase Yr/Yr
25-40-670	AMORTIZATION OF BOND ISSUE EXP	0	0	0	0.00%	0
25-40-730	SPECIAL PROJECTS	74,175	50,000	50,000	0.00%	0
25-40-731	SPECIAL PROJECTS-HOUSING	124,053	200,000	200,000	0.00%	0
25-40-740	EQUIPMENT	0	0	0	0.00%	0
25-40-800	TRANSFER TO CAPITAL DVLPMNT FU	0	0	0	0.00%	0
25-40-805	TRANSFER TO GENERAL FUND	0	0	0	0.00%	0
25-40-920	LOAN TO OTHER FUNDS	0	0	0	0.00%	0
25-90-990	BUDGETED INCREASE TO FUND BALANCE	0	167,981	238,400	41.92%	70,419
Total Fund Expenditures		618,044	909,700	929,700	2.20%	20,000
Net Revenue over/(under) Expenditures		393,701	0	0	0.00%	0
Youth City Council Fund						
26-36-100	INTEREST EARNINGS	2,306	2,300	2,300	0.00%	0
26-36-320	YOUTH CITY COUNCIL REVENUE	6,366	1,500	1,500	0.00%	0
26-38-100	TRANSFERS FROM GENERAL FUND	16,525	16,525	16,525	0.00%	0
26-38-200	YCC Revenue	0	0	0	0.00%	0
26-39-900	FUND BALANCE APPROPRIATION	0	0	0	0.00%	0
Totals:		25,197	20,325	20,325	0.00%	0
26-40-132	WORKERS COMP INSURANCE	-7	100	100	0.00%	0
26-40-134	MEDICARE TAX	184	425	425	0.00%	0
26-40-210	BOOKS, SUBSCRIPTIONS, MEMBERSH	0	0	0	0.00%	0
26-40-230	CONFERENCES	6,784	9,000	9,000	0.00%	0
26-40-610	MISCELLANEOUS SUPPLIES	41	500	500	0.00%	0
26-40-611	YCC ACTIVITIES	5,450	3,000	3,000	0.00%	0
26-40-612	SCHOLARSHIPS	250	1,000	1,000	0.00%	0
26-40-613	HANDCART DAYS EXPENSES	0	0	0	0.00%	0
26-40-620	MISC. SERVICES-ADVISORS	2,371	4,800	4,800	0.00%	0
26-40-990	BUDGETED INCREASE TO FUND BALANCE	0	1,500	1,500	0.00%	0
Total Fund Expenditures		15,072	20,325	20,325	0.00%	0
Net Revenue over/(under) Expenditures		10,125	0	0	0.00%	0
Community of Promise Fund						
27-36-100	INTEREST EARNINGS	4,350	4,800	4,800	0.00%	0
27-36-310	COMMUNITY OF PROMISE REVENUE	924	2,000	2,000	0.00%	0
27-36-320	SENIORS LUNCH BUNCH REVENUE	2,217	1,500	1,500	0.00%	0
27-36-500	MISC REVENUE	0	0	0	0.00%	0
27-38-100	TRANSFER FROM GENERAL FUND	56,700	56,700	56,700	0.00%	0
27-39-900	BUDGETED USE OF FUND BALANCE	0	0	0	0.00%	0
Totals:		64,191	65,000	65,000	0.00%	0
27-40-610	MISCELLANEOUS SUPPLIES	0	0	0	0.00%	0
27-40-611	SENIORS-MISC EXPENSE	11,779	9,500	9,500	0.00%	0
27-40-612	BEAUTIFICATION-MISC EXPENSE	0	0	0	0.00%	0
27-40-613	BOOK CLUB-MISC EXPENSE	0	0	0	0.00%	0
27-40-617	COMMUNITY OF PROMISE EXPENSES	23,880	51,000	51,000	0.00%	0
27-40-621	LITERACY PROGRAM EXPENSES	1,563	4,500	4,500	0.00%	0
27-40-990	BUDGETED INCREASE TO FUND BALANCE	0	0	0	0.00%	0
Total Fund Expenditures		37,221	65,000	65,000	0.00%	0
Net Revenue over/(under) Expenditures		26,970	0	0	0.00%	0
State Liquor Allotment Fund						
28-33-540	STATE REIMBURSED POLICE PAY	0	0	0	0.00%	0
28-33-550	STATE LIQUOR REVENUE	12,740	12,000	12,000	0.00%	0
28-36-100	INTEREST EARNINGS	2,482	2,500	2,500	0.00%	0
28-38-100	TRANSFER FROM C.I.D. FUND	0	0	0	0.00%	0
28-39-900	FUND BALANCE APPROPRIATION	0	0	0	0.00%	0
Totals:		15,222	14,500	14,500	0.00%	0
28-40-112	OVERTIME	0	5,000	5,000	0.00%	0

FY2026~2027 Tentative Budget

Account Number	Account Title	PY 2024-25 Actual Rev/Exp	CY 2025-26 Original Budget	FY 2026-27 Tentative Budget	% Increase	Dollar Increase Yr/Yr
28-40-131	GROUP HEALTH INSURANCE	0	0	0	0.00%	0
28-40-132	WORKERS COMP INSURANCE	0	0	0	0.00%	0
28-40-133	LTD INSURANCE	0	0	0	0.00%	0
28-40-230	SCHOOLS, SEMINARS & TRAINING	0	0	0	0.00%	0
28-40-310	PROFESSIONAL & TECHNICAL SERVI	0	0	0	0.00%	0
28-40-455	SPECIAL DEPARTMENTAL SUPPLIES	3,533	3,000	3,000	0.00%	0
28-40-740	EQUIPMENT OVER \$5000	0	5,000	5,000	0.00%	0
28-40-990	BUDGETED INCREASE TO FUND BALANCE	0	1,500	1,500	0.00%	0
Total Fund Expenditures		3,533	14,500	14,500	0.00%	0
Net Revenue over/(under) Expenditures		11,689	0	0	0.00%	0
1960 South Assessment Area Fund						
41-36-100	INTEREST EARNINGS	3,124	1,000	1,610	61.00%	610
41-36-110	INTEREST EARNINGS- SLGS ACCOUNTS	4,081	4,000	4,000		0
41-36-700	BOND PROCEEDS	0	0	0	0.00%	0
41-36-800	LOAN PROCEEDS FRM RAP TAX FUND	0	0	0	0.00%	0
41-36-810	LOAN PROCEEDS FROM CIDF	0	0	0	0.00%	0
41-38-100	TRANSFER FROM GEN FUND- City Assess	25,640	25,640	25,640	0.00%	0
41-38-500	TRANSFER FROM GEN FUND- Add'l Supp	0		30,000		30,000
41-38-800	ACCOUNTS RECEIVABLE PAYMENTS	140,073	163,145	137,505	-15.72%	(25,640)
41-39-900	Fund Balance Appropriation	0	0	0	0.00%	0
Totals:		172,918	193,785	198,755	2.56%	4,970
41-40-220	PUBLIC NOTICES	0	0	0	0.00%	0
41-40-310	ENGINEERING SERVICES	925	5,000	5,000	0.00%	0
41-40-311	LEGAL SERVICES	1,603	15,000	10,000	-33.33%	(5,000)
41-40-312	MISCELLANEOUS EXPENSES	126,980	15,000	15,000	0.00%	0
41-40-710	LAND PURCHASE	0	0	0	0.00%	0
41-40-720	RELOCATION COSTS	0	0	0	0.00%	0
41-40-725	EMERGENCY ACCESS CONSTRUCTION	0	0	0	0.00%	0
41-40-730	IMPROVEMENTS	0	0	0	0.00%	0
41-40-810	BOND PRINCIPAL PAYMENT	0	95,000	123,000	29.47%	28,000
41-40-820	BOND INTEREST PAYMENT	45,100	44,625	43,505	-2.51%	(1,120)
41-40-830	BOND AGENT FEES	2,500	2,250	2,250	0.00%	0
41-40-839	2021 SALES TAX BOND COI FEES	0	0	0	0.00%	0
41-40-850	RAP TAX LOAN PRINCIPAL PAYMENT	0	0	0	0.00%	0
41-40-860	RAP TAX LOAN INTEREST PAYMENT	0	0	0	0.00%	0
41-40-870	CIDF LOAN PRINCIPAL PAYMENT	0	0	0	0.00%	0
41-40-880	CIDF LOAN INTEREST PAYMENT	0	0	0	0.00%	0
41-40-990	FUND BALANCE-INCREASE/DECREASE	0	16,910	0	-100.00%	(16,910)
Total Fund Expenditures		177,107	193,785	198,755	2.56%	4,970
Net Revenue over/(under) Expenditures		-4,189	0	0	0.00%	0
Capital Improvements Development Fund						
46-31-310	SALES TAX REVENUE WINDFALL	0	0	0	0.00%	0
46-36-100	INTEREST EARNINGS	83,818	100,000	100,000	0.00%	0
46-36-900	SUNDRY REVENUES	0	0	0	0.00%	0
46-38-400	SALE OF FIXED ASSETS	0	0	0	0.00%	0
46-39-100	TRANSFER IN FROM GENERAL FUND BAL	1,000,000	0	0	0.00%	0
46-39-111	TRANSFERS IN- NEW CITY HALL DEBT	0	0	994,249	N/A	994,249
46-39-900	FUND BALANCE APPROPRIATION	0	0	900,000	0.00%	900,000
Totals:		1,083,818	100,000	1,994,249	1894.25%	1,894,249
46-40-311	ENGINEERING (Storm Sewer)	0	0	0	0.00%	0
46-40-600	LOAN TO RDA	0	0	0	0.00%	0
46-40-610	LOAN TO SOLID WASTE FUND	0	0	0	0.00%	0
46-40-710	LAND	441,090	0	0	0.00%	0
46-40-720	BUILDINGS (C-I-P: 1550 South 800 West)	0	0	1,000,000	0.00%	1,000,000

FY2026~2027 Tentative Budget

Account Number	Account Title	PY 2024-25 Actual Rev/Exp	CY 2025-26 Original Budget	FY 2026-27 Tentative Budget	% Increase	Dollar Increase Yr/Yr
46-40-730	IMPROVEMENTS	0	0	0	0.00%	0
46-40-740	EQUIPMENT	0	0	0	0.00%	0
46-40-810	TRANSFER OUT TO OTHER FUNDS	0	0	0	0.00%	0
46-40-850	LOAN P&I- NEW CITY HALL	0	0	994,249	0.00%	994,249
46-40-900	LOAN PRINCIPAL TO BALANC SHEET	0	0	0	0.00%	0
46-40-910	LOAN TO OTHER FUNDS	0	0	0	0.00%	0
46-40-990	FUND BALANCE-INCREASE/DECREASE	0	100,000	0	-100.00%	-100,000
46-90-900	MOVE LOAN TO THE BALANCE SHEET	0	0	0	0.00%	0
Total Fund Expenditures		441,090	100,000	1,994,249	1894.25%	1,894,249
Net Revenue over/(under) Expenditures		642,728	0	0	0.00%	0
Water Enterprise Fund						
51-33-100	GRANT-HOMELAND SEC.	0	0	0	0.00%	0
51-33-200	ARPA REVENUE	0	0	0	0.00%	0
51-36-100	INTEREST EARNINGS	10,099	27,000	17,000	-37.04%	(10,000)
51-36-110	INTEREST EARNINGS- BOND ACCTS	13,657	13,000	213,000	1538.46%	200,000
51-36-500	BOND PROCEEDS- WTR BONDS 2026	0	7,756,000	6,500,000	-16.19%	(1,256,000)
51-37-100	WATER SALES	2,269,377	2,340,229	2,457,240	5.00%	117,011
51-37-200	IMPACT FEES	0	0	0	0.00%	0
51-37-300	WATER TURN ON FEES	0	0	0	0.00%	0
51-37-305	DELINQUENT FEE	30,910	30,000	30,000	0.00%	0
51-37-310	SHUT OFF FEE	7,550	6,500	6,500	0.00%	0
51-37-315	RETURNED CHECK FEES	1,450			0.00%	0
51-37-400	WATER METER FEES	11,250	5,000	10,000	100.00%	5,000
51-38-100	TRANSFER FROM WATER IMPACT FND	0	0	0	0.00%	0
51-38-110	TRANSFER FROM BOND FUND 54	0	0	0	0.00%	0
51-38-300	TRANSF FROM WIFF FOR BOND PYMT	136,000	136,000	136,000	0.00%	0
51-38-400	SALE OF FIXED ASSETS	13,134	30,000	10,000	-66.67%	(20,000)
51-38-500	CONTRIBUTED WATER LINES	0	0	0	0.00%	0
51-38-900	MISC. REVENUE	21,045	4,000	4,000	0.00%	0
51-39-900	BUDGETED USE TO FUND BALANCE	0	47,841	0	-100.00%	(47,841)
Totals:		2,514,472	10,395,570	9,383,740	-9.73%	(1,011,830)
51-40-110	SALARIES AND WAGES	299,102	333,983	367,697	10.09%	33,714
51-40-111	TEMPORARY LABOR	23,020	15,000	15,000	0.00%	0
51-40-112	OVERTIME	23,660	18,000	18,000	0.00%	0
51-40-130	RETIREMENT	91,857	64,813	67,588	4.28%	2,775
51-40-131	GROUP HEALTH INSURANCE	76,052	74,482	78,217	5.01%	3,735
51-40-132	WORKERS COMP INSURANCE	4,545	3,489	6,391	83.18%	2,902
51-40-133	LTD INSURANCE	3,534	5,034	6,000	19.19%	966
51-40-134	MEDICARE TAX	5,608	10,640	11,143	4.73%	503
51-40-135	EMPLOYEE HEALTH FITNESS	0	0	0	0.00%	0
51-40-136	SICK LEAVE CONVERSION-RETIREMT	0	0	0	0.00%	0
51-40-210	BOOKS, SUBSCRIPTIONS & MEMBERS	4,089	3,000	3,000	0.00%	0
51-40-230	SCHOOLS, SEMINARS & TRAINING	3,825	4,500	4,500	0.00%	0
51-40-240	OFFICE SUPPLIES AND EXPENSE	1,187	1,500	1,500	0.00%	0
51-40-250	EQUIPMENT-SUPPLIES & MAINTENAN	106,822	75,500	75,500	0.00%	0
51-40-252	FUEL PURCHASES	7,952	6,500	9,500	46.15%	3,000
51-40-255	EQUIPMENT LEASE	439	0	0	0.00%	0
51-40-260	ALLOCATION OF CITY HALL EXPENS	164,208	184,266	162,227	-11.96%	(22,039)
51-40-261	BUILDING & RESERVIOR MAINT.	27,919	11,500	11,500	0.00%	0
51-40-270	UTILITIES	95,301	85,000	85,000	0.00%	0
51-40-280	TELEPHONE	0	0	0	0.00%	0
51-40-290	ALLOCATION TO PW FACILITY BOND	110,000	110,000	110,000	0.00%	0
51-40-310	PROFESSIONAL & TECHNICAL SERVI	64,351	65,000	65,000	0.00%	0
51-40-400	BAD DEBT EXPENSE	0	0	0	0.00%	0

FY2026~2027 Tentative Budget

Account Number	Account Title	PY 2024-25 Actual Rev/Exp	CY 2025-26 Original Budget	FY 2026-27 Tentative Budget	% Increase	Dollar Increase Yr/Yr
51-40-510	INSURANCE AND SURETY BONDS	39,218	44,500	44,500	0.00%	0
51-40-511	INSURANCE CLAIM DEDUCTIBLE	0	0	0	0.00%	0
51-40-610	MISCELLANEOUS SUPPLIES	11,542	18,000	18,000	0.00%	0
51-40-620	MISCELLANEOUS SERVICES	51,681	55,000	55,000	0.00%	0
51-40-621	METER READING SERVICES	41,480	45,000	45,000	0.00%	0
51-40-622	WATER PURCHASES	29,005	34,000	36,000	5.88%	2,000
51-40-623	WATER RIGHTS PURCHASES	0	0	0	0.00%	0
51-40-625	SICK LEAVE CONVERSION-RETIREMT	0	0	0	0.00%	0
51-40-650	DEPRECIATION	460,197	455,000	475,000	4.40%	20,000
51-40-651	AMORTIZATION EXPENSE	0	0	0	0.00%	0
51-40-670	AMORTIZATION OF BOND ISSUE EXP	0	0	0	0.00%	0
51-40-710	LAND	0	0	0	0.00%	0
51-40-720	BUILDINGS	0	0	0	0.00%	0
51-40-730	IMPROVEMENTS	11,472	0	0	0.00%	0
51-40-731	1050 S CUL DE SAC WTRLINE	0	0	0	0.00%	0
51-40-732	GAC VESSEL REPAIR	3,767	225,000	0	-100.00%	(225,000)
51-40-733	2600 S REDWOOD TLS WATERLINE	0	0	0	0.00%	0
51-40-736	RESERVIOR STANDBY POWER PROJEC	0	0	0	0.00%	0
51-40-737	REDWOOD RD TECHITE (ARPA)	0	0	0	0.00%	0
51-40-738	1100W 500S-1100S WTRLN REPLACE	0	0	0	0.00%	0
51-40-739	675 W WTRLN REPLACE- CDBG	0	0	0	0.00%	0
51-40-740	EQUIPMENT OVER \$5000	2,286	28,000	0	-100.00%	(28,000)
51-40-741	EQUIPMENT UNDER \$5000	10295	0	12,333	0.00%	12,333
51-40-830	DEBT SERVICE COLLECTION FEES	0	0	0	0.00%	0
51-40-900	TRANSFER TO FIXED ASSETS	-71397	0	0	0.00%	0
51-40-930	TRANSFER FUND 53	0	0	0	0.00%	0
51-40-961	TRANSFER TO FLEET FUND	177,000	62,700	66,000	5.26%	3,300
51-40-990	FUND BALANCE-INCREASE/DECREASE	0	0	72,039	0.00%	72,039
51-40-910	TRANSFER TO GENERAL FUND	0	0	0	0.00%	0
51-40-920	TRANSFER TO WATER NO FAULT	0	0	0	0.00%	0
51-61-701	CIP- Line Replace 1100w 2150-2600s	38,621	1,256,000	0	-100.00%	(1,256,000)
51-61-702	CIP- Well 3 Rehabilitation	23,317	2,500,000	2,500,000	0.00%	0
51-61-703	CIP- 1500 S Reservoir Replacement Prj	9,429	4,000,000	4,000,000	0.00%	0
51-80-812	2016 BOND PRINCIPAL	369,000	376,000	384,000	2.13%	8,000
51-80-813	2014 BOND PRINCIPAL	110,000	110,000	110,000	0.00%	0
51-80-814	2023 BOND PRINCIPAL	69,000	72,000	75,000	4.17%	3,000
51-80-821	2025 BOND INTEREST	0	0	360,539	0.00%	360,539
51-80-822	2016 BOND INTEREST	14,377	10,010	3,360	-66.43%	(6,650)
51-80-824	2023 BOND INTEREST	27,208	25,303	22,356	-11.65%	(2,947)
51-80-832	2016 TRUSTEE/COI FEES	2,250	2,250	2,250	0.00%	0
51-80-833	2014 TRUSTEE FEES	3,100	2,100	2,100	0.00%	0
51-80-834	2023 TRUSTEE/COI FEES	2,500	2,500	2,500	0.00%	0
51-80-835	LEASE INTEREST - BACKHOE LOAN	0	0	0		
51-80-900	LESS: AMORTIZED PRINCIPAL	-548,000	0	0	0.00%	0
Total Fund Expenditures		2,000,816	10,395,570	9,383,740	-9.73%	(1,011,830)
Net Revenue over/(under) Expenditures		513,655	0	0	0.00%	0
Solid Waste Enterprise Fund						
52-36-100	INTEREST EARNINGS	5,359	3,000	3,000	0.00%	0
52-36-900	SUNDRY REVENUES	0	0	0	0.00%	0
52-37-100	GARBAGE PICK UP & DISPOSAL FEES	721,034	725,000	768,000	5.93%	43,000
52-37-110	GREEN WASTE PICK UP FEES	164,137	165,000	167,000	1.21%	2,000
52-37-120	CURBSIDE RECYCLING FEES	296,456	300,000	300,000	0.00%	0
52-37-150	TIPPING DIVERSION CREDITS	54,590	50,000	60,000	20.00%	10,000
52-37-200	GARBAGE CAN REPLACEMENT FEES	1,540	2,000	2,000	0.00%	0

FY2026~2027 Tentative Budget

Account Number	Account Title	PY 2024-25 Actual Rev/Exp	CY 2025-26 Original Budget	FY 2026-27 Tentative Budget	% Increase	Dollar Increase Yr/Yr
52-37-300	RESIDENTIAL DUMPSTER RENTAL	3,675	2,000	2,000	0.00%	0
52-38-330	TRANSFER FROM GENERAL FUND	0	0	0	0.00%	0
52-39-100	LOAN FROM CID FUND	0	0	0	0.00%	0
52-39-900	FUND BALANCE APPROPRIATION	0	0	0	0.00%	0
Totals:		1,246,791	1,247,000	1,302,000	4.41%	55,000
52-40-110	SALARIES AND WAGES	42,805	40,802	77,909	90.94%	37,107
52-40-112	OVERTIME	132	200	200	0.00%	0
52-40-130	RETIREMENT	11,338	7,480	13,840	85.03%	6,360
52-40-131	GROUP HEALTH INSURANCE	3,608	3,394	12,635	272.27%	9,241
52-40-132	WORKERS COMP INSURANCE	300	45	798	1673.33%	753
52-40-133	LTD INSURANCE	423	291	1,489	411.68%	1,198
52-40-134	MEDICARE TAX	909	828	1,409	70.17%	581
52-40-136	SICK LEAVE CONVERSION-RETIREMT	0	0	0	0.00%	0
52-40-260	ALLOCATION OF CITY HALL EXPENS	58,955	58,955	73,245	24.24%	14,290
52-40-290	ALLOCATION TO PW FACILITY CONS	5,000	5,000	5,000	0.00%	0
52-40-310	PROFESSIONAL & TECHNICAL	2,076	2,500	2,500	0.00%	0
52-40-400	BAD DEBT EXPENSE	0	0	0	0.00%	0
52-40-510	INSURANCE	14,306	15,800	15,800	0.00%	0
52-40-610	MISCELLANEOUS SUPPLIES	931	1,000	1,000	0.00%	0
52-40-620	GARBAGE PICK UP EXPENSE	240,302	241,800	235,800	-2.48%	(6,000)
52-40-621	TIPPING COSTS	356,404	378,000	432,000	14.29%	54,000
52-40-622	SPRING & FALL CLEAN UP	48,398	50,000	50,000	0.00%	0
52-40-623	GARBAGE CAN LOAN PAYMENT	0	0	0	0.00%	0
52-40-624	CURBSIDE RECYCLING COLLECTION	191,560	182,700	192,700	5.47%	10,000
52-40-625	GREEN WASTE COLLECTION	108,800	105,200	110,200	4.75%	5,000
52-40-650	DEPRECIATION	0	0	0	0.00%	0
52-40-740	EQUIPMENT OVER \$5000	148,657	40,000	40,000	0.00%	0
52-40-900	MOVE DEBT PRCNPL TO BAL. SHEET	0	0	0	0.00%	0
52-40-910	MOVE F.A. PURCH TO BAL. SHEET	0	0	0	0.00%	0
52-40-990	FUND BALANCE-INCREASE/DECREASE	0	113,005	35,475	-68.61%	(77,530)
52-90-910	TRANSFER TO GENERAL FUND	0	0	0	0.00%	0
Total Fund Expenditures		1,234,902	1,247,000	1,302,000	4.41%	55,000
Net Revenue over/(under) Expenditures		11,889	0	0	0.00%	0
Water Impact Fees Enterprise Fund						
53-36-100	INTEREST EARNINGS	25,121	26,000	26,000	0.00%	0
53-36-700	PROCEEDS FROM SALE OF BONDS	0	0	0	0.00%	0
53-37-200	IMPACT FEES	72,481	47,000	47,000	0.00%	0
53-38-100	TRANSFER FROM FUND 54	0	0	0	0.00%	0
53-39-900	FUND BALANCE APPROPRIATION	0	96,500	75,000	-22.28%	(21,500)
Totals:		97,602	169,500	148,000	-12.68%	(21,500)
53-40-310	PROFESSIONAL & TECHNICAL SERVI	0	12,000	12,000	0.00%	0
53-40-710	LAND	0	0	0	0.00%	0
53-40-730	IMPROVEMENTS-OTHER	0	0	0	0.00%	0
53-40-731	IMPROVEMENTS-RESERVIOR	0	0	0	0.00%	0
53-40-732	IMPROVEMENT WATERLINE PROJECTS	29,346	21,500	0	-100.00%	(21,500)
53-40-820	BOND INTEREST	0	0	0	0.00%	0
53-40-901	TRANSFER TO FIXED ASSETS	-29,346	0	0	0.00%	0
53-40-910	TRNSFR TO BND 02/08 RDMPN FD	136,000	136,000	136,000	0.00%	0
53-40-920	TRANSFER TO WATER FUND	0	0	0	0.00%	0
53-40-930	TRANSFER FUND 51	0	0	0	0.00%	0
Total Fund Expenditures		136,000	169,500	148,000	-12.68%	(21,500)
Net Revenue over/(under) Expenditures		-38,398	0	0	0.00%	0
Water No Fault Fund						
54-36-100	INTEREST EARNINGS	3,780	4,000	4,000	0.00%	0

FY2026~2027 Tentative Budget

Account Number	Account Title	PY 2024-25 Actual Rev/Exp	CY 2025-26 Original Budget	FY 2026-27 Tentative Budget	% Increase	Dollar Increase Yr/Yr
54-37-200	UTILITY FEES	0	0	0	0.00%	0
54-38-100	TRANSF FROM WF & WIFF	0	0	0	0.00%	0
54-39-900	FUND BALANCE APPROPRIATION	0	0	0	0.00%	0
Totals:		3,780	4,000	4,000	0.00%	0
54-40-310	PROFESSIONAL & TECHNICAL SERVI	0	0	0	0.00%	0
54-40-910	CLAIMS PAYMENTS	0	0	0	0.00%	0
54-40-930	TRANSFER FUND 51	0	0	0	0.00%	0
54-90-990	FUND BALANCE-INCREASE/DECREASE	0	4,000	4,000	0.00%	0
Total Fund Expenditures		0	4,000	4,000	0.00%	0
Net Revenue over/(under) Expenditures		3,780	0	0	0.00%	0
Storm Drain Fee Enterprise Fund						
56-32-210	STORM DRAIN PERMITS	0	200	200	0.00%	0
56-33-590	OTHER STATE REVENUE	0	0	0	0.00%	0
56-34-400	STORM DRAIN FEES	674,837	796,000	1,000,000	25.63%	204,000
56-36-100	INTEREST EARNINGS	39,497	42,624	42,624	0.00%	0
56-36-RRR	SWPPP PENALTY FEES for Education	300	0	0		0
56-36-900	SUNDRY REVENUES	20	0	0	0.00%	0
56-38-500	CONTRIBUTED STORM DRAINS	0	0	0	0.00%	0
56-39-900	FUND BALANCE APPROPRIATION	0	389,364	0	-100.00%	(389,364)
Totals:		714,655	1,228,188	1,042,824	-15.09%	(185,364)
56-40-110	SALARIES AND WAGES	132,706	136,613	134,254	-1.73%	(2,359)
56-40-130	RETIREMENT	33,978	26,394	24,595	-6.82%	(1,799)
56-40-131	GROUP HEALTH INSURANCE	31,816	31,820	26,615	-16.36%	(5,205)
56-40-132	WORKERS COMP INSURANCE	2,201	1,991	3,044	52.89%	1,053
56-40-133	LTD INSURANCE	1,487	1,525	1,370	-10.16%	(155)
56-40-134	MEDICARE TAX	1,986	3,111	1,947	-37.42%	(1,164)
56-40-136	SICK LEAVE CONVERSION-RETIREMT	0	0	0	0.00%	0
56-40-210	BOOKS, SUBSCRIPTIONS, MEMBERSH	53	300	300	0.00%	0
56-40-230	SCHOOLS, SEMINARS & TRAINING	1,573	1,500	1,500	0.00%	0
56-40-231	EDUC & TRAINING, RE: SWPPP Violations	0	0	0		0
56-40-250	EQUIPMENT-SUPPLIES & MAINTENAN	1,922	2,100	2,100	0.00%	0
56-40-252	FUEL PURCHASES	552	500	500	0.00%	0
56-40-260	ALLOCATION OF CITY HALL EXPENS	32,640	82,390	58,665	-28.80%	(23,725)
56-40-290	ALLOCATION TO PW FACILITY BOND	85,000	85,000	85,000	0.00%	0
56-40-310	PROFESSIONAL & TECHNICAL	27,903	65,000	45,000	-30.77%	(20,000)
56-40-400	BAD DEBT EXPENSE	0	0	0	0.00%	0
56-40-510	INSURANCE AND SURETY BONDS	2,432	3,000	3,000	0.00%	0
56-40-610	MISCELLANEOUS SUPPLIES	1,100	5,000	5,000	0.00%	0
56-40-620	MISCELLANEOUS SERVICES	22,701	100,000	50,000	-50.00%	(50,000)
56-40-650	DEPRECIATION	126,603	130,000	130,000	0.00%	0
56-40-730	IMPROVEMENTS	0	3,000	3,000	0.00%	0
56-40-731	1500 S A-1 DRAIN LINING	0	0	0	0.00%	0
56-40-732	1950 S DETENTION BASIN	0	0	0	0.00%	0
56-40-733	CROSSROADS STORM DRAIN 800w 1500s	0	151,944	151,944	0.00%	0
56-40-734	PHELAN PIPE OVERSIZE REIMB PROJECT	39,829	0	0		
56-40-740	EQUIPMENT	0	5,000	5,000	0.00%	0
56-40-810	BOND PRINCIPAL	0	0	0	0.00%	0
56-40-820	BOND INTEREST	0	0	0	0.00%	0
56-40-900	TRANSFER TO FIXED ASSETS	-39,829	0	0	0.00%	0
56-40-910	TRANSFERS TO/FROM OTHER FUNDS	0	0	0	0.00%	0
56-40-961	TRANSFER TO FLEET FUND	87,000	42,000	45,000	7.14%	3,000
56-40-910	TRANSFER TO GENERAL FUND	0	0	0	0.00%	0
56-61-701	CIP- 1200 S Storm Drain Installation	0	350,000	0	-100.00%	(350,000)
56-61-702	CIP- Spill Response Trailer	0	0	0	0.00%	0

FY2026~2027 Tentative Budget

Account Number	Account Title	PY 2024-25 Actual Rev/Exp	CY 2025-26 Original Budget	FY 2026-27 Tentative Budget	% Increase	Dollar Increase Yr/Yr
56-61-703	CIP- 500 S Storm Drain Repair	0	0	0	0.00%	0
56-40-990	FUND BALANCE- INCREASE	0	0	264,990	0.00%	264,990
Total Fund Expenditures		593,653	1,228,188	1,042,824	-15.09%	(185,364)
Net Revenue over/(under) Expenditures		121,001	0	0	0.00%	0
Storm Drain Impact Fee Enterprise Fund						
57-33-590	OTHER STATE REVENUE	0	0	0	0.00%	0
57-34-400	STORM DRAIN IMPACT FEES	50,285	35,000	35,000	0.00%	0
57-34-410	STORM DRAIN FEES	0	0	0	0.00%	0
57-36-100	INTEREST EARNINGS	24,201	22,500	22,500	0.00%	0
57-36-105	DELINQUENT FEES	0	0	0	0.00%	0
57-39-100	LOAN FROM C.I.D. FUND	0	0	0	0.00%	0
57-39-200	TRANSFER FROM C.I.D.F.	0	0	0	0.00%	0
57-39-900	FUND BALANCE APPROPRIATION	0	0	0	0.00%	0
57-39-910	TRANSFERS IN - STORM DRAIN (FND-56)	0	0	0	0.00%	0
Totals:		74,486	57,500	57,500	0.00%	0
57-40-310	PROFESSIONAL SERVICES	185	5,000	5,000	0.00%	0
57-40-510	INSURANCE AND SURETY BONDS	0	0	0	0.00%	0
57-40-610	MISC SUPPLIES	0	0	0	0.00%	0
57-40-620	MISC SERVICES	0	0	0	0.00%	0
57-40-650	DEPRECIATION	0	0	0	0.00%	0
57-40-730	STORM DRAIN IMPROVEMENTS	0	0	0	0.00%	0
57-40-731	LEGACY PARK STORM DRAIN	0	0	0	0.00%	0
57-40-732	A-1 DESILT BASIN	0	0	0	0.00%	0
57-40-733	REDWOOD & 2425 S SIPHON	0	0	0	0.00%	0
57-40-734	SKYPARK 2600 S DETENTION BASIN	0	0	0	0.00%	0
57-40-735	MILLS PARK DETENTION STRUCTURE	0	0	0	0.00%	0
57-40-736	2600 S REDWOOD TLS STORM DRAIN	0	0	0	0.00%	0
57-40-810	BOND PRINCIPLE	0	0	0	0.00%	0
57-40-820	BOND INTEREST	0	0	0	0.00%	0
57-40-900	LOAN PRNCPL & FA TO BAL SHT	0	0	0	0.00%	0
57-40-901	TRANSFER TO FIXED ASSETS	0	0	0	0.00%	0
57-40-910	TRANSFER TO BALANCE SHEET	0	0	0	0.00%	0
57-40-990	FUND BALANCE-INCREASE	0	52,500	52,500	0.00%	0
Total Fund Expenditures		185	57,500	57,500	0.00%	0
Net Revenue over/(under) Expenditures		74,301	0	0	0.00%	0
Fleet Fund						
61-36-100	INTEREST EARNINGS	21,218	36,000	36,000	0.00%	0
61-38-400	SALE OF FIXED ASSETS	1,807	125,000	305,000	144.00%	180,000
61-39-151	TRANSFERS FROM GF CITY HALL	10,200	7,200	7,500	4.17%	300
61-39-160	TRANSFERS FROM GF POLICE DEPT	261,538	180,000	192,000	6.67%	12,000
61-39-171	TRANSFERS FROM GF STREETS DEPT	246,638	102,000	108,000	5.88%	6,000
61-39-183	TRANSFERS FROM GF PARKS DEPT	158,000	36,000	39,000	8.33%	3,000
61-39-510	TRANSFERS FROM WATER FUND	177,000	62,700	66,000	5.26%	3,300
61-39-560	TRANSFERS FROM STORMWATER FUND	87,000	42,000	45,000	7.14%	3,000
61-39-900	FUND BALANCE APPROPRIATION	0	506,290	376,014	-26%	(130,276)
Totals:		963,401	1,097,190	1,174,514	7.05%	77,324
61-40-312	MISCELLANEOUS EXPENSES	0	0	0	0.00%	0
61-40-650	DEPRECIATION	325,040	0	0	0.00%	0
61-40-900	APPROP INCREASE TO FUND BALANCE	0	0	0	0.00%	0
61-70-151	VEHICLE PURCHASE- GF CITY HALL	0	0	0	0.00%	0
61-70-160	VEHICLE PURCHASE- GF POLICE	292,722	340,000	630,000	85.29%	290,000
61-70-171	VEHICLE PURCHASE- GF STREETS	46,843				
61-70-183	VEHICLE PURCHASE- GF PARKS	93,686	0	0	0.00%	0
61-70-510	VEHICLE PURCHASE- WATER FUND	48,867	105,000	0	0.00%	0

FY2026~2027 Tentative Budget

Account Number	Account Title	PY 2024-25 Actual Rev/Exp	CY 2025-26 Original Budget	FY 2026-27 Tentative Budget	% Increase	Dollar Increase Yr/Yr
61-70-560	VEHICLE PURCHASE- STORM WATER	46,843	0	0	0.00%	0
61-70-650	DEPRECIATION	0	0	0	0.00%	0
61-70-900	TRANSFER TO FIXED ASSETS	-528,961	0	0	0.00%	0
61-71-160	VEHICLE UPFITS- GF POLICE DEPT	151,525	0	0	0.00%	0
61-71-171	VEHICLE UPFITS- GF STREET DEPT	6,252	0	0	0.00%	0
61-71-183	VEHICLE UPFITS- GF PARKS DEPT	12,504	0	0	0.00%	0
61-71-510	VEHICLE UPFITS- WATER FUND	6,252	0	0	0.00%	0
61-71-560	VEHICLE UPFITS- STORM WATER	6,252	0	0	0.00%	0
61-71-900	TRANSFER TO FIXED ASSETS	-182,786	0	0	0.00%	0
61-80-151	LEASE PAYMENTS- GF CITY HALL	6,751	6,756	6,756	0.00%	0
61-80-160	LEASE PAYMENTS- GF POLICE DEPT	501,907	432,954	348,213	-19.57%	(84,741)
61-80-171	LEASE PAYMENTS- GF STREET DEPT	148,712	111,624	88,689	-20.55%	(22,935)
61-80-183	LEASE PAYMENTS- GF PARKS DEPT	23,091	52,894	52,894	0.00%	0
61-80-510	LEASE PAYMENTS- WATER FUND	14,421	29,525	29,525	0.00%	0
61-80-560	LEASE PAYMENTS- STORM WTR FUND	3,540	18,437	18,437	0.00%	0
61-80-840	ACCRUED INT MAR-24 LEASE	929				
61-90-910	TRANSFERS TO GEN FUND (PD VEHIC)	-582,345			0.00%	
Total Fund Expenditures		442,047	1,097,190	1,174,514	7.05%	77,324
Net Revenue over/(under) Expenditures		521,354	0	0	0.00%	0
Net Grand Totals (Caselle Proof):		2,941,158	0	0	0.00%	0

FY27 GENERAL FUND				
ONE-TIME CAPITAL PROJECT AND LINE ITEM PROPOSALS				
CAPITAL REQUESTS (ONE TIME EXPENSE)				
Priority	Project	GL	Cost	Subtotal
1	PW Roof Repair over Offices	10-79-260	\$40,000	\$40,000
2	Replace Roadway Construction Signs/Markers	10-71-741	\$5,000	\$45,000
3	Bleachers for baseball fields (2 replacement, 1 new)	Rec, Prk, RAP?	\$60,000	\$105,000
4	Stand on Spreader Sprayer	Rec, Prk, RAP?	\$10,000	\$115,000
5	Truck Mounted Pressure Washer	Rec, Prk, RAP?	\$8,000	\$123,000
6	Stand on Aerator	Rec, Prk, RAP?	\$14,000	\$137,000
7	Traffic Safety Committee (Traffic counters & Code Update)	10-71-620	\$10,000	\$147,000
8	Onsite Generator rewire and make automatic (use existing Generator)	10-79-730	\$45,000	\$192,000
9	Citizen Corps Committee (Council Appointed) Codification	10-67-610	\$6,000	\$198,000
10	Snack Bar Refrigerators	Rec, Prk, RAP?	\$4,000	\$202,000
11	Portable Pickleball Nets	Rec, Prk, RAP?	\$2,000	\$204,000
12	Mills Park Lighting: \$120,000 less 50% Grant Application	Rec, Prk, RAP?	\$60,000	\$264,000
13	Additional Motorized Blinds in Public Works Multipurpose Room	10-79-730	\$10,000	\$274,000
14	Jersey Barriers for Cleanup and City Events	10-71-741	\$5,000	\$279,000
15	Water Softener for Wash bay and Kitchen	10-79-730	\$6,500	\$285,500
16	Replace Pavilion worn/damaged pavilion tables	Rec, Prk, RAP?	\$25,000	\$310,500
17	Mills Park Restrooms- Cameras & Server	Rec, Prk, RAP?	\$35,000	\$345,500
18	2 Qty Shade Structures & benches (locations TBA)	Rec, Prk, RAP?	\$50,000	\$395,500
19	Additional Cameras at Public Works (rear yard and fuel tank)	10-79-730	\$15,000	\$410,500
20	Pedestrian Flasher signs for 800 W (Quantity 3 locations)	10-71-740	\$30,000	\$440,500
21	Dog Park Restroom	Rec, Prk, RAP?	\$75,000	\$515,500
23	Additional Banner Mounts and Banners on Locations on 800 W	Rec, Prk, RAP?	\$6,500	\$522,000
24	Street Light Improvements on 800 W from 1500 S going North (Decorative Poles)	10-51-740	\$40,000	\$562,000
25	Christmas Decoration	Rec, Prk, RAP?	\$12,000	\$574,000
26	Mills Annex Plans Concept planning (Parking & Amenities)	Rec, Prk, RAP?	\$25,000	\$599,000
x	Banners for America 250, Memorial Day, Back to School	Rec, Prk, RAP?	\$1,500	\$600,500
	Private City Wi-Fi to parks for door-locks and future cameras (Backbone Equipment FY26)	Rec, Prk, RAP?	\$0	\$600,500
FY26 Budget Requests (not in any preferential order)				
	Cameras and Wi-Fi Expansion at Public Work	10-46-	\$12,000	
	Water tank and Pressure Washer for Off-season pavilion cleaning (ACT#?)	10-83-	\$5,000	
	Water Softener for Kitchen and wash bay (ACT#?)	10-79-	\$6,000	
	Asphalt Sample Core Drill (10-71-740)		\$10,000	
	Concrete repairs at Mountain View (10-83-260)	10-83-	\$40,000	
	Excavation and ROW code update (10-71-310)		\$5,000	
	Hydraulic Hose crimping tool and supplies for truck repair (10-71-740)		\$6,000	
	Traffic Safety Committee Codification and Traffic Counter purchase (PD BUDGET?) (ACT#?)		\$8,000	
	2600 S Entrance Tree Buffer on 800 W (new Drip irrigate and tree replacements, and rock Xeriscape)(ACT#?) \$40,000 per year until complete (3-5 yrs.)	10-83-	\$40,000	

FY27 GENERAL FUND				
ONGOING CAPITAL PROJECT AND LINE ITEM PROPOSALS				
LINE ITEM INCREASES (ONGOING EXPENSE)				
Priority	Project	GL	Cost	Subtotal
1	Website maintaince & support	10-42-310	\$20,000	\$20,000
2	Dog Park Operating Expenses	10-83-261	\$10,000	\$30,000
3	Community Services Part-time Emp	10-86-111	\$20,000	\$50,000
4	PD- Equipment over \$5,000 (Replace 4 radios approx. \$5,000 per radio, software, accessories). This is requested as an ongoing expense as radios age out.	10-60-741	\$18,000	
5	PD- Professional Technical (Taser Upgrades - This \$15K is added to the current \$10K already budgeted for the current contract for \$25K total per year for 5 yrs)	10-60-310	\$15,000	\$615,500
5	Axon LPR's for 17 vehicles 5 year lease	10-60-310	\$12,000	\$62,000
6	Additional Seasonal - Parks Department	10-83-111	\$15,000	\$77,000
7	PD- Schools, Seminars & Training - Increase to \$30K	10-60-230	\$10,000	\$87,000
9	New Police Officer	10-60-110,135	\$230,000	#REF!
10	New Police Sergeant	10-60-110,135	\$254,000	#REF!
11	Axon LPR's for four vehicles 5 year lease; or	10-60-310	\$5,000	#REF!
12	Flock Stationary (pole mounted) LPR x 11	10-60-310	\$35,500	#REF!
x	Beautification increase to put flowers in more areas	Rec, Prk, RAP?	\$6,500	#REF!
FY26 Budget Requests (not in any preferential order)				
	New Police Sergeant	10-35-610	\$254,000	
	Street light Improvements (new installation requests and Light Upgrades as approved by City Council)	10-60	\$50,000	
	New Police Officer	10-60-310	\$230,000	

FY27 CAPITAL PROJECT PROPOSALS				
CAPITAL REQUESTS AND LINE ITEM INCREASES (ONE TIME EXPENSE)				
Priority	CLASS C SPECIAL REVENUE FUND GL 21	TYPE	COST	Subtotal
	Concrete last island on 500 S (far West one)	21-40-620	\$55,000	\$55,000
	Traffic Utility Fee Study & Traffic Facilities Plan	21-40-310	\$66,000	\$121,000
#	RAP TAX GL 23	TYPE	COST	Subtotal
#	PARKS IMP FEE GL 24	TYPE	COST	Subtotal
	Parks Imp Fee Facilities Plan & Analysis (IFFP, IFA) Studies	24-40-310	\$10,000	\$10,000
#	WATER ENTERPRISE FUND GL 51	TYPE	COST	Subtotal
1	DDW Mandates: Source Protection Plan, Lead Service Line Inventory	51-40-xxx	\$77,000	\$77,000
2	Well 3 Rehab	51-61-702	\$2,500,000	Bond
3	Reservoir Replacement	51-61-703	\$4,000,000	Bond
5	1400 S Water Line Project- \$180k from CDBG Grant (\$250K total)	51-40-7xx	\$70,000	\$147,000
6	SCADA System- Replace out-of-business product	51-40-7xx	\$230,000	\$377,000
7	1500 S 830 W to 934 W Water Line Engineering and permits	51-40-xxx	\$21,300	\$398,300
Not Included In FY26 Budget (not in any preferential order)				
	Additional Elements Feature for Water (Additional to 51-40-310)	One Time	\$10,000	\$387,000
#	WATER IMPACT FEE FUND GL 53	TYPE	COST	Subtotal
1	Water Imp Fee Facilities Plan & Analysis (IFFP, IFA) Studies	53-40-310	\$10,000	\$10,000
2	Water Impact Fee Assessment set for Reservoir Replacement	53-40-310	TBD	
#	STORM DRAIN FEE ENTERPRISE FUND GL 56	TYPE	COST	Subtotal
1	A2 Drain Tree removals and ditch cleanout PY Carry Forward	56-40-620	\$55,000	\$55,000
2	1875 S 400-500 W S-Drain pipe lining (New GL 56-61-702)	56-61-702	\$150,000	\$205,000
3	2425 S Nature Preserve Outlet Proj (New GL 56-61-703)	56-61-703	\$41,000	\$246,000
4	Spill Response Trailer: PY Carry FWD	56-40-740	\$15,000	\$261,000
5	Elements Features for Storm Water (Addition to 56-40-310)	56-40-310	\$5,000	\$266,000
6	SWPPP Update required by DWQ	56-40-310	\$15,000	\$281,000
Not Included In FY26 Budget (not in any preferential order)				
	500 S Storm Drain Repair	CIP	\$500,000	
	Elements Features for Storm Water (Additional to 56-40-310)	One time	\$10,000	
	Spill Response Trailer	CIP	\$15,000	
#	STORMWATER IMPACT FEE FUND GL 57	TYPE	COST	Subtotal
1	Imp Fee Facilities Plan & Analysis (IFFP, IFA) Studies	57-40-310	\$10,500	\$10,500
#	Fleet Fund 61	TYPE	COST	Subtotal
1	Leasable Equipment- Public Works Backhoe, Skid Steer	61-70-xxx	\$132,500	\$132,500
2	Bobtail Replacement	61-70-171	\$300,000	\$432,500
3	Paint Trailer- Streets	61-70-171	\$6,000	\$438,500
4	Vac Trailer- Water	61-70-510	\$130,000	\$568,500
5	Pickup Truck- Storm Water	61-70-560	\$60,000	\$628,500
6	7 Police Vehicles	61-70-160	630,000	\$1,068,500

FY27 CAPITAL PROJECT AND LINE ITEM PROPOSALS				
LINE ITEM INCREASES (ONGOING EXPENSE)				
Priority	WATER ENTERPRISE FUND GL 51	GL	COST	Subtotal
1	Meters & Small Tools- Increase over PY's expenditures	51-40-741	\$17,000	\$17,000
2	Chlorinator yearly Service	51-40-620	\$3,800	\$20,800
3	Road Repairs from Emergency Waterline repair (ACT#?)	New GL	\$15,000	\$35,800
4	Sinking Fund for future Meter Replacements	?	\$100,000	\$135,800
Not Included In FY26 Budget				
	Road Repairs from Emergency Waterline repair (ACT#?)	51-40-250	\$20,000	

Tax Rate Summary (693) CTY

Preliminary Data

Data Entry (Auditor)	Auditor's Certified Rate Approved	Data Entry (Entity)	Proposed Rates Entity Approved	Proposed Rates County Approved	Proposed Rates USTC Approved *OK to Print*	Final Tax Rates USTC Approved	Rates Finalized
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Proposed Tax Rate Value: \$ 91,915,911
 Budgeted Revenue / Proposed Tax Rate Value = Proposed Tax Rate

(1) Budget Code	(2) Budget Name	(3) Election Date	(4) Voted Rate Limit	(5) Utah Annotated Code	(6) Maximum By Law	(7) Calculated Certified Tax Rate	(8) Auditor's Certified Tax Rate	(9) Auditor's Certified Rate Revenue	(10) Proposed Tax Rate	(11) Budgeted Revenue	(12) Final Tax Rate	(13) Final Budgeted Revenue
10	General Operations			§10-6-133	.007			2,140,630				
Total Tax Rate								2,140,630	0.000000		0.000000	

NOTES:

Memo

To: Woods Cross Mayor and City Council

From: Bryce K Haderlie, City Administrator

Date: May 1, 2026

Re: Agenda Item 6d Woods Cross Budget Officer Presenting FY27 Property Tax Impact Schedule



In accordance with Utah State Code 59-2-919 (4) and Utah Code 59-2-924, this memo and associated discussion during this city council meeting is to for me as the Budget Officer, to present the FY27 Property Tax Impact Schedule.

In summary, this schedule identifies the City's intent to propose a property tax increase to the citizens of Woods Cross to generate an additional \$994,249 in revenue to go towards the anticipated bond payments for City Hall/Hogan Park project. Additional information on this proposed property tax increase will be presented later in this meeting.

Woods Cross City
Fiscal Year 2026-2027 Proposed Property Tax Impact Schedule

May 1, 2026

Woods Cross City will consider an increase to its property tax rate from .001392 to .002079 (estimated) to generate an additional \$994,249 in revenue. If the property tax rate is increased, this revenue would be used to pay a portion of the bond payments towards the City Hall/Hogan Park project. The following information is intended to provide decision makers and the public with an explanation of how the City's operations would be affected if the property tax increase is adopted.

Woods Cross City's Current Property Tax Rate (based on 2025 Tax Year, will be updated as soon as available)	0.001392	
Woods Cross City's Current Property Tax Revenue (based on Utah State Tax Commission information dated 4/30/2026)	\$2,140,630	
Proposed Total Property Tax Revenue with Tax Change	\$3,134,879	
New Property Tax Revenue to Woods Cross City	\$994,249	
Estimated Approximate Percentage Increase in Tax Revenue	46.45%	
	Monthly	Annual
Estimated Increase to a Primary Residence of \$513,000 (based on 2025 Tax Year Average Value)	\$15.20	\$182.42
Estimated Increase to a Business Valued at \$969,000 (based on 2025 Tax Year Average Value)	\$26.91	\$626.49

Departments Affected by Tax Increase:

The City did not receive a property tax increase in FY 2026. The proposed FY 2027 budget does not include a targeted revenue increase to address prior-year funding needs and support ongoing operations.

GENERAL GOVERNMENT	BUDGET WITHOUT TAX INCREASE	PROPOSED BUDGET	BUDGET CHANGE
TOTAL GENERAL GOVERNMENT	\$1,890,908	\$1,890,908	\$0
Impact of Tax Increase - Not Applicable. No Property Tax Increase Proposed.			
PUBLIC SAFETY	BUDGET WITHOUT TAX INCREASE	PROPOSED BUDGET	BUDGET CHANGE
TOTAL PUBLIC SAFETY	\$4,522,159	\$4,522,159	\$0
Impact of Tax Increase - Not Applicable. No Property Tax Increase Proposed.			
COMMUNITY DEVELOPMENT	BUDGET WITHOUT TAX INCREASE	PROPOSED BUDGET	BUDGET CHANGE
TOTAL COMMUNITY DEVELOPMENT	\$437,014	\$437,014	\$0
Impact of Tax Increase - Not Applicable. No Property Tax Increase Proposed.			
STREETS AND PUBLIC WORKS	BUDGET WITHOUT TAX INCREASE	PROPOSED BUDGET	BUDGET CHANGE
TOTAL STREETS AND PUBLIC WORKS	\$481,461	\$481,461	\$0
Impact of Tax Increase - Not Applicable. No Property Tax Increase Proposed.			
PARKS, RECREATION, AND CULTURE	BUDGET WITHOUT TAX INCREASE	PROPOSED BUDGET	BUDGET CHANGE
TOTAL PARKS, RECREATION, AND CULTURE	\$874,735	\$874,735	\$0
Impact of Tax Increase - Not Applicable. No Property Tax Increase Proposed.			
TRANSFERS AND DEBT SERVICES	BUDGET WITHOUT TAX INCREASE	PROPOSED BUDGET	BUDGET CHANGE
DEBT SERVICE- PW FACILITIES 2017 BOND	\$203,538	\$203,538	\$0
TRANSFERS- INTERFUND, OTHER	\$655,228	\$655,228	\$0
TRANSFERS TO DEBT SERVICES- NEW CITY HALL (PROPOSED 2027 BOND)	\$0	\$994,249	\$994,249
TOTAL TRANSFER TO DEBT SERVICES	\$858,766	\$1,853,015	\$994,249
Impact of Tax Increase - Absent the proposed revenue increase, General Fund transfers supporting proposed debt service obligations for the Woods Cross City Hall and adjacent Hogan Park would not be funded. City Hall is 50-plus years old, undersized, and subject to seismic and subsidence hazards.			
Total Budget Impact	\$9,065,043	\$10,059,292	\$994,249

Memo



To: Woods Cross Mayor and City Council

From: Bryce K Haderlie, City Administrator

Date: May 1, 2026

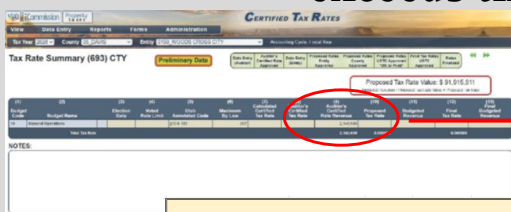
Re: Agenda Item 6e Resolution Confirming That The Woods Cross Budget Officer Made Specific Statements During The May 5, 2026 City Council Meeting

In accordance with Utah State Code 59-2-919 (4) and Utah Code 52-4, this attached resolution is to affirm that during the meeting, Bryce K Haderlie, the Woods Cross Budget Officer made the following statements.

1. That Woods Cross City is considering a tax rate that exceeds the certified tax rate.
2. The approximate dollar amount and purpose of the ad valorem tax revenue increase.
3. The approximate percentage increase in ad valorem tax revenue that is based on the tax rate increase.
4. That the entity shall provide notice of and conduct a public hearing as required where members of the public have an opportunity to comment on the proposed increase.

The information associated with these statement is as follows:

That Woods Cross City is considering a tax rate that exceeds the certified tax rate.



(7) Calculated Certified Tax Rate	(8) Auditor's Certified Tax Rate	(9) Auditor's Certified Rate Revenue	(10) Proposed Tax Rate
		2,140,630	
		2,140,630	0.000000

Rate Description	Type of Property	Tax Year	Average Value	Taxable Value	Tax Rate	Amount of Tax Paid On Average Value	City Property Tax Collected	Difference From '25 CTR Revenue	% Increase	To Cover These Expense
2025 TNT Approved	Residential	2025	\$513,000	\$282,150	0.001392	\$393	\$2,098,967	N/A	0.00%	This is the 2025 Certified Tax Rate and Revenue Per the State Tax Commission
	Commercial		\$969,000	\$969,000	\$1,007,878.377	\$1,349				
2026 Certified Tax Rate (CTR)	Residential	2026	\$513,000	\$282,150	0.001392	\$392.75	\$2,140,630	N/A	0.00%	Preliminary revenue set by State Tax Commission. This is the 2025 CTR of \$2,098,950 revenue plus \$41,680 in new growth revenue.
	Commercial		\$969,000	\$969,000	\$1,507,878.377	\$1,348.85				
Preliminary CTR To Collect \$992,000 to Cover 2027 Building Bonds	Residential	2026	\$513,000	\$282,150	0.002079	\$886.59	\$3,134,879	\$994,249	46.45%	This rate will collect the certified tax rate plus an additional \$992,000 in new tax revenue for an anticipated \$25 million dollar building bonds with a 25 year pay-off. SFD-\$193.84 annual increase, and
	Commercial		\$969,000	\$969,000	\$1,507,878.377	\$2,014.55				

The approximate dollar amount and purpose of the ad valorem tax revenue increase.

Fiscal Year 2027 Property Tax Revenue Options											
Rate Description	Type of Property	Tax Year	Average Value	Taxable Value	Tax Rate		Amount of Tax Paid On Average Value	City Property Tax Collected	Difference From '25 CTR Revenue	% Increase	To Cover These Expense
					Proposed Tax Rate Value						
2025 TNT Approved	Residential	2025	\$513,000	\$282,150	0.001392		\$393	\$2,098,967	N/A	0.00%	This is the 2025 Certified Tax Rate and Revenue Per the State Tax Commission
	Commercial		\$969,000	\$969,000	\$1,507,878.377	\$1,349					
2026 Certified Tax Rate (CTR)	Residential	2026	\$513,000	\$282,150	0.001392		\$392.75	\$2,140,630	N/A	0.00%	Preliminary revenue set by State Tax Commission. This is the 2025 CTR of \$2,098,950 revenue plus \$41,680 in new growth revenue.
	Commercial		\$969,000	\$969,000	\$1,507,878.377	\$1,348.85					
Preliminary CTR To Collect \$992,000 to Cover 2027 Building Bonds	Residential	2026	\$513,000	\$282,150	0.002079		\$586.59	\$3,134,879	\$994,249	46.45%	This rate will collect the certified tax rate plus an additional \$992,000 in new tax revenue for an anticipated \$25 million dollar building bonds with a 25 year pay-off. SFD-\$193.84 annual increase, and
	Commercial		\$969,000	\$969,000	\$1,507,878.377	\$2,014.55					

The approximate percentage increase in ad valorem tax revenue that is based on the tax rate increase.

Fiscal Year 2027 Property Tax Revenue Options											
Rate Description	Type of Property	Tax Year	Average Value	Taxable Value	Tax Rate		Amount of Tax Paid On Average Value	City Property Tax Collected	Difference From '25 CTR Revenue	% Increase	To Cover These Expense
					Proposed Tax Rate Value						
2025 TNT Approved	Residential	2025	\$513,000	\$282,150	0.001392		\$393	\$2,098,967	N/A	0.00%	This is the 2025 Certified Tax Rate and Revenue Per the State Tax Commission
	Commercial		\$969,000	\$969,000	\$1,507,878.377	\$1,349					
2026 Certified Tax Rate (CTR)	Residential	2026	\$513,000	\$282,150	0.001392		\$392.75	\$2,140,630	N/A	0.00%	Preliminary revenue set by State Tax Commission. This is the 2025 CTR of \$2,098,950 revenue plus \$41,680 in new growth revenue.
	Commercial		\$969,000	\$969,000	\$1,507,878.377	\$1,348.85					
Preliminary CTR To Collect \$992,000 to Cover 2027 Building Bonds	Residential	2026	\$513,000	\$282,150	0.002079		\$586.59	\$3,134,879	\$994,249	46.45%	This rate will collect the certified tax rate plus an additional \$992,000 in new tax revenue for an anticipated \$25 million dollar building bonds with a 25 year pay-off. SFD-\$193.84 annual increase, and
	Commercial		\$969,000	\$969,000	\$1,507,878.377	\$2,014.55					

The number circled in red are 2025 numbers because the County Auditor has not provided the Average Taxable Value for 2026

Memo

To: Woods Cross Mayor and City Council

From: Bryce K Haderlie, City Administrator

Date: May 1, 2026

Re: Resolution to Acknowledge The Budget Officer's Presentation Include Specific Statements and Information (Agenda Item 6f)



This attached resolution complies with Utah Code Sections 59-2-919 and 59-2-924 to acknowledge that the Budget Officer fulfilled the requirements that include the following:

1. Acknowledging that, pursuant to Utah Code Section 59-2-919(4)(a)(i), the Budget Officer presented the Fiscal Year 2026–27 (FY27) tentative budget to the City Council and public in the May 5, 2026 public meeting.
2. Acknowledging that the Budget Officer made a statement to the City Council and public in the May 5, 2026 public meeting that the FY27 tentative budget includes a proposed tax rate increase.
3. Acknowledging that the Budget Officer presented to the City Council and public, as a separate item on the agenda in the same public meeting, a property tax impact schedule separate from other budget documents, as defined in Utah Code Section 59-2-924.
4. Directing that the property tax impact schedule shall be available for public inspection at City Hall and online and will be included as a separate agenda item at each public hearing held prior to June 30, 2026 at which the City Council discusses the proposed general fund budget for FY27.

Memo

To: Woods Cross Mayor and City Council

From: Bryce K Haderlie, City Administrator

Date: May 1, 2026

Re: Woods Cross Budget Officer Giving Notice of Proposed Tax Increase



In accordance with Utah State Code 59-2-919 (4)(a), this memo and associated discussion during this city council meeting is to give notice that as the Budget Officer, I will state in the meeting that the FY27 Budget includes a proposed rate tax increase.

In a later agenda item during this meeting, I will state that proposed property tax increase is in the amount of \$994,249.00 additional dollars than the preliminary Auditor's Certified Rate Revenue of \$2,140,630. This tax rate revenue increase would be appropriated to the bond payments for the City Hall/Community Room/Hogan Park project.