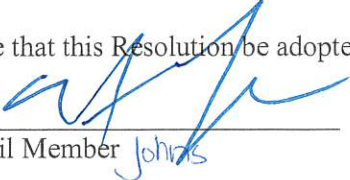
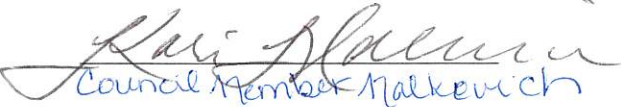


ROLL CALL VOTING:	YES	NO
Mayor Benjamin Hillyard	[]	[]
Council Member Brian Hutchings	[X]	[]
Council Member Steve Johns	[X]	[]
Council Member Janet Lunt	[X]	[]
Council Member Kari Malkovich	[X]	[]
Council Member Dan Roden	[X]	[]

I move that this Resolution be adopted.


 Council Member Johns

I second the foregoing motion.


 Council Member Malkovich

RESOLUTION NO. 2026-38

A RESOLUTION OF THE CITY COUNCIL OF WOODLAND HILLS CITY, UTAH, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2026–2027

WHEREAS, Woodland Hills City is a municipal corporation and political subdivision of the State of Utah; and

WHEREAS, pursuant to the Utah Uniform Fiscal Procedures Act for Utah Cities, Utah Code Title 10, Chapter 6, the City is required to prepare, review, consider, and adopt a budget for each fund for which a budget is required; and

WHEREAS, the City’s Budget Officer prepared and submitted a tentative budget for Fiscal Year 2026–2027 to the City Council, together with supporting schedules and information, as required by Utah law; and

WHEREAS, the City Council reviewed the tentative budget and made the tentative budget available for public inspection as required by law; and

WHEREAS, the City Council established the time and place for a public hearing to receive public comment on the proposed budget; and

WHEREAS, notice of the public hearing was provided as required by law; and

WHEREAS, on May 26, 2026, the City Council held a duly noticed public hearing to receive public comment regarding the proposed budget for Fiscal Year 2026–2027; and

WHEREAS, after considering the tentative budget, staff recommendations, public comment, anticipated revenues, proposed expenditures, fund balances, capital needs, debt obligations, and the financial needs of the City, the City Council now desires to adopt the final budget for Fiscal Year 2026–2027; and

WHEREAS, Utah Code § 10-6-118 provides that the governing body shall adopt a final budget by resolution or ordinance and that a certified copy of the final budget must be filed with the State Auditor within 30 days after adoption.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF WOODLAND HILLS CITY, UTAH, AS FOLLOWS:

Section 1. Adoption of Final Budget.

The City Council hereby adopts the final budget for Woodland Hills City for Fiscal Year 2026–2027, beginning July 1, 2026, and ending June 30, 2027, for each fund for which a budget is required, including, as applicable:

1. General Fund;
2. Water Fund;
3. Capital Projects Fund;
4. Debt Service Fund;
5. Special Revenue Funds; and
6. Any other funds required by law or maintained by the City.

The final budget is attached hereto as Exhibit A and incorporated herein by this reference.

Section 2. Authorization to Administer Budget.

The Mayor, Treasurer, Recorder, and other appropriate City officers and employees are hereby authorized and directed to administer the adopted budget in accordance with applicable law, city policies, and the adopted appropriations.

Section 3. Appropriations Authorized.

The amounts set forth in the adopted budget are hereby appropriated for the purposes stated therein. City expenditures shall be made only in accordance with the adopted budget, as amended from time to time, and applicable purchasing, accounting, and budgetary requirements.

Section 4. Certification and Filing.

The Budget Officer is hereby authorized to certify a copy of the final budget and direct staff to file the certified budget with the Utah State Auditor within 30 days after adoption, as required by Utah Code § 10-6-118.

Section 5. Public Inspection.

The adopted final budget shall be maintained as a public record and made available for public inspection in accordance with Utah law.

Section 6. Severability.

If any section, clause, or provision of this Resolution is held invalid or unenforceable by a court of competent jurisdiction, the remaining sections, clauses, and provisions shall remain in full force and effect.

Section 7. Effective Date.

This Resolution shall become effective immediately upon adoption.

PASSED AND ADOPTED by the City Council of Woodland Hills City, Utah, this 26th
day of May, 2026.

WOODLAND HILLS CITY

By:

Benjamin Jay Hillyard
Benjamin Hillyard, Mayor

ATTEST:

Jody Stones
Jody Stones, City Recorder



EXHIBIT A

Final Budget for Fiscal Year 2026–2027

City of Woodland Hills
Budgeting Worksheet
10 10 General Fund - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

Change in Net Position	2024	2025	2026	2026	2027	2027 Proposed	Percent Used	Worksheet
Revenue:	Actual	Actual	Actual	Budget	Actual	Budget	Revised Budget	Notes
Taxes								
3110 Property tax - current	945,866	970,245	925,313	1,012,581	0	1,012,581	0	0%
3120 Unpaid Prior Year's Property tax	72,442	76,927	154,054	65,000	0	87,000	0	0%
3125 Motor vehicle fees	37,098	38,549	33,878	38,000	0	39,000	0	0%
3130 Sales and use taxes	280,504	284,741	233,210	280,000	0	285,000	0	0%
3131 Transportation tax	30,870	37,520	31,744	31,000	0	38,000	0	0%
3140 Franchise tax (Electric/Gas)	130,893	123,551	101,977	125,000	0	125,000	0	0%
3150 Telecom tax (Cell & Landline)	5,533	4,901	3,880	4,200	0	4,500	0	0%
Total Taxes	1,503,206	1,536,435	1,484,057	1,555,781	0	1,591,081	0	0%
Licenses and permits								
3210 Business licenses	735	600	450	500	0	500	0	0%
3221 Residential Building permits	74,486	104,397	133,014	80,000	0	94,750	0	0%
3223 Development - Subdivision Inspecti	0	0	70,907	0	0	0	0	0%
3225 Animal Licenses	0	0	0	500	0	0	0	0%
3226 Appeal/Variance	500	100	500	500	0	500	0	0%
Total Licenses and permits	75,721	105,097	204,870	81,500	0	95,750	0	0%
Intergovernmental revenue								
3332 Fire department grants	0	25,000	0	0	0	0	0	0%
3356 Class C road allocation	109,243	134,049	112,603	105,000	0	120,000	0	0%
3358 Liquor fund allotment	0	0	0	1,000	0	0	0	0%
3359 Parks Grants - PASS THRU	0	6,892	5,000	0	0	1,000	0	0%
3360 State grants	0	37,982	0	0	0	83,178	0	0%
Total Intergovernmental revenue	109,243	203,923	117,603	106,000	0	204,178	0	0%
Charges for services								
3413 Zoning and subdivision fees	6,250	13,317	107,970	2,000	0	5,000	0	0%
3421 Fire department services	1,094	(2,767)	4,585	1,000	0	1,000	0	0%
3422 Fuel Reduction	79,886	314,272	473,071	250,000	0	150,000	0	0%
3440 Sanitation - garbage fees	172,486	202,067	176,836	199,500	0	214,191	0	0%
3470 Summit Creek Trail Improvement	6,000	3,000	3,500	2,000	0	5,000	0	0%
3480 Fiber Revenue	42,933	23,000	5,500	18,000	0	5,000	0	0%
3490 Miscellaneous services	0	2,720	5	2,500	0	2,500	0	0%
3491 City Center Rental	1,565	2,750	1,140	2,200	0	2,200	0	0%
3492 Park Rental	585	300	425	200	0	200	0	0%
Total Charges for services	310,799	558,658	773,032	477,400	0	385,091	0	0%
Interest								
3610 Interest earnings	177,251	183,763	99,315	70,000	0	30,000	0	0%
3611 Interest - Fiber	492	0	0	0	0	0	0	0%
Total Interest	177,742	183,763	99,315	70,000	0	30,000	0	0%
Miscellaneous revenue								
3640 Proceeds of sale of capital assets	145,706	90,809	173,769	0	0	170,500	0	0%
3660 Proceeds of bond issues	0	128,722	0	0	0	1,440,000	0	0%
3685 CC Fee	1,092	987	955	800	0	1,100	0	0%
3690 Miscellaneous revenue	25,565	24,844	108,991	2,145,000	0	5,000	0	0%

City of Woodland Hills
Budgeting Worksheet

10 10 General Fund - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	2027 Proposed Budget	Revised Budget	Percent Used	Worksheet Notes
3691 City Celebration Revenues - PAS	2,143	2,871	5,511	3,000	0	3,000	0	0%	
3692 Emergency Management	320	0	0	0	0	0	0	0%	
Total Miscellaneous revenue	174,825	248,232	289,225	2,148,800	0	1,619,600	0	0%	
Contributions and transfers	0	0	1,708,550	1,421,979	0	0	0	0%	
3840 Transfer from capital projects	0	0	1,708,550	1,421,979	0	0	0	0%	
Total Contributions and transfers	0	0	1,708,550	1,421,979	0	0	0	0%	
Total Revenue:	2,351,538	2,836,108	4,676,651	5,861,460	0	3,925,700	0	0%	
Expenditures:									
General government									
Council									
4111.100 Mayor/Council Wages	18,608	17,995	15,917	18,000	0	25,200	0	0%	
4111.220 Mayor/Council FICA	1,235	1,615	1,217	1,400	0	1,928	0	0%	
4111.580 Council Travel	3,440	3,844	4,373	7,000	0	7,000	0	0%	
4111.600 Mayor Expenses	20	42	500	500	0	1,500	0	0%	
4111.601 Council Expenses	246	327	844	1,000	0	500	0	0%	
4111.602 Council Discretionary	124	0	150	300	0	300	0	0%	
Total Council	23,672	23,823	23,001	28,200	0	36,428	0	0%	
Administrative									
4141.100 Admin salaries and wages	161,450	154,403	138,056	175,000	0	212,941	0	0%	
4141.220 Admin employee FICA	10,545	15,273	10,494	14,000	0	16,290	0	0%	
4141.230 Retirement	63,308	31,883	20,363	35,000	0	32,609	0	0%	
4141.240 Admin Health Insurance	0	3,963	10,921	16,000	0	44,004	0	0%	
4141.348 Admin audit	12,200	12,600	13,000	14,000	0	13,500	0	0%	
4141.349 Admin attorney	38,452	42,586	89,082	100,000	0	129,000	0	0%	
4141.350 Admin Prof. Services	35,975	80,371	94,622	36,000	0	66,000	0	0%	
4141.352 Elections	2,621	22	2,932	6,600	0	100	0	0%	
4141.353 Appeal/Variance	0	0	0	500	0	500	0	0%	
4141.400 Admin utilities	24,660	19,188	17,806	32,000	0	33,600	0	0%	
4141.521 Admin insurance and surety	9,622	19,655	40,564	60,000	0	62,000	0	0%	
4141.580 Admin travel, conferences	3,504	1,665	1,667	3,000	0	4,500	0	0%	
4141.600 Admin books, subscriptions,	2,858	6,952	4,909	6,000	0	8,798	0	0%	
4141.601 Admin office supplies & exp	9,201	8,736	11,754	10,500	0	28,600	0	0%	
4141.649 Repairs/maintenance to city	26,667	32,241	11,586	20,000	0	134,975	0	0%	
4141.650 Admin computer software su	8,185	17,766	17,388	14,000	0	16,000	0	0%	
4141.651 Admin web site	0	0	0	4,500	0	4,000	0	0%	
4141.699 Admin miscellaneous expen	2,090	67	1,569	1,000	0	1,000	0	0%	
4141.700 2019 Principal Sales Tax Re	84,958	87,000	90,000	690,000	0	92,000	0	0%	
4141.701 2019 Interest Sales Tax Rev	23,134	20,508	18,954	9,477	0	17,000	0	0%	
4141.740 Admin capital outlay equipm	0	0	0	2,000	0	3,600	0	0%	
Total Administrative	519,430	554,879	595,670	1,249,577	0	921,017	0	0%	
Planning and zoning									
4180.220 Planning commission FICA	923	0	0	0	0	0	0	0%	
4180.600 Planning commission expen	1,084	0	0	1,500	0	1,000	0	0%	
Total Planning and zoning	2,007	0	0	1,500	0	1,000	0	0%	
Building									

City of Woodland Hills
Budgeting Worksheet
10 10 General Fund - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	2027 Budget	2027 Proposed Budget	Revised Budget	Percent Used	Worksheet Notes
4190.100 Inspections Wages	18,343	15,108	13,792	17,000	0	0	6,600	0	0%	
4190.101 Site Plan Review	7,095	10,477	17,455	12,500	0	0	0	0	0%	
4190.102 SWPPP	24,614	0	0	0	0	0	0	0	0%	
4190.220 Building FICA	1,601	2,348	2,296	2,300	0	0	0	0	0%	
4190.230 Building Retirement	1,302	2,056	3,038	2,200	0	0	0	0	0%	
4190.240 Building Health Insurance	0	187	3,370	2,500	0	0	0	0	0%	
4190.300 Plan Review	24,648	18,252	15,054	17,000	0	0	17,000	0	0%	
4190.600 Building Tools, Books, Dues,	167	1,172	920	3,000	0	0	1,500	0	0%	
Total Building	77,770	49,600	55,925	56,500	0	0	25,100	0	0%	
Total General government	622,880	628,302	674,597	1,335,777	0	0	983,545	0	0%	
Public safety										
Police										
4210.100 Ordinance Enforcement Offi	4,583	6,485	5,979	10,500	0	0	10,410	0	0%	
4210.220 Ordinance Enforcement Offi	351	550	445	850	0	0	796	0	0%	
4210.230 Retirement	233	465	401	550	0	0	0	0	0%	
4210.240 Enforcement Health Insuran	0	149	375	500	0	0	0	0	0%	
4210.300 Police services	107,586	112,216	106,976	119,600	0	0	124,384	0	0%	
4210.301 Dispatch fees	9,782	20,023	15,541	20,000	0	0	20,000	0	0%	
4210.349 Enforcement attorney fees	0	0	0	1,000	0	0	0	0	0%	
Total Police	122,535	139,888	129,717	153,000	0	0	155,590	0	0%	
Fire										
4220.100 Fire wages	14,808	16,795	19,693	20,000	0	0	20,000	0	0%	
4220.220 Fire FICA	1,011	1,610	1,361	1,600	0	0	1,530	0	0%	
4220.230 Retirement	485	931	995	1,000	0	0	0	0	0%	
4220.300 Fire Telephone Notification	280	280	280	600	0	0	600	0	0%	
4220.600 Fire equipment supplies	70,462	104,319	84,926	55,000	0	0	55,000	0	0%	
4220.601 Fire training	7,044	9,655	5,724	10,000	0	0	10,000	0	0%	
4220.602 Fire Discretionary Fund	1,115	725	1,033	1,000	0	0	500	0	0%	
4220.604 Fire Fighter Appreciation	1,986	2,012	2,008	2,000	0	0	2,500	0	0%	
4220.605 Emergency Management	39	0	75	0	0	0	0	0	0%	
4220.648 Fire equipment fuel	3,409	3,617	2,574	5,000	0	0	4,000	0	0%	
4220.649 Fire equipment repairs/maint	2,641	5,461	2,463	5,000	0	0	5,000	0	0%	
4220.700 Fire Truck Lease principal	50,176	39,481	50,752	41,400	0	0	43,400	0	0%	
4220.701 Fire Truck Lease interest	23,995	20,673	23,042	19,000	0	0	16,801	0	0%	
4220.702 Chief's Truck Lease principal	0	8,880	0	9,400	0	0	22,400	0	0%	
4220.703 Chief's Truck Lease interest	0	3,620	0	3,120	0	0	2,600	0	0%	
4220.740 Fire capital outlay	21,500	9,245	0	0	0	0	0	0	0%	
Total Fire	198,953	227,304	194,925	174,120	0	0	184,331	0	0%	
Fire Fuel Reduction										
4222.100 Fire Fuel Reduction wages	95,485	191,125	173,987	250,000	0	0	200,000	0	0%	
4222.200 Fire Fuel Reduction benefits	7,261	17,210	13,310	0	0	0	15,300	0	0%	
4222.230 Fire Fuel Reduction Retirem	0	16	0	0	0	0	0	0	0%	
4222.600 Fire Fuel Reduction equipm	10,305	17,087	10,713	0	0	0	6,000	0	0%	
4222.601 Fire Fuel Reduction training	73	18	0	0	0	0	1,500	0	0%	
4222.602 Fire Fuel Reduction Discreti	957	8,778	22,082	0	0	0	15,000	0	0%	

City of Woodland Hills
Budgeting Worksheet
10 10 General Fund - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	2027 Proposed Budget	Revised Budget	Percent Used	Worksheet Notes
4222.648 Fire Fuel Reduction equipm	4,458	9,400	8,835	0	0	10,000	0	0%	
4222.649 Fire Fuel Reduction equipm	12,528	12,744	14,503	0	0	15,000	0	0%	
Total Fire Fuel Reduction	131,068	256,377	243,431	250,000	0	262,800	0	0%	
EMS									
4225.100 EMS Wages	10,522	13,669	14,764	14,000	0	17,000	0	0%	
4225.220 EMS FICA	805	1,229	1,129	1,100	0	1,301	0	0%	
4225.600 EMS Equipment Supplies	5,037	4,570	6,305	6,100	0	8,500	0	0%	
4225.601 EMS Training	3,826	6,910	3,234	6,100	0	11,000	0	0%	
4225.602 EMS Appreciation	0	552	223	300	0	500	0	0%	
4225.648 EMS Equipment Fuel	510	127	202	1,000	0	600	0	0%	
4225.649 EMS Equipment Repairs/Ma	0	11	391	1,000	0	1,000	0	0%	
4225.740 EMS Capital Outlay	0	0	0	0	0	150,000	0	0%	
Total EMS	20,701	27,068	26,249	31,000	0	189,901	0	0%	
Animal control									
4253.300 Animal control and regulatio	679	2,428	4,967	5,000	0	2,200	0	0%	
Total Animal control	679	2,428	4,967	5,000	0	2,200	0	0%	
Emergency Management									
4227.100 EM Wages	0	500	0	500	0	500	0	0%	
4227.220 EM FICA	0	38	0	40	0	38	0	0%	
4227.600 EM Equipment Supplies	402	0	5,235	4,000	0	4,000	0	0%	
Total Emergency Management	402	538	5,235	4,540	0	4,538	0	0%	
Total Public safety	474,337	653,603	604,524	617,660	0	799,360	0	0%	
Roads and public improvements									
Roads									
4410.100 Streets wages	61,886	67,433	55,078	82,000	0	0	0	0%	
4410.220 Streets FICA	4,036	(3,797)	3,991	6,300	0	0	0	0%	
4410.230 Retirement	5,595	7,864	9,438	13,500	0	0	0	0%	
4410.240 Health Insurance	11,738	23,074	15,541	13,000	0	0	0	0%	
4410.300 Streets Professional & techn	43,566	38,641	16,455	35,000	0	35,000	0	0%	
4410.452 Streets Storm drainage	0	7,005	0	15,000	0	90,000	0	0%	
4410.600 Streets Road supplies	2,433	1,796	1,459	3,000	0	4,000	0	0%	
4410.602 Roads Discretionary	468	500	56	1,000	0	500	0	0%	
4410.603 Tools and equipment	4,731	1,404	214	2,000	0	0	0	0%	
4410.606 Streets General Maintenance	45,664	7,284	1,044,158	3,210,000	0	1,380,000	0	0%	
4410.607 Fiber Installs	34,900	21,378	9,100	10,000	0	7,500	0	0%	
4410.648 Streets Road fuel	2,642	359	1,630	3,000	0	2,000	0	0%	
4410.649 Streets Road Vehicle repairs	1,705	1,038	1,063	4,000	0	2,500	0	0%	
4410.702 \$580,000 Principal	57,000	58,000	60,000	64,763	0	61,000	0	0%	
4410.703 \$580,000 Interest	11,683	10,685	9,525	9,500	0	8,025	0	0%	
4410.740 Streets capital outlay equip	39,905	74,210	0	3,500	0	0	0	0%	
4410.741 Streets Debt service - princi	71,553	68,806	68,907	27,700	0	25,500	0	0%	
4410.742 Streets Debt service - intere	22,000	1,836	8,877	4,330	0	5,500	0	0%	
4415.608 Class C Road maintenance	0	6,450	0	0	0	0	0	0%	
Total Roads	421,504	393,964	1,305,493	3,507,593	0	1,621,525	0	0%	
Sanitation									

City of Woodland Hills
Budgeting Worksheet
10 10 General Fund - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	2027 Proposed Budget	Revised Budget	Percent Used	Worksheet Notes
4420.300 Sanitation - garbage removal	161,731	158,696	151,871	178,500	0	187,425	0	0%	
Total Sanitation	161,731	158,696	151,871	178,500	0	187,425	0	0%	
Snowplow									
4418.100 Snowplowing wages	27,757	40,593	7,871	50,000	0	43,000	0	0%	
4418.220 Snowplowing FICA	2,117	4,142	602	3,900	0	3,290	0	0%	
4418.230 Snowplowing Retirement	1,312	97	0	100	0	0	0	0%	
4418.600 Snowplowing supplies	1,161	1,410	508	1,500	0	500	0	0%	
4418.601 Snowplowing road salt	51,119	30,110	26,415	40,000	0	40,000	0	0%	
4418.602 Snow Plowing tools and equ	6,302	10,643	6,555	22,000	0	1,000	0	0%	
4418.648 Snowplowing fuel	3,750	4,313	437	6,000	0	6,000	0	0%	
4418.649 Snow Plowing repairs/maint	5,709	2,924	803	10,000	0	17,000	0	0%	
4418.740 Snowplowing capital outlay	3,575	101,729	0	0	0	0	0	0%	
4418.800 Snowplowing Debt service -	25,850	7,978	4,734	27,700	0	25,500	0	0%	
4418.801 Snowplowing Debt service -	0	137	1,414	4,330	0	5,500	0	0%	
Total Snowplow	128,653	204,075	49,338	165,530	0	141,790	0	0%	
Total Roads and public improvements	711,889	756,735	1,506,701	3,851,623	0	1,950,740	0	0%	
Parks, recreation, and public property									
Parks									
4510.100 Parks Salaries & Wages	7,848	10,063	6,973	11,000	0	0	0	0%	
4510.220 Parks FICA	595	876	502	900	0	0	0	0%	
4510.230 Parks Retirement	583	1,162	1,002	1,000	0	0	0	0%	
4510.240 Parks Health Insurance	0	372	936	2,500	0	0	0	0%	
4510.300 Chipper Days	0	0	0	10,000	0	5,000	0	0%	
4510.600 PTR	10,149	0	763	1,500	0	159,055	0	0%	
4510.601 City Celebrations	12,413	11,758	14,233	14,000	0	14,500	0	0%	
4510.648 Parks fuel	0	19	0	0	0	0	0	0%	
4510.649 Parks repairs/maintenance	3,569	12,251	8,298	14,500	0	12,500	0	0%	
4510.740 Parks Capital Outlay	7,475	0	0	1,000	0	1,000	0	0%	
4540.602 Parks Discretionary	302	0	40	0	0	0	0	0%	
Total Parks	42,935	36,501	32,748	56,400	0	192,055	0	0%	
Total Parks, recreation, and public pro	42,935	36,501	32,748	56,400	0	192,055	0	0%	
Transfers									
4850 Transfer to FIRE capital projects f	0	90,000	0	0	0	0	0	0%	
4855 Transfer to EMS capital projects f	5,000	10,000	0	0	0	0	0	0%	
4860 Transfer to PUBLIC WORKS capit	10,000	10,000	0	0	0	0	0	0%	
4870 Transfer to ROADS capital project	458,537	474,303	0	0	0	0	0	0%	
4880 Transfer to PTR capital projects fu	1,000	0	0	0	0	0	0	0%	
Total Transfers	474,537	584,303	0	0	0	0	0	0%	
Total Expenditures:	2,326,577	2,659,444	2,818,570	5,861,460	0	3,925,700	0	0%	
Total Change In Net Position	24,960	176,664	1,858,081	0	0	0	0	0%	

City of Woodland Hills
Budgeting Worksheet
41 41 Capital Projects - Fire - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	2027 Budget	2027 Proposed Budget	Revised Budget	Percent Used	Worksheet Notes
Change In Net Position										
Revenue:										
Miscellaneous revenue	546,038	0	0	0	0	0	0	0	0%	
3680 Loan Proceeds	546,038	0	0	0	0	0	0	0	0%	
Total Miscellaneous revenue										
Contributions and transfers										
3810 Transfer from general fund	0	10,000	0	0	0	0	0	0	0%	
3990 Appropriated fund balance	0	0	0	154,850	0	0	0	0	0%	
Total Contributions and transfers										
Total Revenue:	546,038	10,000	0	154,850	0	0	0	0	0%	
Expenditures:										
Public safety										
Fire										
4220.72 Saving - 2022 down payment	546,038	0	0	0	0	0	0	0	0%	
Total Fire	546,038	0	0	0	0	0	0	0	0%	
Total Public safety	546,038	0	0	0	0	0	0	0	0%	
Miscellaneous										
4811 Transfer to PW Capital Project	0	0	154,850	154,850	0	0	0	0	0%	
Total Miscellaneous	0	0	154,850	154,850	0	0	0	0	0%	
Total Expenditures:	546,038	0	154,850	154,850	0	0	0	0	0%	
Total Change In Net Position	0	10,000	(154,850)	0	0	0	0	0	0%	

City of Woodland Hills
Budgeting Worksheet

42 42 Capital Projects - EMS - 07/01/2026 to 06/30/2027
 100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	2027 Proposed Budget	Revised Budget	Percent Used	Worksheet Notes
Change In Net Position									
Revenue:									
Intergovernmental revenue									
3810 Transfer from general fund	5,000	10,000	0	0	0	0	0	0%	
Total Intergovernmental revenue	5,000	10,000	0	0	0	0	0	0%	
Contributions and transfers									
3990 Appropriated fund balance	0	0	0	25,760	0	0	0	0%	
4811 Transfer to PW Capital Projects	0	0	25,760	25,760	0	0	0	0%	
Total Contributions and transfers	0	0	(25,760)	0	0	0	0	0%	
Total Revenue:	5,000	10,000	(25,760)	0	0	0	0	0%	
Total Change In Net Position	5,000	10,000	(25,760)	0	0	0	0	0%	

City of Woodland Hills
Budgeting Worksheet

43 43 Capital Projects - Snowplowing - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	2027 Proposed Budget	Revised Budget	Percent Used	Worksheet Notes
Change In Net Position									
Revenue:									
Miscellaneous revenue	182,659	0	0	0	0	0	0	0%	
3670 Lease Proceeds	182,659	0	0	0	0	0	0	0%	
Total Miscellaneous revenue									
Contributions and transfers									
3810 Transfer from general fund	10,000	0	0	0	0	0	0	0%	
3990 Appropriated fund balance	0	0	0	35,000	0	0	0	0%	
Total Contributions and transfers	10,000	0	0	35,000	0	0	0	0%	
Total Revenue:	192,659	0	0	35,000	0	0	0	0%	
Expenditures:									
Roads and public improvements									
Snowplow									
4220.73 Savings for future truck purch	182,659	0	0	0	0	0	0	0%	
Total Snowplow	182,659	0	0	0	0	0	0	0%	
Total Roads and public improvements	182,659	0	0	0	0	0	0	0%	
Miscellaneous									
4811 Transfer PW Capital Projects	0	0	25,000	35,000	0	0	0	0%	
Total Miscellaneous	0	0	25,000	35,000	0	0	0	0%	
Total Expenditures:	182,659	0	25,000	35,000	0	0	0	0%	
Total Change In Net Position	10,000	0	(25,000)	0	0	0	0	0%	

City of Woodland Hills
Budgeting Worksheet

44 44 Capital Projects - Public Works - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	2027 Proposed Budget	Revised Budget	Percent Used	Worksheet Notes
Change In Net Position									
Revenue:									
Intergovernmental revenue									
3611 W. Loafer Project	0	110,000	0	0	0	0	0	0%	
3615 UDOT Community Dev. Grant	0	65,161	0	0	0	0	0	0%	
Total Intergovernmental revenue	0	175,161	0	0	0	0	0	0%	
Contributions and transfers									
3810 Transfer from general fund	458,537	564,303	0	0	0	0	0	0%	
3820 Transfer from Capital Projects	0	0	0	220,610	0	0	0	0%	
3990 Appropriated fund balance	0	0	0	1,201,369	0	2,660	0	0%	
Total Contributions and transfers	458,537	564,303	0	1,421,979	0	2,660	0	0%	
Total Revenue:	458,537	739,464	0	1,421,979	0	2,660	0	0%	
Expenditures:									
Roads and public improvements									
Roads									
4220.75 W. Loafer	0	319,450	0	0	0	0	0	0%	
4220.78 UDOT Community Dev. Grant	0	65,161	18,064	0	0	0	0	0%	
Total Roads	0	384,611	18,064	0	0	0	0	0%	
Total Roads and public improvements	0	384,611	18,064	0	0	0	0	0%	
Miscellaneous									
4810 Transfer to general fund	0	0	1,498,940	1,421,979	0	2,660	0	0%	
Total Miscellaneous	0	0	1,498,940	1,421,979	0	2,660	0	0%	
Total Expenditures:	0	384,611	1,517,004	1,421,979	0	2,660	0	0%	
Total Change In Net Position	458,537	354,853	(1,517,004)	0	0	0	0	0%	

City of Woodland Hills

Budgeting Worksheet

45 45 Capital Projects - PTR - 07/01/2026 to 06/30/2027

100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	2027 Proposed Budget	Revised Budget	Percent Used	Worksheet Notes
Change In Net Position									
Revenue:									
Contributions and transfers									
3810 Transfer from general fund	1,000	0	0	0	0	0	0	0%	
3990 Appropriated fund balance	0	0	0	5,000	0	0	0	0%	
Total Contributions and transfers	1,000	0	0	5,000	0	0	0	0%	
Total Revenue:	1,000	0	0	5,000	0	0	0	0%	
Expenditures:									
Miscellaneous									
4811 Transfer to PW Capital Projects	0	0	4,000	5,000	0	0	0	0%	
Total Miscellaneous	0	0	4,000	5,000	0	0	0	0%	
Total Expenditures:	0	0	4,000	5,000	0	0	0	0%	
Total Change In Net Position	1,000	0	(4,000)	0	0	0	0	0%	

City of Woodland Hills
Budgeting Worksheet
51 51 Enterprise - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	2027 Budget	2027 Proposed Budget	Revised Budget	Percent Used	Worksheet Notes
Change in Net Position										
Expenditures:										
Debt service										
6605 Vehicle Lease Payment	0	0	0	0	0	0	25,500	0	0%	
6606 Vehicle Lease Interest Payment	0	0	0	0	0	0	5,500	0	0%	
Total Debt service	0	0	0	0	0	0	31,000	0	0%	
Total Expenditures:	0	0	0	0	0	0	31,000	0	0%	
Total Change in Net Position	0	0	0	0	0	0	(31,000)	0	0%	
Income or Expense										
Income From Operations:										
Operating income										
5140 Water service revenues	802,835	860,435	748,914	828,000	0	0	890,000	0	0%	
5241 Miscellaneous service revenues	15,914	40,668	59,442	15,000	0	0	55,000	0	0%	
5311 Connection fee income	7,403	5,850	8,200	7,000	0	0	8,000	0	0%	
Total Operating income	826,152	906,953	816,556	850,000	0	0	953,000	0	0%	
Operating expense										
6110 Salaries and wages	163,974	178,107	169,101	160,000	0	0	133,007	0	0%	
6112 Water Repairs	8,097	1,567	12,048	0	0	0	0	0	0%	
6115 Well	50,868	0	21,136	0	0	0	0	0	0%	
6130 Employee FICA	14,866	32,474	15,509	12,500	0	0	10,652	0	0%	
6140 Health Insurance	11,738	26,025	21,346	35,000	0	0	27,336	0	0%	
6150 Retirement	15,892	27,748	27,416	18,000	0	0	19,608	0	0%	
6210 Books, dues and subscriptions	4,802	3,880	4,097	2,500	0	0	2,500	0	0%	
6230 Travel and conferences	246	837	1,730	1,500	0	0	1,500	0	0%	
6240 Office supplies and expense	4,969	2,340	2,725	4,000	0	0	4,000	0	0%	
6245 Computer software support	8,054	13,837	16,229	14,000	0	0	14,000	0	0%	
6250 Tools and work equipment	6,978	3,495	1,725	5,000	0	0	5,000	0	0%	
6280 Utilities	47,567	59,247	78,768	80,000	0	0	83,000	0	0%	
6311 Legal services	0	0	0	5,000	0	0	5,000	0	0%	
6313 Engineering services	42,140	38,439	28,432	50,000	0	0	50,000	0	0%	
6420 Water sampling and testing	1,787	2,492	4,131	10,000	0	0	12,000	0	0%	
6440 Meter installation and service	4,813	(50)	0	8,000	0	0	8,500	0	0%	
6445 Supplies	10,605	23,234	10,343	15,000	0	0	15,000	0	0%	
6447 Water equipment repairs/mainten	5,193	17,121	8,075	10,000	0	0	0	0	0%	
6450 Water system maintenance	6,998	271,097	115,202	150,000	0	0	160,000	0	0%	
6451 ARPA Funds	47,066	0	0	0	0	0	0	0	0%	
6452 Fuel	0	397	2,879	0	0	0	0	0	0%	
6510 Insurance and surety bonds	6,758	27,588	20,883	30,000	0	0	30,000	0	0%	
6550 Capital Outlay	0	0	0	34,888	0	0	35,000	0	0%	
6555 2014 Upper Well Principal	0	0	0	46,000	0	0	47,000	0	0%	
6610 Miscellaneous operating expense	2,843	1,500	1,311	0	0	0	0	0	0%	
6690 Depreciation expense	276,126	271,553	0	125,000	0	0	247,396	0	0%	
6822 2021 Emergency Water loan \$2.9	0	0	0	99,000	0	0	99,000	0	0%	
6830 Monthly CC Processing and Bank	13,716	16,611	16,817	15,000	0	0	17,000	0	0%	
Total Operating expense	756,097	1,019,539	579,903	930,388	0	0	1,026,500	0	0%	

City of Woodland Hills
Budgeting Worksheet

51 51 Enterprise - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	2027 Budget	2027 Proposed Budget	Revised Budget	Percent Used	Worksheet Notes
Total Income From Operations:	70,055	(112,586)	236,653	(80,388)	0	0	(73,500)	0	0%	
Non-Operating Items:										
Non-operating income										
5521 Water Impact Fee revenue	42,136	68,471	73,738	52,670	0	0	53,000	0	0%	
5610 Interest income	70,203	69,130	51,291	70,000	0	0	60,000	0	0%	
5610.1 Impact Fee Interest	5,394	5,479	4,729	5,500	0	0	5,500	0	0%	
5630 Gain (loss) on asset retirement	(3,464)	0	0	0	0	0	0	0	0%	
Total Non-operating income	114,269	143,080	129,758	128,170	0	0	118,500	0	0%	
Non-operating expense										
6820 Interest expense (New Bond Well)	16,965	19,903	18,711	15,330	0	0	14,000	0	0%	
Total Non-operating expense	16,965	19,903	18,711	15,330	0	0	14,000	0	0%	
Total Non-Operating Items:	97,304	123,177	111,047	112,840	0	0	104,500	0	0%	
Total Income or Expense	167,359	10,590	347,700	32,452	0	0	31,000	0	0%	

City of Woodland Hills
Budgeting Worksheet
52 52 Sewer - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

Income or Expense	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	2027 Proposed Budget	Revised Budget	Percent Used	Worksheet Notes
Income From Operations:									
Operating income									
5150 Sewer service revenues	107,348	133,650	126,710	130,000	0	137,000	0	0%	
5311 Connection fee income	5,101	2,000	9,402	6,000	0	6,000	0	0%	
Total Operating income	112,449	135,650	136,112	136,000	0	143,000	0	0%	
Operating expense									
6110 Salaries and wages	0	0	0	0	0	9,141	0	0%	
6111 Employee FICA	0	0	0	0	0	699	0	0%	
6112 Sewer Repairs/Maintenance	8,530	0	0	20,000	0	21,000	0	0%	
6150 Retirement	0	0	0	0	0	1,782	0	0%	
6230 Travel and conferences	0	0	675	0	0	0	0	0%	
6285 Sewer service expense to Payson	70,954	101,615	90,635	94,000	0	100,000	0	0%	
6313 Engineering services	5,950	0	0	0	0	0	0	0%	
6690 Depreciation expense	0	0	0	12,000	0	10,378	0	0%	
Total Operating expense	85,434	101,615	91,310	126,000	0	143,000	0	0%	
Total Income From Operations:	27,015	34,035	44,802	10,000	0	0	0	0%	
Non-Operating Items:									
Non-operating income									
5522 Sewer Impact Fee revenue	42,787	53,815	86,124	20,000	0	20,000	0	0%	
Total Non-operating income	42,787	53,815	86,124	20,000	0	20,000	0	0%	
Non-operating expense									
6998 WH Sewer Impact Fee	20,495	0	0	0	0	0	0	0%	
6999 Impact Fee to Payson City	27,672	58,427	86,124	20,000	0	20,000	0	0%	
Total Non-operating expense	48,167	58,427	86,124	20,000	0	20,000	0	0%	
Total Non-Operating Items:	(5,380)	(4,612)	0	0	0	0	0	0%	
Total Income or Expense	21,635	29,423	44,802	10,000	0	0	0	0%	

City of Woodland Hills
 Budgeting Worksheet
 91 91 General Fixed Assets - 07/01/2026 to 06/30/2027
 100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	2027 Budget	2027 Proposed Budget	Revised Budget	Percent Used	Worksheet Notes
Change In Net Position										
Expenditures:										
Miscellaneous										
4401 Pension streets	(774)	6,437	0	0	0	0	0	0	0%	
Total Miscellaneous	(774)	6,437	0	0	0	0	0	0	0%	
Total Expenditures:	(774)	6,437	0	0	0	0	0	0	0%	
Total Change In Net Position	774	(6,437)	0	0	0	0	0	0	0%	