AMEND FY26 BUDGET

FY27 TENTATIVE BUDGET AND ASSOCIATED REQUIREMENTS FOR THE TRUTH IN TAXATION PROCESS

June 12, 2026 City Council Meeting

4.a. FY26 Amended Budget

Introduction

Public Hearing

Resolution To Adopt Amended Budget

Please include in motion: Increase Budgeted Use of Fund Balance (10-39-900) by an additional $500,000 and increase the transfer to Fund 46- Capital Improvement Fund account 46-39-100 by the additional $500,000 due sale of property.

FY26 YEAR IN REVIEW – GENERAL FUND

Revenue

- Property taxes are below budget estimates
  - The TNT was note approved by the USTC due to document not supplied by the County
  - While the 2025 "Certified Rate Revenue" was $2,098,967" we estimate that it will be around $2,070,774. May
  - May 31st was $2,066,601.09
- Other revenues have been strong
  - Sales Tax
  - Other taxes
  - Building permits
- Budgeted Use Of Fund Balance $1,143,362
- Sale of Post Office $475,000

Expenditures

- Most departments didn't spend full budget

Exceptions

- Administrative $9,500 – Mid-year wage adj. for benefits
- Community Dev. $19,800 - Retirement
- Police $288,000 – Transfer to Fleet $300,000

  (Didn't have to take loan on fleet purchase)
- Parks $79,811 –
  - Seasonal increase due to FT Emp. FMLA
  - Retirement
  - Fuel and fertilizer expenses
- Transfer to Other Funds $1,382,301 over budgeted
  - Capital Improvement $1,300,000
  - West Legacy Trail Reimb. To Park Dev. Fund $82,301 (Impact Fee)

FY26 YEAR IN REVIEW – OTHER FUNDS

Revenue

- Fund 21 - Class C revenue up
- Fund 23 – RAP Tax revenue up
- Fund 24 – Park Impact Fee revenue up
- Fund 25 – RDA revenue up
- Fund 28 – State Liquor revenue up
- Fund 41 – 1960 SAA revenue down – prepaid asses.
- Utility Funds up with rate increase
- Utility Impact Funds up due to permit issuance

Expenditures

- Fund 21 - Class C - Spending down 2022 Road Bonds
- Fund 23 - Repay Fund 24 for West Legacy Trail Project
- Fund 25 – RDA –
  - Negotiated reimbursements up due to more sales tax revenue
  - Rebalanced employee expenses
- Fund 28 – State Liquor – Dashcam updates
- Fund 46 – Cap. Improvement – City Hall
- Fund 51 – Water - Water projects with 2025 bonds

Public Hearing

Resolution To Adopt Amended Budget

Please include in motion: Increase Budgeted Use of Fund Balance (10-39-900) by an additional $500,000 and increase the transfer to Fund 46- Capital Improvement Fund account 46-39-100 by the additional $500,000 due sale of property.

4.b. FY27 Budget

Presentation By Budget Officer of the FY2027 Budget and Proposed New Property Tax Revenue,

Including a Narrative Budget Message

Giving Notice that the Budget Officer of Wood Cross City Intends to State In The Public Meeting That The Tentative Budget Includes A Proposed Tax Increase

Presentation by Budget Officer of the FY2027 Property Tax Impact Schedule As Defined In UCA 59-22-919(4) and UCA 59-2-924

Consideration to Adopt Resolution 2026-999 Adopting and Affirming the Previous Adoption o the Property Tax Impact Schedule for the FY2027 Tentative and Interim Budgets

AGENDA ITEM 4bI. PRESENTATION OF TENTATIVE BUDGET

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
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
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

While it is the intent of the council and staff to reduce this number before it is voted on in August, 2026, State Law requires that we set the maximum amount that the Council can adopt at this time.

GENERAL FUND CAPITAL PROJECTS- RANKED BY STAFF BY PRIORITY

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~~	

Consideration for tonight:
#3 – Community Services Part-time Employee $20,000

CAPITAL PROJECTS FOR OTHER FUNDS - RANKED BY PRIORITY

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	

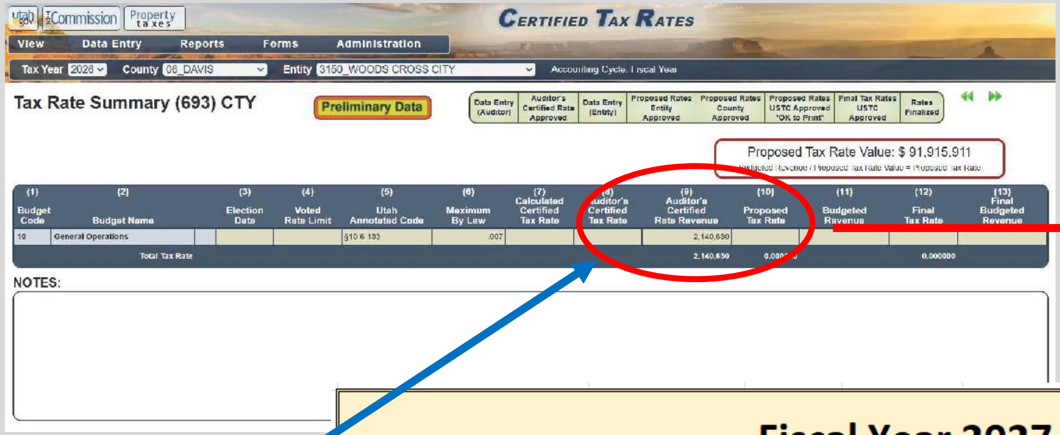
Consideration for tonight:
Water Impact Fee GL 53 –
Water Impact Fee Analysis
$10,000

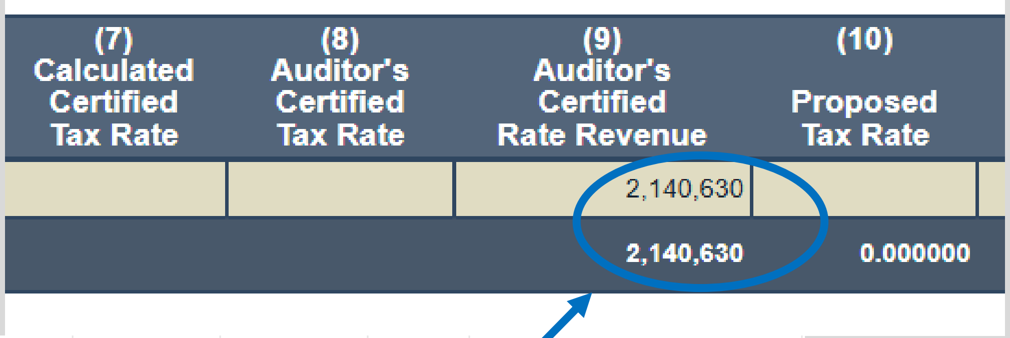
AGENDA ITEM 4bII. BUDGET OFFICER GIVING NOTICE THAT THE TENTATIVE BUDGET INCLUDES A PROPOSED TAX INCREASE UCA59-2-919(4)(A)

- I Bryce Haderlie, as the Budget Officer for Woods Cross City, am stating that the FY27 Budget includes a proposed tax increase.

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.**

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





This number has changed

Fiscal Year 2027 Property Tax Revenue Options										
Rate Description	Type of Property	Tax Year	Average Value	Taxable Value	Tax Rate Proposed Tax Rate Value	Amount of Tax Paid On Average Value	City Propety 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	[illegible]	$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				

2. 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 Proposed Tax Rate Value	Amount of Tax Paid On Average Value	City Propety 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	$1,507,878,377	$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				

3. 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 Proposed Tax Rate Value	Amount of Tax Paid On Average Value	City Propety 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	$1,507,878,377	$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	<u>**$182.42/$15.20**</u> $3,134,879 <u>**$626.49/$26.91**</u>	$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

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.

- Resolution 2026-969 was adopted on February 17, 2026 and established with the Davis County Auditor that the Woods Cross City Council will meet on Tuesday, August 4, 2026 at 7:30 p.m. to hold a public hearing on the proposed tax increase in accordance with Utah Code Annotated 59-2-919.
- A public hearing was held on June 2, 2026 where the tentative budget was adopted.
- The Interim Budget is being presented tonight for consideration to adopt. It must be adopted by June 30, 2026.
- If the city holds other budget meetings prior to the August 4th, 2026 TNT Public Hearing, the City will give noticed to the public in accordance with Utah State Code.

AGENDA ITEM 4bIII. BUDGET OFFICER PRESENTATION OF THE FY27 PROPERTY TAX IMPACT SCHEDULE

UTAH CODE 59-22-919(4) & UTAH CODE 59-2-924

- I Bryce Haderlie, as the Budget Officer for Woods Cross City, am presenting the FY27 Property Tax Impact Schedule Per Utah Code 59-22-919(4) and Utah Code 59-2-924.
- Paper copies are available for the public on the table by the council chamber doors.

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.

No Impact To These Funds

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.

	BUDGET WITHOUT TAX INCREASE	PROPOSED BUDGET	BUDGET CHANGE
Total Budget Impact	**$9,065,043**	**$10,059,292**	**$994,249**

Consideration to Adopt Resolution 2026-999 Adopting and Affirming the Previous Adoption of the Property Tax Impact Schedule for the FY2027 Tentative and Interim Budgets

4.c Public Hearing 2: FY2027 Compensation Schedule for Elected and Statutory Officers

Presentation of the FY27Compensation Schedule

Public Hearing on the Compensation Schedule for Elected and Statutory Officers

Consideration to Adopt Ordinance 640 Approving FY2027 Compensation Schedule for Elected and Statutory Officers

10-3-818. Salaries in municipalities -- Notice.

(1) The elective and statutory officers of municipalities shall receive the compensation for their services that the governing body fixes by ordinance adopting compensation or compensation schedules enacted after public hearing.

(2) (a) As used in this Subsection (2):

(i) "Compensation" means:

(A) salary, including salary paid under a contract;

(B) a budgeted bonus or budgeted incentive pay;

(C) a vehicle allowance; and

(D) deferred salary.

(ii) "Compensation increase" means an increase in any item of compensation listed in Subsection (2)(a)(i).

(iii) "Executive municipal officer" means:

(A) the city or town manager or chief administrative officer;

(B) the assistant city or town manager or assistant city or town chief administrative officer;

(C) the city or town attorney;

(D) an individual who is the head or chief of a city or town department or division; or

(E) an individual who is the chief assistant or deputy of an individual described in Subsection (2)(a)(iii)(D).

(b) Before a governing body may adopt a final budget or a final amended budget that includes a compensation increase for an executive municipal officer, the governing body shall:

(i) hold a public hearing on the compensation increase; and

(ii) publish notice of the time, place, and purpose of the public hearing:

(A) for at least seven days before the date of the public hearing; and

(B) as a class A notice under Section 63G-30-102.

(c) A public hearing under Subsection (2)(b)(i):

(i) shall be held separate from any other public hearing; and

(ii) may be held the same day as another public hearing, including immediately before or after the other public hearing.

FY27 Wage Adjustments Include For All Staff:

- COLA 2.4%
- Wage Survey Analysis – No Market Adjustments
- One Step Increase for All Qualified Employees
- Changes to the Police Department Step & Grade Table
- Recommended 2.4% longevity bonus to employees that were topped out last year
- Continued funding of public safety Tier II Employee portion of DB Hybrid System
- Continue bonus to Tier II non-public safety employees of 1.3%

Office or Position	FY26 Compensation	FY26 Compensation	% Increase
Mayor	$15,872 yr.	$16,252 yr.	2.4%
City Council Members	$8,192 yr.	$8,389 yr.	2.4%
Planning Commission Members	$53.25 per mtg.	$54.53 per mtg.	2.4%
Cross Guards and PT/Seasonal Positions	Per employee	Per Employee	2.4%

Woods Cross City Non-Public Safety Proposed Pay Plan

Proposed FY27 Annual Pay Rates with 2.4% COLA

Competitive Objective	0.0%													55.0%
	Pay Range													
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
JOB TITLE	**Minimum**						**Midpoint**							**Maximum**
CITY ADMINISTRATOR	$150,695	$156,919	$163,399	$170,148	$177,175	$184,492	$192,136	$197,900	$203,837	$209,952	$216,251	$221,873	$227,642	$233,577
ASSISTANT CITY ADMINISTRATOR	$122,880	$127,955	$133,239	$138,742	$144,472	$150,439	$156,672	$161,372	$166,213	$171,200	$176,336	$180,920	$185,624	$190,464
PUBLIC WORKS DIRECTOR	$122,752	$127,822	$133,101	$138,598	$144,322	$150,282	$156,509	$161,204	$166,040	$171,021	$176,152	$180,732	$185,431	$190,266
FINANCE DIRECTOR P/T	$114,114	$118,826	$123,734	$128,844	$134,165	$139,706	$145,495	$149,860	$154,355	$158,986	$163,756	$168,013	$172,382	$176,876
COMMUNITY DEVELOPMENT DIRECTOR	$110,113	$114,660	$119,396	$124,327	$129,462	$134,808	$140,394	$144,606	$148,944	$153,412	$158,014	$162,123	$166,338	$170,675
HR/RISK MANAGEMENT DIRECTOR	$101,871	$106,078	$110,459	$115,021	$119,771	$124,718	$129,885	$133,782	$137,795	$141,929	$146,187	$149,988	$153,887	$157,899
PUBLIC WORKS OPERATIONS MANAGER	$90,630	$94,373	$98,271	$102,329	$106,556	$110,956	$115,553	$119,020	$122,591	$126,268	$130,056	$133,438	$136,907	$140,477
WATER/STORM WATER SUPERINTENDENT	$75,014	$78,112	$81,338	$84,698	$88,196	$91,838	$95,643	$98,512	$101,468	$104,512	$107,647	$110,446	$113,317	$116,272
COMMUNITY SERVICE COORDINATOR	$68,275	$71,095	$74,031	$77,089	$80,272	$83,588	$87,051	$89,662	$92,352	$95,123	$97,977	$100,524	$103,138	$105,827
PARKS/STREET SUPERINTENDENT	$66,235	$68,970	$71,819	$74,785	$77,874	$81,090	$84,450	$86,983	$89,593	$92,280	$95,049	$97,520	$100,056	$102,664
FINANCE CLERK/CITY RECORDER	$69,492	$72,362	$75,350	$78,462	$81,703	$85,077	$88,602	$91,260	$93,998	$96,818	$99,722	$102,315	$104,975	$107,712
CITY TREASURER	$69,215	$72,074	$75,050	$78,150	$81,378	$84,739	$88,249	$90,897	$93,624	$96,433	$99,326	$101,908	$104,558	$107,284
JUSTICE COURT ADMINISTRATOR	$68,354	$71,177	$74,117	$77,178	$80,365	$83,684	$87,151	$89,766	$92,459	$95,233	$98,090	$100,640	$103,257	$105,949
PARKS MANAGER	$63,056	$65,660	$68,372	$71,196	$74,136	$77,198	$80,396	$82,808	$85,292	$87,851	$90,487	$92,839	$95,253	$97,737

The Step-and-Grade tables represent the wage range for full-time and part-time positions employed by Woods Cross City. The tables are adjusted annually depending on Cost of Living Adjustments (COLA) and market information pertinent to the position. While it is customary for employees that meet job expectations to advance one step with the adoption of the annual budget, **the steps do not reflect actual years of service**, nor is there an expectation that employees will advance one step in each year of employment. Compensation is determined by the responsibility, knowledge, and difficulty relevant to the position and an employee's wage will correspond to a step within the range that most closely reflects that individuals experience and performance. As an employee advances on the career ladder for promotions etc., a step in the new position will be used that is a minimum of 2.5% but not more than 5% higher than the wage prior to the promotion. Whenever there are two steps that fall between 2.5% and 5%, the lower rate of the two will be used.

Woods Cross City Non-Public Safety Proposed Pay Plan

Proposed FY27 Annual Pay Rates with 2.4% COLA

	Pay Range													
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
JOB TITLE	**Minimum**						**Midpoint**							**Maximum**
WATER/STORM WATER FOREMAN	$61,498	$64,038	$66,683	$69,437	$72,304	$75,291	$78,410	$80,762	$83,185	$85,681	$88,251	$90,546	$92,900	$95,322
PARKS FOREMAN	$59,590	$62,051	$64,613	$67,282	$70,061	$72,954	$75,977	$78,256	$80,604	$83,022	$85,513	$87,736	$90,017	$92,364
WATER OPERATOR III/STORMWATER COORD.	$55,213	$57,493	$59,868	$62,340	$64,915	$67,596	$70,396	$72,508	$74,683	$76,924	$79,232	$81,292	$83,405	$85,580
PARKS WORKER III	$54,379	$56,625	$58,964	$61,399	$63,935	$66,575	$69,334	$71,414	$73,556	$75,763	$78,035	$80,064	$82,146	$84,288
STREETS MAINTENANCE OPERATOR III	$53,016	$55,206	$57,486	$59,860	$62,332	$64,906	$67,601	$69,629	$71,718	$73,869	$76,085	$78,063	$80,093	$82,185
RECORDS/OFFICE ADMINISTRATOR	$53,894	$56,120	$58,438	$60,851	$63,364	$65,981	$68,715	$70,776	$72,900	$75,087	$77,339	$79,350	$81,413	$83,536
Code Enforcement Officer I P/T	$54,526	$56,778	$59,123	$61,565	$64,107	$66,755	$69,521	$71,606	$73,754	$75,967	$78,246	$80,280	$82,368	$84,515
WATER/STORM WATER OPERATOR II	$51,231	$53,347	$55,550	$57,844	$60,233	$62,721	$65,319	$67,279	$69,297	$71,376	$73,517	$75,429	$77,390	$79,408
STREETS MAINTENANCE OPERATOR II	$48,139	$50,127	$52,197	$54,353	$56,598	$58,935	$61,377	$63,218	$65,115	$67,068	$69,080	$70,876	$72,719	$74,615
WATER/STORM WTR OPERATOR I/PLANNING AND PERMIT COORDINATOR	$46,888	$48,824	$50,841	$52,940	$55,127	$57,404	$59,782	$61,575	$63,423	$65,325	$67,285	$69,035	$70,829	$72,676
STREETS MAINTENANCE OPERATOR I	$46,539	$48,461	$50,463	$52,547	$54,717	$56,977	$59,337	$61,118	$62,951	$64,840	$66,785	$68,521	$70,303	$72,136
PARKS WORKER II	$45,869	$47,763	$49,736	$51,790	$53,929	$56,156	$58,482	$60,237	$62,044	$63,905	$65,822	$67,534	$69,290	$71,096
PARKS WORKER I	$44,549	$46,389	$48,305	$50,300	$52,377	$54,540	$56,800	$58,504	$60,259	$62,067	$63,929	$65,591	$67,297	$69,051
ADMIN. ASST/UTIl. BILLING CLRK	$43,605	$45,406	$47,281	$49,234	$51,267	$53,385	$55,596	$57,264	$58,982	$60,752	$62,574	$64,201	$65,870	$67,588
OFFICE TECHNICIAN II P/T	$42,919	$44,692	$46,538	$48,460	$50,461	$52,545	$54,722	$56,364	$58,055	$59,796	$61,590	$63,192	$64,834	$66,525
JUSTICE COURT CLERK	$41,024	$42,718	$44,482	$46,320	$48,233	$50,225	$52,305	$53,875	$55,491	$57,156	$58,870	$60,401	$61,971	$63,587
OFFICE TECHNICIAN I	$40,485	$42,157	$43,899	$45,712	$47,600	$49,565	$51,619	$53,168	$54,763	$56,405	$58,098	$59,608	$61,158	$62,752

The Step-and-Grade tables represent the wage range for full-time and part-time positions employed by Woods Cross City. The tables are adjusted annually depending on Cost of Living Adjustments (COLA) and market information pertinent to the position. While it is customary for employees that meet job expectations to advance one step with the adoption of the annual budget, **the steps do not reflect actual years of service**, nor is there an expectation that employees will advance one step in each year of employment. Compensation is determined by the responsibility, knowledge, and difficulty relevant to the position and an employee's wage will correspond to a step within the range that most closely reflects that individuals experience and performance. As an employee advances on the career ladder for promotions etc., a step in the new position will be used that is a minimum of 2.5% but not more than 5% higher than the wage prior to the promotion. Whenever there are two steps that fall between 2.5% and 5%, the lower rate of the two will be used.

Woods Cross City Public Safety Approved Pay Plan

Proposed FY27 Yearly Rate at 2028 Hours

	Pay Range											
	1	2	3	4	5	6	7	8	9	10	11	12
JOB TITLE	**Minimum**					**Midpoint**						**Maximum**
POLICE CHIEF	$137,696					$168,792						$199,888
ASSISTANT POLICE CHIEF	$112,819					$139,433						$166,046
POLICE SERGEANT							$105,412	$108,047	$110,749	$113,517	$116,355	$119,264
MASTER POLICE OFFICER								$90,951	$93,224	$95,555	$97,944	$100,392
SENIOR POLICE OFFICER						$80,435	$82,446	$84,507	$86,620			
POLICE OFFICER	$64,522	$67,748	$71,135	$72,913	$74,736	$76,605						
POLICE OFFICER IN TRAINING	$61,296											

The Step-and-Grade tables represent the wage range for full-time and part-time positions. The tables are adjusted annually depending on Cost of Living Adjustments (COLA) and market information pertinent to the position. While it is customary for employees that meet job expectations to advance one step with the adoption of the annual budget, **the steps do not reflect actual years of service**, nor is there an expectation that employees will advance one step in each year of employment. Compensation is determined by the responsibility, knowledge, and difficulty relevant to the position and an employee's wage will correspond to a step within the range that most closely reflects that individuals experience and performance. As an employee advances on the career ladder for promotions etc., a step in the new position will be used that is a minimum of 2.5% but not more than 5% higher than the wage prior to the promotion. Whenever there are two steps that fall between 2.5% and 5%, the lower rate of the two will be used.

Public Hearing on the Compensation Schedule for Elected and Statutory Officers

4.c. Consideration to Adopt Ordinance 640 Approving FY2027 Compensation Schedule for Elected and Statutory Officers

4.d. Public Hearing 2: Adopting the FY27 Interim Budget

Presentation of the FY27 Interim Budget

Public Hearing on the FY27 Interim Budget

Consideration to Adopt Resolution 2026-1000 Approving FY2027 Interim Budget

At the June 2nd meeting we gave the following notice:

PLEASE NOTE: DUE TO SCHEDULE CONFLICTS, THE JUNE 16TH CITY COUNCIL MEETING HAS BEEN CANCELLED. THE CITY COUNCIL MEETING WILL BE HELD JUNE 12TH AT 6:30 P.M. AT THE WOODS CROSS CITY HALL 1555 S 800 W WOODS CROSS, UT.

DURING THAT MEETING, THERE WILL BE PUBLIC HEARINGS ON THE FY26 BUDGET AMENDMENTS, FY27 INTERIM BUDGET RDA FY26 & FY27 BUDGETS, AND FY27 COMPENSATION SCHEDULE OF ELECTED AND STATUTORY OFFICERS.

THE COUNCIL /RDA BOARD WILL ALSO CONSIDER ADOPTING RESOLUTIONS AND ORDINANCES PURSUANT TO THOSE MATTERS AND SETTING A PROPOSED TAX RATE RELATED TO THE PROPOSED PROPERTY TAX INCREASE.

FY2026~2027 Interim Budget

Account Number	Account Title	PY 2024-25 Actual Rev/Exp	CY 2025-26 Original Budget	FY 2026-27 Interim Budget	Dollar Increase Yr/Yr
Revenue					
10-31-100	PROPERTY TAXES- REAL PROPERTY	2,018,393	2,157,774	2,200,000	42,226
10-31-111	**PROPERTY TAXES- TNT INCREASE (new City Hall)**	**0**	**0**	**994,249**	**994,249**
10-31-150	FEES IN LIEU- MOTOR VEHICLES	103,568	85,000	105,000	20,000
10-31-200	PROPERTY TAXES- PERSONAL PROP	113,914	95,500	109,005	13,505
10-31-300	SALES AND USE TAXES	4,641,527	4,450,000	4,650,000	200,000
10-31-400	DATA FRANCHISE FEES	66,862	70,000	65,000	(5,000)
10-31-500	TRANSIENT ROOM TAX	49,152	50,000	50,000	0

Certified Property Tax Rates

View | Data Entry | Reports | Forms | Administration

Tax Year 2026 | County 06_DAVIS | Entity 3150_WOODS CROSS CITY | Accounting Cycle: Fiscal Year

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

Save | Approve

Proposed Tax Rate Value: $ 1,636,981,828

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	0.001298	0.001298	2,124,802				
	Total Tax Rate						0.001298	0.001298	2,124,802	0.000000		0.000000	

May 1, 2026

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	

Final Rates

Summary

May 29, 2026

Proposed Tax Rate Value: $ 119,098,718

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			2,135,797				
	Total Tax Rate								2,135,797	0.000000		0.000000	

Final Rates

Summary

June 3, 2026

Proposed Tax Rate Value: $ 1,735,945,169

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			2,248,049				
	Total Tax Rate								2,248,049	0.000000		0.000000	

June 11, 2026

Proposed Tax Rate Value: $ 1,636,981,828

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*	*0.001298*	*0.001298*	*2,124,802*				
	Total Tax Rate						0.001298	0.001298	2,124,802	0.000000		0.000000	

An official website of the state of Utah. Here is how you know

Certified Property Tax Rates

June 11, 2026

View | Data Entry | Reports | Forms | Administration

Tax Year 2026 | County 06_DAVIS | Entity 3150_WOODS CROSS CITY | Accounting Cycle: Fiscal Year

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

Proposed Tax Rate Value: $ 1,636,981,828

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	0.001298	0.001298	2,124,802				
	Total Tax Rate						0.001298	0.001298	2,124,802	0.000000		0.000000	

Certified Property Tax Rates

June 12, 2026

View | Data Entry | Reports | Forms | Administration

Tax Year 2026 | County 06_DAVIS | Entity 3150_WOODS CROSS CITY | Accounting Cycle: Fiscal Year

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

Save | Approve

Proposed Tax Rate Value: $ 1,636,981,828

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	0.001298	0.001298	2,124,802				
	Total Tax Rate						0.001298	0.001298	2,124,802	0.000000		0.000000	

GENERAL FUND CAPITAL PROJECTS- RANKED BY STAFF BY PRIORITY

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~~	

Consideration for tonight:
#3 – Community Services Part-time Employee $20,000

CAPITAL PROJECTS FOR OTHER FUNDS - RANKED BY PRIORITY

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	

Consideration for tonight:
Water Impact Fee GL 53 –
Water Impact Fee Analysis
$10,000

Public Hearing on the FY27 Interim Budget

4.d. Consideration to Adopt Resolution 2026-1000 Approving FY2027 Interim Budget

5.a. CONSIDERATION TO APPROVE RESOLUTION 2026-1001 ESTABLISHING A PROPOSED TAX RATE IN CONJUNCTION WITH RESOLUTION 2026-989 SETTING AUGUST 4, 2026, 7:30 PM FOR THE TRUTH IN TAXATION PUBLIC HEARING TO CONSIDER THE TAX INCREASE.

2025 Average Values		
City/Entity	Residential	Commercial
Davis County	600,000	1,230,000
Bountiful	639,000	835,000
Centerville	582,000	1,680,000
Clearfield	497,000	2,070,000
Clinton	489,000	1,246,000
Farmington	753,000	1,597,000
Fruit Heights	768,000	354,000
Kaysville	690,000	955,000
Layton	579,000	1,393,000
NSL	684,000	1,311,000
Sunset	354,000	662,000
South Weber	576,000	719,000
Syracyse	576,000	1,306,000
West Bountiful	613,000	1,466,000
West Point	538,000	390,000
Woods Cross	513,000	969,000
NDFD	491,000	1,600,000
SDMFSSA	623,000	1,150,000
Benchland Water	562,000	791,000
South Davis Recreation	623,000	1,146,000

2026 Average Values		
City/Entity	Residential	Commercial
Davis County	619,000	1,403,000
Bountiful	668,000	947,000
Centerville	610,000	1,775,000
Clearfield	510,000	2,151,000
Clinton	491,000	1,445,000
Farmington	790,000	1,510,000
Fruit Heights	790,000	260,000
Kaysville	711,000	1,061,000
Layton	595,000	1,824,000
NSL	703,000	1,680,000
Sunset	370,000	796,000
South Weber	596,000	606,000
Syracyse	582,000	1,568,000
West Bountiful	650,000	1,382,000
West Point	552,000	349,000
Woods Cross	543,000	1,087,000
NDFD	505,000	1,630,000
SDMFSSA	651,000	1,310,000
Benchland Water	579,000	765,000
South Davis Recreation	651,000	1,307,000
Weber Basin Water	619,000	1,252,000

Fiscal Year 2027 Property Tax Revenue Options

Rate Description	Type of Property	Tax Year	Average Value	Taxable Value	Tax Rate / Proposed Tax Rate Value	Amount of Tax Paid On Average Value	City Propety Tax Collected	Difference Auditor' s Certified Rate Revenue	% Increase	To Cover These Expense	Diff. In Payment
2025 TNT Approved	Residential	2025	$513,000	$282,150	0.001392	$393	$2,099,279	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	$543,000	$298,650	0.001298	$388	$2,124,802	$25,523	0.00%	Proposed revenue set by State Tax Commission. This is the 2025 CTR of $2,099,279 revenue **plus $25,523 in "new growth"** revenue.	
	Commercial		$1,087,000	$1,087,000	$1,636,981,828	$1,411					
'Proposed CTR To Collect $994,249 to Cover Building Bonds	Residential	2026	$543,000	$298,650	0.001905	$569	$3,118,450	**$993,648**	46.76%	This rate will collect the certified tax rate plus an additional $994,249 in new tax revenue for an anticipated $25 million dollar building bonds with a 25 year pay-off. SFD-$193.84 annual increase, and $665.70 annual increase for business	$181
	Commercial		$1,087,000	$1,087,000	$1,636,981,828	$2,071					$660
0.000001 Diff. Proposed CTR To Collect $994,249 to Cover Building Bonds	Residential	2026	$543,000	$298,650	0.001906	$569	$3,120,087	**$995,285**	46.84%	This rate will collect the certified tax rate plus an additional $994,249 in new tax revenue for an anticipated $25 million dollar building bonds with a 25 year pay-off. SFD-$193.84 annual increase, and $665.70 annual increase for business	$182
	Commercial		$1,087,000	$1,087,000	$1,636,981,828	$2,072					$661
TNT Option 2 Bond + Estimate Shortfall	Residential	2026	$543,000	$298,650	0.001952	$582.96	$3,195,389	$1,070,587	50.39%	TNT of $994,249 plus $75,198 change from earlier Certified Tax Rate Estimates ($1,070,483)	$195.32
	Commercial		$1,087,000	$1,087,000	$1,636,981,828	$2,121.82					$710.90
TNT Option 4 Calculate a different rate	Residential	2026	$543,000	$298,650	0.001952	$582.96	$3,195,389	**$1,070,587**	50.39%	**Enter the desired " to see the rate and amount paid on average value**	$195.32
	Commercial		$1,087,000	$1,087,000	$1,636,981,828	$2,121.82					$710.90

5.a. CONSIDERATION TO ADOPT RESOLUTION 2026-1001 ESTABLISHING A PROPOSED TAX RATE IN CONJUNCTION WITH RESOLUTION 2026-989 SETTING AUGUST 4, 2026, 7:30 PM FOR THE TRUTH IN TAXATION PUBLIC HEARING TO CONSIDER THE TAX INCREASE

POSSIBLE MOTION LANGUAGE: I MOVE TO ADOPT RESOLUTION 2026-1001 ESTABLISHING A PROPOSED TAX RATE OF 0.0019_ _ IN CONJUNCTION WITH RESOLUTION 2026-989 SETTING AUGUST 4, 2026, 7:30 PM FOR THE TRUTH IN TAXATION PUBLIC HEARING TO CONSIDER THE TAX INCREASE

Item 5.a. FY27 Interim Budget and Truth in Taxation Process Continued. . .

- Report tentative tax rate to the county and state.
- Create tax notices on state website and coordinate with county for 1st notice and city advertise the 2nd notice.
- Prepare and mail the Property Tax Pamphlet prior to the Aug. 4th public hearing.
- Hold work session(s) in July on capital projects to be added to the budgets. When?
- Post the County Auditor's list of all other TNT hearings impacting WX residents on city website and paper copies at the meetings.
- On Aug. 4th we can only do three things:
  - Hold the TNT public hearing
  - Adopt the rate
  - Adopt the FY27 Final Budget
- That leaves Aug. 18th as the only regularly scheduled meeting in Aug. Do you want to meet on July 28th or Aug. 5 or 6th? We don't have to decide today

5.b. SOUTH DAVIS METRO FIRE SERVICE AREA NOTICE OF A PROPOSED PROPERTY TAX INCREASE

1. RECEIVE AND RECORD SOUTH DAVIS METRO FIRE SERVICE AREA'S NOTICE OF PROPOSED TAX INCREASE;
2. ALLOW PUBLIC COMMENT IN ACCORDANCE WITH UTAH CODE § 17B-1-1003(3)(C)(I); AND
3. RECORD THE COUNCIL'S SENTIMENT ON THE PROPOSAL FOR CITY'S APPOINTED BOARD MEMBER TO CONVEY TO SOUTH DAVIS METRO FIRE SERVICE AREA BOARD PURSUANT TO UTAH CODE § 17B-1-1003(3)(C)(II).

2025 Average Values		
City/Entity	Residential	Commercial
Davis County	600,000	1,230,000
Bountiful	639,000	835,000
Centerville	582,000	1,680,000
Clearfield	497,000	2,070,000
Clinton	489,000	1,246,000
Farmington	753,000	1,597,000
Fruit Heights	768,000	354,000
Kaysville	690,000	955,000
Layton	579,000	1,393,000
NSL	684,000	1,311,000
Sunset	354,000	662,000
South Weber	576,000	719,000
Syracyse	576,000	1,306,000
West Bountiful	613,000	1,466,000
West Point	538,000	390,000
Woods Cross	513,000	969,000
NDFD	491,000	1,600,000
SDMFSSA	623,000	1,150,000
Benchland Water	562,000	791,000
South Davis Recreation	623,000	1,146,000

2026 Average Values		
City/Entity	Residential	Commercial
Davis County	619,000	1,403,000
Bountiful	668,000	947,000
Centerville	610,000	1,775,000
Clearfield	510,000	2,151,000
Clinton	491,000	1,445,000
Farmington	790,000	1,510,000
Fruit Heights	790,000	260,000
Kaysville	711,000	1,061,000
Layton	595,000	1,824,000
NSL	703,000	1,680,000
Sunset	370,000	796,000
South Weber	596,000	606,000
Syracyse	582,000	1,568,000
West Bountiful	650,000	1,382,000
West Point	552,000	349,000
Woods Cross	543,000	1,087,000
NDFD	505,000	1,030,000
SDMFSSA	651,000	1,310,000
Benchland Water	579,000	765,000
South Davis Recreation	651,000	1,307,000
Weber Basin Water	619,000	1,252,000

Move To RDA Meeting

Closed Session

Questions?