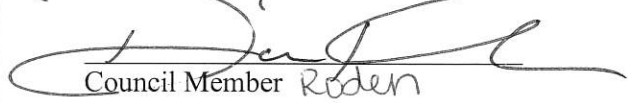


ROLL CALL VOTING:		
	YES	NO
Mayor Benjamin Hillyard (tie only) [] []		
Council Member Brian Hutchings [X] []		
Council Member Steve Johns [X] []		
Council Member Janet Lunt [X] []		
Council Member Kari Malkovich [X] []		
Council Member Dan Roden [X] []		

I move that this Resolution be adopted,


Council Member Malkovich

I second the foregoing motion.


Council Member Roden

RESOLUTION NO. 2026-44

A RESOLUTION APPROVING AND RATIFYING YEAR-END BUDGETARY AND ACCOUNTING ADJUSTMENTS FOR THE 2025–2026 FISCAL YEAR

WHEREAS, Woodland Hills City previously adopted its budget for the 2025–2026 fiscal year pursuant to the Uniform Fiscal Procedures Act for Utah Cities, Utah Code Ann. Title 10, Chapter 6; and

WHEREAS, the City Council previously adopted revisions to the 2025–2026 fiscal year budget; and

WHEREAS, the 2025–2026 fiscal year ended on June 30, 2026; and

WHEREAS, during the fiscal year-end closeout process and in preparation for the City’s annual audit the city’s finance personnel identified certain budgetary and accounting adjustments necessary to accurately reflect revenues, expenditures, transfers, appropriations, fund balances, and other year-end accounting entries for the 2025–2026 fiscal year; and

WHEREAS, Utah Code Ann. § 10-6-119 provides that, upon final adoption, municipal budgets are in effect for the budget period, subject to later amendment, and that a certified copy of the adopted budgets shall be filed in the office of the City Recorder and made available for public inspection during regular business hours; and

WHEREAS, Utah Code Ann. § 10-6-127 authorizes the governing body to review individual fund budgets during the budget period and, if the budget total of one or more funds should be increased, requires compliance with the public hearing procedures set forth in Utah Code Ann. §§ 10-6-113 and 10-6-114; and

WHEREAS, Utah Code Ann. § 10-6-128 provides that final amendments in the current period to the budgets of municipal funds set forth in Utah Code Ann. § 10-6-109 shall be adopted by the governing body on or before the last day of the fiscal period; and

WHEREAS, because the 2025–2026 fiscal year closed on June 30, 2026, this Resolution is intended to approve and ratify year-end budgetary and accounting adjustments identified through the year-end closeout and audit preparation process, and is not intended to authorize new expenditures or obligations for the closed fiscal year that were not otherwise incurred or authorized in accordance with applicable law; and

WHEREAS, in the interest of transparency and public accountability, Woodland Hills City provided notice of and held a public hearing regarding the proposed year-end budgetary and accounting adjustments; and

WHEREAS, on July 14, 2026, the Woodland Hills City Council held a public hearing to receive public comment concerning the proposed year-end budgetary and accounting adjustments for the 2025–2026 fiscal year; and

WHEREAS, all interested persons in attendance were given an opportunity to be heard concerning the proposed adjustments; and

WHEREAS, after receiving public comment and considering the proposed adjustments, the City Council finds that approval and ratification of the year-end budgetary and accounting adjustments is necessary and appropriate to accurately reflect the City's financial activity for the 2025–2026 fiscal year and to assist with the completion of the City's fiscal year-end accounting and audit processes.

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

SECTION 1. Approval and Ratification of Year-End Budgetary and Accounting Adjustments.

The City Council hereby approves and ratifies the year-end budgetary and accounting adjustments for the 2025–2026 fiscal year, as set forth in Exhibit A, attached hereto and incorporated herein by this reference.

SECTION 2. Nature of Action.

The City Council finds and declares that this Resolution is intended to approve, acknowledge, and ratify year-end budgetary and accounting adjustments identified in connection with the fiscal year-end closeout and audit preparation process. This Resolution shall not be construed to authorize new expenditures, new appropriations, or new obligations for the closed 2025–2026 fiscal year except to the extent permitted by applicable law.

SECTION 3. Authorization to Make Accounting Entries.

The Mayor, City Treasurer, City Recorder, and other appropriate city officers and staff are hereby authorized and directed to make all budgetary, accounting, and administrative entries necessary to implement and document the year-end adjustments approved and ratified by this Resolution.

SECTION 4. Filing and Public Inspection.

The City Recorder is hereby directed to maintain a certified copy of this Resolution, together with Exhibit A and any supporting budgetary schedules, with the City's budget records and to make the same available for public inspection during regular business hours as required by applicable law, including Utah Code Ann. § 10-6-119.

SECTION 5. Severability.

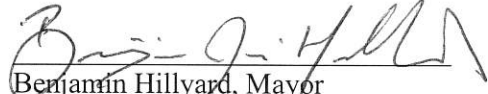
If any section, clause, or provision of this Resolution is held invalid or unenforceable by a court of competent jurisdiction, the remaining sections, clauses, and provisions shall remain in full force and effect.

SECTION 6. Effective Date.

This Resolution shall take effect immediately upon passage and approval.

PASSED AND ADOPTED by the City Council of Woodland Hills City, Utah, this 14th day of July, 2026.

WOODLAND HILLS CITY


Benjamin Hillyard, Mayor

Attest:

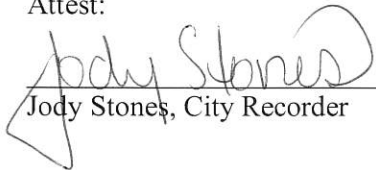

Jody Stones, City Recorder

EXHIBIT A
Year-End Budgetary and Accounting Adjustments

City of Woodland Hills
 Budgeting Worksheet - Updated
 10 10 General Fund - 07/01/2025 to 06/30/2026
 100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	Original Budget	Revised Budget	Percent Used
Change In Net Position						
Revenue:						
Taxes	1,503,206	1,536,435	1,530,352	1,657,596	1,534,665	99.72%
Licenses and permits	75,721	105,097	207,568	81,500	207,169	100.19%
Intergovernmental revenue	109,243	203,923	199,347	106,000	199,347	100.00%
Charges for services	310,799	558,658	809,686	477,400	796,206	101.69%
Interest	177,742	183,763	109,592	190,000	110,000	99.63%
Miscellaneous revenue	174,825	248,232	291,106	8,800	289,256	100.64%
Contributions and transfers	0	0	1,708,550	391,589	1,708,550	100.00%
Total Revenue:	2,351,538	2,836,108	4,856,201	2,912,885	4,845,193	100.23%
Expenditures:						
General government						
Council	23,672	23,823	25,447	28,200	28,500	89.29%
Administrative	519,430	554,879	629,237	774,029	813,416	77.36%
Planning and zoning	2,007	0	175	1,500	225	77.96%
Building	77,770	49,600	67,302	56,500	71,200	94.53%
Total General government	622,880	628,302	722,161	860,229	913,341	79.07%
Public safety						
Police	122,535	139,888	145,462	153,000	155,900	93.30%
Fire	198,953	227,304	220,126	174,120	266,310	82.66%
Fire Fuel Reduction	131,068	256,377	292,984	250,000	332,500	88.12%
EMS	20,701	27,068	29,359	31,000	34,100	86.10%
Animal control	679	2,428	4,967	5,000	5,000	99.34%
Emergency Management	402	538	5,235	4,540	5,775	90.66%
Total Public safety	474,337	653,603	698,132	617,660	799,585	87.31%
Roads and public improvements						
Roads	421,504	393,964	1,319,276	1,139,406	1,419,372	92.95%
Sanitation	161,731	158,696	166,261	178,500	178,500	93.14%
Snowplow	128,653	204,075	49,751	175,665	49,751	100.00%
Total Roads and public improvements	711,889	756,735	1,535,288	1,493,571	1,647,623	93.18%
Parks, recreation, and public property						
Parks	42,935	36,501	36,071	56,400	58,640	61.51%
Total Parks, recreation, and public property	42,935	36,501	36,071	56,400	58,640	61.51%
Transfers	474,537	584,303	0	0	1,426,004	0%
Total Expenditures:	2,326,577	2,659,444	2,991,653	3,027,860	4,845,193	61.74%
Total Change In Net Position	24,960	176,664	1,864,548	(114,975)	0	0%

City of Woodland Hills

Budgeting Worksheet - Updated

42 42 Capital Projects - EMS - 07/01/2025 to 06/30/2026

100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	Original Budget	Revised Budget	Percent Used
Change In Net Position						
Revenue:						
Intergovernmental revenue	5,000	10,000	0	0	173,769	0%
Contributions and transfers	0	0	25,760	0	25,760	100.00%
Total Revenue:	5,000	10,000	(25,760)	0	148,009	-17.40%
Total Change In Net Position	5,000	10,000	(25,760)	0	148,009	-17.40%
Income or Expense						
Income From Operations:	0	0	0	0	148,009	0%
Operating expense	0	0	0	0	148,009	0%
Total Income From Operations:	0	0	0	0	148,009	0%
Total Income or Expense	0	0	0	0	148,009	0%

City of Woodland Hills
 Budgeting Worksheet - Updated
 44 44 Capital Projects - Public Works - 07/01/2025 to 06/30/2026
 100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	Original Budget	Revised Budget	Percent Used
Change In Net Position						
Revenue:						
Intergovernmental revenue	0	175,161	0	0	0	0%
Contributions and transfers	458,537	564,303	0	391,589	2,706,675	0%
Total Revenue:	458,537	739,464	0	391,589	2,706,675	0%
Expenditures:						
Roads and public improvements						
Roads	0	384,611	18,064	30,000	18,064	100.00%
Total Roads and public improvements	0	384,611	18,064	30,000	18,064	100.00%
Miscellaneous	0	0	1,498,940	391,589	2,688,611	55.75%
Total Expenditures:	0	384,611	1,517,004	421,589	2,706,675	56.05%
Total Change In Net Position	458,537	354,853	(1,517,004)	(30,000)	0	0%