



WOODS CROSS CITY COUNCIL AGENDA

TRUTH IN TAXATION HEARING • Tuesday, August 4, 2026

beginning at 7:30 pm in City Council Chambers • 1555 S 800 W, Woods Cross, UT

This meeting will be held in person and via Zoom. You may access at <https://zoom.us/j/9358074960>
or go to zoom.us > select JOIN A MEETING > Meeting ID: 935 807 4960

If you are unable to attend in person or via zoom, you may comment via email to City Recorder AP@WoodsCross.com by the end of the meeting

Invocation/Pledge

PETERSON

1. WELCOME-Review of Truth in Taxation Hearing Procedures

MAYOR

2. PRESENTATION-Woods Cross Fiscal Year '27 Budget and the Truth In Taxation Process

HADERLIE

★ *In order to present complete information, no questions/comments will be taken during this item*

- Presentation of the Proposed FY27 Final Budget for the General Fund and Other Funds
- Statement of the Dollar Amount of Additional Ad Valorem Tax Revenue that would be Generated Each Year by the Proposed Increase in the Certified Tax Rate
- Presentation of the Reasons for the Proposed Tax Increase, Including the Taxing Entity's Intended Use of Additional Ad Valorem Tax Revenue
- Present the Property Tax Impact Schedule for the FY27 Budget
- Presentation of the Combined Ad of the Davis County Notice of Proposed Tax Increase
- Presentation of How the Public Can Participate In-Person or Virtually in the Truth In Taxation Public Hearing Questions From the City Council

3. PROPERTY TAX PUBLIC HEARING: Proposed Property Tax Increase for Fiscal Year 2027 Final Budget

★ *Woods Cross City is committed to civility: We strive to act and speak with dignity, courtesy, and respect at all times – Participants are asked to join us and to act and speak according*

- Each speaker must state name and city of residence for the public record
- Attendees allowed 1 comment, limited to 3 minutes to ensure all attendees have an opportunity to speak
- Physical attendees will be allowed to comment (1 comment, limited to 3 minutes)
- Virtual attendees will be allowed to comment (1 comment, limited to 3 minutes)
- Note: Comments may also be posted in the chat or emailed to AP@WoodsCross.gov through the end of the public hearing. Written comments will be received through the end of this meeting and may be found: [TNT Written Comments Received w TNT Hearing.docx](#) or https://woodscrosscity-my.sharepoint.com/:w:/g/personal/ahanson_woodscross_gov/IQCJLbZXxySuRIOA2511pzR8AdGL_3T2kr4_OIYONnyjDXg?e=A55leb Written Comments Received w TNT Hearing.docx
- CLOSE the PUBLIC HEARING COMMENT PERIOD

4. COUNCIL DISCUSSION

MAYOR

5. ACTION ITEMS

- Consideration of Resolution 2026-1010 Adopting the Final Budget for Fiscal Year 2026-2027 (FY27) and Certifying the 2026 Property Tax Rate HADERLIE
- If the Preceding Resolutions are Not Adopted, the Mayor Must State the Date and Time that the Rate will be Included on a Woods Cross City Council Meeting Agenda for Consideration MAYOR

Note: Official Proposed Property Tax Increase Notices for Woods Cross City and the Davis County Combined are inserted below as part of the official agenda for this Truth in Taxation Public Hearing Agenda (see page 2 of this agenda.)

I certify that copies of the agenda for the Woods Cross City Council Truth in Taxation hearing to be held Tuesday, August 4, 2026, were posted to at Woods Cross City Hall, on the city website www.Woodscross.com, and to the Utah Public Notice website at www.utah.gov/pmn on July 30, 2026, /s/ Annette Hanson, Woods Cross City Recorder.

In compliance with the Americans with Disabilities Act, any individuals needing special accommodations or services during this meeting shall notify the City Recorder at (801) 677-1006 or AP@WoodsCross.com, at least 24 hours prior to the meeting.

**NOTICE OF PROPOSED TAX INCREASE
WOODS CROSS CITY**

The WOODS CROSS CITY is proposing to increase its property tax revenue.

The WOODS CROSS CITY tax on a \$543,000 residence would increase from \$387.65 to \$569.23, which is \$181.58 per year.

The WOODS CROSS CITY tax on a \$543,000 business would increase from \$704.81 to \$1,034.96, which is \$330.15 per year.

If the proposed budget is approved, WOODS CROSS CITY would receive an additional \$995,285 in property tax revenue per year as a result of the tax increase. If the proposed budget is approved, WOODS CROSS CITY would increase its property tax budgeted revenue by 46.86% above last year's property tax budgeted revenue excluding eligible new growth.

The WOODS CROSS CITY invites all concerned citizens to a public hearing for the purpose of hearing comments regarding the proposed tax increase and to explain the reasons for the proposed tax increase. You have the option to attend or participate in the public hearing in person or virtually.

PUBLIC HEARING

Date/Time: 8/4/2026 7:30 P.M.

Location: Woods Cross City Hall City Council Chambers
1555 S 800 W
Woods Cross

To obtain more information regarding the tax increase, citizens may contact the WOODS CROSS CITY at 801-677-1009 or visit woodsross.gov Instructions for virtual participation in the public hearing will be available at woodsross.gov no later than 24 hours before the public hearing is scheduled to begin.

DAVIS COUNTY NOTICE OF PROPOSED TAX INCREASE

The following taxing entities are proposing to increase property tax revenue within DAVIS COUNTY. Data is based on the taxing entity's average value shown below. The same value is used for both residential and commercial property. Concerned citizens are invited to attend the public hearings listed.

FOR FURTHER INFORMATION CONTACT THE INDIVIDUAL ENTITIES AT THE NUMBERS SHOWN BELOW.

Entities Proposing a Tax Increase	Average Market Value	If approved, tax will increase			Additional Ad Valorum Tax Revenue	% Increase if Proposed Tax Increase is Approved	Public hearing information		
		From:	To:				Date/Time	Location	Phone:
Centerville City	\$610,000	Residential:	\$381.46	\$440.85	\$369,103	15.61%	Aug 25,2026 6:00 PM	250 N. Main St. Centerville	801-295-3477
		Commercial:	\$693.57	\$801.54					
City of Clearfield	\$510,000	Residential:	\$329.87	\$351.47	\$233,106	6.59%	Aug 04,2026 7:00 pm	55 S State Street Clearfield City	801-525-2720
		Commercial:	\$599.76	\$639.03					
FARMINGTON	\$790,000	Residential:	\$654.36	\$686.94	\$285,108	4.99%	Aug 18,2026 7:00 PM	160 South Main Street Farmington	801-939-9218
		Commercial:	\$1,189.74	\$1,248.99					
KAYSVILLE	\$711,000	Residential:	\$543.56	\$620.21	\$802,910	14.12%	Aug 06,2026 7:00 PM	23 E Center Street Kaysville	801-546-1235
		Commercial:	\$988.29	\$1,127.65					
City of South Weber	\$596,000	Residential:	\$465.80	\$470.07	\$12,046	0.91%	Aug 11,2026 6:00 pm	1600 E South Weber Dr South Weber City	801-479-3177
		Commercial:	\$846.92	\$854.66					
WEST POINT	\$552,000	Residential:	\$215.86	\$236.81	\$86,166	9.73%	Aug 18,2026 7:00 P.M.	3200 W 300 N West Point	801-776-0970
		Commercial:	\$392.47	\$430.56					
WOODS CROSS CITY	\$543,000	Residential:	\$387.65	\$569.23	\$995,285	46.86%	Aug 04,2026 7:30 P.M.	1555 S 800 W Woods Cross	801-677-1009
		Commercial:	\$704.81	\$1,034.96					
WEBER BASIN WATER CONSERVANCY	\$619,000	Residential:	\$63.66	\$68.09	\$572,626	8.73%	Aug 24,2026 6:30 PM	2837 E Hwy 193 Layton	801-771-1677
		Commercial:	\$115.75	\$123.80					
SOUTH DAVIS METRO FIRE SERVICE AREA	\$651,000	Residential:	\$182.61	\$212.32	\$1,315,412	16.31%	Aug 03,2026 06:00 P.M.	255 S 100 W Bountiful	801-677-2400
		Commercial:	\$332.01	\$386.04					

*Additional Ad Valorem Tax Revenue does not include amount from Judgment Levies.

**This list is for informational purposes only and should not be relied on to determine a taxpayer's property tax liability. For specific property tax liability information the taxpayer should review their "Notice of Valuation and Tax Change".

I certify that copies of the agenda for the Woods Cross City Council Truth in Taxation hearing to be held Tuesday, August 4, 2026, were posted to at Woods Cross City Hall, on the city website www.WoodsCross.com, and to the Utah Public Notice website at www.utah.gov/pmn on July 30, 2026, /s/ Annette Hanson, Woods Cross City Recorder.

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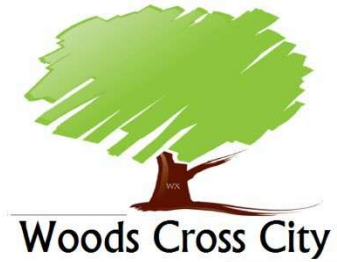
Memo

To: Woods Cross Mayor and City Council

From: Bryce K Haderlie, City Administrator

Date: July 31, 2026

Re: Truth in Taxation (TNT) Public Hearing and Adoption Of The 2026 Certified Property Tax Rate and Fiscal Year 2026-27 FY27 Budget Resolution



During this meeting we will do the following:

Presentation - I will present the required information related to the proposed 2026 property tax increase and adoption of the FY27 Budget in a PowerPoint presentation. During that presentation, Utah Code (UCA) 59-2-919 (8)(b)(ii) states that we must:

(A) state the dollar amount of additional ad valorem tax revenue that would be generated each year by the proposed increase in the certified tax rate;

(B) explain the reasons for the proposed tax increase, including the taxing entity's intended use of additional ad valorem tax revenue described in Subsection (8)(b)(ii)(A);

(C) if the county auditor compiles the list required by Section 59-2-919.2, make the list available from the main page of the taxing entity's public website for a period that begins at least 14 days before the date on which the public hearing is held and ends on or after the date on which the commission certifies the taxing entity's certified tax rate; and

(D) provide an interested party desiring to be heard an opportunity to present oral testimony within reasonable time limits and without unreasonable restriction on the number of individuals allowed to make public comment.

If the City Council has questions, please feel free to let me know, however, this is not the time for the public to speak or ask questions.

Public Hearing - The Mayor will instruct the public on the public hearing process and then open the public hearing. It is important that the staff and council not engage with the public as they speak. Please take notes so that they can be addressed during the Council Discussion portion of the meeting. The public hearing will include

Per UCA§ 59-2-919 (8)(g)(i), we have also posted instructions on our website on how citizens can participate virtually, per section (ii) we must:

(ii) ensure that individuals participating in the public hearing virtually have the ability to:

- (A) access the public hearing electronically through video and audio connection;*
- (B) provide oral testimony through video, audio, or both video and audio connection; and*
- (C) submit written comments electronically for inclusion in the public record, both before and during the public hearing.*

After the public who attend in person have spoken, the Mayor will allow individuals who are attending virtually to provide testimony, and following virtual comment, Annette will identify how many written comments have been submitted. The agenda will have a link to those written comments.

Council Discussion – The City Council can address any comments made during the public hearing, ask staff questions, and discuss elements of the tax rate increase and associated FY27 budget.

Consideration To Adopt Tax Rate and Budget - The City Council is now prepared to adopt the 2026 Certified Property Tax Rate and the Final FY2026-27 (FY27) Woods Cross City Budget that includes the General Fund, Class C (Roads), RAP Tax, Redevelopment Agency, 1960 S Assessment Area, Capital Projects, Impact Fees, Utility Funds and other funds as incorporated in the attached proposed Final Budget . The property taxes levied under the 2026 certified tax rate will be collected in November 2026 and will provide revenue for the FY27 General Fund budget.

Since adoption of the Tentative Budget, staff has made the following updates to the proposed FY27 budget:

- Adjusted the amounts in account numbers 10-31-100, 10-31-111, 10-90-911, 10-90-990, 46-39-111, and 46-40-850 to match the certified tax rate generated by the Utah State Tax Commission Tax Rate calculator (see page 45 of this PDF document).
- Incorporated capital projects approved by the City Council on July 7, 2026, following adoption of the interim budget on July 12, 2026.
- Updated the Transfer In From Other Funds (10-39-300) to reflect the annual allocation of shared administrative, IT, legal, and other citywide support costs among the General Fund and enterprise or special revenue funds that benefit from these services.
- Updated wages, benefits, interest earnings, revenues, and other budget items based on Council direction, finalized estimates, and other adjustments necessary to balance the budget and support anticipated operations.
- Included any other revisions approved by the City Council during the budget review process.

The proposed FY27 budget has been prepared using the 2026 Certified Tax Rate adopted by the Council following the Truth in Taxation hearing. Any change made by the Council to the certified tax rate during this agenda item should be reflected in the final General Fund property tax revenue and corresponding fund balance appropriation or budgeted increase to fund balance as necessary.

Staff recommends that the City Council:

1. Following the public hearing, adopt the attached resolution that sets the 2026 Certified Property Tax Rate and FY27 Final Budget incorporating the property tax revenue generated by the adopted certified tax rate and all budget adjustments approved by the Council.

When a motion is made, please consider whether it should include:

2. Adoption of the 2026 Certified Property Tax Rate and associated revenue established through the Truth in Taxation process. This rate can be as high as **.001906 for a total revenue of \$3,120,087**, or any rate and amount less than that as adopted by the city council in this resolution.
3. Any additions, deletions, or modifications to capital projects or other appropriations discussed during this meeting, identifying the specific projects and dollar amounts.
4. Any necessary adjustment to General Fund property tax revenue, Fund Balance Appropriation, or Budgeted Increase to Fund Balance resulting from the adopted tax rate or other budget changes. The expenditures of the General Fund must balance with the Certified Tax Rate revenue and other revenues as adopted in the final budget.
5. Authorization for staff to make any minor administrative or technical corrections necessary to implement the Council's actions and maintain a balanced budget.

Staff recommends approval of both the 2026 Certified Property Tax Rate and the FY27 Final Budget in the attached resolution as amended by any actions of the City Council during this meeting.

If Not Adopted - If the City Council does not adopt this resolution tonight, it must “announce at that public hearing the scheduled time and place of the next public meeting at which the taxing entity will consider budgeting the additional ad valorem tax revenue.” (UCA§ 59-2-919 (9)(a)(4)(b)(i)) The final tax rate and budget must be adopted before the end of August to comply with Utah State Law.

RESOLUTION NO. 2026- 1010

A RESOLUTION ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2026-2027 (FY27) AND CERTIFYING THE 2026 PROPERTY TAX RATE

WHEREAS, the Woods Cross City Council held a public hearing and adopted a Tentative Budget for the fiscal year beginning July 1, 2026, and ending June 30, 2027, covering all City funds as required by the Uniform Fiscal Procedures Act for Utah Cities;

WHEREAS, the Woods Cross City Council followed the requirements of Sections 59-2-919, 59-2-919.1, 59-2-919.2, and 59-2-924, Utah Code Annotated, relating to the adoption of the 2026 certified property tax rate, including all required notices and public hearings;

WHEREAS, following the required public hearings and deliberations, the City Council has determined that adoption of the final FY27 Budget and certification of the 2026 property tax rate are in the best interest of the City;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF WOODS CROSS CITY, DAVIS COUNTY, UTAH:

1. The FY2026-2027 Final Budget attached as Exhibit A is hereby adopted as the official budget of Woods Cross City for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with Chapter 6, Title 10, Utah Code Annotated.

2. The City Council hereby establishes and certifies the 2026 property tax rate of .00 __ __ __ for General Fund revenue of \$ _____ as required by Utah law. The certified tax rate and all required Utah State Tax Commission forms attached hereto are incorporated into and made a part of this Resolution as Exhibit B.

3. The Mayor is authorized to execute this Resolution and any accompanying certifications required by law.

4. The City Recorder is directed to maintain the adopted budget for public inspection, file all required budget documents with the State Auditor, and transmit this Resolution, the adopted FY27 Budget, the certified tax rate, and all required Utah State Tax Commission forms to the appropriate agencies, including the Davis County Auditor and the Utah State Tax Commission, as required by law.

5. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED BY THE CITY COUNCIL OF WOODS CROSS CITY, STATE OF UTAH, THIS 4TH DAY OF AUGUST, 2026.

**WOODS CROSS CITY
A MUNICIPAL CORPORATION**

ATTEST:

Ryan Westergard, Mayor

Annette Hanson, City Recorder

RECORDED in the office of the City Recorder this 4th day of June, 2026.

Voting Council Members:

Jim Grover	Yea ____	Nay ____
Rachel Peterson	Yea ____	Nay ____
Julie Checketts	Yea ____	Nay ____
Eric Jones	Yea ____	Nay ____
Wallace Larrabee	Yea ____	Nay ____
Ryan Westergard	Yea ____	Nay ____



[tie vote only]

Exhibit A
Woods Cross FY27 Budget and Capital Improvement Projects

FY2026~2027 Final Budget Aug26

Account Number	Account Title	PY 2024-25 Actual Rev/Exp	FY 2026-27 Interim Budget	FY 2026-27 Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Revenue						
10-31-100	PROPERTY TAXES- REAL PROPERTY	2,018,393	2,200,000	2,124,802	(75,198)	
10-31-111	PROPERTY TAXES- TNT INCREASE (new City Hall)	0	994,249	995,285	1,036	
10-31-150	FEES IN LIEU- MOTOR VEHICLES	103,568	105,000	105,000	0	
10-31-200	PROPERTY TAXES- PERSONAL PROP	113,914	109,005	109,005	0	
10-31-300	SALES AND USE TAXES	4,641,527	4,650,000	4,675,000	25,000	
10-31-400	DATA FRANCHISE FEES	66,862	65,000	65,000	0	
10-31-500	TRANSIENT ROOM TAX	49,152	50,000	50,000	0	
10-31-600	TELECOMMUNICATION TAX	39,124	35,000	35,000	0	
10-31-700	ENERGY TAX	780,007	775,000	775,000	0	
10-31-800	LOCAL TRANSIT TAXES	0	0	0	0	
10-32-100	BUSINESS LICENSES AND PERMITS	25,287	30,000	35,000	5,000	
10-32-110	BUSINESS LICENSE CHANGE FEE	0	0	0	0	
10-32-210	BUILDING PERMITS	178,073	95,000	95,000	0	
10-32-260	PLAN CHECK FEES	111,458	65,000	65,000	0	
10-32-270	PLANNING & ZONING FEES	6,905	7,000	7,000	0	
10-32-280	INSPECTION FEES	15,899	9,500	9,500	0	
10-32-290	OTHER PERMITS	22,933	10,000	10,000	0	
10-33-110	FEDERAL GRANT-GENERAL GOVT.	0	0	0	0	
10-33-400	STATE GRANT- FEDERAL	0	0	0	0	
10-33-450	STATE GRANT-COPS (POLICE)	11,834	5,000	5,000	0	
10-33-520	CARES ACT REVENUE	0	0	0	0	
10-33-540	PUBLIC SAFETY GRANT	0	0	0	0	
10-33-550	REIMBURSED POLICE TIME	74,908	70,000	70,000	0	
10-33-555	RESTITUTION TO POLICE DEPT	28,423	7,000	7,000	0	
10-34-150	SALE OF MAPS AND PUBLICATIONS	6,204	5,000	5,000	0	
10-34-710	PARK USE FEES	4,750	3,000	3,000	0	
10-34-740	FIELD USE FEES	21,185	20,000	20,000	0	
10-34-750	MULTI-PURPOSE ROOM USE FEES	7,393	5,000	5,000	0	
10-35-100	COURT FINES	190,851	210,000	210,000	0	
10-36-100	INTEREST EARNINGS	110,717	105,000	105,000	0	
10-36-110	INTEREST- BONDS (STAX, EXCISE)	2,110	3,000	3,000	0	
10-36-200	RENTAL INCOME	52,761	5,600	5,600	0	
10-36-300	MEMORIAL DAY CELEBRATION REV	3,146	2,500	2,500	0	
10-36-320	YOUTH CITY COUNCIL REVENUE	0	0	0	0	
10-36-330	RECREATION REVENUES	34,171	30,000	30,000	0	
10-36-340	SNACK SHACK REVENUES	0	0	0	0	
10-38-400	SALE OF FIXED ASSETS	134,211	20,000	20,000	0	
10-38-410	SALE OF UNCLAIMED PROPERTY	0	0	0	0	
10-38-710	CONTRIBUTION CURB, GUTTER, SID	2,400	0	0	0	
10-38-800	A/R PAYMENTS SID SOUTHSIDE IND	0	0	0	0	
10-38-900	SUNDRY REVENUES	29,004	15,000	15,000	0	
10-38-935	MISC REVENUES- US BANK P-CARD PROG	0	7,000	7,000	0	
10-39-200	TRANSFER FROM C.I.D.F.	0	0	0	0	
10-39-300	TRANSFER IN FROM OTHER FUNDS	0	346,438	375,796	29,358	
10-39-900	BUDGETED USE OF FUND BALANCE	0	0	0		
Totals:		8,887,169	10,059,292	10,044,488	-14,804	0

FY2026~2027 Final Budget Aug26

Account Number	Account Title	PY 2024-25 Actual Rev/Exp	FY 2026-27 Interim Budget	FY 2026-27 Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Legislative						
10-41-110	SALARIES AND WAGES	56,667	59,000	60,500	1,500	
10-41-130	RETIREMENT	4,082	4,640	4,800	160	
10-41-132	WORKERS COMP INSURANCE	855	1,050	1,100	50	
10-41-134	MEDICARE TAX	1,472	1,610	1,700	90	
10-41-210	BOOKS, SUBSCRIPTIONS, MEMBERSH	11,694	13,000	13,000	0	
10-41-230	SCHOOLS, SEMINARS & TRAINING	8,800	10,000	10,000	0	
10-41-231	BUSINESS LUNCHES	0	0	0	0	
10-41-510	INSURANCE AND SURETY BONDS	0	0	0	0	
10-41-610	MISCELLANEOUS SUPPLIES	349	1,000	1,000	0	
10-41-611	MEMORIAL DAY CELEBRATION	0	0	0	0	
10-41-612	ACTIVITY DAY IN THE PARK	0	0	0	0	
10-41-613	COMMUNITY COUNCIL	0	0	0	0	
10-41-614	AIR QUALITY COMMITTEE	0	0	0	0	
10-41-615	YOUTH CITY COUNCIL	0	0	0	0	
10-41-620	MISCELLANEOUS SERVICES	8,846	10,000	10,000	0	
10-41-625	CITY DEVELOPMENT RESERVE	0	0	0	0	
10-41-740	EQUIPMENT	0	0	0	0	
10-41-810	TRANSFER OUT	0	0	0	0	
10-41-860	less ADM SVC FEES: OTHER FUNDS	-27,287	0	0	0	
Totals:		65,478	100,300	102,100	1,800	0
Judicial						
10-42-110	SALARIES AND WAGES	180,866	201,374	206,073	4,699	
10-42-111	TEMP LABOR	0	2,000	2,000	0	
10-42-112	OVERTIME	4,119	6,000	6,000	0	
10-42-130	RETIREMENT	39,098	43,375	46,377	3,002	
10-42-131	GROUP HEALTH INSURANCE	19,681	20,414	18,968	(1,446)	
10-42-132	WORKERS COMP INSURANCE	173	419	419	0	
10-42-133	LTD INSURANCE	1,583	1,752	1,752	0	
10-42-134	MEDICARE TAX	5,800	6,396	6,535	139	
10-42-210	BOOKS, SUBSCRIPTIONS, MEMBERSH	-340	1,000	1,000	0	
10-42-230	SCHOOLS, SEMINARS & TRAINING	1,249	750	750	0	
10-42-240	OFFICE SUPPLIES AND EXPENSE	630	900	900	0	
10-42-310	PROFESSIONAL & TECHNICAL	5,449	6,000	6,000	0	
10-42-510	INSURANCE & SURETY BONDS	0	0	0	0	
10-42-610	MISCELLANEOUS SUPPLIES	427	3,000	3,000	0	
10-42-620	MISC. SERVICES	25	0	0	0	
10-42-621	JURY & WITNESS FEES	0	500	500	0	
10-42-740	EQUIPMENT	0	0	0	0	
10-42-741	EQUIPMENT UNDER \$5000	0	0	0	0	
Totals:		258,760	293,880	300,274	6,394	0

FY2026~2027 Final Budget Aug26

Account Number	Account Title	PY 2024-25 Actual Rev/Exp	FY 2026-27 Interim Budget	FY 2026-27 Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Administrative						
10-43-110	SALARIES AND WAGES	374,507	442,000	440,509	(1,491)	
10-43-112	OVERTIME	5,630	6,000	6,000	0	
10-43-130	RETIREMENT	66,786	80,816	84,261	3,445	
10-43-131	GROUP HEALTH INSURANCE	36,870	38,761	36,271	(2,490)	
10-43-132	WORKERS COMP INSURANCE	4,187	1,771	1,771	0	
10-43-133	LTD INSURANCE	3,584	5,041	5,041	0	
10-43-134	MEDICARE TAX	11,036	11,988	11,892	(96)	
10-43-135	EMPLOYEE HEALTH FITNESS	120	100	100	0	
10-43-210	BOOKS, SUBSCRIPTIONS & MEMBERS	2,392	3,600	3,600	0	
10-43-220	PUBLIC NOTICES	0	1,000	1,000	0	
10-43-230	SCHOOLS, SEMINARS & TRAINING	6,589	8,000	8,000	0	
10-43-231	AUTO MILEAGE REIMBURSEMENT	0	1,500	1,500	0	
10-43-232	BUSINESS & TRAINING LUNCHES	378	0	0	0	
10-43-240	OFFICE SUPPLIES AND EXPENSE	10,757	12,000	12,000	0	
10-43-250	EQUIPMENT MAINTENANCE & REPAIRS	1,003	4,000	4,000	0	
10-43-252	FUEL PURCHASES	1,046	0	0	0	
10-43-310	PROFESSIONAL & TECHNICAL SERVI	16,973	26,000	26,000	0	
10-43-510	INSURANCE AND SURETY BONDS	636	650	650	0	
10-43-610	MISCELLANEOUS SUPPLIES	7,355	8,000	8,000	0	
10-43-620	MISCELLANEOUS SERVICES	22,400	22,000	22,000	0	
10-43-710	LAND	0	0	0	0	
10-43-740	EQUIPMENT OVER \$5000	0	0	0	0	
10-43-741	EQUIPMENT UNDER \$5000	1,556	5,000	5,000	0	
10-43-860	less ADM SVC FEES: OTHER FUNDS	-27,287	0	0	0	
Totals:		546,517	678,227	677,595	(632)	0
Data Processing						
10-46-230	SCHOOLS, SEMINARS & TRAINING	0	0	0	0	
10-46-240	SOFTWARE UPDATES	80	20,000	20,000	0	
10-46-250	COMPUTER EQUIPMENT MAINT & REP	0	2,000	2,000	0	
10-46-251	COMPUTER EQUIP MAINT - POLICE	0	0	0	0	
10-46-310	COMPUTER SYSTEMS SUPPORT	147,277	150,000	170,000	20,000	
10-46-311	SUPPORT - JP COURT SYSTEM	0	0	0	0	
10-46-312	SUPPORT - POLICE SYSTEM	18,019	25,000	25,000	0	
10-46-510	INSURANCE AND SURETY BONDS	0	0	0	0	
10-46-740	EQUIPMENT OVER \$5000	18,614	20,000	20,000	0	
10-46-741	EQUIPMENT - POLICE	26,375	8,000	8,000	0	
10-46-745	EQUIPMENT UNDER \$5000	0	1,200	1,200	0	
10-46-860	less ADM SVC FEES: OTHER FUNDS	-88,159	0	0	0	
Totals:		122,206	226,200	246,200	20,000	0

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	FY 2026-27 Interim Budget	FY 2026-27 Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Non-Departmental						
10-47-250	STREET LIGHT MAINTENANCE	35,063	35,000	35,000	0	
10-47-270	STREET LIGHTS ELECTRICITY	61,374	62,000	62,000	0	
10-47-310	CITY ENGINEER	65,705	55,000	55,000	0	
10-47-510	LIABILITY INSURANCE	33,705	37,500	42,500	5,000	
10-47-550	CARES ACT EXPENSES	0	0	0	0	
10-47-620	POST OFFICE EXPENSES	847	1,000	500	(500)	
10-47-621	EDUCATION REIMBURSEMENT	0	2,000	2,000	0	
10-47-622	CREDIT CARD FEES	20,828	25,000	25,000	0	
10-47-625	SICK LEAVE CONVERSION-RETIREMT	22,287	22,000	22,000	0	
10-47-630	SAFETY PROGRAM INCENTIVES/BONUS	0	6,500	6,500	0	
10-47-635	EMPLOYEE RECOGNITION & APPRECIATION	0	8,000	8,000	0	
10-47-800	1994-1 S.I.D. SOUTHSIDE PARK	0	0	0	0	
10-47-810	CAPITAL LEASE PRINCIPAL PYMT	0	0	0	0	
10-47-811	CAPITAL LEASE INTEREST EXPENSE	0	0	0	0	
10-47-860	less ADM SVC FEES: OTHER FUNDS	-96,256	0	0	0	
10-47-920	TRANSFER TO SOLID WASTE FUND	0	0	0	0	
Totals:		143,554	254,000	258,500	4,500	0

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	FY 2026-27 Interim Budget	FY 2026-27 Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
City Attorney						
10-49-310	LEGAL - GENERAL	42,202	60,000	60,000	0	
10-49-311	LEGAL - JP COURT	31,200	32,000	32,000	0	
10-49-312	LEGAL - PUBLIC DEFENDER	8,875	9,000	9,000	0	
10-49-860	less ADM SVC FEES: OTHER FUNDS	-29,686	0	0	0	
Totals:		52,590	101,000	101,000	0	0
City Hall						
10-51-134	MEDICARE TAX	18	200	200	0	
10-51-250	EQUIPMENT-SUPPLIES & MAINTENAN	6,398	8,000	8,000	0	
10-51-255	LEASED EQUIPMENT	848	1,000	1,000	0	
10-51-260	BLDGS & GROUNDS - SUPPLIES & M	18,989	25,000	25,000	0	
10-51-270	UTILITIES	19,036	20,000	20,000	0	
10-51-280	TELEPHONE	39,154	48,000	48,000	0	
10-51-610	MISC. SUPPLIES	162	200	200	0	
10-51-620	MISC. SERVICES	8,424	9,200	9,200	0	
10-51-710	LAND	0	0	0	0	
10-51-720	BUILDINGS	0	2,000	2,000	0	
10-51-730	IMPROVEMENTS	0	0	0	0	
10-51-740	EQUIPMENT OVER \$5000	10,642	5,000	5,000	0	
10-51-741	EQUIPMENT UNDER \$5000	0	0	0	0	
10-51-800	ALLOCATION TO WTR & S.W. FUND	0	0	0	0	
10-51-961	TRANSFER TO FLEET FUND	10,200	7,500	7,500	0	
Totals:		113,871	126,100	126,100	0	0
Election						
10-55-220	PUBLIC NOTICE	0	1,000	1,000	0	
10-55-610	MISC. SUPPLIES	0	0	0	0	
10-55-620	MISC. SERVICES	0	10,000	10,000	0	
10-55-860	less ADM SVC FEES: OTHER FUNDS	-2,999	0	0	0	
Totals:		-2,999	11,000	11,000	0	0

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	FY 2026-27 Interim Budget	FY 2026-27 Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Community Development						
10-57-110	SALARIES AND WAGES	179,148	213,054	207,329	(5,725)	
10-57-111	TEMPORARY LABOR	0	8,000	8,000	0	
10-57-112	OVERTIME PAY	0	0	0	0	
10-57-130	RETIREMENT	41,546	41,469	29,584	(11,885)	
10-57-131	GROUP HEALTH INSURANCE	22,154	23,289	42,367	19,078	
10-57-132	WORKERS COMP INSURANCE	-1,210	2,211	3,199	988	
10-57-133	LTD INSURANCE	1,841	1,841	1,841	0	
10-57-134	MEDICARE TAX	4,044	6,400	5,866	(534)	
10-57-210	SUBSCRIPTIONS, MEMBERSHIPS, DUES	626	800	800	0	
10-57-230	MEETING ALLOWANCE	5,081	7,000	7,000	0	
10-57-231	SCHOOLS, SEMINARS & TRAINING	1,170	3,000	3,000	0	
10-57-232	AUTO MILEAGE REIMBURSEMENT	0	50	50	0	
10-57-240	OFFICE SUPPLIES AND EXPENSE	1,589	1,500	1,500	0	
10-57-250	EQUIPMENT MAINTENANCE & REPAIRS	553	1,600	1,600	0	
10-57-252	FUEL PURCHASES	0	600	600	0	
10-57-310	PROFESSIONAL SERVICES	157	4,300	4,300	0	
10-57-510	INSURANCE AND SURETY BONDS	389	400	400	0	
10-57-610	MISCELLANEOUS SUPPLIES	0	0	0	0	
10-57-740	EQUIPMENT OVER \$5000	0	0	0	0	
10-57-741	EQUIPMENT UNDER \$5000	11	1,500	1,500	0	
Totals:		257,097	317,014	318,936	1,922	0

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	FY 2026-27 Interim Budget	FY 2026-27 Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Police						
10-60-110	SALARIES AND WAGES	1,441,070	1,782,693	1,782,693	0	
10-60-111	PARTTIME WAGES (X-GUARDS, RESERVES)	58,125	60,000	61,500	1,500	
10-60-112	OVERTIME	137,148	120,000	120,000	0	
10-60-113	OVERTIME-REIMBURSED	0	0	0	0	
10-60-114	WARRANT SERVICE	0	0	0	0	
10-60-130	RETIREMENT	434,644	546,607	559,133	12,526	
10-60-131	GROUP HEALTH INSURANCE	294,818	390,009	309,408	(80,601)	
10-60-132	WORKERS COMP INSURANCE	21,030	45,987	28,328	(17,659)	
10-60-133	LTD INSURANCE	17,969	17,969	19,105	1,136	
10-60-134	MEDICARE TAX	27,130	28,459	28,028	(431)	
10-60-135	EMPLOYEE HEALTH FITNESS	170	200	200	0	
10-60-210	BOOKS, SUBSCRIPTIONS & MEMBERS	14,164	13,000	13,000	0	
10-60-230	SCHOOLS, SEMINARS & TRAINING	11,424	25,000	35,000	10,000	
10-60-240	OFFICE SUPPLIES AND EXPENSE	2,236	5,000	5,000	0	
10-60-250	EQUIPMENT OPERATIONS	12	0	0	0	
10-60-251	EQUIPMENT MAINT. & REPAIRS	21,952	25,000	25,000	0	
10-60-252	FUEL PURCHASES	46,438	52,000	52,000	0	
10-60-280	ACCESS CHARGES	68,629	66,000	66,000	0	
10-60-310	PROFESSIONAL & TECHNICAL SERVI	55,879	105,000	132,000	27,000	
10-60-450	UNIFORM ALLOWANCE	24,205	25,000	25,000	0	
10-60-455	SPECIAL DEPARTMENTAL SUPPLIES	45,074	40,000	40,000	0	
10-60-456	SPECIAL DEPT SUPP- FIREARMS/AMMO	50,952	30,000	30,000	0	
10-60-460	K9 PROGRAM EXPENSES	0	6,000	6,000	0	
10-60-510	INSURANCE AND SURETY BONDS	25,867	25,000	25,500	500	
10-60-610	MISC. SUPPLIES	525	0	0	0	
10-60-620	MISC. SERVICES & EVENTS	426	2,000	2,000	0	
10-60-740	EQUIPMENT OVER \$5000	4,763	0	0	0	
10-60-741	EQUIPMENT UNDER \$5000	0	5,000	25,000	20,000	
10-60-961	TRANSFER TO FLEET FUND	261,538	192,000	192,000	0	
Totals:		3,066,186	3,607,924	3,581,895	(26,029)	0
Fire Department						
10-62-310	PROFESSIONAL SERVICES	838,541	876,178	914,235	38,057	
Totals:		838,541	876,178	914,235	38,057	0
Building Inspection						
10-63-210	BOOKS, SUBSCRIPTIONS & MEMBERS	0	0	0	0	
10-63-240	OFFICE SUPPLIES AND EXPENSE	0	0	0	0	
10-63-310	BUILDING INSPECTIONS	110,017	120,000	120,000	0	
10-63-741	EQUIPMENT UNDER \$5000	0	0	0	0	
Totals:		110,017	120,000	120,000	0	0
Animal Control						
10-66-620	CONTRACTED SERVICES	0	0	0		
Totals:		0	0	0	0	0
Volunteer Services						
10-67-230	SCHOOLS. SEMINARS & TRAINING	120	1,000	1,000	0	
10-67-610	MISC SUPPLIES-MEDICAL & PARTIE	1,055	1,000	7,000	6,000	
10-67-740	EQUIPMENT	292	1,000	1,000	0	
Totals:		1,467	3,000	9,000	6,000	0

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	FY 2026-27 Interim Budget	FY 2026-27 Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Street Department						
10-71-110	SALARIES AND WAGES	154,785	155,909	155,701	(208)	
10-71-111	TEMPORARY LABOR	0	0	0	0	
10-71-112	OVERTIME	3,661	10,000	10,000	0	
10-71-130	RETIREMENT	32,254	28,897	30,416	1,519	
10-71-131	GROUP HEALTH INSURANCE	41,157	38,262	35,842	(2,420)	
10-71-132	WORKERS COMP INSURANCE	2,388	3,762	2,646	(1,116)	
10-71-133	LTD INSURANCE	1,814	1,941	2,027	86	
10-71-134	MEDICARE TAX	2,246	2,490	2,403	(87)	
10-71-210	BOOKS, SUBSCRIPTIONS & MEMBERS	0	500	500	0	
10-71-230	SCHOOLS, SEMINARS & TRAINING	130	2,000	2,000	0	
10-71-240	OFFICE SUPPLIES AND EXPENSE	0	0	0	0	
10-71-250	EQUIPMENT-SUPPLIES & MAINTENAN	32,829	32,000	32,000	0	
10-71-252	FUEL PURCHASES	6,453	8,000	8,000	0	
10-71-280	ACCESS CHARGES	0	1,300	1,300	0	
10-71-410	SPECIAL DEPARTMENT SUPPLIES	15,273	20,000	20,000	0	
10-71-510	INSURANCE	8,051	8,500	9,000	500	
10-71-610	MISCELLANEOUS SUPPLIES	5,212	8,500	8,500	0	
10-71-611	ROAD SALT	3,068	15,400	15,400	0	
10-71-620	MISCELLANEOUS SERVICES	20,919	30,000	40,000	10,000	
10-71-730	IMPROVEMENTS	0	0	0	0	
10-71-740	EQUIPMENT OVER \$5000	0	0	30,000	30,000	
10-71-741	EQUIPMENT UNDER \$5000	198	6,000	16,000	10,000	
10-71-961	TRANSFER TO FLEET FUND	246,638	108,000	108,000	0	
Totals:		577,075	481,461	529,735	48,274	0

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	FY 2026-27 Interim Budget	FY 2026-27 Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
City Shop						
10-79-110	SALARIES AND WAGES	14,440	16,155	16,120	(35)	
10-79-112	OVERTIME	0	0	0	0	
10-79-130	RETIREMENT	2,922	2,960	3,114	154	
10-79-131	GROUP HEALTH INSURANCE	2,587	2,745	2,601	(144)	
10-79-132	WORKERS COMP INSURANCE	231	388	273	(115)	
10-79-133	LTD INSURANCE	175	169	169	0	
10-79-134	MEDICARE TAX	201	234	234	0	
10-79-230	SCHOOLS, SEMINARS & TRAINING	0	0	0	0	
10-79-250	EQUIPMENT-SUPPLIES & MAINTENAN	3,407	1,500	1,500	0	
10-79-255	EQUIPMENT LEASE	0	5,000	5,000	0	
10-79-260	BLDGS & GROUNDS - SUPPLIES & M	87,401	34,000	34,000	0	
10-79-270	UTILITIES	23,953	28,000	28,000	0	
10-79-280	TELEPHONE	0	0	0	0	
10-79-310	PROFESSIONAL & TECHNICAL	0	0	0	0	
10-79-510	INSURANCE	643	650	650	0	
10-79-610	MISC. SUPPLIES	528	1,000	1,000	0	
10-79-620	MISC. SERVICES	614	2,300	2,300	0	
10-79-710	LAND	0	0	0	0	
10-79-730	BUILDING IMPROVEMENTS	0	0	10,000	10,000	
10-79-731	PUBLIC WORKS BUILDING	0	0	0	0	
10-79-740	EQUIPMENT OVER \$5000	6,704	0	21,500	21,500	
10-79-741	EQUIPMENT UNDER \$5000	40	2,100	2,100	0	
10-79-799	New- Alloc from Water/Storm for CIP	0	0	0	0	
10-79-800	ALLOCATION OF CONSTRUCT COST	0	0	0	0	
10-79-860	less ADM SVC FEES: OTHER FUNDS	-28,187	0	0	0	
Totals:		115,660	97,201	128,561	31,360	0

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	FY 2026-27 Interim Budget	FY 2026-27 Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Parks						
10-83-110	SALARIES AND WAGES	196,371	230,870	231,192	322	
10-83-111	PARTTIME WAGES	52,109	46,000	46,000	0	
10-83-112	OVERTIME	8,322	4,000	4,000	0	
10-83-130	RETIREMENT	43,558	43,836	46,207	2,371	
10-83-131	GROUP HEALTH INSURANCE	54,635	73,744	42,654	(31,090)	
10-83-132	WORKERS COMP INSURANCE	4,007	5,633	3,930	(1,703)	
10-83-133	LTD INSURANCE	2,486	3,118	3,170	52	
10-83-134	MEDICARE TAX	6,213	4,015	4,019	4	
10-83-135	EMPLOYEE HEALTH FITNESS	0	0	0	0	
10-83-230	SCHOOLS, SEMINARS & TRAINING	840	2,500	2,500	0	
10-83-250	EQUIPMENT-SUPPLIES & MAINTENAN	16,493	15,000	15,000	0	
10-83-252	FUEL PURCHASES	6,183	5,000	5,000	0	
10-83-260	BUILDING MAINT. & REPAIRS	94,228	12,000	12,000	0	
10-83-261	GROUPS MAINT. & REPAIRS	5,849	69,000	69,000	0	
10-83-262	SPORTS FIELDS MAINT & REPAIRS	0	2,000	2,000	0	
10-83-263	NEW- DOG PARK OPERATING EXPENSES	0	0	20,000	20,000	
10-83-270	UTILITIES	9,208	10,500	10,500	0	
10-83-280	ACCESS CHARGES	0	1,300	1,300	0	
10-83-310	PROFESSIONAL SERVICES	127,567	100,000	100,000	0	
10-83-410	BEAUTIFICATION PROJECTS	3,126	3,200	3,200	0	
10-83-510	INSURANCE	1,985	2,000	2,200	200	
10-83-610	MISC. SUPPLIES	2,234	4,200	4,200	0	
10-83-620	MISC. SERVICES	46,735	60,500	60,500	0	
10-83-720	BUILDINGS	0	0	0	0	
10-83-730	IMPROVEMENTS	46,452	30,000	30,000	0	
10-83-740	EQUIPMENT OVER \$5000	0	0	0	0	
10-83-741	EQUIPMENT UNDER \$5000	527	5,000	5,000	0	
10-83-961	TRANSFER TO FLEET FUND	158,000	39,000	39,000	0	
Totals:		887,129	772,416	762,572	(9,844)	0

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	FY 2026-27 Interim Budget	FY 2026-27 Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Recreation						
10-86-110	SALARIES AND WAGES	36,645	39,752	40,136	384	
10-86-111	PARTTIME WAGES	0	0	20,000	20,000	
10-86-112	OVERTIME	3,524	1,000	1,000	0	
10-86-130	RETIREMENT	7,865	7,283	7,754	471	
10-86-131	GROUP HEALTH INSURANCE	12,881	13,726	12,924	(802)	
10-86-132	WORKERS COMP INSURANCE	377	1,612	1,002	(610)	
10-86-133	LTD INSURANCE	430	846	846	0	
10-86-134	MEDICARE TAX	2,250	2,250	2,250	0	
10-86-230	AUTO MILEAGE	130	500	500	0	
10-86-510	INSURANCE	0	0	0	0	
10-86-610	REC PROGRAM SUPPLIES	17,433	9,000	9,000	0	
10-86-611	MEMORIAL DAY CELEBRATION	920	0	0	0	
10-86-612	ACTIVITY DAY IN THE PARK	0	0	0	0	
10-86-620	MISC. SERVICES	0	0	0	0	
10-86-621	REC PROGRAM STAFFING COSTS	21,878	26,350	26,350	0	
10-86-622	SNACK SHACK EXPENSES	0	0	0	0	
Totals:		104,335	102,319	121,762	19,443	0
Debt Service						
10-89-800	ALLOCATION TO BOND PAYMENT	-200,000	-200,000	-200,000	0	
10-89-810	PUB WKS FACILITY PRINCIPAL PMT	265,000	285,000	285,000	0	
10-89-820	PUB WKS FACILITY INTEREST PMT	134,113	113,538	113,538	0	
10-89-830	PUB WKS FACILITY OTHER COSTS	3,000	5,000	5,000	0	
Totals:		202,113	203,538	203,538	0	0
Transfers, Other						
10-90-910	TRANSFERS OUT TO OTHER FUNDS	1,348,865	378,865	378,865	0	
10-90-911	TRANSFERS- NEW CITY HALL DEBT SERVICE	0	994,249	995,285	1,036	
10-90-990	BUDGETED INCREASE TO FUND BALANCE	0	314,420	157,335	(157,085)	
Totals:		1,348,865	1,687,534	1,531,485	(156,049)	0
Total General Fund Expenditures		8,808,462	10,059,292	10,044,488	(14,804)	
Net Revenue over/(under) Expenditures		78,707	0	0	0	

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	FY 2026-27 Interim Budget	FY 2026-27 Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Class C Special Revenue Fund						
21-33-550	CDBG - GRANT	0	0	0	0	
21-33-560	C ROAD FUND ALLOTMENT	565,015	565,000	575,000	10,000	
21-33-570	UDOT REIMBURSEMENT FOR PROJECT	81,000	0	0	0	
21-33-600	TRANSIT TAX- LOCAL	431,607	455,000	445,000	(10,000)	
21-35-200	BOND FORFEITURES	0	0	0	0	
21-36-100	INTEREST EARNINGS	68,365	60,000	65,000	5,000	
21-36-110	INTEREST EARNINGS- 2022 BOND	68,164	30,000	25,000	(5,000)	
21-36-200	REIMBURSEMENT FROM 1970 S AA	0	0	0	0	
21-36-500	BOND PROCEEDS- 2022 ROAD IMP	0	0	0	0	
21-38-700	CONTRIBUTION FROM PRIVATE SOURCES	0	0	0	0	
21-38-710	1100 W PROJECT REIMBURSEMENTS	611	0	0		
21-38-900	LOAN FROM RAP TAX FUND	2,472	0	0	0	
21-39-100	TRANSFER FROM GENERAL FUND	50,000	50,000	50,000	0	
21-39-110	TRANSFER FROM GF FOR 2022 BOND	200,000	200,000	200,000	0	
21-39-200	TRANSFER FROM C.I.D.F.	0			0	
21-39-900	BUDGETED USE OF FUND BALANCE	0	575,117	696,117	121,000	
Totals:		1,467,234	1,935,117	2,056,117	121,000	0
21-40-250	EQUIPMENT-SUPPLIES & MAINTENAN	0	0	0	0	
21-40-270	ALLOCATION TO PW FACILITY CONS	0	0	0	0	
21-40-310	ENGINEERING SERVICES	30,239	96,000	162,000	66,000	
21-40-410	STREET MAINTENANCE	594,755	600,000	600,000	0	
21-40-415	SIDEWALK MAINTENANCE	38,763	100,000	100,000	0	
21-40-620	MISCELLANEOUS SERVICES	0	0	55,000	55,000	
21-40-625	MISCELLANEOUS BOND EXPENSES	0	0	0	0	
21-40-710	LAND	0	0	0	0	
21-40-730	STREET IMPROVEMENTS	0	0	0	0	
21-40-731	1100W- 1750S TO 1960S WIDENING	0	0	0	0	
21-40-733	800 W 1500 S TRAFFIC LIGHT	73,157	0	0	0	
21-40-734	SIDEWALK IMPROVEMENTS	0	0	0	0	
21-40-735	ASPHALT & CONCRETE 675 W CDBG	0	0	0	0	
21-40-736	2425 S 1800 W OVERLAY	0	0	0	0	
21-40-737	1100W- 2150S TO 2600S WIDENING	75,741	736,132	736,132	0	
21-40-738	800 W RECONSTRUCTION	0	0	0	0	
21-40-739	1100W- 1960S TO 2150S RAILROAD	0	0	0	0	
21-40-740	EQUIPMENT	0	0	0	0	
21-40-751	1100W- 500S TO 1100S WIDENING	1,396	0	0	0	
21-40-752	2021 STREET OVERLAY PROJECT	0	0	0	0	
21-40-753	SUBSIDENCE EXPENSES	25	0	0	0	
21-40-754	400 W 1100 N (NSL) SIGNAL LIGHT	50,000	0	0	0	
21-40-755	TRANSPORTATION MASTER PLAN	32,039	0	0	0	
21-40-810	TRANSFER TO RDA FUND	0	0	0	0	
21-40-820	2022 ROAD IMP BOND PRINCIPAL	315,000	334,000	334,000	0	
21-40-830	2022 ROAD IMP BOND INTEREST	87,755	68,985	68,985	0	
21-40-990	BUDGETED INCREASE TO FUND BALANCE	0	0	0	0	
21-90-910	TRANSFER TO GENERAL FUND	0	0	0	0	
Total Fund Expenditures		1,298,870	1,935,117	2,056,117	121,000	
Net Revenue over/(under) Expenditures		168,364	0	0	0	

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	FY 2026-27 Interim Budget	FY 2026-27 Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
RAP Tax Fund						
23-31-300	RAP TAXES	546,980	580,000	560,000	(20,000)	
23-36-100	INTEREST EARNINGS	30,132	22,000	27,000	5,000	
23-36-500	MISCELLANEOUS REVENUE	0	0	0	0	
23-38-900	LOAN FROM OTHER FUNDS	0	0	0	0	
23-39-900	FUND BALANCE APPROPRIATION	0	0	0	0	
Totals:		577,112	602,000	587,000	(15,000)	0
23-40-110	SALARIES AND WAGES	0	0	0	0	
23-40-112	OVERTIME	0	0	0	0	
23-40-130	RETIREMENT	0	0	0	0	
23-40-131	GROUP HEALTH INSURANCE	0	0	0	0	
23-40-132	WORKERS COMP INSURANCE	0	0	0	0	
23-40-133	LTD INSURANCE	0	0	0	0	
23-40-134	MEDICARE TAX	0	0	0	0	
23-40-270	ALLOCATION TO PW FACILITY CONS	0	0	0	0	
23-40-310	PROFESSIONAL & TECHNICAL SERVI	716	5,000	5,000	0	
23-40-450	SPECIAL DEPARTMENT SUPPLIES	0	0	2,000	2,000	
23-40-611	CULTURAL ACTIVITIES	0	5,000	5,000	0	
23-40-721	BLDGS- RESTROOM IMPROVEMENTS	0	0	0	0	
23-40-729	BEAUTIFICATION- TREE PROJECT	0	0	0	0	
23-40-730	PARK IMPROVEMENTS	0	0	110,000	110,000	
23-40-731	MILLS PARK CAPITAL IMPROVEMENT	116,485	0	60,000	60,000	
23-40-732	DOG PARK PROJECT W/ NSL	83,719	0	0	0	
23-40-733	HOGAN PARK RECONSTRUCTION	15,907	0	0	0	
23-40-734	PARKING LOT- MILLS PARK	0	0	0	0	
23-40-735	BEAUTIFICATION PROJECTS	0	0	1,500	1,500	
23-40-736	MILLS PARK TRAIL OVERLAY	0	0	0	0	
23-40-737	TOWN CENTER PLAYGROUND REPLACE	0	0	0	0	
23-40-738	MORNINGSIDE PLAYGROUND REPLACE	0	0	0	0	
23-40-739	BEAUTIFICATION PROJECTS- TREES	0	0	0	0	
23-40-740	EQUIPMENT OVER \$5000	10,500	0	18,000	18,000	
23-40-900	TRANSFER TO FIXED ASSETS	0	0	0	0	
23-40-910	LOAN TO OTHER FUNDS (PIF-24)	(100,000)	0	0	0	
23-40-920	BUDGETED INCREASE TO FUND BALANCE	0	592,000	385,500	(206,500)	
Total Fund Expenditures		127,326	602,000	587,000	(15,000)	
Net Revenue over/(under) Expenditures		449,785	0	0	0	

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	FY 2026-27 Interim Budget	FY 2026-27 Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Park Development Special Revenue Fund						
24-34-400	PARK IMPACT FEES	58,580	10,000	10,000	0	
24-34-500	INTERGOVERNMENTAL REVENUE	0	0	0	0	
24-36-100	INTEREST EARNINGS	3,118	1,500	1,500	0	
24-39-100	LOAN FROM OTHER FUNDS (GF-10)	(100,000)	0	0	0	
24-39-120	CONTRIBUTIONS- WEST LGCY-JUB	0	0	80,000	80,000	
24-39-130	CONTRIBUTIONS- WEST LGCY- POST	0	0	35,000	35,000	
24-39-900	FUND BALANCE APPROPRIATION	0	0	0	0	
Totals:		-38,302	11,500	126,500	115,000	0
24-40-310	PROFESSIONAL & TECHNICAL SERVI	0	500	10,500	10,000	
24-40-710	LAND	0	0	0	0	
24-40-730	PARK IMPROVEMENTS	0	0	0	0	
24-40-733	WEST LEGACY TRAIL	0	0	0	0	
24-40-734	PARKS & REC MASTER PLAN UPDATE	6,002	11,000	11,000	0	
24-40-740	EQUIPMENT	0	0	0	0	
24-40-900	TRANSFER TO FIXED ASSETS	0	0	0	0	
24-40-905	TRANSFER LOAN TO BALANCE SHEET	0	0	0	0	
24-40-910	TRANSFERS OUT TO OTHER FUNDS	0	0	0	0	
24-40-990	BUDGETED INCREASE TO FUND BALANCE	0	0	105,000	105,000	
Total Fund Expenditures		6,002	11,500	126,500	115,000	
Net Revenue over/(under) Expenditures		-44,304	0	0	0	

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	FY 2026-27 Interim Budget	FY 2026-27 Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Redevelopment Agency Fund						
25-31-100	PROPERTY TAX INCREMENT PROJ 1	0	0	0	0	
25-31-110	PROPERTY TAX INCREMENT PROJ 2	0	0	0	0	
25-31-120	PROPERTY TAX INCREMENT WX/WB 1	0	0	0	0	
25-31-130	PROPERTY TAX INCREMENT WX3	367,813	375,000	375,000	0	
25-31-140	PROPERTY TAX INCREMENT 2600 S	171,254	205,000	205,000	0	
25-31-150	PROP TAX INCREMENT LEGACY CDA	306,448	330,000	330,000	0	
25-31-160	PROP TAX INCR LEGACY CDA WX/WB	0	700	700	0	
25-33-550	CDBG	115,000	0	0	0	
25-36-100	INTEREST EARNINGS	49,206	62,000	72,000	10,000	
25-36-200	RENTAL INCOME	0	0	0	0	
25-36-300	REPAYMENT OF NOTE RECEIVABLE	2,024	2,000	2,000	0	
25-36-500	BOND PROCEEDS	0	0	0	0	
25-36-900	SUNDRY REVENUES	0	0	0	0	
25-38-400	SALE OF FIXED ASSETS	0	0	0	0	
25-39-100	LOAN FROM CPTL IMPRV DVLP FUND	0	0	0	0	
25-39-200	TRANSFER IN FROM OTHER FUNDS	0	0	0	0	
25-39-900	BUDGETED USE OF FUND BALANCE	0	0	0	0	
Totals:		1,011,745	974,700	984,700	10,000	0
25-40-110	SALARIES & WAGES	124,540	131,174	131,072	(102)	
25-40-112	OVERTIME	132	500	500	0	
25-40-130	RETIREMENT	11,455	24,483	25,742	1,259	
25-40-131	GROUP HEALTH INSURANCE	13,667	14,368	12,400	(1,968)	
25-40-132	WORKERS COMP INSURANCE	1,073	1,073	1,073	0	
25-40-133	LTD INSURANCE	1,253	3,715	3,715	0	
25-40-134	MEDICARE TAX	2,065	2,186	2,182	(4)	
25-40-136	SICK LEAVE CONVERSION-RETIREMT	0	0	0	0	
25-40-210	BOOKS, MEMBERSHIPS, SUBSCRIPTION	25	0	0	0	
25-40-220	PUBLIC NOTICES	0	1,000	1,000	0	
25-40-230	SCHOOLS, SEMINAR & TRAINING	0	0	0	0	
25-40-240	OFFICE SUPPLIES	0	0	0	0	
25-40-260	ALLOCATION OF CITY HALL EXPENS	44,484	52,301	56,733	4,432	
25-40-270	UTILITIES	0	0	0	0	
25-40-310	LEGAL SERVICES	62	5,000	5,000	0	
25-40-311	PROFESSIONAL SERVICES	18,485	30,000	30,000	0	
25-40-410	CURB, GUTTER, SIDEWALK-HERMES	0	0	0	0	
25-40-510	INSURANCE	11,019	5,500	6,500	1,000	
25-40-550	CONTRIB TO OTHER GOVTS	0	0	0	0	
25-40-610	MISCELLANEOUS EXPENSES	0	0	0	0	
25-40-630	DEBT PAYMENT - PROJECT AREA 1	0	0	0	0	
25-40-631	DEBT PAYMENT - PROJECT AREA 2	0	0	0	0	
25-40-632	AGREEMENT PAYMENT- 2600 SOUTH	99,915	135,000	140,000	5,000	
25-40-633	AGREEMENT PAYMENT- 2425 S CRA	91,640	100,000	95,000	(5,000)	
25-40-650	BOND DISCOUNT	0	0	0	0	
25-40-660	BOND COSTS	0	0	0	0	
25-40-670	AMORTIZATION OF BOND ISSUE EXP	0	0	0	0	
25-40-730	SPECIAL PROJECTS	74,175	50,000	50,000	0	
25-40-731	SPECIAL PROJECTS-HOUSING	124,053	200,000	200,000	0	
25-40-740	EQUIPMENT	0	0	0	0	
25-40-800	TRANSFER TO CAPITAL DVLPMNT FU	0	0	0	0	
25-40-805	TRANSFER TO GENERAL FUND	0	0	0	0	
25-40-810	BOND PRINCIPAL-500 WEST	0	0	0	0	
25-40-820	BOND INTEREST-500 WEST	0	0	0	0	
25-40-830	BOND AGENT FEES	0	0	0	0	
25-40-900	TRANSFER TO FIXED ASSETS	0	0	0	0	
25-40-910	DEBT PRINCIPAL TO BALANCE SHT	0	0	0	0	
25-40-920	LOAN TO OTHER FUNDS	0	0	0	0	
25-90-900	LOAN PRINCIPAL TO BALANC SHEET	0	0	0	0	
25-90-990	BUDGETED INCREASE TO FUND BALANCE	0	218,400	223,783	5,383	
Total Fund Expenditures		618,044	974,700	984,700	10,000	
Net Revenue over/(under) Expenditures		393,701	0	0	0	

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	FY 2026-27 Interim Budget	FY 2026-27 Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Youth City Council Fund						
26-36-100	INTEREST EARNINGS	2,306	2,300	2,300	0	
26-36-320	YOUTH CITY COUNCIL REVENUE	6,366	1,500	4,500	3,000	
26-38-100	TRANSFERS FROM GENERAL FUND	16,525	16,525	16,525	0	
26-38-200	YCC Revenue	0	0	0	0	
26-39-900	FUND BALANCE APPROPRIATION	0	0	0	0	
Totals:		25,197	20,325	23,325	3,000	0
26-40-132	WORKERS COMP INSURANCE	-7	100	100	0	
26-40-134	MEDICARE TAX	184	425	425	0	
26-40-210	BOOKS, SUBSCRIPTIONS, MEMBERSH	0	0	0	0	
26-40-230	CONFERENCES	6,784	9,000	9,000	0	
26-40-610	MISCELLANEOUS SUPPLIES	41	500	500	0	
26-40-611	YCC ACTIVITIES	5,450	3,000	3,000	0	
26-40-612	SCHOLARSHIPS	250	1,000	1,000	0	
26-40-613	HANDCART DAYS EXPENSES	0	0	0	0	
26-40-620	MISC. SERVICES-ADVISORS	2,371	4,800	4,800	0	
26-40-990	BUDGETED INCREASE TO FUND BALANCE	0	1,500	4,500	3,000	
Total Fund Expenditures		15,072	20,325	23,325	3,000	
Net Revenue over/(under) Expenditures		10,125	0	0	0	
Community of Promise Fund						
27-36-100	INTEREST EARNINGS	4,350	4,800	4,800	0	
27-36-310	COMMUNITY OF PROMISE REVENUE	924	2,000	2,000	0	
27-36-320	SENIORS LUNCH BUNCH REVENUE	2,217	1,500	2,500	1,000	
27-36-500	MISC REVENUE	0	0	0	0	
27-38-100	TRANSFER FROM GENERAL FUND	56,700	56,700	56,700	0	
27-39-900	BUDGETED USE OF FUND BALANCE	0	0	0	0	
Totals:		64,191	65,000	66,000	1,000	0
27-40-610	MISCELLANEOUS SUPPLIES	0	0	0	0	
27-40-611	SENIORS-MISC EXPENSE	11,779	9,500	10,500	1,000	
27-40-612	BEAUTIFICATION-MISC EXPENSE	0	0	0	0	
27-40-613	BOOK CLUB-MISC EXPENSE	0	0	0	0	
27-40-614	WELCOME BABY-MISC EXPENSE	0	0	0	0	
27-40-615	HISTORIAN-MISC EXPENSE	0	0	0	0	
27-40-616	SECRETARY-MISC EXPENSE	0	0	0	0	
27-40-617	COMMUNITY OF PROMISE EXPENSES	23,880	51,000	51,000	0	
27-40-621	LITERACY PROGRAM EXPENSES	1,563	4,500	4,500	0	
27-40-990	BUDGETED INCREASE TO FUND BALANCE	0	0	0	0	
Total Fund Expenditures		37,221	65,000	66,000	1,000	
Net Revenue over/(under) Expenditures		26,970	0	0	0	

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	FY 2026-27 Interim Budget	FY 2026-27 Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
State Liquor Allotment Fund						
28-33-540	STATE REIMBURSED POLICE PAY	0	0	0	0	
28-33-550	STATE LIQUOR REVENUE	12,740	12,000	15,000	3,000	
28-36-100	INTEREST EARNINGS	2,482	2,500	2,500	0	
28-38-100	TRANSFER FROM C.I.D. FUND	0	0	0	0	
28-39-900	FUND BALANCE APPROPRIATION	0	0	0	0	
Totals:		15,222	14,500	17,500	3,000	0
28-40-112	OVERTIME	0	5,000	5,000	0	
28-40-131	GROUP HEALTH INSURANCE	0	0	0	0	
28-40-132	WORKERS COMP INSURANCE	0	0	0	0	
28-40-133	LTD INSURANCE	0	0	0	0	
28-40-230	SCHOOLS, SEMINARS & TRAINING	0	0	0	0	
28-40-310	PROFESSIONAL & TECHNICAL SERVI	0	0	0	0	
28-40-455	SPECIAL DEPARTMENTAL SUPPLIES	3,533	3,000	3,000	0	
28-40-740	EQUIPMENT OVER \$5000	0	5,000	9,500	4,500	
28-40-990	BUDGETED INCREASE TO FUND BALANCE	0	1,500	0	(1,500)	
Total Fund Expenditures		3,533	14,500	17,500	3,000	
Net Revenue over/(under) Expenditures		11,689	0	0	0	

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	FY 2026-27 Interim Budget	FY 2026-27 Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
1960 South Assessment Area Fund						
41-36-100	INTEREST EARNINGS	3,124	1,610	1,610	0	
41-36-110	INTEREST EARNINGS- SLGS ACCOUNTS	4,081	4,000	4,000	0	
41-36-700	BOND PROCEEDS	0	0	0	0	
41-36-800	LOAN PROCEEDS FRM RAP TAX FUND	0	0	0	0	
41-36-810	LOAN PROCEEDS FROM CIDF	0	0	0	0	
41-38-100	TRANSFER FROM GEN FUND- City Assess	25,640	25,640	25,640	0	
41-38-500	TRANSFER FROM GEN FUND- Add'l Supp	0	30,000	30,000	0	
41-38-800	ACCOUNTS RECEIVABLE PAYMENTS	140,073	137,505	137,505	0	
41-39-900	Fund Balance Appropriation	0	0	0	0	
Totals:		172,918	198,755	198,755	0	0
41-40-220	PUBLIC NOTICES	0	0	0	0	
41-40-310	ENGINEERING SERVICES	925	5,000	5,000	0	
41-40-311	LEGAL SERVICES	1,603	10,000	10,000	0	
41-40-312	MISCELLANEOUS EXPENSES	126,980	15,000	15,000	0	
41-40-710	LAND PURCHASE	0	0	0	0	
41-40-720	RELOCATION COSTS	0	0	0	0	
41-40-725	EMERGENCY ACCESS CONSTRUCTION	0	0	0	0	
41-40-730	IMPROVEMENTS	0	0	0	0	
41-40-810	BOND PRINCIPAL PAYMENT	0	123,000	123,000	0	
41-40-820	BOND INTEREST PAYMENT	45,100	43,505	43,505	0	
41-40-830	BOND AGENT FEES	2,500	2,250	2,250	0	
41-40-839	2021 SALES TAX BOND COI FEES	0	0	0	0	
41-40-850	RAP TAX LOAN PRINCIPAL PAYMENT	0	0	0	0	
41-40-860	RAP TAX LOAN INTEREST PAYMENT	0	0	0	0	
41-40-870	CIDF LOAN PRINCIPAL PAYMENT	0	0	0	0	
41-40-880	CIDF LOAN INTEREST PAYMENT	0	0	0	0	
41-40-990	FUND BALANCE-INCREASE/DECREASE	0	0	0	0	
Total Fund Expenditures		177,107	198,755	198,755	0	
Net Revenue over/(under) Expenditures		-4,189	0	0	0	

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	FY 2026-27 Interim Budget	FY 2026-27 Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Capital Improvements Development Fund						
46-31-310	SALES TAX REVENUE WINDFALL	0	0	0	0	
46-36-100	INTEREST EARNINGS	83,818	100,000	121,000	21,000	
46-36-900	SUNDRY REVENUES	0	0	0	0	
46-38-400	SALE OF FIXED ASSETS	0	0	0	0	
46-39-100	TRANSFER IN FROM GEN/OTHER FUNDS	1,000,000	0	0	0	
46-39-111	TRANSFERS IN- NEW CITY HALL DEBT	0	994,249	995,285	1,036	
46-39-900	FUND BALANCE APPROPRIATION	0	900,000	879,000	-21,000	
Totals:		1,083,818	1,994,249	1,995,285	1,036	0
46-40-311	ENGINEERING (Storm Sewer)	0	0	0	0	
46-40-600	LOAN TO RDA	0	0	0	0	
46-40-610	LOAN TO SOLID WASTE FUND	0	0	0	0	
46-40-710	LAND	441,090	0	0	0	
46-40-720	BUILDINGS	0	1,000,000	1,000,000	0	
46-40-730	IMPROVEMENTS	0	0	0	0	
46-40-731	IMPROVEMENTS (Storm Sewer)	0	0	0	0	
46-40-740	EQUIPMENT	0	0	0	0	
46-40-810	TRANSFER OUT TO OTHER FUNDS	0	0	0	0	
46-40-850	LOAN P&I- NEW CITY HALL	0	994,249	995,285	1,036	
46-40-900	LOAN PRINCIPAL TO BALANC SHEET	0	0	0	0	
46-40-910	LOAN TO OTHER FUNDS	0	0	0	0	
46-40-990	FUND BALANCE-INCREASE/DECREASE	0	0	0	0	
46-90-900	MOVE LOAN TO THE BALANCE SHEET	0	0	0	0	
Total Fund Expenditures		441,090	1,994,249	1,995,285	1,036	
Net Revenue over/(under) Expenditures		642,728	0	0	0	

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	FY 2026-27 Interim Budget	FY 2026-27 Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Water Enterprise Fund						
51-33-100	GRANT-HOMELAND SEC.	0	0	0	0	
51-33-200	ARPA REVENUE	0	0	0	0	
51-36-100	INTEREST EARNINGS	10,099	17,000	22,500	5,500	
51-36-110	INTEREST EARNINGS- BOND ACCTS	13,657	213,000	213,000	0	
51-36-500	BOND PROCEEDS- WTR BONDS 2026	0	7,000,000	7,000,000	0	
51-37-100	WATER SALES	2,269,377	2,457,240	2,467,740	10,500	
51-37-200	IMPACT FEES	0	0	0	0	
51-37-300	WATER TURN ON FEES	0	0	0	0	
51-37-305	DELINQUENT FEE	30,910	30,000	30,000	0	
51-37-310	SHUT OFF FEE	7,550	6,500	6,500	0	
51-37-315	RETURNED CHECK FEES	1,450		1,500	1,500	
51-37-400	WATER METER FEES	11,250	10,000	10,000	0	
51-38-100	TRANSFER FROM WATER IMPACT FND	0	0	0	0	
51-38-110	TRANSFER FROM BOND FUND 54	0	0	0	0	
51-38-300	TRANSF FROM WIFF FOR BOND PYMT	136,000	136,000	136,000	0	
51-38-400	SALE OF FIXED ASSETS	13,134	10,000	10,000	0	
51-38-500	CONTRIBUTED WATER LINES	0	0	0	0	
51-38-900	MISC. REVENUE	21,045	4,000	4,000	0	
51-39-900	BUDGETED USE TO FUND BALANCE	0	0	133,753	133,753	
Totals:		2,514,472	9,883,740	10,034,993	151,253	0

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	FY 2026-27 Interim Budget	FY 2026-27 Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
51-40-110	SALARIES AND WAGES	299,102	367,697	374,982	7,285	
51-40-111	TEMPORARY LABOR	23,020	15,000	15,000	0	
51-40-112	OVERTIME	23,660	18,000	18,000	0	
51-40-130	RETIREMENT	91,857	67,588	72,592	5,004	
51-40-131	GROUP HEALTH INSURANCE	76,052	78,217	80,662	2,445	
51-40-132	WORKERS COMP INSURANCE	4,545	6,391	3,946	(2,445)	
51-40-133	LTD INSURANCE	3,534	6,000	5,282	(718)	
51-40-134	MEDICARE TAX	5,608	11,143	14,516	3,373	
51-40-135	EMPLOYEE HEALTH FITNESS	0	0	0	0	
51-40-136	SICK LEAVE CONVERSION-REIREMT	0	0	0	0	
51-40-210	BOOKS, SUBSCRIPTIONS & MEMBERS	4,089	3,000	3,000	0	
51-40-230	SCHOOLS, SEMINARS & TRAINING	3,825	4,500	4,500	0	
51-40-240	OFFICE SUPPLIES AND EXPENSE	1,187	1,500	1,500	0	
51-40-250	EQUIPMENT-SUPPLIES & MAINTENAN	106,822	75,500	75,500	0	
51-40-252	FUEL PURCHASES	7,952	9,500	9,500	0	
51-40-255	EQUIPMENT LEASE	439	0	0	0	
51-40-260	ALLOCATION OF CITY HALL EXPENS	164,208	162,227	175,975	13,748	
51-40-261	BUILDING & RESERVIOR MAINT.	27,919	11,500	11,500	0	
51-40-270	UTILITIES	95,301	85,000	85,000	0	
51-40-280	TELEPHONE	0	0	0	0	
51-40-290	ALLOCATION TO PW FACILITY BOND	110,000	110,000	110,000	0	
51-40-310	PROFESSIONAL & TECHNICAL SERVI	64,351	65,000	142,000	77,000	
51-40-400	BAD DEBT EXPENSE	0	0	0	0	
51-40-510	INSURANCE AND SURETY BONDS	39,218	44,500	50,000	5,500	
51-40-511	INSURANCE CLAIM DEDUCTIBLE	0	0	0	0	
51-40-610	MISCELLANEOUS SUPPLIES	11,542	18,000	18,000	0	
51-40-620	MISCELLANEOUS SERVICES	51,681	55,000	58,800	3,800	
51-40-621	METER READING SERVICES	41,480	45,000	45,000	0	
51-40-622	WATER PURCHASES	29,005	36,000	36,000	0	
51-40-623	WATER RIGHTS PURCHASES	0	0	0	0	
51-40-625	SICK LEAVE CONVERSION-REIREMT	0	0	0	0	
51-40-650	DEPRECIATION	460,197	475,000	475,000	0	
51-40-651	AMORTIZATION EXPENSE	0	0	0	0	
51-40-670	AMORTIZATION OF BOND ISSUE EXP	0	0	0	0	
51-40-710	LAND	0	0	0	0	
51-40-720	BUILDINGS	0	0	0	0	
51-40-730	IMPROVEMENTS	11,472	0	0	0	
51-40-731	1050 S CUL DE SAC WTRLN	0	0	0	0	
51-40-732	GAC VESSEL REPAIR	3,767	0	0	0	
51-40-733	2600 S REDWOOD TLS WATERLINE	0	0	0	0	
51-40-736	RESERVIOR STANDBY POWER PROJEC	0	0	0	0	
51-40-737	REDWOOD RD TECHITE (ARPA)	0	0	0	0	
51-40-738	1100W 500S-1100S WTRLN REPLACE	0	0	0	0	
51-40-739	675 W WTRLN REPLACE- CDBG		0	0	0	
51-40-740	EQUIPMENT OVER \$5000	2,286	0	0	0	
51-40-741	EQUIPMENT UNDER \$5000	10295	12,333	29,333	17,000	
51-40-799	New- Alloc from Water/Storm for CIP	0	0	0	0	
51-40-830	DEBT SERVICE COLLECTION FEES	0	0	0	0	
51-40-900	TRANSFER TO FIXED ASSETS	-71397	0	0	0	
51-40-930	TRANSFER FUND 53	0	0	0	0	
51-40-961	TRANSFER TO FLEET FUND	177,000	66,000	66,000	0	
51-40-990	FUND BALANCE-INCREASE/DECREASE	0	50,739	0	(50,739)	
51-40-910	TRANSFER TO GENERAL FUND	0	0	0	0	
51-40-920	TRANSFER TO WATER NO FAULT	0	0	0	0	
51-61-701	CIP- Line Replace 1100w 2150-2600s	38,621	0	0	0	
51-61-702	CIP- Well 3 Rehabilitation	23,317	2,500,000	2,500,000	0	
51-61-703	CIP- 1500 S Reservoir Replacement Prj	9,429	4,000,000	4,500,000	500,000	
51-61-704	CIP- 2025 Water Bond Surplus Projects	0	500,000	0	(500,000)	
51-61-705	CIP- 1500 S Waterline Project	0	21,300	21,300	0	
51-61-706	CIP- 1400 S Water Line Project	0	0	70,000	70,000	
51-80-812	2016 BOND PRINCIPAL	369,000	384,000	384,000	0	
51-80-813	2014 BOND PRINCIPAL	110,000	110,000	110,000	0	
51-80-814	2023 BOND PRINCIPAL	69,000	75,000	75,000	0	
51-80-821	2025 BOND INTEREST	0	360,539	360,539	0	
51-80-822	2016 BOND INTEREST	14,377	3,360	3,360	0	
51-80-824	2023 BOND INTEREST	27,208	22,356	22,356	0	
51-80-832	2016 TRUSTEE/COI FEES	2,250	2,250	2,250	0	
51-80-833	2014 TRUSTEE FEES	3,100	2,100	2,100	0	
51-80-834	2023 TRUSTEE/COI FEES	2,500	2,500	2,500	0	
51-80-835	LEASE INTEREST - BACKHOE LOAN	0	0	0		

FY2026~2027 Final Budget Aug26

Account Number	Account Title	PY 2024-25 Actual Rev/Exp	FY 2026-27 Interim Budget	FY 2026-27 Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
51-80-900	LESS: AMORTIZED PRINCIPAL	-548,000	0	0	0	
Total Fund Expenditures		2,000,816	9,883,740	10,034,993	151,253	
Net Revenue over/(under) Expenditures		513,655	0	0	0	

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	FY 2026-27 Interim Budget	FY 2026-27 Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Solid Waste Enterprise Fund						
52-36-100	INTEREST EARNINGS	5,359	3,000	3,000	0	
52-36-900	SUNDRY REVENUES	0	0	0	0	
52-37-100	GARBAGE PICK UP & DISPOSAL FEES	721,034	768,000	778,000	10,000	
52-37-110	GREEN WASTE PICK UP FEES	164,137	167,000	167,000	0	
52-37-120	CURBSIDE RECYCLING FEES	296,456	300,000	300,000	0	
52-37-150	TIPPING DIVERSION CREDITS	54,590	60,000	60,000	0	
52-37-200	GARBAGE CAN REPLACEMENT FEES	1,540	2,000	2,000	0	
52-37-300	RESIDENTIAL DUMPSTER RENTAL	3,675	2,000	2,000	0	
52-38-330	TRANSFER FROM GENERAL FUND	0	0	0	0	
52-39-100	LOAN FROM CID FUND	0	0	0	0	
52-39-900	FUND BALANCE APPROPRIATION	0	0	0	0	
Totals:		1,246,791	1,302,000	1,312,000	10,000	0
52-40-110	SALARIES AND WAGES	42,805	77,909	78,116	207	
52-40-112	OVERTIME	132	200	200	0	
52-40-130	RETIREMENT	11,338	13,840	14,619	779	
52-40-131	GROUP HEALTH INSURANCE	3,608	12,635	12,967	332	
52-40-132	WORKERS COMP INSURANCE	300	798	546	(252)	
52-40-133	LTD INSURANCE	423	1,489	1,489	0	
52-40-134	MEDICARE TAX	909	1,409	1,409	0	
52-40-136	SICK LEAVE CONVERSION-RETIREMT	0	0	0	0	
52-40-260	ALLOCATION OF CITY HALL EXPENS	58,955	73,245	79,452	6,207	
52-40-290	ALLOCATION TO PW FACILITY CONS	5,000	5,000	5,000	0	
52-40-310	PROFESSIONAL & TECHNICAL	2,076	2,500	2,500	0	
52-40-400	BAD DEBT EXPENSE	0	0	0	0	
52-40-510	INSURANCE	14,306	15,800	17,800	2,000	
52-40-610	MISCELLANEOUS SUPPLIES	931	1,000	1,000	0	
52-40-620	GARBAGE PICK UP EXPENSE	240,302	235,800	230,000	(5,800)	
52-40-621	TIPPING COSTS	356,404	432,000	372,000	(60,000)	
52-40-622	SPRING & FALL CLEAN UP	48,398	50,000	55,000	5,000	
52-40-623	GARBAGE CAN LOAN PAYMENT	0	0	0	0	
52-40-624	CURBSIDE RECYCLING COLLECTION	191,560	192,700	192,700	0	
52-40-625	GREEN WASTE COLLECTION	108,800	110,200	156,000	45,800	
52-40-650	DEPRECIATION	0	0	0	0	
52-40-740	EQUIPMENT OVER \$5000	148,657	40,000	40,000	0	
52-40-799	New- Alloc from Water/Storm for CIP	0	0	0	0	
52-40-900	MOVE DEBT PRCNPL TO BAL. SHEET	0	0	0	0	
52-40-910	MOVE F.A. PURCH TO BAL. SHEET	0	0	0	0	
52-40-990	FUND BALANCE-INCREASE/DECREASE	0	35,475	51,202	15,727	
52-90-910	TRANSFER TO GENERAL FUND	0	0	0	0	
Total Fund Expenditures		1,234,902	1,302,000	1,312,000	10,000	
Net Revenue over/(under) Expenditures		11,889	0	0	0	

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	FY 2026-27 Interim Budget	FY 2026-27 Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Water Impact Fees Enterprise Fund						
53-36-100	INTEREST EARNINGS	25,121	26,000	26,000	0	
53-36-700	PROCEEDS FROM SALE OF BONDS	0	0	0	0	
53-37-200	IMPACT FEES	72,481	47,000	47,000	0	
53-38-100	TRANSFER FROM FUND 54	0	0	0	0	
53-39-900	FUND BALANCE APPROPRIATION	0	75,000	85,000	10,000	
Totals:		97,602	148,000	158,000	10,000	0
53-40-310	PROFESSIONAL & TECHNICAL SERVI	0	12,000	22,000	10,000	
53-40-710	LAND	0	0	0	0	
53-40-730	IMPROVEMENTS-OTHER	0	0	0	0	
53-40-731	IMPROVEMENTS-RESERVIOR	0	0	0	0	
53-40-732	IMPROVEMENT WATERLINE PROJECTS	29,346	0	0	0	
53-40-820	BOND INTEREST	0	0	0	0	
53-40-901	TRANSFER TO FIXED ASSETS	-29,346	0	0	0	
53-40-910	TRNSFR TO BND 02/08 RDMPTN FD	136,000	136,000	136,000	0	
53-40-920	TRANSFER TO WATER FUND	0	0	0	0	
53-40-930	TRANSFER FUND 51	0	0	0	0	
Total Fund Expenditures		136,000	148,000	158,000	10,000	
Net Revenue over/(under) Expenditures		-38,398	0	0	0	
Water No Fault Fund						
54-36-100	INTEREST EARNINGS	3,780	4,000	4,000	0	
54-37-200	UTILITY FEES	0	0	0	0	
54-38-100	TRANSF FROM WF & WIFF	0	0	0	0	
54-39-900	FUND BALANCE APPROPRIATION	0	0	0	0	
Totals:		3,780	4,000	4,000	0	0
54-40-310	PROFESSIONAL & TECHNICAL SERVI	0	0	0	0	
54-40-910	CLAIMS PAYMENTS	0	0	0	0	
54-40-930	TRANSFER FUND 51	0	0	0	0	
54-90-990	FUND BALANCE-INCREASE/DECREASE	0	4,000	4,000	0	
Total Fund Expenditures		0	4,000	4,000	0	
Net Revenue over/(under) Expenditures		3,780	0	0	0	

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	FY 2026-27 Interim Budget	FY 2026-27 Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Storm Drain Fee Enterprise Fund						
56-32-210	STORM DRAIN PERMITS	0	200	200	0	
56-33-590	OTHER STATE REVENUE	0	0	0	0	
56-34-400	STORM DRAIN FEES	674,837	1,000,000	1,000,000	0	
56-36-100	INTEREST EARNINGS	39,497	42,624	42,624	0	
56-36-RRR	SWPPP PENALTY FEES for Education	300	0	0	0	
56-36-900	SUNDRY REVENUES	20	0	0	0	
56-38-500	CONTRIBUTED STORM DRAINS	0	0	0	0	
56-39-900	FUND BALANCE APPROPRIATION	0	16,010	22,167	6,157	
Totals:		714,655	1,058,834	1,064,991	6,157	0
56-40-110	SALARIES AND WAGES	132,706	134,254	135,150	896	
56-40-130	RETIREMENT	33,978	24,595	26,111	1,516	
56-40-131	GROUP HEALTH INSURANCE	31,816	26,615	26,065	(550)	
56-40-132	WORKERS COMP INSURANCE	2,201	3,044	1,891	(1,153)	
56-40-133	LTD INSURANCE	1,487	1,370	1,634	264	
56-40-134	MEDICARE TAX	1,986	1,947	1,960	13	
56-40-136	SICK LEAVE CONVERSION-RETIREMT	0	0	0	0	
56-40-210	BOOKS, SUBSCRIPTIONS, MEMBERSH	53	300	300	0	
56-40-230	SCHOOLS, SEMINARS & TRAINING	1,573	1,500	1,500	0	
56-40-231	EDUC & TRAINING, RE: SWPPP Violations	0	0	0	0	
56-40-250	EQUIPMENT-SUPPLIES & MAINTENAN	1,922	2,100	2,100	0	
56-40-252	FUEL PURCHASES	552	500	500	0	
56-40-260	ALLOCATION OF CITY HALL EXPENS	32,640	58,665	63,636	4,971	
56-40-270	ALLOCATION TO PW FACILITY CONS	0	0	0	0	
56-40-290	ALLOCATION TO PW FACILITY BOND	85,000	85,000	85,000	0	
56-40-310	PROFESSIONAL & TECHNICAL	27,903	45,000	65,000	20,000	
56-40-400	BAD DEBT EXPENSE	0	0	0	0	
56-40-510	INSURANCE AND SURETY BONDS	2,432	3,000	3,200	200	
56-40-610	MISCELLANEOUS SUPPLIES	1,100	5,000	5,000	0	
56-40-620	MISCELLANEOUS SERVICES	22,701	50,000	105,000	55,000	
56-40-650	DEPRECIATION	126,603	130,000	130,000	0	
56-40-730	IMPROVEMENTS	0	3,000	3,000	0	
56-40-731	1500 S A-1 DRAIN LINING	0	0	0	0	
56-40-732	1950 S DETENTION BASIN	0	0	0	0	
56-40-733	CROSSROADS STORM DRAIN 800w 1500s	0	151,944	151,944	0	
56-40-734	PHELAN PIPE OVERSIZE REIMB PROJECT	39,829	0	0	0	
56-40-740	EQUIPMENT	0	5,000	5,000	0	
56-40-799	New- Alloc from Water/Storm for CIP	0	0	0	0	
56-40-810	BOND PRINCIPAL	0	0	0	0	
56-40-820	BOND INTEREST	0	0	0	0	
56-40-900	TRANSFER TO FIXED ASSETS	-39,829	0	0	0	
56-40-910	TRANSFERS TO/FROM OTHER FUNDS	0	0	0	0	
56-40-961	TRANSFER TO FLEET FUND	87,000	45,000	45,000	0	
56-40-910	TRANSFER TO GENERAL FUND	0	0	0	0	
56-61-701	CIP- 1200 S Storm Drain Installation	0	0	0	0	
56-61-702	CIP- Spill Response Trailer	0	0	15,000	15,000	
56-61-703	CIP- 500 S Storm Drain Repair	0	0	0	0	
56-61-705	CIP Projects List		281,000	0	(281,000)	
56-61-706	CIP- 1875 S 400-500 W S-Drain Pipe Lining		0	150,000	150,000	
56-61-707	CIP- 2425 s Nature Preserve Outlet Proj		0	41,000	41,000	
56-40-990	FUND BALANCE- INCREASE	0	0	0	0	
Total Fund Expenditures		593,653	1,058,834	1,064,991	6,157	
Net Revenue over/(under) Expenditures		121,001	0	0	0	

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	FY 2026-27 Interim Budget	FY 2026-27 Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Storm Drain Impact Fee Enterprise Fund						
57-33-590	OTHER STATE REVENUE	0	0	0	0	
57-34-400	STORM DRAIN IMPACT FEES	50,285	35,000	35,000	0	
57-34-410	STORM DRAIN FEES	0	0	0	0	
57-36-100	INTEREST EARNINGS	24,201	22,500	22,500	0	
57-36-105	DELINQUENT FEES	0	0	0	0	
57-39-100	LOAN FROM C.I.D. FUND	0	0	0	0	
57-39-200	TRANSFER FROM C.I.D.F.	0	0	0	0	
57-39-900	FUND BALANCE APPROPRIATION	0	0	0	0	
57-39-910	TRANSFERS IN - STORM DRAIN (FND-56)	0	0	0	0	
Totals:		74,486	57,500	57,500	0	0
57-40-310	PROFESSIONAL SERVICES	185	5,000	15,500	10,500	
57-40-510	INSURANCE AND SURETY BONDS	0	0	0	0	
57-40-610	MISC SUPPLIES	0	0	0	0	
57-40-620	MISC SERVICES	0	0	0	0	
57-40-650	DEPRECIATION	0	0	0	0	
57-40-730	STORM DRAIN IMPROVEMENTS	0	0	0	0	
57-40-731	LEGACY PARK STORM DRAIN	0	0	0	0	
57-40-732	A-1 DESILT BASIN	0	0	0	0	
57-40-733	REDWOOD & 2425 S SIPHON	0	0	0	0	
57-40-734	SKYPARK 2600 S DETENTION BASIN	0	0	0	0	
57-40-735	MILLS PARK DETENTION STRUCTURE	0	0	0	0	
57-40-736	2600 S REDWOOD TLS STORM DRAIN	0	0	0	0	
57-40-810	BOND PRINCIPAL	0	0	0	0	
57-40-820	BOND INTEREST	0	0	0	0	
57-40-900	LOAN PRNCPL & FA TO BAL SHT	0	0	0	0	
57-40-901	TRANSFER TO FIXED ASSETS	0	0	0	0	
57-40-910	TRANSFER TO BALANCE SHEET	0	0	0	0	
57-40-990	FUND BALANCE-INCREASE	0	52,500	42,000	(10,500)	
Total Fund Expenditures		185	57,500	57,500	0	
Net Revenue over/(under) Expenditures		74,301	0	0	0	

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	FY 2026-27 Interim Budget	FY 2026-27 Final Budget	Dollar Increase Yr/Yr	Budget Balance (0 = Balanced)
Fleet Fund						
61-36-100	INTEREST EARNINGS	21,218	36,000	36,000	0	
61-38-400	SALE OF FIXED ASSETS	1,807	305,000	305,000	0	
61-39-151	TRANSFERS FROM GF CITY HALL	10,200	7,500	7,500	0	
61-39-160	TRANSFERS FROM GF POLICE DEPT	261,538	192,000	192,000	0	
61-39-171	TRANSFERS FROM GF STREETS DEPT	246,638	108,000	108,000	0	
61-39-183	TRANSFERS FROM GF PARKS DEPT	158,000	39,000	39,000	0	
61-39-510	TRANSFERS FROM WATER FUND	177,000	66,000	66,000	0	
61-39-560	TRANSFERS FROM STORMWATER FUND	87,000	45,000	45,000	0	
61-39-900	FUND BALANCE APPROPRIATION	0	376,014	512,014	136,000	
Totals:		963,401	1,174,514	1,310,514	136,000	0
61-40-312	MISCELLANEOUS EXPENSES	0	0	0	0	
61-40-650	DEPRECIATION	325,040	0	0	0	
61-40-900	APPROP INCREASE TO FUND BALANCE	0	0	0	0	
61-70-151	VEHICLE PURCHASE- GF CITY HALL	0	0	0	0	
61-70-160	VEHICLE PURCHASE- GF POLICE	292,722	630,000	630,000	0	
61-70-171	VEHICLE PURCHASE- GF STREETS	46,843		6,000	6,000	
61-70-183	VEHICLE PURCHASE- GF PARKS	93,686	0	0	0	
61-70-510	VEHICLE PURCHASE- WATER FUND	48,867	0	130,000	130,000	
61-70-560	VEHICLE PURCHASE- STORM WATER	46,843	0	0	0	
61-70-650	DEPRECIATION	0	0	0	0	
61-70-900	TRANSFER TO FIXED ASSETS	-528,961	0	0	0	
61-71-160	VEHICLE UPFITS- GF POLICE DEPT	151,525	0	0	0	
61-71-171	VEHICLE UPFITS- GF STREET DEPT	6,252	0	0	0	
61-71-183	VEHICLE UPFITS- GF PARKS DEPT	12,504	0	0	0	
61-71-510	VEHICLE UPFITS- WATER FUND	6,252	0	0	0	
61-71-560	VEHICLE UPFITS- STORM WATER	6,252	0	0	0	
61-71-900	TRANSFER TO FIXED ASSETS	-182,786	0	0	0	
61-80-151	LEASE PAYMENTS- GF CITY HALL	6,751	6,756	6,756	0	
61-80-160	LEASE PAYMENTS- GF POLICE DEPT	501,907	348,213	348,213	0	
61-80-171	LEASE PAYMENTS- GF STREET DEPT	148,712	88,689	88,689	0	
61-80-183	LEASE PAYMENTS- GF PARKS DEPT	23,091	52,894	52,894	0	
61-80-510	LEASE PAYMENTS- WATER FUND	14,421	29,525	29,525	0	
61-80-560	LEASE PAYMENTS- STORM WTR FUND	3,540	18,437	18,437	0	
61-80-NEW	LEASE/PURCH EQUIP- BACKHOE/SKID STEER	0	0	0	0	
61-80-840	ACCRUED INT MAR-24 LEASE	929				
61-90-910	TRANSFERS TO GEN FUND (PD VEHIC)	-582,345				
Total Fund Expenditures		442,047	1,174,514	1,310,514	136,000	
Net Revenue over/(under) Expenditures		521,354	0	0	0	
Net Grand Totals (Caselle Proof):		2,941,158	0	0	0	0

Woods Cross City Proposed Final Budget: FY26-27

*Budget by FUND SUMMARIES: All Funds

		8/19/25	8/4/26	INCREASE or (DECREASE)	
GENERAL	Revenue	Adopted FY25-6	Prop Final FY26-7	Amount	Percent
FUND					
	Taxes	\$ 7,713,274	\$ 7,938,807	\$ 225,533	3%
	Taxes- TNT Increase (new City Hall)	\$ -	\$ 995,285	\$ 995,285	n/a
	Licenses & Related	\$ 176,500	\$ 221,500	\$ 45,000	25%
	Federal/State	\$ 82,000	\$ 82,000	\$ -	0%
	Charges for Svcs (Permits, etc)	\$ 28,000	\$ 33,000	\$ 5,000	18%
	Fines & Forfeits	\$ 225,000	\$ 210,000	\$ (15,000)	-7%
	Miscellaneous (Interest, etc)	\$ 220,300	\$ 188,100	\$ (32,200)	-15%
	Transfers, all other	\$ 415,344	\$ 375,796	\$ (39,548)	-10%
	Totals:	\$ 8,860,418	\$ 10,044,488	\$ 1,184,070	13%
		8/19/25	8/4/26	INCREASE or (DECREASE)	
GENERAL	Expenses	Adopted FY25-6	Prop Final FY26-7	Amount	Percent
FUND					
	Legislative	\$ 108,455	\$ 102,100	\$ (6,355)	-6%
	Judicial	\$ 285,501	\$ 300,274	\$ 14,773	5%
	Administration	\$ 702,311	\$ 677,595	\$ (24,716)	-4%
	Data Processing	\$ 276,200	\$ 246,200	\$ (30,000)	-11%
	Non Departmental	\$ 386,000	\$ 258,500	\$ (127,500)	-33%
	City Attorney	\$ 114,000	\$ 101,000	\$ (13,000)	-11%
	City Hall	\$ 177,800	\$ 126,100	\$ (51,700)	-29%
	Election	\$ 11,000	\$ 11,000	\$ -	0%
	Community Development	\$ 313,555	\$ 318,936	\$ 5,381	2%
	Police Department	\$ 3,502,855	\$ 3,581,895	\$ 79,040	2%
	Fire Department	\$ 876,178	\$ 914,235	\$ 38,057	4%
	Building Inspections	\$ 100,000	\$ 120,000	\$ 20,000	20%
	Volunteer Services	\$ 3,000	\$ 9,000	\$ 6,000	200%
	Street Department	\$ 493,158	\$ 529,735	\$ 36,577	7%
	City Shop	\$ 96,052	\$ 128,561	\$ 32,509	34%
	Parks	\$ 719,195	\$ 762,572	\$ 43,377	6%
	Recreation	\$ 97,651	\$ 121,762	\$ 24,111	25%
	Debt Service	\$ 203,313	\$ 203,538	\$ 225	0%
	Transfers- Interfund	\$ 348,865	\$ 378,865	\$ 30,000	9%
	Transfers- TNT Increase (new City Hall)	\$ -	\$ 995,285	\$ 995,285	n/a
	<i>Incr / (Decr) to Fund Balance:</i>	<i>\$ 45,329</i>	<i>\$ 157,335</i>	<i>\$ 112,006</i>	<i>0%</i>
	Totals:	\$ 8,860,418	\$ 10,044,488	\$ 1,184,070	13%
TOTALS	Net Revenue Over/(Under) Exp	\$ 45,329	\$ 157,335	\$ 112,006	
	<i>Plus - Beginning Fund Balance:</i>	<i>\$ 2,724,212</i>	<i>\$ 2,724,212</i>	<i>\$ 2,881,547</i>	
	<i>Equals - Ending Fund Balance:</i>	<i>\$ 2,769,541</i>	<i>\$ 2,881,547</i>	<i>\$ 2,993,553</i>	
Percent of Budgeted Revenue:		31.3%	28.7%		

Woods Cross City Proposed Final Budget: FY26-27

*Budget by FUND SUMMARIES: All Funds

		8/19/25	8/4/26	INCREASE or (DECREASE)	
OTHER	Fund Name	Adopted FY25-6	Prop Final FY26-7	Amount	Percent
Governmental Funds	Roadway Development - Revenue	\$ 1,300,000	\$ 1,360,000	\$ 60,000	5%
	Roadway Development - Expend	\$ 2,283,507	\$ 2,056,117	\$ (227,390)	0%
	Net Revenue Over/(Under) Exp	\$ (983,507)	\$ (696,117)	\$ 287,390	-29%
	Plus: Beginning Fund Balance:	\$ 3,397,266	\$ 3,397,266	\$ -	0%
Fund 21	Equals: Ending Fund Balance:	\$ 2,413,759	\$ 2,701,149	\$ 287,390	12%
	RAP Tax - Revenue	\$ 562,000	\$ 587,000	\$ 25,000	4%
	RAP Tax - Expenditures	\$ 381,500	\$ 201,500	\$ (180,000)	-47%
	Net Revenue Over/(Under) Exp	\$ 180,500	\$ 385,500	\$ 205,000	0%
	Plus: Beginning Fund Balance:	\$ 549,131	\$ 549,131	\$ -	0%
Fund 23	Equals: Ending Fund Balance:	\$ 729,631	\$ 934,631	\$ 205,000	28%
	Park Development - Revenue	\$ 11,500	\$ 126,500	\$ 115,000	1000%
	Park Development - Expenditures	\$ 2,500	\$ 21,500	\$ 19,000	760%
	Net Revenue Over/(Under) Exp	\$ 9,000	\$ 105,000	\$ 96,000	1067%
	Plus: Beginning Fund Balance:	\$ 13,290	\$ 13,290	\$ -	0%
Fund 24	Equals: Ending Fund Balance:	\$ 22,290	\$ 118,290	\$ 96,000	431%
	RDA / CDA - Revenue	\$ 909,700	\$ 984,700	\$ 75,000	8%
	RDA / CDA - Expenditures	\$ 741,719	\$ 760,917	\$ 19,198	3%
	Net Revenue Over/(Under) Exp	\$ 167,981	\$ 223,783	\$ 55,802	0%
	Plus: Beginning Fund Balance:	\$ 1,766,652	\$ 1,766,652	\$ -	0%
Fund 25	Equals: Ending Fund Balance:	\$ 1,934,633	\$ 1,990,435	\$ 55,802	3%
	Youth City Council - Revenue	\$ 20,325	\$ 23,325	\$ 3,000	15%
	Youth City Council - Expenditures	\$ 18,825	\$ 18,825	\$ -	0%
	Net Revenue Over/(Under) Exp	\$ 1,500	\$ 4,500	\$ 3,000	200%
	Plus: Beginning Fund Balance:	\$ 56,501	\$ 56,501	\$ -	0%
Fund 26	Equals: Ending Fund Balance:	\$ 58,001	\$ 61,001	\$ 3,000	5%
	Community of Promise - Revenue	\$ 65,000	\$ 66,000	\$ 1,000	2%
	Community of Promise - Expenditures	\$ 65,000	\$ 66,000	\$ 1,000	2%
	Net Revenue Over/(Under) Exp	\$ -	\$ -	\$ -	0%
	Plus: Beginning Fund Balance:	\$ 104,814	\$ 104,814	\$ -	0%
Fund 27	Equals: Ending Fund Balance:	\$ 104,814	\$ 104,814	\$ -	0%
	State Liquor Allotment - Revenue	\$ 14,500	\$ 17,500	\$ 3,000	21%
	State Liquor Allotment - Expenditures	\$ 13,000	\$ 17,500	\$ 4,500	35%
	Net Revenue Over/(Under) Exp	\$ 1,500	\$ -	\$ (1,500)	0%
	Plus: Beginning Fund Balance:	\$ 61,131	\$ 61,131	\$ -	0%
Fund 28	Equals: Ending Fund Balance:	\$ 62,631	\$ 61,131	\$ (1,500)	-2%
	1960s Assessment Area - Revenue	\$ 193,785	\$ 198,755	\$ 4,970	3%
	1960s Assessment Area - Expenditures	\$ 176,875	\$ 198,755	\$ 21,880	12%
	Net Revenue Over/(Under) Exp	\$ 16,910	\$ -	\$ (16,910)	0%
	Plus: Beginning Fund Balance:	\$ 238,029	\$ 238,029	\$ -	0%
Fund 41	Equals: Ending Fund Balance:	\$ 254,939	\$ 238,029	\$ (16,910)	-7%
	Capital Improvements - Revenue	\$ 100,000	\$ 1,116,285	\$ 1,016,285	1016%
	Capital Improvements - Expenditures	\$ -	\$ 1,995,285	\$ 1,995,285	0%
	Net Revenue Over/(Under) Exp	\$ 100,000	\$ (879,000)	\$ (979,000)	-979%
	Plus: Beginning Fund Balance:	\$ 2,697,861	\$ 2,697,861	\$ -	0%
Fund 46	Equals: Ending Fund Balance:	\$ 2,797,861	\$ 1,818,861	\$ (979,000)	-35%
TOTALS	Net Revenue Over/(Under) Exp	\$ (506,116)	\$ (856,334)	\$ (350,218)	69%
	Plus: Beginning Fund Balance:	\$ 8,884,675	\$ 8,884,675	\$ -	0%
Funds 21-46	Equals: Ending Fund Balance:	\$ 8,378,559	\$ 8,028,341	\$ (350,218)	-4%

Woods Cross City Proposed Final Budget: FY26-27

***Budget by FUND SUMMARIES: All Funds**

		8/19/25	8/4/26	INCREASE or (DECREASE)	
ENTERPRISE	Fund Name	Adopted FY25-6	Prop Final FY26-7	Amount	Percent
(Utility, Fleet)	Culinary Water - Revenue	\$ 10,347,729	\$ 9,901,240	\$ (446,489)	-4%
	Culinary Water - Expenditures	\$ 10,395,570	\$ 10,034,993	\$ (360,577)	-3%
	Net Revenue Over/(Under) Exp	\$ (47,841)	\$ (133,753)	\$ (85,912)	0%
	Plus: Beginning Fund Equity:	\$ 13,026,488	\$ 13,026,488	\$ -	0%
	Equals: Ending Fund Equity:	\$ 12,978,647	\$ 12,892,735	\$ (85,912)	-1%
Fund 51					
	Solid Waste - Revenue	\$ 1,247,000	\$ 1,312,000	\$ 65,000	5%
	Solid Waste - Expenditures	\$ 1,133,995	\$ 1,260,798	\$ 126,803	11%
	Net Revenue Over/(Under) Exp	\$ 113,005	\$ 51,202	\$ (61,803)	-55%
	Plus: Beginning Fund Equity:	\$ 105,392	\$ 105,392	\$ -	0%
Fund 52	Equals: Ending Fund Equity:	\$ 218,397	\$ 156,594	\$ (61,803)	-28%
	Water Impact Fees - Revenue	\$ 73,000	\$ 73,000	\$ -	0%
	Water Impact Fees - Expenditures	\$ 169,500	\$ 158,000	\$ (11,500)	-7%
	Net Revenue Over/(Under) Exp	\$ (96,500)	\$ (85,000)	\$ 11,500	0%
Fund 53	Plus: Beginning Fund Equity:	\$ 575,569	\$ 575,569	\$ -	0%
	Equals: Ending Fund Equity:	\$ 479,069	\$ 490,569	\$ 11,500	2%
	Storm Water - Revenue	\$ 838,824	\$ 1,042,824	\$ 204,000	24%
	Storm Water - Expenditures	\$ 1,228,188	\$ 1,064,991	\$ (163,197)	-13%
Fund 56	Net Revenue Over/(Under) Exp	\$ (389,364)	\$ (22,167)	\$ 367,197	-94%
	Plus: Beginning Fund Equity:	\$ 5,759,535	\$ 5,759,535	\$ -	0%
	Equals: Ending Fund Equity:	\$ 5,370,171	\$ 5,737,368	\$ 367,197	7%
	Storm Impact Fees - Revenue	\$ 57,500	\$ 57,500	\$ -	0%
Fund 57	Storm Impact Fees - Expenditures	\$ 5,000	\$ 15,500	\$ 10,500	210%
	Net Revenue Over/(Under) Exp	\$ 52,500	\$ 42,000	\$ (10,500)	0%
	Plus: Beginning Fund Equity:	\$ 587,760	\$ 587,760	\$ -	0%
	Equals: Ending Fund Equity:	\$ 640,260	\$ 629,760	\$ (10,500)	-2%
Fund 61	Fleet Fund - Revenue	\$ 590,900	\$ 798,500	\$ 207,600	35%
	Fleet Fund - Expenditures	\$ 1,097,190	\$ 1,310,514	\$ 213,324	19%
	Net Revenue Over/(Under) Exp	\$ (506,290)	\$ (512,014)	\$ (5,724)	0%
	Plus: Beginning Fund Equity:	\$ 1,148,914	\$ 1,148,914	\$ -	0%
	Equals: Ending Fund Equity:	\$ 642,624	\$ 636,900	\$ (5,724)	-1%
TOTALS	Net Revenue Over/(Under) Exp	\$ (874,490)	\$ (659,732)	\$ 214,758	-25%
	Plus: Beginning Fund Equity:	\$ 21,203,658	\$ 21,203,658	\$ -	0%
	Equals: Ending Fund Equity:	\$ 20,329,168	\$ 20,543,926	\$ 214,758	1%
Funds 51-61					

		8/19/25	8/4/26	INCREASE or (DECREASE)	
		ADOPTED FY25-6	Prop Final FY26-7	Amount	Percent
GRAND	Net Revenue Over/(Under) Exp:	\$ (1,335,277)	\$ (1,358,731)	\$ (23,454)	2%
TOTALS	Plus: Beginning Fund Balance:	\$ 32,812,545	\$ 32,812,545	\$ 2,881,547	9%
(All Funds)	Equals: Ending Fund Balance:	\$ 31,477,268	\$ 31,453,814	\$ 2,858,093	9%

PROPOSED FINAL BUDGET: Fiscal Year 2027 (major funds only)

General Fund	Revenue	Amount	Percent
	Taxes - Property	\$ 2,338,807	23%
	Taxes- TNT Increase	\$ 995,285	10%
	Taxes - Utility, Energy	\$ 925,000	9%
	Taxes - Sales	\$ 4,675,000	47%
	Licenses/Permits	\$ 221,500	2%
	Federal/State	\$ 82,000	1%
	Charges for Svcs	\$ 33,000	0%
	Fines & Forfeits	\$ 210,000	2%
	Miscellaneous	\$ 188,100	2%
	<u>Interfund Services</u>	<u>\$ 375,796</u>	<u>4%</u>
	Total Revenue:	\$ 10,044,488	100%
General Fund	Expenses	Amount	Percent
	Legislative	\$ 102,100	1%
	Judicial	\$ 300,274	3%
	Administration	\$ 677,595	7%
	Data Processing	\$ 246,200	2%
	Non Departmental	\$ 258,500	3%
	City Attorney	\$ 101,000	1%
	City Hall	\$ 126,100	1.3%
	Election	\$ 11,000	0%
	Community Dvp	\$ 318,936	3%
	Police Department	\$ 3,581,895	36%
	Fire Department	\$ 914,235	9%
	Building Inspection	\$ 120,000	1%
	Volunteer Services	\$ 9,000	0%
	Streets (O&M only)	\$ 529,735	5.3%
	City Shop	\$ 128,561	1.3%
	Parks	\$ 762,572	7.6%
	Recreation	\$ 121,762	1.2%
	Debt	\$ 203,538	2%
	Transfers, Other	\$ 378,865	4%
	Transfers- TNT Increase	\$ 995,285	10%
	<u>Incr/(Decr) to Reserves</u>	<u>\$ 157,335</u>	<u>2%</u>
	Total Expenses:	\$ 10,044,488	100%

Water Fund	Revenue	Amount	Percent
	Fees	\$ 2,467,740	25%
	Grants, Other	\$ 323,500	3%
	Series 2026 Bond	\$ 7,000,000	70%
	Impact Fees	\$ 47,000	0%
	<u>Use of Reserves</u>	<u>\$ 218,753</u>	<u>2%</u>
	Total Revenue:	\$ 10,056,993	100%
Water Fund	Expenses	Amount	Percent
	Regular O&M	\$ 2,003,588	20%
	Debt	\$ 962,105	10%
	Capital Outlay	\$ 7,091,300	71%
	<u>Increase to Reserves</u>	<u>\$ -</u>	<u>0%</u>
	Total Expenses:	\$ 10,056,993	100%

\$ -

Garbage Fund	Revenue	Amount	Percent
	Pickup & Disposal	\$ 778,000	8%
	Green Waste	\$ 167,000	2%
	Recycling	\$ 300,000	3%
	<u>Other</u>	<u>\$ 67,000</u>	<u>1%</u>
	Total Revenue:	\$ 1,312,000	13%
Garbage Fund	Expenses	Amount	Percent
	Pickup	\$ 230,000	18%
	Disposal	\$ 372,000	28%
	Spring & Fall Cleanup	\$ 55,000	4%
	Recycling	\$ 192,700	15%
	Green Waste	\$ 156,000	12%
	All Other O&M	\$ 255,098	19%
	<u>Increase to Reserves</u>	<u>\$ 51,202</u>	<u>4%</u>
	Total Expenses:	\$ 1,312,000	100%

\$ -

C Road Fund	Revenue	Amount	Percent
	Taxes	\$ 1,020,000	75%
	Charges for Svcs	\$ 90,000	7%
	<u>Transfers, Other</u>	<u>\$ 250,000</u>	<u>18%</u>
	Total Revenue:	\$ 1,360,000	100%
C Road Fund	Expenses	Amount	Percent
	Roadway Repairs	\$ 917,000	67%
	Projects, Other	\$ 736,132	54%
	Debt	\$ 402,985	30%
	<u>Incr/(Decr) to Reserves</u>	<u>\$ (696,117)</u>	<u>-51%</u>
	Total Expenses:	\$ 1,360,000	100%

Storm Fund	Revenue	Amount	Percent
	Fees	\$ 1,000,000	91%
	Other	\$ 65,324	6%
	Impact Fees	\$ 35,000	3%
	<u>Use of Reserves</u>	<u>\$ -</u>	<u>0%</u>
	Total Revenue:	\$ 1,100,324	100%
Storm Fund	Expenses	Amount	Percent
	Regular O&M	\$ 659,147	60%
	Projects, Other	\$ 421,344	38%
	<u>Increase to Reserves</u>	<u>\$ 19,833</u>	<u>2%</u>
	Total Expenses:	\$ 1,100,324	100%

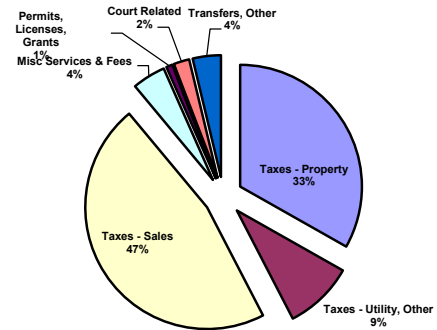
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PROPOSED FINAL BUDGET: Fiscal Year 2027 (General Fund only)

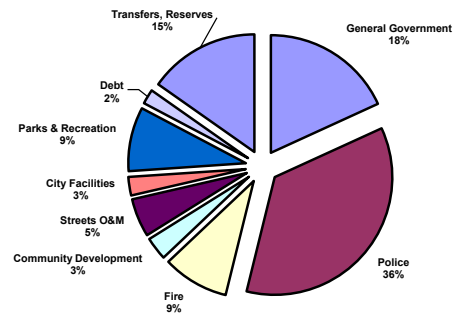
General Fund	Revenue	Amount	Percent
	Taxes - Property	\$ 3,334,092	33%
	Taxes - Utility, Other	\$ 925,000	9%
	Taxes - Sales	\$ 4,675,000	47%
	Misc Services & Fees	\$ 442,600	4%
	Permits, Licenses, Grants	\$ 82,000	1%
	Court Related	\$ 210,000	2%
	Transfers, Other	\$ 375,796	4%
		<u>\$ 10,044,488</u>	<u>100%</u>

General Fund	Expenses	Amount	Percent
	General Government	\$ 1,825,669	18%
	Police	\$ 3,581,895	36%
	Fire	\$ 914,235	9%
	Community Development	\$ 318,936	3%
	Streets O&M	\$ 529,735	5%
	City Facilities	\$ 254,661	3%
	Parks & Recreation	\$ 884,334	9%
	Debt	\$ 203,538	2%
	Transfers, Reserves	\$ 1,531,485	15%
		<u>\$ 10,044,488</u>	<u>100%</u>

General Fund Revenue: FY2027



General Fund Expenses: FY2027



FY27 GENERAL FUND				
ONE-TIME CAPITAL PROJECT AND LINE ITEM PROJECTS				
CAPITAL REQUESTS (ONE TIME EXPENSE)				
Priority	Project	GL	Cost	Subtotal
2	Replace Roadway Construction Signs/Markers	10-71-741	\$5,000	\$5,000
7	Traffic Safety Committee (Traffic counters & Code Update)	10-71-620	\$10,000	\$15,000
9	Citizen Corps Committee (Council Appointed) Codification	10-67-610	\$6,000	\$21,000
13	Additional Motorized Blinds in Public Works Multipurpose Room	10-79-730	\$10,000	\$31,000
14	Jersey Barriers for Cleanup and City Events	10-71-741	\$5,000	\$36,000
15	Water Softener for Wash bay and Kitchen	10-79-730	\$6,500	\$42,500
19	Additional Cameras at Public Works (rear yard and fuel tank)	10-79-730	\$15,000	\$57,500
20	Pedestrian Flasher signs for 800 W (Quantity 3 locations)	10-71-740	\$30,000	\$87,500
Unfunded FY27 Budget Requests (not in any preferential order)				
1	PW Roof Repair over Offices - On hold as Sam gathers additional information and presents those findings and costs for a full roof repair.	10-79-260	\$40,000	\$40,000
6	Stand on Aerator - On hold while Sam gets more information from Tara.	Rec, Prk, RAP?	\$14,000	\$54,000
8	Onsite Generator rewire and make automatic (use existing Generator) - On hold while Sam gets itemized information on adding circuits to the generator and adding an automatic bypass switch.	10-79-730	\$45,000	\$99,000
16	Replace Pavilion worn/damaged pavilion tables - Sam to get more information on type and number of tables needed for consideration next year.	Rec, Prk, RAP?	\$25,000	\$124,000
17	Mills Park Restrooms- Cameras & Server	Rec, Prk, RAP?	\$35,000	\$159,000
21	Dog Park Restroom - Council recommends using portable restrooms until more information is gathered to justify demand and expense.	Rec, Prk, RAP?	\$75,000	\$234,000
23	Additional Banner Mounts and Banners on Locations on 800 W	Rec, Prk, RAP?	\$6,500	\$240,500
24	Street Light Improvements on 800 W from 1500 S going North (Decorative Poles)	10-51-740	\$40,000	\$280,500
25	Christmas Decoration	Rec, Prk, RAP?	\$12,000	\$292,500
26	Mills Annex Plans Concept planning (Parking & Amenities)	Rec, Prk, RAP?	\$25,000	\$317,500
40	Snack Bar Refrigerators	Rec, Prk, RAP?	\$4,000	\$321,500
	Private City Wi-Fi to parks for door locks and future cameras- (Backbone Equipment FY26)	Rec, Prk, RAP?	\$0	\$0
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	
	2000 S Entrance tree burner on 800 W (new drip irrigate and tree replacements, and rock Xeriscape)(ACT#?) \$40,000 per year until complete (2-5 yrs)	10-83-	\$40,000	

The Woods Cross City Council met on July 7, 2026 and reviewed the "proposed" CIP lists, and authorized staff to include the expenses in the FY27 budget that will be presented for adoption on Aug. 4, 2026. The priority numbers represent the numbers assigned to them during the staff review and recommendation process. These priority numbers remain unchanged to facilitate tracking the projects from previous versions of this document.

FY27 GENERAL FUND				
ONGOING CAPITAL PROJECT AND LINE ITEM PROJECTS				
LINE ITEM INCREASES (ONGOING EXPENSE)				
Priority	Project	GL	Cost	Subtotal
1	Website maintenance & support	10-42-310	\$20,000	\$20,000
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	\$20,000	\$40,000
5a	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	\$55,000
5b	Axon LPR's for 17 vehicles 5 year lease	10-60-310	\$12,000	\$67,000
7	PD- Schools, Seminars & Training - Increase to \$30K	10-60-230	\$10,000	\$77,000
Unfunded FY27 Budget Requests (not in any preferential order)				
6	Additional Seasonal - Parks Department - On hold to see how this year goes.	Rec, Prk, RAP?	\$15,000	\$15,000
9	New Police Officer	10-60-110, 135	\$230,000	\$245,000
10	New Police Sergeant	10-60-110,135	\$254,000	\$499,000
x	Beautification increase to put flowers in more areas - Wait for city hall project completion.	Rec, Prk, RAP?	\$6,500	\$505,500
44	Axon LPR's for four vehicles 5-year lease; or	10-60-310	\$5,000	\$510,500
42	Flock Stationary (pole mounted) LPR x 11	10-60-310	\$35,500	\$546,000
FY26 Budget Requests (not in any preferential order)				
	New Police Sergeant	10-60-110	\$254,000	
	Street light improvements (new installation requests and Light Upgrades as approved by City Council)	10-60	\$50,000	
	New Police Officer	10-60-310	\$230,000	

FY27 CAPITAL PROJECT PROJECTS				
CAPITAL REQUESTS AND LINE ITEM INCREASES (ONE TIME EXPENSE)				
Priority	CLASS C SPECIAL REVENUE FUND GL 21	GL	COST	Subtotal
1	Concrete last island on 500 S (far West one)	21-40-620	\$55,000	\$55,000
2	Traffic Utility Fee Study & Traffic Facilities Plan	21-40-310	\$66,000	\$121,000
#	RAP TAX GL 23	TYPE	COST	Subtotal
3	Bleachers for baseball fields (2 replacement, 1 new)	23-40-	\$60,000	\$60,000
4	Stand on Spreader Sprayer	23-40-	\$10,000	\$70,000
5	Truck Mounted Pressure Washer	23-40-	\$8,000	\$78,000
11	Portable Pickleball Nets	23-40-	\$2,000	\$80,000
12	Mills Park Lighting: \$120,000 less 50% Grant Application	23-40-	\$60,000	\$140,000
18	2 Qty Shade Structures & benches (locations TBA)	23-40-	\$50,000	\$190,000
27	Banners for America 250, Memorial Day, Back to School	23-40-	\$1,500	\$191,500
#	PARKS IMP FEE GL 24	GL	COST	Subtotal
1	Parks Imp Fee Facilities Plan & Analysis (IFFP, IFA) Studies	24-40-310	\$10,000	\$10,000
#	WATER ENTERPRISE FUND GL 51	GL	COST	Subtotal
1	DDW Mandates: Source Protection Plan, Lead Service Line Inventory	51-40-xxx	\$77,000	\$77,000
5	1400 S Water Line Project- ~~\$180k~~ from CDBG Grant (\$250K total)	51-40-7xx	\$70,000	\$147,000
7	1500 S 830 W to 934 W Water Line Engineering and permits	51-40-xxx	\$21,300	\$168,300
2	Well 3 Rehab (2025 Water Bond Project)	51-61-702	\$2,500,000	Bond
3	1500 S Reservoir Replacement (2025 Water Bond Project)	51-61-703	\$4,000,000	Bond
Unfunded FY27 Budget Requests (not in any preferential order)				
6	SCADA System- Replace out-of-business product - ~~Sam to explore other funding sources for a portion of the project.~~	51-40-7xx	\$230,000	
Not Included In FY26 Budget (not in any preferential order)				
	Additional Elements Feature for Water (Additional to 51-40-310)	One Time	\$10,000	
#	WATER IMPACT FEE FUND GL 53	GL	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 - ~~Same as project #1 above~~	53-40-310	TBD	
#	STORM DRAIN FEE ENTERPRISE FUND GL 56	GL	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	GL	COST	Subtotal
1	Imp Fee Facilities Plan & Analysis (IFFP, IFA) Studies	57-40-310	\$10,500	\$10,500
#	Fleet Fund 61	GL	COST	Subtotal
3	Paint Trailer- Streets	61-70-171	\$6,000	\$6,000
4	Vac Trailer- Water	61-70-510	\$130,000	\$136,000
6	7 Police Vehicles	61-70-160	630,000	\$766,000
Unfunded FY27 Budget Requests (not in any preferential order)				
2	Bobtail Replacement - ~~Waiting on grant to fund 50%~~	61-70-171	\$300,000	\$300,000
1	Leasable Equipment- Public Works Backhoe, Skid Steer - ~~Continue to lease backhoe, rent skid steer as needed for next year~~	61-70-xxx	\$132,500	\$132,500
5	Pickup Truck- Storm Water	61-70-560	\$60,000	\$196,000
The Woods Cross City Council met on July 7, 2026 and reviewed the "proposed" CIP lists, and authorized staff to include the expenses in the FY27 budget that will be presented for adoption on Aug. 4, 2026. The priority numbers represent the numbers assigned to them during the staff review and recommendation process. These priority numbers remain unchanged to facilitate tracking the projects from previous versions of this document.				

FY27 CAPITAL PROJECT AND LINE ITEM PROJECTS				
LINE ITEM INCREASES (ONGOING EXPENSE)				
Priority	RAP TAX GL 23	GL	COST	SUBTOTAL
2	Dog Park Operating Expenses	10-83-261	\$10,000	\$10,000
3	Community Services Part-time Emp	10-86-111	\$20,000	\$30,000
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
Unfunded FY27 Budget Requests (not in any preferential order)				
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	

Exhibit B
Utah State Tax Commission Form PT-693 and PT-800

Utah State Tax Commission - Property Tax Division Tax Rate Summary (693) ENTITY: 3150 WOODS CROSS CITY	Form PT-693 Rev. 2/15
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DAVIS COUNTY

Tax Year: 2026

The Board of Trustees for the above special district has set the current year's tax rates as follows:

Purpose of Tax Rate (Code from Utah Code Annotated)	Auditor's Tax Rate	Proposed Tax Rate	Maximum By Law	Budgeted Revenue
10 General Operations §10-6-133	0.001298	0.001906	.007	3,120,087
Total Tax Rate	0.001298	0.001906	Total Revenue	\$3,120,087

Certification by Taxing Entity

I, _____, as authorized agent, hereby certify that this statement is true and correct and in compliance with all sections of the Utah State Code relating to the tax rate setting process.

Signature: _____ Date: _____

Title: _____ Telephone: _____

Mailing address: _____

Utah State Tax Commission - Property Tax Division Resolution Adopting Final Tax Rates and Budgets	Form PT-800 Rev. 02/15
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Rev. 02/15

Tax Year: **2026**

WOODS CROSS CITY

approves the following property tax rate(s) and revenue(s) for the year: **2026**

1. Fund/Budget Type	2. Revenue	3. Tax Rate
10 General Operations	3,120,087	0.001906
	\$3,120,087	0.001906

This resolution is adopted after proper notice and hearing in accordance with UCA 59-2-919 and shall be forwarded to the County Auditor and the Tax Commission in accordance with UCA 59-2-913 and 29-2-920.

Signature of Governing Chair

Signature: _____ Date: _____

Title: _____

END OF RESOLUTION DOCUMENT

The remaining documents are required to be presented to the public by law and include the historical documents, resolutions and other actions taken by Woods Cross City during the FY27 Budget process and associated 2026 Truth In Taxation process.

**Certified Property
Tax Rates**

Tax Commission

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

Data Entry (Auditor)	Auditor's Certified Rate Approved	Data Entry (Entity)	Proposed Rates Entity Approved	Proposed Rates County Approved	Proposed Rates USTC Approved *OK to Print*	Final Tax Rates USTC Approved	Rates Finalized
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Truth in Taxation

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	0.001906	3,120,087	0.001906	3,120,087
Total Tax Rate						0.001298	0.001298	2,124,802	0.001906	3,120,087	0.001906	3,120,087

NOTES:

DAVIS COUNTY NOTICE OF PROPOSED TAX INCREASE

The following taxing entities are proposing to increase property tax revenue within DAVIS COUNTY. Data is based on the taxing entity's average value shown below.
The same value is used for both residential and commercial property. Concerned citizens are invited to attend the public hearings listed.

FOR FURTHER INFORMATION CONTACT THE INDIVIDUAL ENTITIES AT THE NUMBERS SHOWN BELOW.

Entities Proposing a Tax Increase	Average Market Value	If approved, tax will increase			Additional Ad Valorum Tax Revenue	% Increase if Proposed Tax Increase is Approved	Public hearing information		
		From:	To:				Date/Time	Location	Phone:
Centerville City	\$610,000	Residential:	\$381.46	\$440.85	\$369,103	15.61%	Aug 25,2026 6:00 PM	250 N. Main St. Centerville	801-295-3477
		Commercial:	\$693.57	\$801.54					
City of Clearfield	\$510,000	Residential:	\$329.87	\$351.47	\$233,106	6.59%	Aug 04,2026 7:00 pm	55 S State Street Clearfield City	801-525-2720
		Commercial:	\$599.76	\$639.03					
FARMINGTON	\$790,000	Residential:	\$654.36	\$686.94	\$285,108	4.99%	Aug 18,2026 7:00 PM	160 South Main Street Farmington	801-939-9218
		Commercial:	\$1,189.74	\$1,248.99					
KAYSVILLE	\$711,000	Residential:	\$543.56	\$620.21	\$802,910	14.12%	Aug 06,2026 7:00 PM	23 E Center Street Kaysville	801-546-1235
		Commercial:	\$988.29	\$1,127.65					
City of South Weber	\$596,000	Residential:	\$465.80	\$470.07	\$12,046	0.91%	Aug 11,2026 6:00 pm	1600 E South Weber Dr South Weber City	801-479-3177
		Commercial:	\$846.92	\$854.66					
WEST POINT	\$552,000	Residential:	\$215.86	\$236.81	\$86,166	9.73%	Aug 18,2026 7:00 P.M.	3200 W 300 N West Point	801-776-0970
		Commercial:	\$392.47	\$430.56					
WOODS CROSS CITY	\$543,000	Residential:	\$387.65	\$569.23	\$995,285	46.86%	Aug 04,2026 7:30 P.M.	1555 S 800 W Woods Cross	801-677-1009
		Commercial:	\$704.81	\$1,034.96					
WEBER BASIN WATER CONSERVANCY	\$619,000	Residential:	\$63.66	\$68.09	\$572,626	8.73%	Aug 24,2026 6:30 PM	2837 E Hwy 193 Layton	801-771-1677
		Commercial:	\$115.75	\$123.80					
SOUTH DAVIS METRO FIRE SERVICE AREA	\$651,000	Residential:	\$182.61	\$212.32	\$1,315,412	16.31%	Aug 03,2026 06:00 P.M.	255 S 100 W Bountiful	801-677-2400
		Commercial:	\$332.01	\$386.04					

***Additional Ad Valorum Tax Revenue does not include amount from Judgment Levies.**

****This list is for informational purposes only and should not be relied on to determine a taxpayer's property tax liability. For specific property tax liability information the taxpayer should review their "Notice of Valuation and Tax Change".**

Tax Rate Increase Advertisement Requirements

The advertisement shall be published be published **at least two weeks before any of the entity's public hearings** in the following locations:

- 1) Electronically in accordance with Section 45-1-101 www.utahlegals.com
- 2) On the Utah Public Notice Website under Section 63A-16-601 www.utah.gov/pmn/
- 3) As a Class A notice under Section 63G-30-102.
- 4) If the county has a webpage, publish on the county's webpage until December 31st.

County Auditor must provide a copy of the combined ad to each taxing entity that is on the ad and to any person who requests a copy.

The advertisement shall state that the taxing entity will meet on a certain day, time, and place fixed in the advertisement. The exact wording for the advertisement can be found in 59-2-919.2.

The tax entity's hearing shall not be held **less than ten days** after the mailing of the "Notice of Property Valuation and Tax Change" sent by the county auditor.

***Additional Ad Valorum Tax Revenue does not include amount from Judgment Levies.**

****This list is for informational purposes only and should not be relied on to determine a taxpayer's property tax liability. For specific property tax liability information the taxpayer should review their "Notice of Valuation and Tax Change".**

NOTICE OF PROPOSED TAX INCREASE WOODS CROSS CITY

The WOODS CROSS CITY is proposing to increase its property tax revenue.

The WOODS CROSS CITY tax on a \$543,000 residence would increase from \$387.65 to \$569.23, which is \$181.58 per year.

The WOODS CROSS CITY tax on a \$543,000 business would increase from \$704.81 to \$1,034.96, which is \$330.15 per year.

If the proposed budget is approved, WOODS CROSS CITY would receive an additional \$995,285 in property tax revenue per year as a result of the tax increase. If the proposed budget is approved, WOODS CROSS CITY would increase its property tax budgeted revenue by 46.86% above last year's property tax budgeted revenue excluding eligible new growth.

The WOODS CROSS CITY invites all concerned citizens to a public hearing for the purpose of hearing comments regarding the proposed tax increase and to explain the reasons for the proposed tax increase. You have the option to attend or participate in the public hearing in person or virtually.

PUBLIC HEARING

Date/Time: 8/4/2026 7:30 P.M.

Location: Woods Cross City Hall City Council Chambers
1555 S 800 W
Woods Cross

To obtain more information regarding the tax increase, citizens may contact the WOODS CROSS CITY at 801-677-1009 or visit woodscross.gov Instructions for virtual participation in the public hearing will be available at woodscross.gov no later than 24 hours before the public hearing is scheduled to begin.

Tax Increase Instructions

The advertisement shall be published be published **for at least 14 days before** the day on which the taxing entity conducts the public hearing in the following locations:

- 1) Electronically in accordance with Section 45-1-101: on a website established by the collective efforts of Utah newspapers. **www.utahlegals.com**
- 2) On the Utah Public Notice Website under Section 63A-16-601 **www.utah.gov/pmn/**
- 3) As a Class A notice under Section 63G-30-102.
- 4) Publish the public notice on the entity's official website.

The advertisement shall state that the taxing entity will meet on a certain day, time, and place in the advertisement. The exact wording for the advertisement can be found in 59-2-919.

The scheduled hearing shall not be held less than **ten (10) days after** the mailing of the "Notice of Property Valuation and Tax Change" by the county auditor.

The scheduled meeting on the proposed tax increase may coincide with the hearing on the proposed budget.

The hearing shall begin at or after **6:00 PM**

The public hearing must be open to the public and held at a meeting with no other items on the agenda other than discussion and action on the taxing entity's intent to levy a tax rate that exceeds the taxing entity's certified tax rate, budget, or a special districts fee implementation.

The public hearing needs to be available for individuals to attend or participate either in person or remotely through electronic means.

If another meeting is needed to finalize the tax increase, the details of the meeting (place, date, time) must be announced at the end of the public hearing.

Please see our website for more information.

<https://propertytax.utah.gov/tax-increases/>

WOODS CROSS TRUTH IN TAXATION PUBLIC HEARING



TUESDAY, AUGUST 4, 2026
≡ BEGINNING AT 7:30 PM ≡

THE PUBLIC MAY PARTICIPATE BY:



**ATTENDING
IN PERSON**



WOODS CROSS CITY HALL
CITY COUNCIL CHAMBERS
1555 S 800 W
WOODS CROSS, UT 84087

OR



**ATTENDING
VIRTUALLY VIA ZOOM**



JOIN VIA ZOOM:

<https://zoom.us/j/9358074960>



QUESTIONS CAN BE DIRECTED TO
CITY ADMINISTRATOR/BUDGET OFFICER,
BRYCE HADERLIE:



O-801-677-1009



M-801-597-5160



If you are unable to attend and would like to
make a public comment for the record, you
may email those comments to

AP@WoodsCross.gov



up until the public hearing ends.
Please list the subject line as

BUDGET YEAR 2027 PUBLIC COMMENT



Woods Cross City

In compliance with Utah Code 59-9-919 (8)(g)
all FY27 budget documents and information
relating to this public hearing may be found at
www.WoodsCross.gov



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

May 1, 2026

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

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

Departments Affected by Tax Increase:

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

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

Memo

To: Woods Cross Mayor and City Council

From: Bryce K Haderlie, City Administrator

Date: May 1, 2026

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



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

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

Memo

To: Woods Cross Mayor and City Council

From: Bryce K Haderlie, City Administrator

Date: May 1, 2026

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



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

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

The information associated with these statement is as follows:

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

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

Fiscal Year 2027 Property Tax Revenue Options											
Rate Description	Type of Property	Tax Year	Average Value	Taxable Value	Tax Rate		Amount of Tax Paid On Average Value	City Property Tax Collected	Difference From '25 CTR Revenue	% Increase	To Cover These Expense
					Proposed Tax Rate Value						
2025 TNT Approved	Residential	2025	\$513,000	\$282,150	0.001392		\$393	\$2,098,967	N/A	0.00%	This is the 2025 Certified Tax Rate and Revenue Per the State Tax Commission
	Commercial		\$969,000	\$969,000	\$1,007,878.377		\$1,349				
2026 Certified Tax Rate (CTR)	Residential	2026	\$513,000	\$282,150	0.001392		\$392.75	\$2,140,630	N/A	0.00%	Preliminary revenue set by State Tax Commission. This is the 2025 CTR of \$2,098,950 revenue plus \$41,680 in new growth revenue.
	Commercial		\$969,000	\$969,000	\$1,507,878.377		\$1,348.85				
Preliminary CTR To Collect \$992,000 to Cover 2027 Building Bonds	Residential		\$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. SFO-\$193.84 annual increase, and
	Commercial	2026	\$969,000	\$969,000	\$1,507,878.377		\$2,014.55				

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

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

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

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

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

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.
 - Other public hearings on the tentative budget may be held June 2, 2026 and other dates prior to August 4th, 2026 and will be noticed to the public in accordance with Utah State Code.
-

RESOLUTION 2026-987

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

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

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

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

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

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

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

1. Acknowledging that, pursuant to Utah Code Section 59-2-919(4)(a)(i), the Budget Officer presented the Fiscal Year 2026–27 (FY27) tentative budget to the City Council and public in the May5, 2026, public meeting.
2. Acknowledging that the Budget Officer made a statement to the City Council and public in the May 5, 2026, public meeting that the FY27 tentative budget includes a proposed tax rate increase.
3. Acknowledging that the Budget Officer presented to the City Council and public, as a separate item on the agenda in the same public meeting, a property tax impact schedule separate from other budget documents, as defined in Utah Code Section 59-2-924.
4. Directing that the property tax impact schedule shall be available for public inspection at City Hall and online and will be included as a separate agenda item at each public hearing held prior to June 30, 2026 at which the City Council discusses the proposed general fund budget for FY27.
5. That the Mayor is authorized to sign this resolution and that it becomes effective immediately upon adoption.

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

WOODS CROSS CITY
A MUNICIPAL CORPORATION



RYAN WESTERGARD, MAYOR

ATTEST:



ANNETTE HANSON, CITY RECORDER

Voting:

Julie Checketts	Yea ☒	Nay ☐	
Eric Jones	Yea ☐	Nay ☒	
Wallace Larrabee	Yea ☒	Nay ☐	
Jim Grover	Yea ☒	Nay ☐	
Rachel Peterson	Yea ☒	Nay ☐	
Ryan Westergard	Yea ☐	Nay ☐	[tie vote only]



Memo

To: Woods Cross Mayor and City Council

From: Bryce K Haderlie, City Administrator

Date: April 30, 2026

Re: FY27 Tentative Budget Presentation and Budget Message



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

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

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

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

Some points of interest in the tentative budget include:

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

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

FY2026~2027 Tentative Budget

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

FY2026~2027 Tentative Budget

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

FY2026~2027 Tentative Budget

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

FY2026~2027 Tentative Budget

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

FY2026~2027 Tentative Budget

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

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

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

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

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

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

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

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

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

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

FY2026~2027 Tentative Budget

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

FY2026~2027 Tentative Budget

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

FY2026~2027 Tentative Budget

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

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

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

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

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

Tax Rate Summary (693) CTY

Preliminary Data

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

Budgeted Revenue / Proposed Tax Rate Value = Proposed Tax Rate

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

NOTES:

Memo

To: Woods Cross Mayor and City Council

From: Bryce K Haderlie, City Administrator

Date: May 1, 2026

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



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

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

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

May 1, 2026

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

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

Departments Affected by Tax Increase:

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

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

Memo

To: Woods Cross Mayor and City Council

From: Bryce K Haderlie, City Administrator

Date: May 1, 2026

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



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

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

The information associated with these statement is as follows:

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

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

Fiscal Year 2027 Property Tax Revenue Options										
Rate Description	Type of Property	Tax Year	Average Value	Taxable Value	Tax Rate		City Property Tax Collected	Difference From '25 CTR Revenue	% Increase	To Cover These Expense
					Proposed Tax Rate Value	Amount of Tax Paid On Average Value				
2025 TNT Approved	Residential	2025	\$513,000	\$282,150	0.001392	\$393	\$2,098,967	N/A	0.00%	This is the 2025 Certified Tax Rate and Revenue Per the State Tax Commission
	Commercial		\$969,000	\$969,000	\$1,007,878.377	\$1,349				
2026 Certified Tax Rate (CTR)	Residential	2026	\$513,000	\$282,150	0.001392	\$392.75	\$2,140,630	N/A	0.00%	Preliminary revenue set by State Tax Commission. This is the 2025 CTR of \$2,098,950 revenue plus \$41,680 in new growth revenue.
	Commercial		\$969,000	\$969,000	\$1,507,878.377	\$1,348.85				
Preliminary CTR To Collect \$992,000 to Cover 2027 Building Bonds	Residential		\$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. SFO-\$193.84 annual increase, and
	Commercial	2026	\$969,000	\$969,000	\$1,507,878.377	\$2,014.55				

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

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

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

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

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

Memo

To: Woods Cross Mayor and City Council

From: Bryce K Haderlie, City Administrator

Date: May 1, 2026

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



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

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

Memo

To: Woods Cross Mayor and City Council

From: Bryce K Haderlie, City Administrator

Date: May 1, 2026

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



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

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

RESOLUTION 2026-989

A RESOLUTION OF THE CITY COUNCIL OF WOODS CROSS CITY, UTAH, PROVIDING NOTICE OF INTENT TO CONSIDER A PROPERTY TAX INCREASE, ACKNOWLEDGING THE STATEMENT OF THE BUDGET OFFICER, ADOPTING THE TENTATIVE BUDGET, AND SETTING A PUBLIC HEARING IN ACCORDANCE WITH UTAH CODE § 59-2-919

WHEREAS, the City Council of Woods Cross City, Utah (the “City”), is subject to the requirements of Utah Code §59-2-919 regarding the process for considering a property tax increase; and

WHEREAS, the City’s Budget Officer has prepared and filed a tentative budget for Fiscal Year 2026–2027 pursuant to Utah Code §10-6-111; and

WHEREAS, the City Council intends to consider levying a property tax rate that exceeds the certified tax rate; and

WHEREAS, in accordance with Utah Code §59-2-919(4)(b), the Budget Officer is required to make a statement during a public meeting that includes:

- the City’s intent to consider a tax rate exceeding the certified tax rate;
- the approximate dollar amount of additional ad valorem tax revenue that would be generated by the proposed increase and the purpose for the additional revenue;
- the approximate percentage increase in ad valorem tax revenue based on the proposed increase; and
- notice that, if the City proceeds, a public hearing will be held to receive public comment; and

WHEREAS, a separate agenda item has been included on the May 5, 2026, City Council Meeting (“Meeting”) notifying the public that the Budget Officer intends to make the required statement; and

WHEREAS, the Budget Officer has made the statement required by Utah Code §59-2-919(4)(b) during said public meeting; and

WHEREAS, the City Council desires to formally acknowledge the foregoing, has adopted the tentative budget, and has set the date, time, and place for the required Truth in Taxation public hearing with the Davis County Auditor.

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

1. That the Fiscal Year 2026–2027 Tentative Budget has been adopted for purposes of public review, subject to further consideration and final adoption.

2. The City Council hereby acknowledges that the City intends to consider levying a property tax rate that exceeds the certified tax rate, as described in the statement made pursuant to Utah Code §59-2-919(4)(b).

3. The City Council acknowledges that:

a. A separate agenda item was included during this Meeting on May 5, 2026, providing notice that the Budget Officer would make the statement required by Utah Code §59-2-919(4)(b); and

b. The Budget Officer made the required statement, including:

- i. the intent to consider a tax rate above the certified tax rate;
- ii. the approximate dollar amount and purpose of the additional ad valorem tax revenue;
- iii. the approximate percentage increase in ad valorem tax revenue; and
- iv. notice that a public hearing will be held to receive public comment if the City proceeds.

4. As approved by the Davis County Auditor, the City Council hereby sets the Truth-In-Taxation (“TNT”) public hearing required by Utah Code §59-2-919 as follows:

Date: August 4, 2026

Time: 7:30 p.m.

Place: Woods Cross City Hall, 1555 South 800 West, Woods Cross, Utah

At this hearing, members of the public will have the opportunity to provide comments on the proposed property tax increase.

5. The Budget Officer or designee is hereby directed to:

- a. Coordinate all required public notices in accordance with Utah law; and
- b. Submit notice prior to June 1, 2026, to the Utah State Tax Commission and the Davis County Auditor stating that the City is considering a property tax increase and specifying the date, time, and place of the TNT public hearing.

6. The Tentative Budget, Property Tax Impact Schedule, and all related materials shall be made available for public inspection at City Hall and on the City’s website.

7. The Mayor is authorized to sign this Resolution that shall take effect immediately upon adoption.

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

WOODS CROSS CITY
A MUNICIPAL CORPORATION



RYAN WESTERGARD, MAYOR

ATTEST:



ANNETTE HANSON, CITY RECORDER

Voting:

Julie Checketts	Yea ☒	Nay ☐	
Eric Jones	Yea ☐	Nay ☒	Absent
Wallace Larrabee	Yea ☐	Nay ☐	
Jim Grover	Yea ☒	Nay ☐	
Rachel Peterson	Yea ☒	Nay ☐	
Ryan Westergard	Yea ☐	Nay ☐	[tie vote only]



Memo

To: Woods Cross Mayor and City Council

From: Bryce K Haderlie, City Administrator

Date: May 1, 2026

Re: Resolution to Stating That Woods Cross City Intends to Increase Property Tax Revenue and Will Hold a Truth In Taxation Public Hearing Tuesday, August 4, 2026 at 7:30 pm



In accordance with Utah Code Sections 10-6-111, 59-2-919, this attached resolution will adopt the following by resolution:

1. That the Fiscal Year 2026–2027 Tentative Budget has been adopted for purposes of public review, subject to further consideration and final adoption.
2. The City Council hereby acknowledges that the City intends to consider levying a property tax rate that exceeds the certified tax rate, as described in the statement made pursuant to Utah Code §59-2-919(4)(b).
3. The City Council acknowledges that:
 - a. A separate agenda item was included during this Meeting on May 5, 2026, providing notice that the Budget Officer would make the statement required by Utah Code §59-2-919(4)(b); and
 - b. The Budget Officer made the required statement, including:
 - i. the intent to consider a tax rate above the certified tax rate;
 - ii. the approximate dollar amount and purpose of the additional ad valorem tax revenue;
 - iii. the approximate percentage increase in ad valorem tax revenue; and
 - iv. notice that a public hearing will be held to receive public comment if the City proceeds.
4. As approved by the Davis County Auditor, the City Council hereby sets the Truth-In-Taxation ("TNT") public hearing required by Utah Code §59-2-919 as follows:

Date: August 4, 2026
Time: 7:30 p.m.
Place: Woods Cross City Hall, 1555 South 800 West, Woods Cross, Utah

At this hearing, members of the public will have the opportunity to provide comments on the proposed property tax increase.

5. The Budget Officer or designee is hereby directed to:
 - a. Coordinate all required public notices in accordance with Utah law; and
 - b. Submit notice prior to June 1, 2026, to the Utah State Tax Commission and the Davis County Auditor stating that the City is considering a property tax increase and specifying the date, time, and place of the TNT public hearing.
6. The Tentative Budget, Property Tax Impact Schedule, and all related materials shall be made available for public inspection at City Hall and on the City's website.

Memo

To: Woods Cross Mayor and City Council

From: Bryce K Haderlie, City Administrator

Date: April 30, 2026

Re: FY27 Tentative Budget Presentation and Budget Message



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

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

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

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

Some points of interest in the tentative budget include:

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

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

FY2026~2027 Tentative Budget

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FY2026~2027 Tentative Budget

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

FY2026~2027 Tentative Budget

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

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

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

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

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

Tax Rate Summary (693) CTY

Preliminary Data

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

Budgeted Revenue / Proposed Tax Rate Value = Proposed Tax Rate

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

NOTES:

Memo

To: Woods Cross Mayor and City Council

From: Bryce K Haderlie, City Administrator

Date: May 1, 2026

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



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

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

Memo

To: Woods Cross Mayor and City Council

From: Bryce K Haderlie, City Administrator

Date: May 1, 2026

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



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

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

The information associated with these statement is as follows:

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

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

Fiscal Year 2027 Property Tax Revenue Options											
Rate Description	Type of Property	Tax Year	Average Value	Taxable Value	Tax Rate		Amount of Tax Paid On Average Value	City Property Tax Collected	Difference From '25 CTR Revenue	% Increase	To Cover These Expense
					Proposed Tax Rate	Amount of Tax Paid On Average Value					
2025 TNT Approved	Residential	2025	\$513,000	\$282,150	0.001392	\$393	\$2,098,967	N/A	0.00%	This is the 2025 Certified Tax Rate and Revenue Per the State Tax Commission	
	Commercial		\$969,000	\$969,000	\$1,007,878,377	\$1,349					
2026 Certified Tax Rate (CTR)	Residential	2026	\$513,000	\$282,150	0.001392	\$392.75	\$2,140,630	N/A	0.00%	Preliminary revenue set by State Tax Commission. This is the 2025 CTR of \$2,098,950 revenue plus \$41,680 in new growth revenue.	
	Commercial		\$969,000	\$969,000	\$1,507,878,377	\$1,348.85					
Preliminary CTR To Collect \$992,000 to Cover 2027 Building Bonds	Residential		\$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. SFO-\$193.84 annual increase, and	
	Commercial	2026	\$969,000	\$969,000	\$1,507,878,377	\$2,014.55					

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

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

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

Fiscal Year 2027 Property Tax Revenue Options										
Rate Description	Type of Property	Tax Year	Average Value	Taxable Value	Tax Rate	Amount of Tax Paid On Average Value	City Property Tax Collected	Difference From '25 CTR Revenue	% Increase	To Cover These Expense
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	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

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.
 - Other public hearings on the tentative budget may be held June 2, 2026 and other dates prior to August 4th, 2026 and will be noticed to the public in accordance with Utah State Code.
-



FY27 TENTATIVE BUDGET AND ASSOCIATED REQUIREMENTS FOR TRUTH IN TAXATION PROCESS

May 5, 2026 City Council Meeting

AGENDA ITEM 6B. 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

FY27 GENERAL FUND				
ONGOING CAPITAL PROJECT AND LINE ITEM PROPOSALS				
LINE ITEM INCREASES (ONGOING EXPENSE)				
Priority	Project	GL	Cost	Subtotal
1	Website maintaine & 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	10-60-310	\$254,000	
	Street light Improvements (new installation requests and Light Upgrades as approved by City Council)	10-60-310	\$50,000	
	New Police Officer	10-60-310	\$230,000	

CAPITAL
PROJECTS
FOR
OTHER
FUNDS -
RANKED
BY
PRIORITY

FY26 CAPITAL PROJECT PROPOSALS				
CAPITAL REQUESTS AND LINE ITEM INCREASES(ONE TIME EXPENSE)				
Priority	CLASS C SPECIAL REVENUE FUND GL 21	TYPE	COST	Subtotal
	Streets Depreciation Plan and LTAP Road Analysis	21-40-310	\$15,000	\$15,000
#	RAP TAX GL 23	TYPE	COST	Subtotal
1	Dog Park (Carry Over from the previous year)	23-40-732	\$120,000	\$120,000
2	Resurface Courts at Mills and New Basketball standards	23-40-731	\$55,000	\$175,000
3	Bench Replacements at Hogan/Cloverdale and Mills	23-40-730	\$25,000	\$200,000
4	Mills Park Trail and East Parking lot Preservation	23-40-736	\$21,000	\$221,000
5	Overseeder (Moved to RAP)	23-40-740	\$21,000	\$242,000
6	Christmas Decoration (Moved to RAP)	23-40-735	\$12,000	\$254,000
7	Private City Wi-Fi to parks for door locks and future cameras (Backbone Equipment FY26)	23-40-740	\$15,000	\$269,000
8	Door Controls for Restrooms(ACT#?)	23-40-721	\$45,000	\$314,000
9	Replacement Banners/Flags	23-40-735	\$3,500	\$317,500
10	Beautification increase to put flowers in more areas	23-40-735	\$6,500	\$324,000
Not Included In FY26 Budget (not in any preferential order)				
	Tree Replacements Mills/Ivory/Mountain View (Could not determine if the council decide on 7.29.25 to move this to a funded project?)	10-83-	\$50,000	
	Drinking Fountain at Hogan	CIP	\$8,000	
	Park Branding Signage (Removed- Update signs to uniform design when damaged or work is being done.)		N/A	
#	WATER ENTERPRISE FUND GL 51	TYPE	COST	Subtotal
1	GAC Replacement and Vessel Repairs (Already included in FY26 Budget)	51-40-732	\$225,000	
2	1100 W Waterline replacement 2150 S to 2600 S	51-61-701	\$1,256,000	Bond
3	Well 3 Rehab	51-61-702	\$2,500,000	Bond
4	Reservoir Replacement	51-61-703	\$4,000,000	Bond
5	Valve/Hydrant Exerciser	51-40-740	\$6,000	\$6,000
6	Water System Depreciation Plan update (Additional to 51-40-310)	51-40-310	\$10,000	\$16,000
7	SCADA System Master Plan	51-40-740	\$22,000	\$38,000
Not Included In FY26 Budget (not in any preferential order)				
	Additional Elements Feature for Water (Additional to 51-40-310)	One Time	\$10,000	\$10,000
#	WATER IMPACT FEE FUND GL 53	TYPE	COST	Subtotal
1	Pipe Upsize costs at Choice Leaning Center	53-40-732	\$21,500	\$21,500
#	STORM DRAIN FEE ENTERPRISE FUND GL 56	TYPE	COST	Subtotal
1	A2 Drain Tree removals and ditch cleanout (Additional to 56-40-620)	56-40-620	\$50,000	\$50,000
2	1200 S Storm Drain installation (New GL 56-61-701)	56-61-701	\$350,000	\$400,000
3	Additional Engineering costs for Depreciation Plan and Project surveys	56-40-310	\$20,000	\$420,000
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	
#	Fleet Fund 61	TYPE	COST	Subtotal
1	Mini Excavator	61-70-171	\$85,000	\$85,000
2	Purchase Tilt Dec Trailer for Mini Excavator	61-70-171	\$20,000	\$105,000
3	Four Police Vehicles (This has been anticipated in the budget but wasn't included in line 61-70-160. There is sufficient revenue in the fleet fund to cover this expense.)	61-70-160	340,000	\$445,000

FY26 CAPITAL PROJECT AND LINE ITEM PROPOSALS			
LINE ITEM INCREASES (ONGOING EXPENSE)			
Priority	WATER ENTERPRISE FUND GL 51	GL	COST
1	Fire Hydrant and PRV Replacements or repairs (51-40-730)	51-40-730	\$10,000
Not Included In FY26 Budget			
2	Road Repairs from Emergency Waterline repair (ACT#?)	51-40-250	\$20,000
Priority	SOLID WASTE ENTERPRISE FUND	GL	COST
1	Additional Funding to cover costs of taking over ownership of Recycle and Green Waste Cans	52-40-740	\$10,000

AGENDA ITEM 6C. BUDGET OFFICER GIVING NOTICE THAT THE TENTATIVE BUDGET INCLUDES A PROPOSED TAX INCREASE

UCA59-2-919(4)(A)

- I Bryce K Haderlie, as the Budget Officer for Woods Cross City, am stating that the FY27 Budget includes a proposed tax increase.
 - The approximate amount, the approximate percentage of the proposed tax increase, that if Woods Cross City proceeds with the proposed tax rate increase, and the date and time of future public hearings will be given later in this meeting.
-

AGENDA ITEM 6D. BUDGET OFFICER PRESENTATION OF THE FY27 PROPERTY TAX IMPACT SCHEDULE

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

- I Bryce K 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.
-

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

AGENDA ITEM 6E. THE BUDGET OFFICER OR EXECUTIVE OF THE ENTITY WILL STATE THE FOLLOWING DURING THE PUBLIC MEETING

UTAH CODE 59-22-919(4) & UTAH CODE 59-2-919(4) & UTAH CODE 52-4

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.

Utah State Tax Commission Property Taxes

CERTIFIED TAX RATES

View Data Entry Reports Forms Administration

Tax Year: 2026 County: 05 DAVIS Entity: 0150 WOODS CROSS CITY Accounting Cycle: Fiscal Year

Tax Rate Summary (693) CTY Preliminary Data

Proposed Tax Rate Value: \$1,915,911

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Budget Code	Budget Name	Election Date	Voted Rate Limit	Utah Annotated Code	Maximum By Law	Calculated Certified Tax Rate	Auditor's Certified Tax Rate	Auditor's Certified Rate Revenue	Proposed Tax Rate	Budgeted Revenue	Final Tax Rate	Final Budgeted Revenue
10	General Operations			\$10.6.133	.007			2,140,630		2,140,630	0.001392	0.000000
Total Tax Rate								2,140,630				

NOTES:

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

Fiscal Year 2027 Property Tax Revenue Options										
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	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										
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	Commercial		\$969,000	\$969,000	\$1,507,878,377	\$2,014.55	\$665.70			

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 on the tentative budget will be held June 2, 2026.
 - The Interim Budget will need to be adopted prior to 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.
-

6F. CONSIDERATION TO ADOPT RESOLUTION 2026-987 ACKNOWLEDGING THAT PURSUANT TO 59-2-919(4)(A)(I) THAT THE BUDGET OFFICER PRESENTED THE FY27 TENTATIVE BUDGET; THAT THE BUDGET OFFICER STATED THAT THE TENTATIVE BUDGET INCLUDES A PROPOSED TAX INCREASE AND THAT THE BUDGET OFFICER PRESENTED A PROPERTY TAX IMPACT SCHEDULE AS DEFINED BY UCA 59-2-294

POSSIBLE MOTION LANGUAGE: I MOVE TO ADOPT RESOLUTION 2026-987 ACKNOWLEDGING THAT PURSUANT TO 59-2-919(4)(A)(I) THAT THE BUDGET OFFICER PRESENTED THE FY27 TENTATIVE BUDGET; THAT THE BUDGET OFFICER STATED THAT THE TENTATIVE BUDGET INCLUDES A PROPOSED TAX INCREASE AND THAT THE BUDGET OFFICER PRESENTED A PROPERTY TAX IMPACT SCHEDULE AS DEFINED BY UCA 59-2-294

6G. CONSIDERATION TO ADOPT RESOLUTION 2026-988 ADOPTING THE FY27 TENTATIVE BUDGET, THE PROPERTY TAX IMPACT SCHEDULE, AND SETTING JUNE 2, 2026, FOR A PUBLIC HEARING DATE FOR THE FY27 TENTATIVE BUDGET, AND 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

POSSIBLE MOTION LANGUAGE: I MOVE TO ADOPT RESOLUTION 2026-988 ADOPTING THE FY27 TENTATIVE BUDGET, THE PROPERTY TAX IMPACT SCHEDULE THAT WAS PRESENTED AS A SEPARATE ITEM ON THE AGENDA, SETTING JUNE 2, 2026, FOR A PUBLIC HEARING DATE FOR THE FY27 TENTATIVE BUDGET, AND 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

6H. CONSIDERATION TO ADOPT RESOLUTION 2026-989 REAFFIRMING RESOLUTION 2026-969, STATING THAT WOODS CROSS CITY INTENDS TO INCREASE PROPERTY TAX REVENUE AND WILL HOLD A TRUTH IN TAXATION PUBLIC HEARING TUESDAY, AUGUST 4, 2026 AT 7:30 PM

POSSIBLE MOTION LANGUAGE: I MOVE TO ADOPT RESOLUTION 2026-989 ACKNOWLEDGING THAT A SEPARATE ITEM IS INCLUDED ON THE AGENDA NOTIFYING THE PUBLIC THAT THE CITY INTENDS TO MAKE A STATEMENT AS REQUIRED BY SECTION 59-2919(4)(B); FURTHER ACKNOWLEDGING THAT THE BUDGET OFFICER OR EXECUTIVE OFFICER MADE THE STATEMENT DURING THIS MEETING, AS REQUIRED BY SECTION 59-2-919(4)(B), SETTING AUGUST 4, 2026, AT 7:30 P.M., AT THE WOODS CROSS CITY HALL, LOCATED AT 1555 S 800 W IN WOODS CROSS, UT, AS THE DATE, TIME AND PLACE OF THE PUBLIC HEARING ON THE PROPOSED PROPERTY TAX INCREASE AS REQUIRED BY SECTION 59-2-919; AND DIRECTING THE APPROPRIATE CITY OFFICIAL TO SEND A NOTICE BEFORE JUNE 1, 2026 TO THE UTAH STATE TAX COMMISSION (THE “TAX COMMISSION”) AND THE DAVIS COUNTY AUDITOR (THE “COUNTY AUDITOR”) STATING THAT THE CITY IS CONSIDERING A PROPERTY TAX INCREASE AND THE DATE, TIME AND PLACE OF THE PUBLIC HEARING REQUIRED BY UTAH CODE SECTION 59-2-919.

Questions?

Memo

To: Woods Cross Mayor and City Council

From: Bryce K Haderlie, City Administrator

Date: May 1, 2026

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



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

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

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

May 1, 2026

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

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

Departments Affected by Tax Increase:

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

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

RESOLUTION 2026-988

A RESOLUTION ACKNOWLEDGING RECEIPT OF THE FISCAL YEAR 2026-27 TENTATIVE BUDGET, ADOPTING THE TENTATIVE BUDGET, ESTABLISHING A DATE, TIME, AND PLACE FOR A PUBLIC HEARING ON THE TENTATIVE BUDGET, AND ASSOCIATED REQUIREMENTS OF UTAH CODE ANNOTATED 10-6-111, 59-2-919, 59-2-924

WHEREAS, the Woods Cross City Council (“Council”), desires to acknowledge that the Budget Officer has filed the Tentative Fiscal Year 2026-27 Budget (“Tentative Budget”) with the Council at the May 5, 2026 City Council Meeting (“Meeting”); and

WHEREAS, the Council shall adopt the Tentative Budget subject to further review and consideration; and

WHEREAS, the Council shall establish the date, time, and place for a public hearing on the Tentative Budget prior to adoption of the Fiscal Year 2026-27 Final Budget (“Final Budget”), in accordance with applicable requirements in Utah Code Sections 10-6-111, 59-2-919 and 59-2-924; and

WHEREAS, the Woods Cross City, Budget Officer has included a proposed property tax increase in the Tentative Budget, has stated in the Meeting that the Tentative Budget includes a proposed property tax increase, and will make all documents related to the proposed Tentative Budget, proposed property tax increase, and Property Tax Impact Schedule as a separate document from the other budget, and will make all documents available for public inspection in the office of the City Recorder; and

WHEREAS, The Council desires to set a public hearing on the Tentative Budget for Tuesday, June 2nd, 2026.

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

1. That the Fiscal Year 2026-27 Tentative Budget is accepted and adopted, subject to further review and consideration by the Council.
2. That the City has given notice that it intends to raise property taxes as stated in the tentative budget, following the requirements of Utah Code Sections 10-6-11, 59-2, and 52-4.
3. That the City is ordered to post necessary publications of notices as required by law.
4. That a copy of the FY27 Tentative Budget, with the proposed tax increase, and all other documents related to the Tentative Budget and proposed tax increase be available for public inspection in the Office of the City Recorder and on the City Website for at least 10 days prior to the adoption of the Final Budget.
5. That the Budget Officer will make a copy of the Property Tax Impact Schedule available for public inspection in the Office of the City Recorder and on the City Website as a separate document from the Budget documents for at least 10 days prior to the adoption of the Final Budget and public hearing in June.
6. That a public hearing will be held on Tuesday, June 2, 2026 at 7:30 p.m. in the City Council Meeting, at the Woods Cross City Hall, located at 1555 South 800 West in Woods Cross, UT 84087.
7. That the Budget Officer is ordered to file all public notices as required by law.
8. That the Mayor is authorized to sign this resolution and that it becomes effective immediately upon adoption.

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

WOODS CROSS CITY
A MUNICIPAL CORPORATION



RYAN WESTERGARD, MAYOR

ATTEST:



ANNETTE HANSON, CITY RECORDER

Voting:

Julie Checketts	Yea ☒	Nay ☐	
Eric Jones	Yea ☒	Nay ☒	
Wallace Larrabee	Yea ☒	Nay ☐	
Jim Grover	Yea ☒	Nay ☐	
Rachel Peterson	Yea ☒	Nay ☐	
Ryan Westergard	Yea ☐	Nay ☐	[tie vote only]



Memo

To: Woods Cross Mayor and City Council

From: Bryce K Haderlie, City Administrator

Date: May 1, 2026

Re: Resolution to Adopt the Tentative FY27 Budget, Accept the Property Tax Impact Schedule, and set June 2, 2025 for a Public Hearing on the Tentative Budget



In accordance with Utah Code Sections 10-6-111, 59-2-919 and 59-2-924, this attached resolution will adopt the following by resolution:

1. That the Fiscal Year 2026-27 Tentative Budget is accepted and adopted, subject to further review and consideration by the Council.
2. That the City has given notice that it intends to raise property taxes as stated in the tentative budget, following the requirements of Utah Code Sections 10-6-11, 59-2, and 52-4.
3. That the City is ordered to post necessary publications of notices as required by law.
4. That a copy of the FY27 Tentative Budget, with the proposed tax increase, and all other documents related to the Tentative Budget and proposed tax increase be available for public inspection in the Office of the City Recorder and on the City Website for at least 10 days prior to the adoption of the Final Budget.
5. That the Budget Officer will make a copy of the Property Tax Impact Schedule available for public inspection in the Office of the City Recorder and on the City Website as a separate document from the Budget documents for at least 10 days prior to the adoption of the Final Budget and public hearing in June.
6. That a public hearing will be held on Tuesday, June 2, 2026 at 7:30 p.m. in the City Council Meeting, at the Woods Cross City Hall, located at 1555 South 800 West in Woods Cross, UT 84087.
7. That the Budget Officer is ordered to file all public notices as required by law.
8. That the Mayor is authorized to sign this resolution and that it becomes effective immediately upon adoption.

Memo

To: Woods Cross Mayor and City Council

From: Bryce K Haderlie, City Administrator

Date: April 30, 2026

Re: FY27 Tentative Budget Presentation and Budget Message



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

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

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

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

Some points of interest in the tentative budget include:

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

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

FY2026~2027 Tentative Budget

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

FY2026~2027 Tentative Budget

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

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

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

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

FY2026~2027 Tentative Budget

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

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

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

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

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

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

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

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

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

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

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

FY2026~2027 Tentative Budget

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

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

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

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

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

Tax Rate Summary (693) CTY

Preliminary Data

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

Budgeted Revenue / Proposed Tax Rate Value = Proposed Tax Rate

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

NOTES:

AGENDA ITEM 6C. BUDGET OFFICER GIVING NOTICE THAT THE TENTATIVE BUDGET INCLUDES A PROPOSED TAX INCREASE

UCA59-2-919(4)(A)

- I Bryce K Haderlie, as the Budget Officer for Woods Cross City, am stating that the FY27 Budget includes a proposed tax increase.
 - The approximate amount, the approximate percentage of the proposed tax increase, that if Woods Cros City proceeds with the proposed tax rate increase, and the date and time of future public hearings will be given later in this meeting.
-

Memo

To: Woods Cross Mayor and City Council

From: Bryce K Haderlie, City Administrator

Date: May 1, 2026

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



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

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

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

May 1, 2026

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

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

Departments Affected by Tax Increase:

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

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

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 on the tentative budget will be held June 2, 2026.
 - The Interim Budget will need to be adopted prior to 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.
-

Memo

To: Woods Cross Mayor and City Council

From: Bryce K Haderlie, City Administrator

Date: May 29, 2026

Re: June 2nd Presentation of the FY27 Tentative Budget and Proposed Property Tax Increase



This presentation is in preparation for the Tentative Budget public hearing that will take place tonight. This presentation was made on May 5, 2026, and will be repeated as needed to comply with Utah State Code. **This Tentative Budget Includes a proposed property Tax Increase.**

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

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

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

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

Some points of interest in the tentative budget include:

- Pg. 1 General Fund Revenue: The preliminary data from the Tax Commission states that the Auditor's Certified Rate Revenue for 2026 is \$2,140,630. That amount is \$41,663 higher than the \$2,098,967 Auditor's Certified Tax Revenue that we received in 2025, and is due to New Growth
- Sales tax is not as strong as FY25 but is anticipated to grow slowly. We do expect some revenue reductions when the city properties are sold, and court fine revenue is down. The Transfer From Other Funds 10-39-300 is the transfers from other funds (water, garbage, RDA, etc.) for the services that staff perform for those funds (HR, utility billing, management, etc. This is calculated annually by Brian and will go down by \$68,906 this year.
- As Brian has removed all of the one-time FY26 capital project funds from the budget. This ensures that excess revenue is not left in the budget.
- Brian, Cass and Bryce are responsible to ensure that the wages and benefit lines xx-xx-110, 111, 112, 130, 131, 132, 133, 134 meet the anticipated wage increases and any benefit adjustments.
- Brian reviews past year and current year expenditures and adjusts some budget lines if it appears that the actual expenditures are considerably less than the budget. This is the case in 10-47-250



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

June 2, 2026 City Council Meeting

AGENDA ITEM 5a. 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#2)	10-83-	\$5,000	
	Water Softener for Kitchen and wash bay ACT#2)	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#2)		\$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	10-60-310	\$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	

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	

AGENDA ITEM 5b. 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.



CERTIFIED TAX RATES

View

Data Entry

Reports

Forms

Administration

Tax Year

2028

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)

Entity Approved

Proposed Rates Entity

Entity Approved

Proposed Rates County

County Approved

Proposed Rates USTC

USTC Approved "OK to Print"

Final Tax Rates USTC

USTC Approved

Rates Finalized

Proposed Tax Rate Value: \$91,915,911
PROPOSED TAX VALUE = 11 PROPOSED TAX RATE VALUE * 11 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 6 193	.002			2,140,630				
Total Tax Rate								2,140,630	8,090,000			8,090,000

NOTES:

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

Fiscal Year 2027 Property Tax Revenue Options										
Rate Description	Type of Property	Tax Year	Average Value	Taxable Value	Tax Rate	Amount of Tax Paid On Average Value	City Property Tax Collected	Difference From '25 CTR Revenue	% Increase	To Cover These Expense
					Proposed Tax Rate Value					
2025 TNT Approved	Residential	2025	\$513,000	\$282,150	0.001392	\$393	\$2,098,967	N/A	0.00%	This is the 2025 Certified Tax Rate and Revenue Per the State Tax Commission
	Commercial		\$969,000	\$969,000	\$1,507,878,377	\$1,349				
2026 Certified Tax Rate (CTR)	Residential	2026	\$513,000	\$282,150	0.001392	\$392.75	\$2,140,630	N/A	0.00%	Preliminary revenue set by State Tax Commission. This is the 2025 CTR of \$2,098,950 revenue plus \$41,680 in new growth revenue.
	Commercial		\$969,000	\$969,000	\$1,507,878,377	\$1,348.85				
Preliminary CTR To Collect \$992,000 to Cover 2027 Building Bonds	Residential	2026	\$513,000	\$282,150	0.002079	\$586.59	\$3,134,879	\$994,249	46.45%	This rate will collect the certified tax rate plus an additional \$992,000 in new tax revenue for an anticipated \$25 million dollar building bonds with a 25 year pay-off. SFD -193.84 annual increase, and
	Commercial		\$969,000	\$969,000	\$1,507,878,377	\$2,014.53				

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	Amount of Tax Paid On Average Value	City Property Tax Collected	Difference From '25 CTR Revenue	% Increase	To Cover These Expense
					Proposed Tax Rate Value					
2025 TNT Approved	Residential	2025	\$513,000	\$282,150	0.001392	\$393	\$2,098,967	N/A	0.00%	This is the 2025 Certified Tax Rate and Revenue Per the State Tax Commission
	Commercial		\$969,000	\$969,000	\$1,507,878,377	\$1,349				
2026 Certified Tax Rate (CTR)	Residential	2026	\$513,000	\$282,150	0.001392	\$392.75	\$2,140,630	N/A	0.00%	Preliminary revenue set by State Tax Commission. This is the 2025 CTR of \$2,098,950 revenue plus \$41,680 in new growth revenue.
	Commercial		\$969,000	\$969,000	\$1,507,878,377	\$1,348.85				
Preliminary CTR To Collect \$992,000 to Cover 2027 Building Bonds	Residential	2026	\$513,000	\$282,150	0.002079	\$586.59	\$3,134,879	\$994,249	46.45%	This rate will collect the certified tax rate plus an additional \$992,000 in new tax revenue for an anticipated \$25 million dollar building bonds with a 25 year pay-off. SFD-\$193.84 annual increase, and
	Commercial		\$969,000	\$969,000	\$1,507,878,377	\$2,014.55				

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 Property Tax Collected	Difference From '25 CTR Revenue	% Increase	To Cover These Expense
2025 TNT Approved	Residential	2025	\$513,000	\$282,150	0.001392	\$393	\$2,098,967	N/A	0.00%	This is the 2025 Certified Tax Rate and Revenue Per the State Tax Commission
	Commercial		\$969,000	\$969,000	\$1,507,878,377	\$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	\$193.84	\$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	\$665.70			

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 on the tentative budget will be held June 2, 2026.
 - The Interim Budget will need to be adopted prior to 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 5c. 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.
-

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

HOLD THE PUBLIC HEARING

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.

6a. CONSIDERATION TO ADOPT RESOLUTION 2026-995 ADOPTING THE FISCAL YEAR 2027 TENTATIVE BUDGET SUBJECT TO THE PUBLIC HEARING HELD ON THIS NIGHT AND OTHER RELATED MATTERS ASSOCIATED WITH THE FY27 BUDGET AND PROPOSED PROPERTY TAX INCREASE

POSSIBLE MOTION LANGUAGE: I MOVE TO ADOPT RESOLUTION 2026-995 ADOPTING THE FISCAL YEAR 2027 TENTATIVE BUDGET SUBJECT TO THE PUBLIC HEARING HELD ON THIS NIGHT AND OTHER RELATED MATTERS ASSOCIATED WITH THE FY27 BUDGET AND PROPOSED PROPERTY TAX INCREASE

Item 7a. Interim Budget and Truth in Taxation Process

- Information will be added to this slide and presented in the June 2nd city council meeting.

Questions?

Street Light Maint., 10-47-310 City Engineer, 10-49-210 General Legal, 10-51-260 Buildings & Grounds – Supplies and Maintenance, etc.

- Line 10-90-990 has \$314,420 of unspent revenue based on the current budget. This leaves some room for a few capital projects without a tax increase.
- The general fund is increasing 2.31% over last years budget which less than the 2.6 to 2.7 CPI (Consumer Price Index) for the Western States.
- Fund 21 Class C Special Revenue Fund (Class C Roads) revenue is down because the bulk of the road bond money has been spent. The road utility fee is a CIP request and with it a study would allow the city to consider a monthly utility rate for street maintenance based on demand that a business or other property creates for road maintenance. This would help the city better fund a long list of road maintenance projects.
- Fund 23 RAP (Recreation, Arts and Parks) Tax Fund has had all of the one-time FY26 projects removed. The FY27 CIP projects are on the General Fund list with the words (Rec, Prk, RAP? In the GL column. This will enable the council to decide which fund you want to assign the project. With the city hall and Hogan Park project, the council should consider holding some revenue in reserve to go towards future bond payments.
- Fund 46 Capital Improvement Development Fund has the \$1,000,000 increase for the city hall & Hogan Park construction project.
- Any fund that has “Fund Balance Increase” with a black (positive) number indicates that the revenue is more than expenses. To balance the budget as required by law, any revenue over expenses must be put into “fund balance” (savings) or if the expenses are more than revenue, “fund balance” is used to make up the difference.
- While this topic will receive additional attention in remaining agenda items at the May 5th meeting, It should be noted that the budget includes a proposed tax increase for \$994,249.00 additional dollars in property taxes for the City Hall/Community Room/Hogan Park project to make a portion of the annual bond payments.
- The General Fund as presented has \$276,363 Budget Increase To Fund Balance 10-90-990. This means that there is \$276,363 that has not been allocated for expenses and would transfer to savings (Fund Balance) if the budget goes according to plan or can be appropriated toward capital projects.

FY2026~2027 Tentative Budget

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FY2026~2027 Tentative Budget

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

FY2026~2027 Tentative Budget

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

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

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

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

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



View ▾ Data Entry ▾ Reports ▾ Forms ▾ Administration ▾

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

Aria-Label

Preliminary Data

Data Entry (Auditor)	Auditor's Certified Rate Approved	Data Entry (Entity)	Proposed Rates Entity Approved	Proposed Rates County Approved	Proposed Rates USTC Approved *OK to Print*	Final Tax Rates USTC Approved	Rates Finalized
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**Tax
Rate**

Edit
controls

Tax Rate Summary (693) CTY

Final Rates

Proposed Tax Rate Value: \$ 119,098,718

Budgeted Revenue / Proposed Tax Rate Value = Proposed Tax Rate

Summary

(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	

NOTES:

Memo

To: Woods Cross Mayor and City Council

From: Bryce K Haderlie, City Administrator

Date: May 29, 2026

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



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

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

Memo

To: Woods Cross Mayor and City Council

From: Bryce K Haderlie, City Administrator

Date: May 29, 2026

Re: Agenda Item 5c - Presenting FY27 Property Tax Impact Schedule



In accordance with Utah State Code 59-2-919 (4) and 59-2-924, as the Budget Officer, I am required to include the Property Tax Impact Schedule as a separate agenda item and have paper copies available to the public.

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

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

7-May-26

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

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

Departments Affected by Tax Increase:

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

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

RESOLUTION 2026-995

A RESOLUTION APPROVING THE FISCAL YEAR 2026-27 TENTATIVE BUDGET FOR ALL CITY FUNDS AND RELATED MATTERS

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

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

WHEREAS, the Council has ordered that proper notice be given to hold a public hearing on June 2, 2026, City Council meeting (“Meeting”); and

WHEREAS, the Council adopted the Tentative Budget on May 5, 2026, and has considered the comments made at the public hearing held at this Meeting; and

WHEREAS, the Council acknowledges that the Budget Officer made the statement required by Utah Code §59-2-919(4)(b) regarding the proposed tax rate increase and the anticipated additional ad valorem tax revenue; and

WHEREAS, at this Meeting, the Budget Officer stated that the City is considering a property tax rate that exceeds the certified tax rate, identified the approximate amount and purpose of the additional ad valorem tax revenue, stated the approximate percentage increase in ad valorem tax revenue, and informed the public of the future public hearing process required by law; and

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

WHEREAS, the City Council desires to acknowledge the Budget Officer’s statements and presentations described above and to direct that the FY27 budget documents and property tax impact schedule remain available for public inspection at the office of the City Recorder, on the city website, and be included as a separate agenda item at each public hearing held prior to the adoption of the FY27 General Fund budget; and

WHEREAS, the Council desires to establish Friday, June 12, 2026, at 6:30 p.m. at the Woods Cross City Hall located at 1555 S 800 W in Woods Cross for a public hearing regarding and consideration of the FY27 Interim Budget; and

WHEREAS, the Council has notified the Davis County Auditor, the Utah State Tax Commission and will post required public notices, that on Tuesday, August 4, 2026, at 7:30 p.m., at the Woods Cross City Hall, located at 1555 S. 800 W., Woods Cross, UT, a public hearing will be held regarding the Fiscal Year 2026-27 Final Budget (“Final Budget”), associated property tax rate, and other related matters in accordance with applicable requirements in Utah Code Sections 10-6-111, 59-2-919 and 59-2-924.

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

1. That the Fiscal Year 2026-27 Tentative Budget, adopted on May 5, 2026, is ratified, reaffirmed, and subject to further review and consideration by the Council.
2. That the City has given notice that it intends to raise property taxes as stated in the tentative budget, following the requirements of Utah Code Sections 10-6-111, 59-2-919, 59-2-924, and Title 52, Chapter 4.
3. That the City is ordered to post necessary publications of notices as required by law.
4. That a copy of the FY27 Tentative Budget, with the proposed tax increase, and all other documents related to the Tentative Budget, including all documents referenced in the Budget Officer's statement, and proposed tax increase be available for public inspection in the Office of the City Recorder and on the City Website for at least 10 days prior to the adoption of the Final Budget.
5. The FY27 Property Tax Impact Schedule adopted on May 5, 2026 is ratified, reaffirmed, and shall remain available for public inspection as a separate document from all budget documents and shall be separately identified on the City's website and agenda materials as required by Utah Code §59-2-924, for at least 10 days prior to any public hearing on the proposed FY27 budget and the adoption of the Final Budget.
6. That a Truth in Taxation public hearing and final budget hearing will be held regarding the FY27 Interim Budget and related matters on Friday, June 12, 2026, at 6:30 p.m. during the City Council Meeting, at the Woods Cross City Hall, located at 1555 South 800 West, Woods Cross, UT 84087.
7. That the Budget Officer is ordered to file all public notices as required by law.
8. That the Mayor Pro Tem is authorized to sign this resolution and that it becomes effective immediately upon adoption.

PASSED AND ADOPTED BY THE CITY COUNCIL OF WOODS CROSS CITY, STATE OF UTAH, ON THIS 2nd DAY OF JUNE 2026.

**WOODS CROSS CITY
A MUNICIPAL CORPORATION**



**WALLACE LARRABEE,
MAYOR PRO TEM**

ATTEST:



ANNETTE HANSON, CITY RECORDER

Voting:

Julie Checketts	Yea ☒	Nay ☐	
Eric Jones	Yea ☒	Nay ☐	
Wallace Larrabee	Yea ☒	Nay ☐	
Jim Grover	Yea ☒	Nay ☐	
Rachel Peterson	Yea ☒	Nay ☐	
Ryan Westergard	Yea ☐	Nay ☐	[tie vote only]



Memo

To: Woods Cross Mayor and City Council

From: Bryce K Haderlie, City Administrator

Date: June 2, 2026

Re: FY27 Budget Interim Budget Presentation & Woods Cross Budget Officer Giving Notice of Proposed Tax Increase (Agenda Items 4b I&II)



In accordance with Utah State Code 59-2-924(8)(a)(i), I will present the FY27 Interim Budget and associated budget documents.

Following this presentation, and as noted on the agenda, as the Budget Officer, I will state in the meeting that the FY27 Budget includes a proposed property tax increase.

And lastly, in accordance with UCA § 59-2-919(4) I will state the following:

1. That Woods Cross City is considering a tax rate that exceeds the certified tax rate. **The certified tax rate as of 5/1/2026 is \$2,140,630 and the City of Woods Cross is proposing a tax rate that will generate approximately \$994,249 additional property tax revenue.**
2. The approximate dollar amount and purpose of the ad valorem tax revenue increase. **As stated above, the ad valorem tax revenue increase is anticipated to generate an additional \$994,249 in property tax revenue. This additional revenue will be used to pay a portion of the bond payments for the proposed City Hall, Community Center, Hogan Park Remodel project.**
3. The approximate percentage increase in ad valorem tax revenue that is based on the tax rate increase. **While the exact "certified tax rate" has not been provided by the county and state as of the preparation of this memo, it is estimated that it will be an approximately 46.5% increase over the FY26 property tax rate and associate revenue generated in the 2025 calendar year property tax collection. This would be approximately:**
 - a. **\$182.42 additional dollars per year, or \$15.20 per month for a primary residence with a valuation of \$513,000 (based on 2025 tax year average value); and**
 - b. **\$626.49 additional dollars per year, or \$26.91 per month for a business valued at \$969,000 (based on 2025 tax year average value).**
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 property tax 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. at the Woods Cross City Council Chambers, located at 1555 S 800 W Woods Cross, UT 84087 to hold a public hearing on the proposed property tax increase. The posting, and information on the main page of the city website will give instruction on how the public can participate virtually in the tax hearing.**

RESOLUTION 2026-999

A RESOLUTION AFFIRMING THE ADOPTION OF THE FY27 PROPERTY TAX IMPACT SCHEDULE, PURSUANT TO UTAH CODE SECTIONS 59-2-919 AND 59-2-924

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

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

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

WHEREAS, at these Meetings, the Budget Officer presented to the City Council and public, as a separate item on the agenda, a the FY27 Property Tax Impact Schedule separate from other budget documents, as defined in Utah Code Section 59-2-924; and

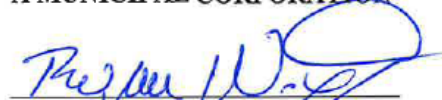
WHEREAS, the City Council desires to acknowledge the Budget Officer’s statement and presentations described above and to direct that the FY27 Property Tax Impact Schedule remain available for public inspection and be included as a separate agenda item at each public hearing held prior to June 30, 2026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

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

1. Acknowledging that, pursuant to Utah Code Section 59-2-919(4)(a)(i), the Budget Officer presented the Fiscal Year 2026–27 (FY27) tentative budget to the City Council and public in the May5, 2026, public meeting.
2. Acknowledging that the Budget Officer made a statement to the City Council and public at the May 5th and June 2nd public meeting that the FY27 tentative budget includes a proposed tax rate increase.
3. Acknowledging that the Budget Officer presented to the City Council and public, as a separate item on the agenda in the same public meeting, the FY27 Property Tax Impact Schedule separate from other budget documents, as defined in Utah Code Section 59-2-924.
4. Affirming the adoption of the FY27 Property Tax Impact Schedule as presented on May 5, 2026.
5. Directing that the FY227 Property Tax Impact Schedule shall be available for public inspection at City Hall and online and will be included as a separate agenda item at each public hearing held prior to June 30, 2026, at which the City Council discusses the proposed general fund budget for FY27.
6. That the Mayor is authorized to sign this resolution and that it becomes effective immediately upon adoption.

ADOPTED AND APPROVED THIS 12TH DAY OF JUNE 2026.

**WOODS CROSS CITY
A MUNICIPAL CORPORATION**



RYAN WESTERGARD, MAYOR

ATTEST:



ANNETTE HANSON, CITY RECORDER

Voting:

Julie Checketts	Yea ☒	Nay ☐
Eric Jones	Yea ☒	Nay ☐
Wallace Larrabee	Yea ☐	Nay ☐ Absent
Jim Grover	Yea ☒	Nay ☐
Rachel Peterson	Yea ☐	Nay ☐ Absent
Ryan Westergard	Yea ☐	Nay ☐ [tie vote only]



Memo

To: Woods Cross Mayor and City Council

From: Bryce K Haderlie, City Administrator

Date: June 2, 2026

Re: Agenda 4bIII - Presenting FY27 Property Tax Impact Schedule and A Resolution Affirming the Adoption of Said Schedule



In accordance with Utah State Code 59-2-919 (4) and 59-2-924, as the Budget Officer, I am required to include a presentation of the Property Tax Impact Schedule as a separate agenda item and have paper copies available to the public.

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

In accordance with the State Code requirements and best practice recommendations, we will ask the city council to adopt the attached resolution to affirm the adoption of the FY27 Property Tax Impact Schedule.

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

May 1, 2026

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

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

Departments Affected by Tax Increase:

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

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

RESOLUTION NO. 2026-1000

A RESOLUTION ADOPTING THE FISCAL YEAR 2026-2027 (FY27) INTERIM BUDGET, ACKNOWLEDGING THE FY27 PROPERTY TAX IMPACT SCHEDULE, PROVIDING FOR THE HOLDING OF PROPOSED PROPERTY TAX INCREASE AMOUNT SHALL BE HELD IN A RESTRICTED REVENUE ACCOUNT PENDING COMPLETION OF THE TRUTH IN TAXATION PROCESS, AND PROVIDING FOR RELATED MATTERS

WHEREAS, pursuant to Utah Code §10-6-113 and the Uniform Fiscal Procedures Act for Utah Cities, the Woods Cross City Council may adopt an interim budget to provide for the operation of the city pending adoption of a final budget; and

WHEREAS, the Woods Cross City Council has reviewed the Fiscal Year 2026-2027 (FY27) Interim Budget and determined that adoption of an interim budget is necessary to provide for the continued operation of City services beginning July 1, 2026, until adoption of the FY27 Final Budget; and

WHEREAS, pursuant to Utah Code §§59-2-919 and 59-2-924, the Woods Cross City Council is considering a property tax increase above the certified tax rate, has prepared and presented the FY27 Property Tax Impact Schedule, and has adopted the FY27 Property Tax Impact Schedule as part of the FY27 Interim Budget process; and

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF WOOD CROSS CITY, UTAH, AS FOLLOWS:

1. That the Interim Budget set forth on Exhibit "A" attached hereto and incorporated herein by reference is hereby adopted as the FY27 Interim Budget of Woods Cross City, Davis County, Utah, for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with Utah Code Title 10, Chapter 6; and

2. That the FY27 Property Tax Impact Schedule has been made available to the public and presented to, reviewed by, and adopted by the Woods Cross City Council in accordance with Utah Code §§59-2-919 and 59-2-924; and

3. That the Woods Cross City Council is considering a property tax increase estimated to generate additional ad valorem property tax revenue of \$994,249 above the certified tax rate and that the required Truth in Taxation public hearing shall be held on August 4, 2026, at 7:30 p.m. in the Woods Cross City Council Chambers, located at 1555 South 800 West, Woods Cross, Utah; and

4. That the proposed property tax increase of \$994,249 shall be held in a restricted revenue account and no expenditures shall be made with this proposed revenue until, and if, it is adopted by the Woods Cross City Council following the required Truth in Taxation public hearing, adoption of a tax rate that will generate the required ad valorem tax revenue, and adoption of a Final Budget for the FY27 budget year. The City Recorder is directed to maintain the FY27 Interim

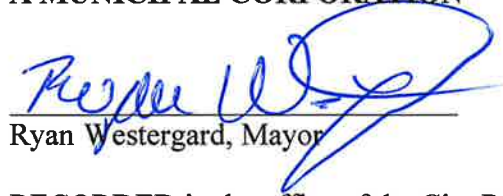
Budget, Property Tax Impact Schedule, and all related documents for public inspection and to provide all notices and filings required by Utah law; and

5. That the Mayor is authorized to sign this Resolution that shall take effect immediately upon adoption.

PASSED AND ADOPTED 12TH DAY OF JUNE 2026.

**WOODS CROSS CITY
A MUNICIPAL CORPORATION**

ATTEST:


Ryan Westergard, Mayor


Annette Hanson, City Recorder

RECORDED in the office of the City Recorder this 12 day of June, 2026.

Voting Council Members:

Jim Grover	Yea ☒	Nay ☐
Rachel Peterson	Yea ☐	Nay ☐ Absent
Julie Checketts	Yea ☒	Nay ☐
Eric Jones	Yea ☒	Nay ☐
Wallace Larrabee	Yea ☐	Nay ☐ Absent
Ryan Westergard	Yea ☐	Nay ☐ [tie vote only]



Memo



To: Woods Cross Mayor and City Council

From: Bryce K Haderlie, City Administrator

Date: June 3, 2026

Re: Public Hearing for the FY27 General Fund and Other Funds, and Adopting the FY27 Interim Budget Adoption

During this agenda item, the City Council will need to:

1. Hold the public hearing,
2. Consider adopting the attached resolution adopting the FY27 Interim Budget

FY27 Interim Budget Summary

This FY27 Interim Budget represents the anticipated revenue and proposed expenditures from July 1, 2026, to June 30, 2027. The city will operate with this budget until the final budget is adopted prior to before September 1, 2026 in conjunction with the Truth in Taxation public hearing. Amendments can be made to the budget by the city council with the final budget adoption or at other times during the budget year as defined by state law. The wages and compensation discussed in the prior agenda item are included in the attached tentative budget.

Since the initial tentative budget presentation on May 5th, the staff has continued to update information as we get more information. Items of special interest right now include:

Fund 10 - General Fund

Revenue

- The property tax revenue (10-31-100) is set the certified tax rate set by the Utah State Tax Commission in conjunction with the Davis County Auditor. The state Tax Rate Summary currently shows \$2,251,521 as the Auditor's Certified Rate Revenue, but this number has been known to change up until the final posting which is required to be completed no later than June 13. We are hoping that this number and the certified tax rate is established by the state before June 12th.
- The budget revenue shows \$994,249 in revenue in account number 10-31-111 which is the proposed new revenue through TNT. It is required to shown as a separate income stream and no expenditures can come from this revenue until it is adopted by the city council. If it is not approved in August, then it will be removed from revenue and expenditures in the budget.
- Use of Fund Balance (10-39-900) currently \$0. The city council can appropriate money from this fund which is the city's savings account. As of April 30, 2026 the account has \$3,411,564.

Expenditures

- Expenditures have been adjusted slightly in all budgets based on insurance premiums with the Trust, wage survey data, inflationary increases.
- This interim budget does not include any capital projects. We propose that these be decided by the council in a work session or council meeting in July.
- Fund Balance - Account #10-90-990 Budgeted Increase to Fund Balance is \$314,865 and represents revenue over expenses in this budget. This number will likely increase when the state provides the final Auditor's Certified Rate Revenue. This is the money that the city council can appropriate to capital projects. The city council can also add to the revenue side of the budget through acct. # 10-43-900 Budgeted Use of Fund Balance (savings) as mentioned above.

Fund 21 - Class C Special Revenue Fund (Roads)

- This account shows the Budgeted Use of Fund Balance of \$575,117 which is some of the 2022 road bond money that is appropriated for the 1100 W (2150 S to 2600 S) project that will be happening this summer.

Fund 23 – RAP Tax Fund

- This fund shows \$592,000 going into fund balance (# 23-40-920). The city council will decide which capital projects that you want to be paid from this fund. This fund can also contribute the future bond payments for the Hogan Park portion of the park improvements. As of April 5, 2026, the fund balance was \$759,324.16.

Fund 25 – Redevelopment Agency Fund

- While the RDA fund is controlled by the RDA Board (City Council members with a different name) we are including it here. The anticipated revenue is \$218,400 more than expenditures with this interim budget.

Fund 46 – Capital Improvements Development Fund

- This fund identifies the anticipated revenue of \$994,249 if the property tax increase is approved. This revenue and a portion of the fund balance (\$2,682,723.97 as of 4/30/26) can go towards the City Hall/Hogan Park project

Fund 51 – Water Enterprise Fund

- This budget includes the Well #3 and 1500 S Water Tank replacement along with the standard operating budget and bond payments.

Fund 52 – Solid Waste Enterprise Fund

- This fund shows an anticipated \$35,475 in revenue over expenses.

Fund 61 – Fleet Fund

- We anticipate replacing up to seven police vehicles from the fund in FY27.

Proposed Tax Rate

We are still waiting for the final Certified Tax Revenue and Certified Tax Rate from the State Tax Commission. The table below shows the approximation of the TNT revenue. This information will be updated when the State updates the information.

Estimated Tax Rate Table

The taxable value shows the 45% reduction on primary residence as set by state law

The average property value set by Davis

The estimated tax rate that when multiplied by the box below, Proposed Tax Rate Value (set by state and county) determines how much revenue will be generated.

The column shows the amount of total revenue that will be generated by a set tax rate.

Approximate Percentage increase over the Certified Tax Rate (CTR)

This row is the tax rate and taxes collected in 2024.

This row is the certified tax rate (CTR) and revenue generated if no tax increase is adopted.

Option and what the revenue would cover. See last column for additional information

This column shows how much tax would be paid by a taxpayer on the average value. You can compare the rate increases against the '24 taxes paid or the CTR and taxes paid.

By entering an amount in this box, the bottom row will calculate the rate needed to generate that amount of addition revenue over the CTR.

The amount of additional revenue generated by a tax rate higher than the CTR.

Fiscal Year 2027 Property Tax Revenue Options										
Rate Description	Type of Property	Tax Year	Average Value	Taxable Value	Tax Rate	Amount of Tax Paid On Average Value	City Property Tax Collected	Difference From '25 CTR Revenue	% Increase	To Cover These Expense
					Proposed Tax Rate Value					
2025 TNT Approved	Residential	2025	\$513,000	\$282,150	0.001392	\$393	\$2,098,967	N/A	0.00%	This is the 2025 Certified Tax Rate and Revenue Per the State Tax Commission
	Commercial		\$969,000	\$969,000		\$1,349				
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 \$994,249 to Cover 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 \$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
	Commercial		\$969,000	\$969,000	\$1,507,878,377	\$2,014.55				

Woods Cross City

Public Hearing Notice

FY2027 Interim Budget

A public hearing will be held on June 12, 2026, within the regular session of City Council, beginning at 6:30 p.m., at the Woods Cross City Hall, 1555 South 800 West, Wood Cross, Utah.

The purpose of this hearing is to take public input on the proposed interim budget, proposed property tax increase, and Property Tax Impact Schedule for Woods Cross City Fiscal Year (FY) 2027. A copy of the FY 2027 Woods Cross City Interim Budget can be viewed at Woods Cross City Hall during regular office hours or on the Woods Cross City website at <https://WoodsCross.gov> beginning Wednesday, June 3, 2026.

All interested citizens are invited and encouraged to attend in person or by videoconference
<https://zoom.us/j/9358074960>

Certificate of Posting

The undersigned, duly appointed City Recorder, does hereby certify that the above notice was posted and disseminated according to Utah State Code on this 28th day of May 2026 at the following locations:

1. Woods Cross City Hall Noticing Board
2. Woods Cross City Website <https://woodscross.gov>
3. Public Notice Website: <https://www.utah.gov/pmn/index.html>

/s/ Annette Hanson
Woods Cross City Recorder
May 28, 2026

Documents for the Public Hearing
for the Proposed
Adoption of the Fiscal Year 2026-27
(FY27) Interim Budget for the
General Fund and Other City Funds
of Woods Cross City.



In accordance with Utah State Code Title 10, Chapter 6, Woods Cross City will hold a public hearing regarding the proposed adoption of the FY27 Interim Budget, as advertised on the Utah Public Notice Website: <https://www.utah.gov/pmn/>.

The attached FY27 Interim Budget identifies the anticipated revenues and expenditures for the period beginning July 1, 2026, and continuing until adoption of the FY27 Final Budget, which must occur before September 1, 2026. Following the public hearing, the City Council will consider adopting a resolution approving the proposed interim budget.

In accordance with Utah Code § 59-2-924(8)(a)(i), the interim budget includes \$994,249 in anticipated property tax revenue associated with the proposed tax increase, along with corresponding expenditures. These revenues will be placed in a restricted account and may not be appropriated or expended unless and until the tax increase is lawfully adopted. A Property Tax Impact Statement is included with these materials and will be available at the public hearing.

If the City Council elects to pursue the proposed property tax increase, a separate Truth-in-Taxation public hearing will be noticed and conducted in accordance with Utah Code § 59-2-919 and other applicable provisions of state law.

During the public hearing, residents will have an opportunity to comment on the proposed interim budget before the City Council considers adoption of the budget by resolution.

Questions regarding the proposed changes can be directed to City Administrator, Bryce Haderlie at bhaderlie@woodscross.gov or by calling 801.677.1009.

Sincerely,

A handwritten signature in blue ink, appearing to read "Bryce K Haderlie", with a long horizontal flourish extending to the right.

Bryce K Haderlie
City Administrator

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

May 1, 2026

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

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

Departments Affected by Tax Increase:

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

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

Exhibit “A”
FY27 Interim Budget

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
10-31-600	TELECOMMUNICATION TAX	39,124	30,000	35,000	5,000
10-31-700	ENERGY TAX	780,007	775,000	775,000	0
10-31-800	LOCAL TRANSIT TAXES	0	0	0	0
10-32-100	BUSINESS LICENSES AND PERMITS	25,287	25,000	30,000	5,000
10-32-110	BUSINESS LICENSE CHANGE FEE	0	0	0	0
10-32-210	BUILDING PERMITS	178,073	75,000	95,000	20,000
10-32-260	PLAN CHECK FEES	111,458	50,000	65,000	15,000
10-32-270	PLANNING & ZONING FEES	6,905	7,000	7,000	0
10-32-280	INSPECTION FEES	15,899	9,500	9,500	0
10-32-290	OTHER PERMITS	22,933	10,000	10,000	0
10-33-110	FEDERAL GRANT-GENERAL GOVT.	0	0	0	0
10-33-410	LEGACY PARKWAY GRANT	0	0	0	0
10-33-450	STATE GRANT-COPS (POLICE)	11,834	5,000	5,000	0
10-33-520	CARES ACT REVENUE	0	0	0	0
10-33-540	PUBLIC SAFETY GRANT	0	0	0	0
10-33-550	REIMBURSED POLICE TIME	74,908	70,000	70,000	0
10-33-555	RESTITUTION TO POLICE DEPT	28,423	7,000	7,000	0
10-34-150	SALE OF MAPS AND PUBLICATIONS	6,204	5,000	5,000	0
10-34-710	PARK USE FEES	4,750	3,000	3,000	0
10-34-740	FIELD USE FEES	21,185	15,000	20,000	5,000
10-34-750	MULTI-PURPOSE ROOM USE FEES	7,393	5,000	5,000	0
10-35-100	COURT FINES	190,851	225,000	210,000	(15,000)
10-36-100	INTEREST EARNINGS	110,717	97,000	105,000	8,000
10-36-110	INTEREST- BONDS (STAX, EXCISE)	2,110	3,000	3,000	0
10-36-200	RENTAL INCOME	52,761	51,600	5,600	(46,000)
10-36-300	MEMORIAL DAY CELEBRATION REV	3,146	2,500	2,500	0
10-36-320	YOUTH CITY COUNCIL REVENUE	0	0	0	0
10-36-330	RECREATION REVENUES	34,171	30,000	30,000	0
10-36-340	SNACK SHACK REVENUES	0	1,200	0	(1,200)
10-38-400	SALE OF FIXED ASSETS	134,211	20,000	20,000	0
10-38-410	SALE OF UNCLAIMED PROPERTY	0	0	0	0
10-38-710	CONTRIBUTION CURB, GUTTER, SID	2,400	0	0	0
10-38-800	A/R PAYMENTS SID SOUTHSIDE IND	0	0	0	0
10-38-900	SUNDRY REVENUES	29,004	15,000	15,000	0
10-38-935	MISC REVENUES- US BANK P-CARD PROG	0	0	7,000	7,000
10-39-200	TRANSFER FROM C.I.D.F.	0	0	0	0
10-39-300	TRANSFER IN FROM OTHER FUNDS	0	415,344	346,438	(68,906)

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
10-39-900	BUDGETED USE OF FUND BALANCE	0	0	0	
Totals:		8,887,169	8,860,418	10,059,292	1,198,874
Legislative					
10-41-110	SALARIES AND WAGES	56,667	57,200	59,000	1,800
10-41-130	RETIREMENT	4,082	4,440	4,640	200
10-41-132	WORKERS COMP INSURANCE	855	1,050	1,050	0
10-41-134	MEDICARE TAX	1,472	765	1,610	845
10-41-210	BOOKS, SUBSCRIPTIONS, MEMBERSH	11,694	16,000	13,000	(3,000)
10-41-230	SCHOOLS, SEMINARS & TRAINING	8,800	13,000	10,000	(3,000)
10-41-231	BUSINESS LUNCHES	0	0	0	0
10-41-510	INSURANCE AND SURETY BONDS	0	0	0	0
10-41-610	MISCELLANEOUS SUPPLIES	349	1,000	1,000	0
10-41-611	MEMORIAL DAY CELEBRATION	0	0	0	0
10-41-612	ACTIVITY DAY IN THE PARK	0	0	0	0
10-41-613	COMMUNITY COUNCIL	0	0	0	0
10-41-614	AIR QUALITY COMMITTEE	0	0	0	0
10-41-615	YOUTH CITY COUNCIL	0	0	0	0
10-41-620	MISCELLANEOUS SERVICES	8,846	15,000	10,000	(5,000)
10-41-625	CITY DEVELOPMENT RESERVE	0	0	0	0
10-41-740	EQUIPMENT	0	0	0	0
10-41-810	TRANSFER OUT	0	0	0	0
10-41-860	less ADM SVC FEES: OTHER FUNDS	-27,287	0	0	0
Totals:		65,478	108,455	100,300	(8,155)
Judicial					
10-42-110	SALARIES AND WAGES	180,866	196,162	201,374	5,212
10-42-111	TEMP LABOR	0	2,000	2,000	0
10-42-112	OVERTIME	4,119	6,000	6,000	0
10-42-130	RETIREMENT	39,098	44,462	43,375	(1,087)
10-42-131	GROUP HEALTH INSURANCE	19,681	19,442	20,414	972
10-42-132	WORKERS COMP INSURANCE	173	222	419	197
10-42-133	LTD INSURANCE	1,583	1,752	1,752	0
10-42-134	MEDICARE TAX	5,800	6,311	6,396	85
10-42-210	BOOKS, SUBSCRIPTIONS, MEMBERSH	-340	1,000	1,000	0
10-42-230	SCHOOLS, SEMINARS & TRAINING	1,249	750	750	0
10-42-240	OFFICE SUPPLIES AND EXPENSE	630	900	900	0
10-42-310	PROFESSIONAL & TECHNICAL	5,449	1,000	6,000	5,000
10-42-510	INSURANCE & SURETY BONDS	0	0	0	0
10-42-610	MISCELLANEOUS SUPPLIES	427	5,000	3,000	(2,000)
10-42-620	MISC. SERVICES	25	0	0	0
10-42-621	JURY & WITNESS FEES	0	500	500	0
10-42-740	EQUIPMENT	0	0	0	0
10-42-741	EQUIPMENT UNDER \$5000	0	0	0	0
Totals:		258,760	285,501	293,880	8,379
Administrative					
10-43-110	SALARIES AND WAGES	374,507	410,902	442,000	31,098

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
10-43-112	OVERTIME	5,630	3,000	6,000	3,000
10-43-130	RETIREMENT	66,786	80,101	80,816	715
10-43-131	GROUP HEALTH INSURANCE	36,870	42,702	38,761	(3,941)
10-43-132	WORKERS COMP INSURANCE	4,187	968	1,771	803
10-43-133	LTD INSURANCE	3,584	5,041	5,041	0
10-43-134	MEDICARE TAX	11,036	10,747	11,988	1,241
10-43-135	EMPLOYEE HEALTH FITNESS	120	100	100	0
10-43-210	BOOKS, SUBSCRIPTIONS & MEMBERS	2,392	3,600	3,600	0
10-43-220	PUBLIC NOTICES	0	1,000	1,000	0
10-43-230	SCHOOLS, SEMINARS & TRAINING	6,589	8,000	8,000	0
10-43-231	AUTO MILEAGE REIMBURSEMENT	0	1,500	1,500	0
10-43-232	BUSINESS & TRAINING LUNCHES	378	0	0	0
10-43-240	OFFICE SUPPLIES AND EXPENSE	10,757	12,000	12,000	0
10-43-250	EQUIPMENT MAINTENANCE & REPAIRS	1,003	4,000	4,000	0
10-43-252	FUEL PURCHASES	1,046	0	0	0
10-43-310	PROFESSIONAL & TECHNICAL SERVI	16,973	86,000	26,000	(60,000)
10-43-510	INSURANCE AND SURETY BONDS	636	650	650	0
10-43-610	MISCELLANEOUS SUPPLIES	7,355	8,000	8,000	0
10-43-620	MISCELLANEOUS SERVICES	22,400	22,000	22,000	0
10-43-710	LAND	0	0	0	0
10-43-740	EQUIPMENT OVER \$5000	0	0	0	0
10-43-741	EQUIPMENT UNDER \$5000	1,556	2,000	5,000	3,000
10-43-860	less ADM SVC FEES: OTHER FUNDS	-27,287	0	0	0
Totals:		546,517	702,311	678,227	(24,084)
Data Processing					
10-46-230	SCHOOLS, SEMINARS & TRAINING	0	0	0	0
10-46-240	SOFTWARE UPDATES	80	20,000	20,000	0
10-46-250	COMPUTER EQUIPMENT MAINT & REP	0	2,000	2,000	0
10-46-251	COMPUTER EQUIP MAINT - POLICE	0	0	0	0
10-46-310	COMPUTER SYSTEMS SUPPORT	147,277	150,000	150,000	0
10-46-311	SUPPORT - JP COURT SYSTEM	0	0	0	0
10-46-312	SUPPORT - POLICE SYSTEM	18,019	55,000	25,000	(30,000)
10-46-510	INSURANCE AND SURETY BONDS	0	0	0	0
10-46-740	EQUIPMENT OVER \$5000	18,614	40,000	20,000	(20,000)
10-46-741	EQUIPMENT - POLICE	26,375	8,000	8,000	0
10-46-745	EQUIPMENT UNDER \$5000	0	1,200	1,200	0
10-46-860	less ADM SVC FEES: OTHER FUNDS	-88,159	0	0	0
Totals:		122,206	276,200	226,200	(50,000)
Non-Departmental					
10-47-250	STREET LIGHT MAINTENANCE	35,063	93,000	35,000	(58,000)
10-47-270	STREET LIGHTS ELECTRICITY	61,374	59,000	62,000	3,000
10-47-310	CITY ENGINEER	65,705	130,000	55,000	(75,000)
10-47-510	LIABILITY INSURANCE	33,705	37,500	37,500	0
10-47-550	CARES ACT EXPENSES	0	0	0	0
10-47-620	POST OFFICE EXPENSES	847	1,000	1,000	0
10-47-621	EDUCATION REIMBURSEMENT	0	2,000	2,000	0

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
10-47-622	CREDIT CARD FEES	20,828	25,000	25,000	0
10-47-625	SICK LEAVE CONVERSION-RETIREMT	22,287	32,000	22,000	(10,000)
10-47-630	SAFETY PROGRAM INCENTIVES/BONUS	0	6,500	6,500	0
10-47-635	EMPLOYEE RECOGNITION & APPRECIATION	0	0	8,000	8,000
10-47-800	1994-1 S.I.D. SOUTHSIDE PARK	0	0	0	0
10-47-810	CAPITAL LEASE PRINCIPAL PYMT	0	0	0	0
10-47-811	CAPITAL LEASE INTEREST EXPENSE	0	0	0	0
10-47-860	less ADM SVC FEES: OTHER FUNDS	-96,256	0	0	0
10-47-920	TRANSFER TO SOLID WASTE FUND	0	0	0	0
Totals:		143,554	386,000	254,000	(132,000)
City Attorney					
10-49-310	LEGAL - GENERAL	42,202	80,000	60,000	(20,000)
10-49-311	LEGAL - JP COURT	31,200	27,000	32,000	5,000
10-49-312	LEGAL - PUBLIC DEFENDER	8,875	7,000	9,000	2,000
10-49-860	less ADM SVC FEES: OTHER FUNDS	-29,686	0	0	0
Totals:		52,590	114,000	101,000	(13,000)
City Hall					
10-51-134	MEDICARE TAX	18	200	200	0
10-51-250	EQUIPMENT-SUPPLIES & MAINTENAN	6,398	10,000	8,000	(2,000)
10-51-255	LEASED EQUIPMENT	848	1,000	1,000	0
10-51-260	BLDGS & GROUNDS - SUPPLIES & M	18,989	65,000	25,000	(40,000)
10-51-270	UTILITIES	19,036	18,000	20,000	2,000
10-51-280	TELEPHONE	39,154	43,000	48,000	5,000
10-51-610	MISC. SUPPLIES	162	200	200	0
10-51-620	MISC. SERVICES	8,424	8,200	9,200	1,000
10-51-710	LAND	0	0	0	0
10-51-720	BUILDINGS	0	10,000	2,000	(8,000)
10-51-730	IMPROVEMENTS	0	0	0	0
10-51-740	EQUIPMENT OVER \$5000	10,642	15,000	5,000	(10,000)
10-51-741	EQUIPMENT UNDER \$5000	0	0	0	0
10-51-800	ALLOCATION TO WTR & S.W. FUND	0	0	0	0
10-51-961	TRANSFER TO FLEET FUND	10,200	7,200	7,500	300
Totals:		113,871	177,800	126,100	(51,700)
Election					
10-55-220	PUBLIC NOTICE	0	1,000	1,000	0
10-55-610	MISC. SUPPLIES	0	0	0	0
10-55-620	MISC. SERVICES	0	10,000	10,000	0
10-55-860	less ADM SVC FEES: OTHER FUNDS	-2,999	0	0	0
Totals:		-2,999	11,000	11,000	0
Community Development					
10-57-110	SALARIES AND WAGES	179,148	207,356	213,054	5,698
10-57-111	TEMPORARY LABOR	0	8,000	8,000	0
10-57-112	OVERTIME PAY	0	0	0	0
10-57-130	RETIREMENT	41,546	43,776	41,469	(2,307)
10-57-131	GROUP HEALTH INSURANCE	22,154	22,180	23,289	1,109

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
10-57-132	WORKERS COMP INSURANCE	-1,210	3,199	2,211	(988)
10-57-133	LTD INSURANCE	1,841	1,752	1,841	89
10-57-134	MEDICARE TAX	4,044	5,742	6,400	658
10-57-210	SUBSCRIPTIONS, MEMBERSHIPS, DUES	626	800	800	0
10-57-230	MEETING ALLOWANCE	5,081	9,000	7,000	(2,000)
10-57-231	SCHOOLS, SEMINARS & TRAINING	1,170	3,000	3,000	0
10-57-232	AUTO MILEAGE REIMBURSEMENT	0	50	50	0
10-57-240	OFFICE SUPPLIES AND EXPENSE	1,589	500	1,500	1,000
10-57-250	EQUIPMENT MAINTENANCE & REPAIRS	553	1,600	1,600	0
10-57-252	FUEL PURCHASES	0	400	600	200
10-57-310	PROFESSIONAL SERVICES	157	4,300	4,300	0
10-57-510	INSURANCE AND SURETY BONDS	389	400	400	0
10-57-610	MISCELLANEOUS SUPPLIES	0	0	0	0
10-57-740	EQUIPMENT OVER \$5000	0	0	0	0
10-57-741	EQUIPMENT UNDER \$5000	11	1,500	1,500	0
Totals:		257,097	313,555	317,014	3,459
Police					
10-60-110	SALARIES AND WAGES	1,441,070	1,693,583	1,782,693	89,110
10-60-111	PARTTIME WAGES (X-GUARDS, RESERVES)	58,125	60,000	60,000	0
10-60-112	OVERTIME	137,148	120,000	120,000	0
10-60-113	OVERTIME-REIMBURSED	0	0	0	0
10-60-114	WARRANT SERVICE	0	0	0	0
10-60-130	RETIREMENT	434,644	518,664	546,607	27,943
10-60-131	GROUP HEALTH INSURANCE	294,818	372,672	390,009	17,337
10-60-132	WORKERS COMP INSURANCE	21,030	27,464	45,987	18,523
10-60-133	LTD INSURANCE	17,969	19,105	17,969	(1,136)
10-60-134	MEDICARE TAX	27,130	27,167	28,459	1,292
10-60-135	EMPLOYEE HEALTH FITNESS	170	200	200	0
10-60-210	BOOKS, SUBSCRIPTIONS & MEMBERS	14,164	12,000	13,000	1,000
10-60-230	SCHOOLS, SEMINARS & TRAINING	11,424	25,000	25,000	0
10-60-240	OFFICE SUPPLIES AND EXPENSE	2,236	5,000	5,000	0
10-60-250	EQUIPMENT OPERATIONS	12	12,000	0	(12,000)
10-60-251	EQUIPMENT MAINT. & REPAIRS	21,952	20,000	25,000	5,000
10-60-252	FUEL PURCHASES	46,438	48,000	52,000	4,000
10-60-280	ACCESS CHARGES	68,629	95,000	66,000	(29,000)
10-60-310	PROFESSIONAL & TECHNICAL SERVI	55,879	86,000	105,000	19,000
10-60-450	UNIFORM ALLOWANCE	24,205	24,000	25,000	1,000
10-60-455	SPECIAL DEPARTMENTAL SUPPLIES	45,074	38,000	40,000	2,000
10-60-456	SPECIAL DEPT SUPP- FIREARMS/AMMO	50,952	30,000	30,000	0
10-60-460	K9 PROGRAM EXPENSES	0	6,000	6,000	0
10-60-510	INSURANCE AND SURETY BONDS	25,867	25,000	25,000	0
10-60-610	MISC. SUPPLIES	525	0	0	0
10-60-620	MISC. SERVICES & EVENTS	426	2,000	2,000	0
10-60-740	EQUIPMENT OVER \$5000	4,763	56,000	0	(56,000)
10-60-741	EQUIPMENT UNDER \$5000	0	0	5,000	5,000

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
10-60-961	TRANSFER TO FLEET FUND	261,538	180,000	192,000	12,000
Totals:		3,066,186	3,502,855	3,607,924	105,069
Fire Department					
10-62-310	PROFESSIONAL SERVICES	838,541	876,178	876,178	0
Totals:		838,541	876,178	876,178	0
Building Inspection					
10-63-210	BOOKS, SUBSCRIPTIONS & MEMBERS	0	0	0	0
10-63-240	OFFICE SUPPLIES AND EXPENSE	0	0	0	0
10-63-310	BUILDING INSPECTIONS	110,017	100,000	120,000	20,000
10-63-741	EQUIPMENT UNDER \$5000	0	0	0	0
Totals:		110,017	100,000	120,000	20,000
Animal Control					
10-66-620	CONTRACTED SERVICES	0	0	0	
Totals:		0	0	0	0
Volunteer Services					
10-67-230	SCHOOLS. SEMINARS & TRAINING	120	1,000	1,000	0
10-67-610	MISC SUPPLIES-MEDICAL & PARTIE	1,055	1,000	1,000	0
10-67-740	EQUIPMENT	292	1,000	1,000	0
Totals:		1,467	3,000	3,000	0
Street Department					
10-71-110	SALARIES AND WAGES	154,785	161,701	155,909	(5,792)
10-71-111	TEMPORARY LABOR	0	0	0	0
10-71-112	OVERTIME	3,661	10,000	10,000	0
10-71-130	RETIREMENT	32,254	31,576	28,897	(2,679)
10-71-131	GROUP HEALTH INSURANCE	41,157	41,135	38,262	(2,873)
10-71-132	WORKERS COMP INSURANCE	2,388	2,615	3,762	1,147
10-71-133	LTD INSURANCE	1,814	1,941	1,941	0
10-71-134	MEDICARE TAX	2,246	2,490	2,490	0
10-71-210	BOOKS, SUBSCRIPTIONS & MEMBERS	0	500	500	0
10-71-230	SCHOOLS, SEMINARS & TRAINING	130	2,000	2,000	0
10-71-240	OFFICE SUPPLIES AND EXPENSE	0	0	0	0
10-71-250	EQUIPMENT-SUPPLIES & MAINTENAN	32,829	32,000	32,000	0
10-71-252	FUEL PURCHASES	6,453	8,000	8,000	0
10-71-280	ACCESS CHARGES	0	1,300	1,300	0
10-71-410	SPECIAL DEPARTMENT SUPPLIES	15,273	22,500	20,000	(2,500)
10-71-510	INSURANCE	8,051	8,500	8,500	0
10-71-610	MISCELLANEOUS SUPPLIES	5,212	13,500	8,500	(5,000)
10-71-611	ROAD SALT	3,068	15,400	15,400	0
10-71-620	MISCELLANEOUS SERVICES	20,919	30,000	30,000	0
10-71-730	IMPROVEMENTS	0	0	0	0
10-71-740	EQUIPMENT OVER \$5000	0	0	0	0
10-71-741	EQUIPMENT UNDER \$5000	198	6,000	6,000	0
10-71-961	TRANSFER TO FLEET FUND	246,638	102,000	108,000	6,000
Totals:		577,075	493,158	481,461	(11,697)
Unknown or Inactive					

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
10-77-210	BOOKS, SUBSCRIPTIONS, MEMBERSH	0	0	0	0
10-77-230	SCHOOLS, SEMINARS & TRAINING	0	0	0	0
10-77-610	MISC. SUPPLIES	0	0	0	0
10-77-620	MISCELLANEOUS SERVICES	0	0	0	0
Totals:		0	0	0	0
City Shop					
10-79-110	SALARIES AND WAGES	14,440	15,284	16,155	871
10-79-112	OVERTIME	0	0	0	0
10-79-130	RETIREMENT	2,922	2,953	2,960	7
10-79-131	GROUP HEALTH INSURANCE	2,587	2,615	2,745	130
10-79-132	WORKERS COMP INSURANCE	231	259	388	129
10-79-133	LTD INSURANCE	175	169	169	0
10-79-134	MEDICARE TAX	201	222	234	12
10-79-230	SCHOOLS, SEMINARS & TRAINING	0	0	0	0
10-79-250	EQUIPMENT-SUPPLIES & MAINTENAN	3,407	1,500	1,500	0
10-79-255	EQUIPMENT LEASE	0	5,000	5,000	0
10-79-260	BLDGS & GROUNDS - SUPPLIES & M	87,401	34,000	34,000	0
10-79-270	UTILITIES	23,953	28,000	28,000	0
10-79-280	TELEPHONE	0	0	0	0
10-79-310	PROFESSIONAL & TECHNICAL	0	0	0	0
10-79-510	INSURANCE	643	650	650	0
10-79-610	MISC. SUPPLIES	528	1,000	1,000	0
10-79-620	MISC. SERVICES	614	2,300	2,300	0
10-79-710	LAND	0	0	0	0
10-79-730	BUILDING IMPROVEMENTS	0	0	0	0
10-79-731	PUBLIC WORKS BUILDING	0	0	0	0
10-79-740	EQUIPMENT OVER \$5000	6,704	0	0	0
10-79-741	EQUIPMENT UNDER \$5000	40	2,100	2,100	0
10-79-800	ALLOCATION OF CONSTRUCT COST	0	0	0	0
10-79-860	less ADM SVC FEES: OTHER FUNDS	-28,187	0	0	0
Totals:		115,660	96,052	97,201	1,149
Parks					
10-83-110	SALARIES AND WAGES	196,371	213,771	230,870	17,099
10-83-111	PARTTIME WAGES	52,109	42,000	46,000	4,000
10-83-112	OVERTIME	8,322	4,000	4,000	0
10-83-130	RETIREMENT	43,558	42,842	43,836	994
10-83-131	GROUP HEALTH INSURANCE	54,635	57,320	73,744	16,424
10-83-132	WORKERS COMP INSURANCE	4,007	3,504	5,633	2,129
10-83-133	LTD INSURANCE	2,486	2,691	3,118	427
10-83-134	MEDICARE TAX	6,213	3,767	4,015	248
10-83-135	EMPLOYEE HEALTH FITNESS	0	0	0	0
10-83-230	SCHOOLS, SEMINARS & TRAINING	840	2,500	2,500	0
10-83-250	EQUIPMENT-SUPPLIES & MAINTENAN	16,493	15,000	15,000	0
10-83-252	FUEL PURCHASES	6,183	5,000	5,000	0
10-83-260	BUILDING MAINT. & REPAIRS	94,228	40,000	12,000	(28,000)

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	CY 2025-26 Original Budget	FY 2026-27 Interim Budget	Dollar Increase Yr/Yr
10-83-261	NEW- GROUNDS MAINT. & REPAIRS	5,849	35,000	69,000	34,000
10-83-262	NEW- SPORTS FIELDS MAINT & REPAIRS	0	2,000	2,000	0
10-83-270	UTILITIES	9,208	7,500	10,500	3,000
10-83-280	ACCESS CHARGES	0	1,300	1,300	0
10-83-310	PROFESSIONAL SERVICES	127,567	120,000	100,000	(20,000)
10-83-410	BEAUTIFICATION PROJECTS	3,126	2,500	3,200	700
10-83-510	INSURANCE	1,985	2,000	2,000	0
10-83-610	MISC. SUPPLIES	2,234	2,500	4,200	1,700
10-83-620	MISC. SERVICES	46,735	43,000	60,500	17,500
10-83-720	BUILDINGS	0	0	0	0
10-83-730	IMPROVEMENTS	46,452	30,000	30,000	0
10-83-740	EQUIPMENT OVER \$5000	0	0	0	0
10-83-741	EQUIPMENT UNDER \$5000	527	5,000	5,000	0
10-83-961	TRANSFER TO FLEET FUND	158,000	36,000	39,000	3,000
Totals:		887,129	719,195	772,416	53,221
Recreation					
10-86-110	SALARIES AND WAGES	36,645	37,609	39,752	2,143
10-86-111	PARTTIME WAGES	0	0	0	0
10-86-112	OVERTIME	3,524	1,000	1,000	0
10-86-130	RETIREMENT	7,865	7,266	7,283	17
10-86-131	GROUP HEALTH INSURANCE	12,881	13,073	13,726	653
10-86-132	WORKERS COMP INSURANCE	377	965	1,612	647
10-86-133	LTD INSURANCE	430	846	846	0
10-86-134	MEDICARE TAX	2,250	942	2,250	1,308
10-86-230	AUTO MILEAGE	130	500	500	0
10-86-510	INSURANCE	0	0	0	0
10-86-610	REC PROGRAM SUPPLIES	17,433	8,000	9,000	1,000
10-86-611	MEMORIAL DAY CELEBRATION	920	0	0	0
10-86-612	ACTIVITY DAY IN THE PARK	0	0	0	0
10-86-620	MISC. SERVICES	0	0	0	0
10-86-621	REC PROGRAM STAFFING COSTS	21,878	26,350	26,350	0
10-86-622	SNACK SHACK EXPENSES	0	1,100	0	(1,100)
Totals:		104,335	97,651	102,319	4,668
Debt Service					
10-89-800	ALLOCATION TO BOND PAYMENT	-200,000	-200,000	-200,000	0
10-89-810	PUB WKS FACILITY PRINCIPAL PMT	265,000	275,000	285,000	10,000
10-89-820	PUB WKS FACILITY INTEREST PMT	134,113	123,313	113,538	(9,775)
10-89-830	PUB WKS FACILITY OTHER COSTS	3,000	5,000	5,000	0
Totals:		202,113	203,313	203,538	225
Transfers, Other					
10-90-910	TRANSFERS OUT TO OTHER FUNDS	1,348,865	348,865	378,865	30,000
10-90-911	TRANSFERS- NEW CITY HALL DEBT SERVICE	0	0	994,249	994,249
10-90-990	BUDGETED INCREASE TO FUND BALANCE	0	45,329	314,420	269,091
Totals:		1,348,865	394,194	1,687,534	1,293,340
Total General Fund Expenditures		8,808,462	8,860,418	10,059,292	1,198,874

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	CY 2025-26 Original Budget	FY 2026-27 Interim Budget	Dollar Increase Yr/Yr
Net Revenue over/(under) Expenditures		78,707	0	0	0
Class C Special Revenue Fund					
21-33-550	CDBG - GRANT	0	0	0	0
21-33-560	C ROAD FUND ALLOTMENT	565,015	500,000	565,000	65,000
21-33-570	UDOT REIMBURSEMENT FOR PROJECT	81,000	0	0	0
21-33-600	TRANSIT TAX- LOCAL	431,607	435,000	455,000	20,000
21-35-200	BOND FORFEITURES	0	0	0	0
21-36-100	INTEREST EARNINGS	68,365	75,000	60,000	(15,000)
21-36-110	INTEREST EARNINGS- 2022 BOND	68,164	40,000	30,000	(10,000)
21-36-200	REIMBURSEMENT FROM 1970 S AA	0	0	0	0
21-36-500	BOND PROCEEDS- 2022 ROAD IMP	0	0	0	0
21-38-700	CONTRIBUTION FROM PRIVATE SOURCES	0	0	0	0
21-38-710	1100 W PROJECT REIMBURSEMENTS	611	0	0	
21-38-900	LOAN FROM RAP TAX FUND	2,472	0	0	0
21-39-100	TRANSFER FROM GENERAL FUND	50,000	50,000	50,000	0
21-39-110	TRANSFER FROM GF FOR 2022 BOND	200,000	200,000	200,000	0
21-39-200	TRANSFER FROM C.I.D.F.	0			0
21-39-900	BUDGETED USE OF FUND BALANCE	0	983,507	575,117	(408,390)
Totals:		1,467,234	2,283,507	1,935,117	(348,390)
21-40-110	SALARIES AND WAGES	0	0	0	0
21-40-111	PART-TIME WAGES	0	0	0	0
21-40-112	OVERTIME	0	0	0	0
21-40-130	RETIREMENT	0	0	0	0
21-40-131	GROUP HEALTH INSURANCE	0	0	0	0
21-40-132	WORKERS COMP INSURANCE	0	0	0	0
21-40-133	LTD INSURANCE	0	0	0	0
21-40-134	MEDICARE TAX	0	0	0	0
21-40-210	BOOKS, SUBSCRIPTIONS, MEMBERSH	0	0	0	0
21-40-230	SCHOOLS, SEMINARS & TRAINING	0	0	0	0
21-40-240	OFFICE SUPPLIES	0	0	0	0
21-40-250	EQUIPMENT-SUPPLIES & MAINTENAN	0	0	0	0
21-40-270	ALLOCATION TO PW FACILITY CONS	0	0	0	0
21-40-310	ENGINEERING SERVICES	30,239	30,000	96,000	66,000
21-40-410	STREET MAINTENANCE	594,755	600,000	600,000	0
21-40-415	SIDEWALK MAINTENANCE	38,763	100,000	100,000	0
21-40-420	SPECIAL DEPARTMENT SUPPLIES	0	0	0	0
21-40-510	INSURANCE AND SURETY BONDS	0	0	0	0
21-40-610	MISCELLANEOUS SUPPLIES	0	0	0	0
21-40-611	ROAD SALT	0	0	0	0
21-40-620	MISCELLANEOUS SERVICES	0	0	0	0
21-40-625	MISCELLANEOUS BOND EXPENSES	0	0	0	0
21-40-710	LAND	0	0	0	0
21-40-730	STREET IMPROVEMENTS	0	1,100,000	0	(1,100,000)
21-40-731	1100W- 1750S TO 1960S WIDENING	0	0	0	0
21-40-733	800 W 1500 S TRAFFIC LIGHT	73,157	0	0	0

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	CY 2025-26 Original Budget	FY 2026-27 Interim Budget	Dollar Increase Yr/Yr
21-40-734	SIDEWALK IMPROVEMENTS	0	0	0	0
21-40-735	ASPHALT & CONCRETE 675 W CDBG	0	0	0	0
21-40-736	2425 S 1800 W OVERLAY	0	0	0	0
21-40-737	1100W- 2150S TO 2600S WIDENING	75,741	0	736,132	736,132
21-40-738	800 W RECONSTRUCTION	0	0	0	0
21-40-739	1100W- 1960S TO 2150S RAILROAD	0	0	0	0
21-40-740	EQUIPMENT	0	0	0	0
21-40-741	EQUIPMENT UNDER \$5000	0	0	0	0
21-40-751	1100W- 500S TO 1100S WIDENING	1,396	0	0	0
21-40-752	2021 STREET OVERLAY PROJECT	0	0	0	0
21-40-753	SUBSIDENCE EXPENSES	25	0	0	0
21-40-754	400 W 1100 N (NSL) SIGNAL LIGHT	50,000	0	0	0
21-40-755	TRANSPORTATION MASTER PLAN	32,039	50,000	0	(50,000)
21-40-810	TRANSFER TO RDA FUND	0	0	0	0
21-40-820	2022 ROAD IMP BOND PRINCIPAL	315,000	325,000	334,000	9,000
21-40-830	2022 ROAD IMP BOND INTEREST	87,755	78,507	68,985	(9,522)
21-40-990	BUDGETED INCREASE TO FUND BALANCE	0	0	0	0
21-90-910	TRANSFER TO GENERAL FUND	0	0	0	0
Total Fund Expenditures		1,298,870	2,283,507	1,935,117	(348,390)
Net Revenue over/(under) Expenditures		168,364	0	0	0
Subsurface Storm Drain Special Revenue Fund					
22-34-400	SUBSURFACE DRAIN MAINT FEES	0	0	0	0
22-36-100	INTEREST EARNINGS	0	0	0	0
22-39-900	FUND BALANCE APPROPRIATION	0	0	0	0
Totals:		0	0	0	0
22-40-910	TRANSFERS OUT - STM DRN IMP FD	0	0	0	0
Total Fund Expenditures		0	0	0	0
Net Revenue over/(under) Expenditures		0	0	0	0
RAP Tax Fund					
23-31-300	RAP TAXES	546,980	540,000	580,000	40,000
23-36-100	INTEREST EARNINGS	30,132	22,000	22,000	0
23-36-500	MISCELLANEOUS REVENUE	0	0	0	0
23-38-900	LOAN FROM OTHER FUNDS	0	0	0	0
23-39-900	FUND BALANCE APPROPRIATION	0	0	0	0
Totals:		577,112	562,000	602,000	40,000
23-40-110	SALARIES AND WAGES	0	0	0	0
23-40-112	OVERTIME	0	0	0	0
23-40-130	RETIREMENT	0	0	0	0
23-40-131	GROUP HEALTH INSURANCE	0	0	0	0
23-40-132	WORKERS COMP INSURANCE	0	0	0	0
23-40-133	LTD INSURANCE	0	0	0	0
23-40-134	MEDICARE TAX	0	0	0	0
23-40-270	ALLOCATION TO PW FACILITY CONS	0	0	0	0
23-40-310	PROFESSIONAL & TECHNICAL SERVI	716	5,000	5,000	0
23-40-611	CULTURAL ACTIVITIES	0	2,500	5,000	2,500

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
23-40-721	BLDGS- RESTROOM IMPROVEMENTS	0	45,000	0	(45,000)
23-40-729	BEAUTIFICATION- TREE PROJECT	0	50,000		
23-40-730	PARK IMPROVEMENTS	0	25,000	0	(25,000)
23-40-731	MILLS PARK CAPITAL IMPROVEMENT	116,485	55,000	0	(55,000)
23-40-732	DOG PARK PROJECT W/ NSL	83,719	120,000	0	(120,000)
23-40-733	HOGAN PARK RECONSTRUCTION	15,907	0	0	0
23-40-734	PARKING LOT- MILLS PARK	0	0	0	0
23-40-735	BEAUTIFICATION PROJECTS	0	22,000	0	(22,000)
23-40-736	MILLS PARK TRAIL OVERLAY	0	21,000	0	(21,000)
23-40-737	TOWN CENTER PLAYGROUND REPLACE	0	0	0	0
23-40-738	MORNINGSIDE PLAYGROUND REPLACE	0	0	0	0
23-40-739	BEAUTIFICATION PROJECTS- TREES	0	0	0	0
23-40-740	EQUIPMENT OVER \$5000	10,500	36,000	0	(36,000)
23-40-900	TRANSFER TO FIXED ASSETS	0	0	0	0
23-40-910	LOAN TO OTHER FUNDS (PIF-24)	(100,000)	0	0	0
23-40-920	BUDGETED INCREASE TO FUND BALANCE	0	180,500	592,000	411,500
Total Fund Expenditures		127,326	562,000	602,000	40,000
Net Revenue over/(under) Expenditures		449,785	0	0	0
Park Development Special Revenue Fund					
24-34-400	PARK IMPACT FEES	58,580	10,000	10,000	0
24-34-500	INTERGOVERNMENTAL REVENUE	0	0	0	0
24-36-100	INTEREST EARNINGS	3,118	1,500	1,500	0
24-39-100	LOAN FROM OTHER FUNDS (GF-10)	(100,000)	0	0	0
24-39-900	FUND BALANCE APPROPRIATION	0	0	0	0
Totals:		-38,302	11,500	11,500	0
24-40-310	PROFESSIONAL & TECHNICAL SERVI	0	500	500	0
24-40-710	LAND	0	0	0	0
24-40-730	PARK IMPROVEMENTS	0	0	0	0
24-40-733	WEST LEGACY TRAIL	0	0	0	0
24-40-734	PARKS & REC MASTER PLAN UPDATE	6,002	2,000	11,000	9,000
24-40-740	EQUIPMENT	0	0	0	0
24-40-900	TRANSFER TO FIXED ASSETS	0	0	0	0
24-40-905	TRANSFER LOAN TO BALANCE SHEET	0	0	0	0
24-40-910	TRANSFERS OUT TO OTHER FUNDS	0	0	0	0
24-40-990	BUDGETED INCREASE TO FUND BALANCE	0	9,000	0	(9,000)
Total Fund Expenditures		6,002	11,500	11,500	0
Net Revenue over/(under) Expenditures		-44,304	0	0	0
Redevelopment Agency Fund					
25-31-100	PROPERTY TAX INCREMENT PROJ 1	0	0	0	0
25-31-110	PROPERT TAX INCREMENT PROJ 2	0	0	0	0
25-31-120	PROPERTY TAX INCREMENT WX/WB 1	0	0	0	0
25-31-130	PROPERTY TAX INCREMENT WX3	367,813	365,000	375,000	10,000
25-31-140	PROPERTY TAX INCREMENT 2600 S	171,254	170,000	205,000	35,000
25-31-150	PROP TAX INCREMENT LEGACY CDA	306,448	305,000	330,000	25,000
25-31-160	PROP TAX INCR LEGACY CDA WX/WB	0	700	700	0

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	CY 2025-26 Original Budget	FY 2026-27 Interim Budget	Dollar Increase Yr/Yr
25-33-550	CDBG	115,000	0	0	0
25-36-100	INTEREST EARNINGS	49,206	67,000	62,000	(5,000)
25-36-200	RENTAL INCOME	0	0	0	0
25-36-300	REPAYMENT OF NOTE RECEIVABLE	2,024	2,000	2,000	0
25-36-500	BOND PROCEEDS	0	0	0	0
25-36-900	SUNDRY REVENUES	0	0	0	0
25-38-400	SALE OF FIXED ASSETS	0	0	0	0
25-39-100	LOAN FROM CPTL IMPRV DVLP FUND	0	0	0	0
25-39-200	TRANSFER IN FROM OTHER FUNDS	0	0	0	0
25-39-900	BUDGETED USE OF FUND BALANCE	0	0	0	0
Totals:		1,011,745	909,700	974,700	65,000
25-40-110	SALARIES & WAGES	124,540	123,646	131,174	7,528
25-40-112	OVERTIME	132	500	500	0
25-40-130	RETIREMENT	11,455	24,400	24,483	83
25-40-131	GROUP HEALTH INSURANCE	13,667	14,044	14,368	324
25-40-132	WORKERS COMP INSURANCE	1,073	376	1,073	697
25-40-133	LTD INSURANCE	1,253	3,715	3,715	0
25-40-134	MEDICARE TAX	2,065	2,034	2,186	152
25-40-136	SICK LEAVE CONVERSION-RETIREMT	0	0	0	0
25-40-210	BOOKS, MEMBERSHIPS, SUBSCRIPTION	25	0	0	0
25-40-220	PUBLIC NOTICES	0	1,000	1,000	0
25-40-230	SCHOOLS, SEMINAR & TRAINING	0	0	0	0
25-40-240	OFFICE SUPPLIES	0	0	0	0
25-40-260	ALLOCATION OF CITY HALL EXPENS	44,484	61,504	52,301	(9,203)
25-40-270	UTILITIES	0	0	0	0
25-40-310	LEGAL SERVICES	62	5,000	5,000	0
25-40-311	PROFESSIONAL SERVICES	18,485	30,000	30,000	0
25-40-410	CURB, GUTTER, SIDEWALK-HERMES	0	0	0	0
25-40-510	INSURANCE	11,019	5,500	5,500	0
25-40-550	CONTRIB TO OTHER GOVTS	0	0	0	0
25-40-610	MISCELLANEOUS EXPENSES	0	0	0	0
25-40-630	DEBT PAYMENT - PROJECT AREA 1	0	0	0	0
25-40-631	DEBT PAYMENT - PROJECT AREA 2	0	0	0	0
25-40-632	AGREEMENT PAYMENT- 2600 SOUTH	99,915	120,000	135,000	15,000
25-40-633	AGREEMENT PAYMENT- 2425 S CRA	91,640	100,000	100,000	0
25-40-650	BOND DISCOUNT	0	0	0	0
25-40-660	BOND COSTS	0	0	0	0
25-40-670	AMORTIZATION OF BOND ISSUE EXP	0	0	0	0
25-40-730	SPECIAL PROJECTS	74,175	50,000	50,000	0
25-40-731	SPECIAL PROJECTS-HOUSING	124,053	200,000	200,000	0
25-40-740	EQUIPMENT	0	0	0	0
25-40-800	TRANSFER TO CAPITAL DVLPMNT FU	0	0	0	0
25-40-805	TRANSFER TO GENERAL FUND	0	0	0	0
25-40-810	BOND PRINCIPAL-500 WEST	0	0	0	0
25-40-820	BOND INTEREST-500 WEST	0	0	0	0

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	CY 2025-26 Original Budget	FY 2026-27 Interim Budget	Dollar Increase Yr/Yr
25-40-830	BOND AGENT FEES	0	0	0	0
25-40-900	TRANSFER TO FIXED ASSETS	0	0	0	0
25-40-910	DEBT PRINCIPAL TO BALANCE SHT	0	0	0	0
25-40-920	LOAN TO OTHER FUNDS	0	0	0	0
25-90-900	LOAN PRINCIPAL TO BALANC SHEET	0	0	0	0
25-90-990	BUDGETED INCREASE TO FUND BALANCE	0	167,981	218,400	50,419
Total Fund Expenditures		618,044	909,700	974,700	65,000
Net Revenue over/(under) Expenditures		393,701	0	0	0
Youth City Council Fund					
26-36-100	INTEREST EARNINGS	2,306	2,300	2,300	0
26-36-320	YOUTH CITY COUNCIL REVENUE	6,366	1,500	1,500	0
26-38-100	TRANSFERS FROM GENERAL FUND	16,525	16,525	16,525	0
26-38-200	YCC Revenue	0	0	0	0
26-39-900	FUND BALANCE APPROPRIATION	0	0	0	0
Totals:		25,197	20,325	20,325	0
26-40-132	WORKERS COMP INSURANCE	-7	100	100	0
26-40-134	MEDICARE TAX	184	425	425	0
26-40-210	BOOKS, SUBSCRIPTIONS, MEMBERSH	0	0	0	0
26-40-230	CONFERENCES	6,784	9,000	9,000	0
26-40-610	MISCELLANEOUS SUPPLIES	41	500	500	0
26-40-611	YCC ACTIVITIES	5,450	3,000	3,000	0
26-40-612	SCHOLARSHIPS	250	1,000	1,000	0
26-40-613	HANDCART DAYS EXPENSES	0	0	0	0
26-40-620	MISC. SERVICES-ADVISORS	2,371	4,800	4,800	0
26-40-990	BUDGETED INCREASE TO FUND BALANCE	0	1,500	1,500	0
Total Fund Expenditures		15,072	20,325	20,325	0
Net Revenue over/(under) Expenditures		10,125	0	0	0
Community of Promise Fund					
27-36-100	INTEREST EARNINGS	4,350	4,800	4,800	0
27-36-310	COMMUNITY OF PROMISE REVENUE	924	2,000	2,000	0
27-36-320	SENIORS LUNCH BUNCH REVENUE	2,217	1,500	1,500	0
27-36-500	MISC REVENUE	0	0	0	0
27-38-100	TRANSFER FROM GENERAL FUND	56,700	56,700	56,700	0
27-39-900	BUDGETED USE OF FUND BALANCE	0	0	0	0
Totals:		64,191	65,000	65,000	0
27-40-610	MISCELLANEOUS SUPPLIES	0	0	0	0
27-40-611	SENIORS-MISC EXPENSE	11,779	9,500	9,500	0
27-40-612	BEAUTIFICATION-MISC EXPENSE	0	0	0	0
27-40-613	BOOK CLUB-MISC EXPENSE	0	0	0	0
27-40-614	WELCOME BABY-MISC EXPENSE	0	0	0	0
27-40-615	HISTORIAN-MISC EXPENSE	0	0	0	0
27-40-616	SECRETARY-MISC EXPENSE	0	0	0	0
27-40-617	COMMUNITY OF PROMISE EXPENSES	23,880	51,000	51,000	0
27-40-621	LITERACY PROGRAM EXPENSES	1,563	4,500	4,500	0
27-40-990	BUDGETED INCREASE TO FUND BALANCE	0	0	0	0

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	CY 2025-26 Original Budget	FY 2026-27 Interim Budget	Dollar Increase Yr/Yr
Total Fund Expenditures		37,221	65,000	65,000	0
Net Revenue over/(under) Expenditures		26,970	0	0	0
State Liquor Allotment Fund					
28-33-540	STATE REIMBURSED POLICE PAY	0	0	0	0
28-33-550	STATE LIQUOR REVENUE	12,740	12,000	12,000	0
28-36-100	INTEREST EARNINGS	2,482	2,500	2,500	0
28-38-100	TRANSFER FROM C.I.D. FUND	0	0	0	0
28-39-900	FUND BALANCE APPROPRIATION	0	0	0	0
Totals:		15,222	14,500	14,500	0
28-40-112	OVERTIME	0	5,000	5,000	0
28-40-131	GROUP HEALTH INSURANCE	0	0	0	0
28-40-132	WORKERS COMP INSURANCE	0	0	0	0
28-40-133	LTD INSURANCE	0	0	0	0
28-40-230	SCHOOLS, SEMINARS & TRAINING	0	0	0	0
28-40-310	PROFESSIONAL & TECHNICAL SERVI	0	0	0	0
28-40-455	SPECIAL DEPARTMENTAL SUPPLIES	3,533	3,000	3,000	0
28-40-740	EQUIPMENT OVER \$5000	0	5,000	5,000	0
28-40-990	BUDGETED INCREASE TO FUND BALANCE	0	1,500	1,500	0
Total Fund Expenditures		3,533	14,500	14,500	0
Net Revenue over/(under) Expenditures		11,689	0	0	0
1960 South Assessment Area Fund					
41-36-100	INTEREST EARNINGS	3,124	1,000	1,610	610
41-36-110	INTEREST EARNINGS- SLGS ACCOUNTS	4,081	4,000	4,000	0
41-36-700	BOND PROCEEDS	0	0	0	0
41-36-800	LOAN PROCEEDS FRM RAP TAX FUND	0	0	0	0
41-36-810	LOAN PROCEEDS FROM CIDF	0	0	0	0
41-38-100	TRANSFER FROM GEN FUND- City Assess	25,640	25,640	25,640	0
41-38-500	TRANSFER FROM GEN FUND- Add'l Supp	0		30,000	30,000
41-38-800	ACCOUNTS RECEIVABLE PAYMENTS	140,073	163,145	137,505	(25,640)
41-39-900	Fund Balance Appropriation	0	0	0	0
Totals:		172,918	193,785	198,755	4,970
41-40-220	PUBLIC NOTICES	0	0	0	0
41-40-310	ENGINEERING SERVICES	925	5,000	5,000	0
41-40-311	LEGAL SERVICES	1,603	15,000	10,000	(5,000)
41-40-312	MISCELLANEOUS EXPENSES	126,980	15,000	15,000	0
41-40-710	LAND PURCHASE	0	0	0	0
41-40-720	RELOCATION COSTS	0	0	0	0
41-40-725	EMERGENCY ACCESS CONSTRUCTION	0	0	0	0
41-40-730	IMPROVEMENTS	0	0	0	0
41-40-810	BOND PRINCIPAL PAYMENT	0	95,000	123,000	28,000
41-40-820	BOND INTEREST PAYMENT	45,100	44,625	43,505	(1,120)
41-40-830	BOND AGENT FEES	2,500	2,250	2,250	0
41-40-839	2021 SALES TAX BOND COI FEES	0	0	0	0
41-40-850	RAP TAX LOAN PRINCIPAL PAYMENT	0	0	0	0
41-40-860	RAP TAX LOAN INTEREST PAYMENT	0	0	0	0

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	CY 2025-26 Original Budget	FY 2026-27 Interim Budget	Dollar Increase Yr/Yr
41-40-870	CIDF LOAN PRINCIPAL PAYMENT	0	0	0	0
41-40-880	CIDF LOAN INTEREST PAYMENT	0	0	0	0
41-40-990	FUND BALANCE-INCREASE/DECREASE	0	16,910	0	(16,910)
Total Fund Expenditures		177,107	193,785	198,755	4,970
Net Revenue over/(under) Expenditures		-4,189	0	0	0
Park Development Special Revenue Fund (Old)					
45-36-100	INTEREST EARNINGS	0	0	0	0
45-39-100	TRANSFER FROM FUND 24 & 23	0	0	0	0
45-40-710	LAND	0	0	0	0
45-40-730	IMPROVEMENTS	0	0	0	0
45-40-731	IMPROVEMENTS ENGINEERING	0	0	0	0
45-40-900	TRANSFER TO FUND 24	0	0	0	0
Capital Improvements Development Fund					
46-31-310	SALES TAX REVENUE WINDFALL	0	0	0	0
46-36-100	INTEREST EARNINGS	83,818	100,000	100,000	0
46-36-900	SUNDRY REVENUES	0	0	0	0
46-38-400	SALE OF FIXED ASSETS	0	0	0	0
46-39-100	TRANSFER IN FROM GEN/OTHER FUNDS	1,000,000	0	0	0
46-39-111	TRANSFERS IN- NEW CITY HALL DEBT	0	0	994,249	994,249
46-39-900	FUND BALANCE APPROPRIATION	0	0	900,000	900,000
Totals:		1,083,818	100,000	1,994,249	1,894,249
46-40-311	ENGINEERING (Storm Sewer)	0	0	0	0
46-40-600	LOAN TO RDA	0	0	0	0
46-40-610	LOAN TO SOLID WASTE FUND	0	0	0	0
46-40-710	LAND	441,090	0	0	0
46-40-720	BUILDINGS	0	0	1,000,000	1,000,000
46-40-730	IMPROVEMENTS	0	0	0	0
46-40-731	IMPROVEMENTS (Storm Sewer)	0	0	0	0
46-40-740	EQUIPMENT	0	0	0	0
46-40-810	TRANSFER OUT TO OTHER FUNDS	0	0	0	0
46-40-850	LOAN P&I- NEW CITY HALL	0	0	994,249	994,249
46-40-900	LOAN PRINCIPAL TO BALANC SHEET	0	0	0	0
46-40-910	LOAN TO OTHER FUNDS	0	0	0	0
46-40-990	FUND BALANCE-INCREASE/DECREASE	0	100,000	0	-100,000
46-90-900	MOVE LOAN TO THE BALANCE SHEET	0	0	0	0
Total Fund Expenditures		441,090	100,000	1,994,249	1,894,249
Net Revenue over/(under) Expenditures		642,728	0	0	0
Water Enterprise Fund					
51-33-100	GRANT-HOMELAND SEC.	0	0	0	0
51-33-200	ARPA REVENUE	0	0	0	0
51-36-100	INTEREST EARNINGS	10,099	27,000	17,000	(10,000)
51-36-110	INTEREST EARNINGS- BOND ACCTS	13,657	13,000	213,000	200,000
51-36-500	BOND PROCEEDS- WTR BONDS 2026	0	7,756,000	7,000,000	(756,000)
51-37-100	WATER SALES	2,269,377	2,340,229	2,457,240	117,011
51-37-200	IMPACT FEES	0	0	0	0

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	CY 2025-26 Original Budget	FY 2026-27 Interim Budget	Dollar Increase Yr/Yr
51-37-300	WATER TURN ON FEES	0	0	0	0
51-37-305	DELINQUENT FEE	30,910	30,000	30,000	0
51-37-310	SHUT OFF FEE	7,550	6,500	6,500	0
51-37-315	RETURNED CHECK FEES	1,450			0
51-37-400	WATER METER FEES	11,250	5,000	10,000	5,000
51-38-100	TRANSFER FROM WATER IMPACT FND	0	0	0	0
51-38-110	TRANSFER FROM BOND FUND 54	0	0	0	0
51-38-300	TRANSF FROM WIFF FOR BOND PYMT	136,000	136,000	136,000	0
51-38-400	SALE OF FIXED ASSETS	13,134	30,000	10,000	(20,000)
51-38-500	CONTRIBUTED WATER LINES	0	0	0	0
51-38-900	MISC. REVENUE	21,045	4,000	4,000	0
51-39-900	BUDGETED USE TO FUND BALANCE	0	47,841	0	(47,841)
Totals:		2,514,472	10,395,570	9,883,740	(511,830)
51-40-110	SALARIES AND WAGES	299,102	333,983	367,697	33,714
51-40-111	TEMPORARY LABOR	23,020	15,000	15,000	0
51-40-112	OVERTIME	23,660	18,000	18,000	0
51-40-130	RETIREMENT	91,857	64,813	67,588	2,775
51-40-131	GROUP HEALTH INSURANCE	76,052	74,482	78,217	3,735
51-40-132	WORKERS COMP INSURANCE	4,545	3,489	6,391	2,902
51-40-133	LTD INSURANCE	3,534	5,034	6,000	966
51-40-134	MEDICARE TAX	5,608	10,640	11,143	503
51-40-135	EMPLOYEE HEALTH FITNESS	0	0	0	0
51-40-136	SICK LEAVE CONVERSION-RETIREMT	0	0	0	0
51-40-210	BOOKS, SUBSCRIPTIONS & MEMBERS	4,089	3,000	3,000	0
51-40-230	SCHOOLS, SEMINARS & TRAINING	3,825	4,500	4,500	0
51-40-240	OFFICE SUPPLIES AND EXPENSE	1,187	1,500	1,500	0
51-40-250	EQUIPMENT-SUPPLIES & MAINTENAN	106,822	75,500	75,500	0
51-40-252	FUEL PURCHASES	7,952	6,500	9,500	3,000
51-40-255	EQUIPMENT LEASE	439	0	0	0
51-40-260	ALLOCATION OF CITY HALL EXPENS	164,208	184,266	162,227	(22,039)
51-40-261	BUILDING & RESERVIOR MAINT.	27,919	11,500	11,500	0
51-40-270	UTILITIES	95,301	85,000	85,000	0
51-40-280	TELEPHONE	0	0	0	0
51-40-290	ALLOCATION TO PW FACILITY BOND	110,000	110,000	110,000	0
51-40-310	PROFESSIONAL & TECHNICAL SERVI	64,351	65,000	65,000	0
51-40-400	BAD DEBT EXPENSE	0	0	0	0
51-40-510	INSURANCE AND SURETY BONDS	39,218	44,500	44,500	0
51-40-511	INSURANCE CLAIM DEDUCTIBLE	0	0	0	0
51-40-610	MISCELLANEOUS SUPPLIES	11,542	18,000	18,000	0
51-40-620	MISCELLANEOUS SERVICES	51,681	55,000	55,000	0
51-40-621	METER READING SERVICES	41,480	45,000	45,000	0
51-40-622	WATER PURCHASES	29,005	34,000	36,000	2,000
51-40-623	WATER RIGHTS PURCHASES	0	0	0	0
51-40-625	SICK LEAVE CONVERSION-RETIREMT	0	0	0	0
51-40-650	DEPRECIATION	460,197	455,000	475,000	20,000

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	CY 2025-26 Original Budget	FY 2026-27 Interim Budget	Dollar Increase Yr/Yr
51-40-651	AMORTIZATION EXPENSE	0	0	0	0
51-40-670	AMORTIZATION OF BOND ISSUE EXP	0	0	0	0
51-40-710	LAND	0	0	0	0
51-40-720	BUILDINGS	0	0	0	0
51-40-730	IMPROVEMENTS	11,472	0	0	0
51-40-731	1050 S CUL DE SAC WTRLINE	0	0	0	0
51-40-732	GAC VESSEL REPAIR	3,767	225,000	0	(225,000)
51-40-733	2600 S REDWOOD TLS WATERLINE	0	0	0	0
51-40-736	RESERVIOR STANDBY POWER PROJEC	0	0	0	0
51-40-737	REDWOOD RD TECHITE (ARPA)	0	0	0	0
51-40-738	1100W 500S-1100S WTRLN REPLACE	0	0	0	0
51-40-739	675 W WTRLN REPLACE- CDBG		0	0	0
51-40-740	EQUIPMENT OVER \$5000	2,286	28,000	0	(28,000)
51-40-741	EQUIPMENT UNDER \$5000	10295	0	12,333	12,333
51-40-830	DEBT SERVICE COLLECTION FEES	0	0	0	0
51-40-900	TRANSFER TO FIXED ASSETS	-71397	0	0	0
51-40-930	TRANSFER FUND 53	0	0	0	0
51-40-961	TRANSFER TO FLEET FUND	177,000	62,700	66,000	3,300
51-40-990	FUND BALANCE-INCREASE/DECREASE	0	0	50,739	50,739
51-40-910	TRANSFER TO GENERAL FUND	0	0	0	0
51-40-920	TRANSFER TO WATER NO FAULT	0	0	0	0
51-61-701	CIP- Line Replace 1100w 2150-2600s	38,621	1,256,000	0	(1,256,000)
51-61-702	CIP- Well 3 Rehabilitation	23,317	2,500,000	2,500,000	0
51-61-703	CIP- 1500 S Reservoir Replacement Prj	9,429	4,000,000	4,000,000	0
51-61-704	CIP- 2025 Water Bond Surplus Projects	0	0	500,000	500,000
51-61-705	CIP- 1500 S Waterline Project	0	0	21,300	21,300
51-80-812	2016 BOND PRINCIPAL	369,000	376,000	384,000	8,000
51-80-813	2014 BOND PRINCIPAL	110,000	110,000	110,000	0
51-80-814	2023 BOND PRINCIPAL	69,000	72,000	75,000	3,000
51-80-821	2025 BOND INTEREST	0	0	360,539	360,539
51-80-822	2016 BOND INTEREST	14,377	10,010	3,360	(6,650)
51-80-824	2023 BOND INTEREST	27,208	25,303	22,356	(2,947)
51-80-832	2016 TRUSTEE/COI FEES	2,250	2,250	2,250	0
51-80-833	2014 TRUSTEE FEES	3,100	2,100	2,100	0
51-80-834	2023 TRUSTEE/COI FEES	2,500	2,500	2,500	0
51-80-835	LEASE INTEREST - BACKHOE LOAN	0	0	0	
51-80-900	LESS: AMORTIZED PRINCIPAL	-548,000	0	0	0
Total Fund Expenditures		2,000,816	10,395,570	9,883,740	(511,830)
Net Revenue over/(under) Expenditures		513,655	0	0	0
Solid Waste Enterprise Fund					
52-36-100	INTEREST EARNINGS	5,359	3,000	3,000	0
52-36-900	SUNDRY REVENUES	0	0	0	0
52-37-100	GARBAGE PICK UP & DISPOSAL FEES	721,034	725,000	768,000	43,000
52-37-110	GREEN WASTE PICK UP FEES	164,137	165,000	167,000	2,000
52-37-120	CURBSIDE RECYCLING FEES	296,456	300,000	300,000	0

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	CY 2025-26 Original Budget	FY 2026-27 Interim Budget	Dollar Increase Yr/Yr
52-37-150	TIPPING DIVERSION CREDITS	54,590	50,000	60,000	10,000
52-37-200	GARBAGE CAN REPLACEMENT FEES	1,540	2,000	2,000	0
52-37-300	RESIDENTIAL DUMPSTER RENTAL	3,675	2,000	2,000	0
52-38-330	TRANSFER FROM GENERAL FUND	0	0	0	0
52-39-100	LOAN FROM CID FUND	0	0	0	0
52-39-900	FUND BALANCE APPROPRIATION	0	0	0	0
Totals:		1,246,791	1,247,000	1,302,000	55,000
52-40-110	SALARIES AND WAGES	42,805	40,802	77,909	37,107
52-40-112	OVERTIME	132	200	200	0
52-40-130	RETIREMENT	11,338	7,480	13,840	6,360
52-40-131	GROUP HEALTH INSURANCE	3,608	3,394	12,635	9,241
52-40-132	WORKERS COMP INSURANCE	300	45	798	753
52-40-133	LTD INSURANCE	423	291	1,489	1,198
52-40-134	MEDICARE TAX	909	828	1,409	581
52-40-136	SICK LEAVE CONVERSION-RETIREMT	0	0	0	0
52-40-260	ALLOCATION OF CITY HALL EXPENS	58,955	58,955	73,245	14,290
52-40-290	ALLOCATION TO PW FACILITY CONS	5,000	5,000	5,000	0
52-40-310	PROFESSIONAL & TECHNICAL	2,076	2,500	2,500	0
52-40-400	BAD DEBT EXPENSE	0	0	0	0
52-40-510	INSURANCE	14,306	15,800	15,800	0
52-40-610	MISCELLANEOUS SUPPLIES	931	1,000	1,000	0
52-40-620	GARBAGE PICK UP EXPENSE	240,302	241,800	235,800	(6,000)
52-40-621	TIPPING COSTS	356,404	378,000	432,000	54,000
52-40-622	SPRING & FALL CLEAN UP	48,398	50,000	50,000	0
52-40-623	GARBAGE CAN LOAN PAYMENT	0	0	0	0
52-40-624	CURBSIDE RECYCLING COLLECTION	191,560	182,700	192,700	10,000
52-40-625	GREEN WASTE COLLECTION	108,800	105,200	110,200	5,000
52-40-650	DEPRECIATION	0	0	0	0
52-40-740	EQUIPMENT OVER \$5000	148,657	40,000	40,000	0
52-40-900	MOVE DEBT PRCNPL TO BAL. SHEET	0	0	0	0
52-40-910	MOVE F.A. PURCH TO BAL. SHEET	0	0	0	0
52-40-990	FUND BALANCE-INCREASE/DECREASE	0	113,005	35,475	(77,530)
52-90-910	TRANSFER TO GENERAL FUND	0	0	0	0
Total Fund Expenditures		1,234,902	1,247,000	1,302,000	55,000
Net Revenue over/(under) Expenditures		11,889	0	0	0
Water Impact Fees Enterprise Fund					
53-36-100	INTEREST EARNINGS	25,121	26,000	26,000	0
53-36-700	PROCEEDS FROM SALE OF BONDS	0	0	0	0
53-37-200	IMPACT FEES	72,481	47,000	47,000	0
53-38-100	TRANSFER FROM FUND 54	0	0	0	0
53-39-900	FUND BALANCE APPROPRIATION	0	96,500	75,000	(21,500)
Totals:		97,602	169,500	148,000	(21,500)
53-40-310	PROFESSIONAL & TECHNICAL SERVI	0	12,000	12,000	0
53-40-710	LAND	0	0	0	0
53-40-730	IMPROVEMENTS-OTHER	0	0	0	0

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Account Number	Account Title	PY 2024-25 Actual Rev/Exp	CY 2025-26 Original Budget	FY 2026-27 Interim Budget	Dollar Increase Yr/Yr
53-40-731	IMPROVEMENTS-RESERVIOR	0	0	0	0
53-40-732	IMPROVEMENT WATERLINE PROJECTS	29,346	21,500	0	(21,500)
53-40-733	IMPROVEMENTS WELL #5	0	0	0	0
53-40-734	GAC VESSELS AT TREATMENT PLANT	0	0	0	0
53-40-820	BOND INTEREST	0	0	0	0
53-40-901	TRANSFER TO FIXED ASSETS	-29,346	0	0	0
53-40-910	TRNSFR TO BND 02/08 RDMPTN FD	136,000	136,000	136,000	0
53-40-920	TRANSFER TO WATER FUND	0	0	0	0
53-40-930	TRANSFER FUND 51	0	0	0	0
Total Fund Expenditures		136,000	169,500	148,000	(21,500)
Net Revenue over/(under) Expenditures		-38,398	0	0	0
Water No Fault Fund					
54-36-100	INTEREST EARNINGS	3,780	4,000	4,000	0
54-37-200	UTILITY FEES	0	0	0	0
54-38-100	TRANSF FROM WF & WIFF	0	0	0	0
54-39-900	FUND BALANCE APPROPRIATION	0	0	0	0
Totals:		3,780	4,000	4,000	0
54-40-310	PROFESSIONAL & TECHNICAL SERVI	0	0	0	0
54-40-910	CLAIMS PAYMENTS	0	0	0	0
54-40-930	TRANSFER FUND 51	0	0	0	0
54-90-990	FUND BALANCE-INCREASE/DECREASE	0	4,000	4,000	0
Total Fund Expenditures		0	4,000	4,000	0
Net Revenue over/(under) Expenditures		3,780	0	0	0
Water Revenue Bond Reserve (Old)					
55-36-100	2002 INTEREST EARNINGS	0	0	0	0
55-38-110	2002 TRNSF WTR REV BD REDEMTN	0	0	0	0
55-38-300	TRNF FRM 51 2008 BOND RESERVE	0	0	0	0
Storm Drain Fee Enterprise Fund					
56-32-210	STORM DRAIN PERMITS	0	200	200	0
56-33-590	OTHER STATE REVENUE	0	0	0	0
56-34-400	STORM DRAIN FEES	674,837	796,000	1,000,000	204,000
56-36-100	INTEREST EARNINGS	39,497	42,624	42,624	0
56-36-RRR	SWPPP PENALTY FEES for Education	300	0	0	0
56-36-900	SUNDRY REVENUES	20	0	0	0
56-38-500	CONTRIBUTED STORM DRAINS	0	0	0	0
56-39-900	FUND BALANCE APPROPRIATION	0	389,364	16,010	(373,354)
Totals:		714,655	1,228,188	1,058,834	(169,354)
56-40-110	SALARIES AND WAGES	132,706	136,613	134,254	(2,359)
56-40-130	RETIREMENT	33,978	26,394	24,595	(1,799)
56-40-131	GROUP HEALTH INSURANCE	31,816	31,820	26,615	(5,205)
56-40-132	WORKERS COMP INSURANCE	2,201	1,991	3,044	1,053
56-40-133	LTD INSURANCE	1,487	1,525	1,370	(155)
56-40-134	MEDICARE TAX	1,986	3,111	1,947	(1,164)
56-40-136	SICK LEAVE CONVERSION-RETIREMT	0	0	0	0
56-40-210	BOOKS, SUBSCRIPTIONS, MEMBERSH	53	300	300	0

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
56-40-230	SCHOOLS, SEMINARS & TRAINING	1,573	1,500	1,500	0
56-40-231	EDUC & TRAINING, RE: SWPPP Violations	0	0	0	0
56-40-250	EQUIPMENT-SUPPLIES & MAINTENAN	1,922	2,100	2,100	0
56-40-252	FUEL PURCHASES	552	500	500	0
56-40-260	ALLOCATION OF CITY HALL EXPENS	32,640	82,390	58,665	(23,725)
56-40-270	ALLOCATION TO PW FACILITY CONS	0	0	0	0
56-40-290	ALLOCATION TO PW FACILITY BOND	85,000	85,000	85,000	0
56-40-310	PROFESSIONAL & TECHNICAL	27,903	65,000	45,000	(20,000)
56-40-400	BAD DEBT EXPENSE	0	0	0	0
56-40-510	INSURANCE AND SURETY BONDS	2,432	3,000	3,000	0
56-40-610	MISCELLANEOUS SUPPLIES	1,100	5,000	5,000	0
56-40-620	MISCELLANEOUS SERVICES	22,701	100,000	50,000	(50,000)
56-40-650	DEPRECIATION	126,603	130,000	130,000	0
56-40-730	IMPROVEMENTS	0	3,000	3,000	0
56-40-731	1500 S A-1 DRAIN LINING	0	0	0	0
56-40-732	1950 S DETENTION BASIN	0	0	0	0
56-40-733	CROSSROADS STORM DRAIN 800w 1500s	0	151,944	151,944	0
56-40-734	PHELAN PIPE OVERSIZE REIMB PROJECT	39,829	0	0	
56-40-740	EQUIPMENT	0	5,000	5,000	0
56-40-810	BOND PRINCIPAL	0	0	0	0
56-40-820	BOND INTEREST	0	0	0	0
56-40-900	TRANSFER TO FIXED ASSETS	-39,829	0	0	0
56-40-910	TRANSFERS TO/FROM OTHER FUNDS	0	0	0	0
56-40-961	TRANSFER TO FLEET FUND	87,000	42,000	45,000	3,000
56-40-910	TRANSFER TO GENERAL FUND	0	0	0	0
56-61-701	CIP- 1200 S Storm Drain Installation	0	350,000	0	(350,000)
56-61-702	CIP- Spill Response Trailer	0	0	0	0
56-61-703	CIP- 500 S Storm Drain Repair	0	0	0	0
56-61-705	CIP Projects List			281,000	
56-40-990	FUND BALANCE- INCREASE	0	0	0	0
Total Fund Expenditures		593,653	1,228,188	1,058,834	(169,354)
Net Revenue over/(under) Expenditures		121,001	0	0	0
Storm Drain Impact Fee Enterprise Fund					
57-33-590	OTHER STATE REVENUE	0	0	0	0
57-34-400	STORM DRAIN IMPACT FEES	50,285	35,000	35,000	0
57-34-410	STORM DRAIN FEES	0	0	0	0
57-36-100	INTEREST EARNINGS	24,201	22,500	22,500	0
57-36-105	DELINQUENT FEES	0	0	0	0
57-39-100	LOAN FROM C.I.D. FUND	0	0	0	0
57-39-200	TRANSFER FROM C.I.D.F.	0	0	0	0
57-39-900	FUND BALANCE APPROPRIATION	0	0	0	0
57-39-910	TRANSFERS IN - STORM DRAIN (FND-56)	0	0	0	0
Totals:		74,486	57,500	57,500	0
57-40-310	PROFESSIONAL SERVICES	185	5,000	5,000	0
57-40-510	INSURANCE AND SURETY BONDS	0	0	0	0

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
57-40-610	MISC SUPPLIES	0	0	0	0
57-40-620	MISC SERVICES	0	0	0	0
57-40-650	DEPRECIATION	0	0	0	0
57-40-730	STORM DRAIN IMPROVEMENTS	0	0	0	0
57-40-731	LEGACY PARK STORM DRAIN	0	0	0	0
57-40-732	A-1 DESILT BASIN	0	0	0	0
57-40-733	REDWOOD & 2425 S SIPHON	0	0	0	0
57-40-734	SKYPARK 2600 S DETENTION BASIN	0	0	0	0
57-40-735	MILLS PARK DETENTION STRUCTURE	0	0	0	0
57-40-736	2600 S REDWOOD TLS STORM DRAIN	0	0	0	0
57-40-810	BOND PRINCIPLE	0	0	0	0
57-40-820	BOND INTEREST	0	0	0	0
57-40-900	LOAN PRNCPL & FA TO BAL SHT	0	0	0	0
57-40-901	TRANSFER TO FIXED ASSETS	0	0	0	0
57-40-910	TRANSFER TO BALANCE SHEET	0	0	0	0
57-40-990	FUND BALANCE-INCREASE	0	52,500	52,500	0
Total Fund Expenditures		185	57,500	57,500	0
Net Revenue over/(under) Expenditures		74,301	0	0	0
Fleet Fund					
61-36-100	INTEREST EARNINGS	21,218	36,000	36,000	0
61-38-400	SALE OF FIXED ASSETS	1,807	125,000	305,000	180,000
61-39-151	TRANSFERS FROM GF CITY HALL	10,200	7,200	7,500	300
61-39-160	TRANSFERS FROM GF POLICE DEPT	261,538	180,000	192,000	12,000
61-39-171	TRANSFERS FROM GF STREETS DEPT	246,638	102,000	108,000	6,000
61-39-183	TRANSFERS FROM GF PARKS DEPT	158,000	36,000	39,000	3,000
61-39-510	TRANSFERS FROM WATER FUND	177,000	62,700	66,000	3,300
61-39-560	TRANSFERS FROM STORMWATER FUND	87,000	42,000	45,000	3,000
61-39-900	FUND BALANCE APPROPRIATION	0	506,290	376,014	(130,276)
Totals:		963,401	1,097,190	1,174,514	77,324
61-40-312	MISCELLANEOUS EXPENSES	0	0	0	0
61-40-650	DEPRECIATION	325,040	0	0	0
61-40-900	APPROP INCREASE TO FUND BALANCE	0	0	0	0
61-70-151	VEHICLE PURCHASE- GF CITY HALL	0	0	0	0
61-70-160	VEHICLE PURCHASE- GF POLICE	292,722	340,000	630,000	290,000
61-70-171	VEHICLE PURCHASE- GF STREETS	46,843			
61-70-183	VEHICLE PURCHASE- GF PARKS	93,686	0	0	0
61-70-510	VEHICLE PURCHASE- WATER FUND	48,867	105,000	0	0
61-70-560	VEHICLE PURCHASE- STORM WATER	46,843	0	0	0
61-70-650	DEPRECIATION	0	0	0	0
61-70-900	TRANSFER TO FIXED ASSETS	-528,961	0	0	0
61-71-160	VEHICLE UPFITS- GF POLICE DEPT	151,525	0	0	0
61-71-171	VEHICLE UPFITS- GF STREET DEPT	6,252	0	0	0
61-71-183	VEHICLE UPFITS- GF PARKS DEPT	12,504	0	0	0
61-71-510	VEHICLE UPFITS- WATER FUND	6,252	0	0	0
61-71-560	VEHICLE UPFITS- STORM WATER	6,252	0	0	0

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
61-71-900	TRANSFER TO FIXED ASSETS	-182,786	0	0	0
61-80-151	LEASE PAYMENTS- GF CITY HALL	6,751	6,756	6,756	0
61-80-160	LEASE PAYMENTS- GF POLICE DEPT	501,907	432,954	348,213	(84,741)
61-80-171	LEASE PAYMENTS- GF STREET DEPT	148,712	111,624	88,689	(22,935)
61-80-183	LEASE PAYMENTS- GF PARKS DEPT	23,091	52,894	52,894	0
61-80-510	LEASE PAYMENTS- WATER FUND	14,421	29,525	29,525	0
61-80-560	LEASE PAYMENTS- STORM WTR FUND	3,540	18,437	18,437	0
61-80-840	ACCRUED INT MAR-24 LEASE	929			
61-90-910	TRANSFERS TO GEN FUND (PD VEHIC)	-582,345			
Total Fund Expenditures		442,047	1,097,190	1,174,514	77,324
Net Revenue over/(under) Expenditures		521,354	0	0	0
Net Grand Totals (Caselle Proof):		2,941,158	0	0	0

INTERIM BUDGET: Fiscal Year 2027 (major funds only)

General Fund	Revenue	Amount	Percent
	Taxes - Property	\$ 2,414,005	24%
	Taxes- TNT Increase	\$ 994,249	10%
	Taxes - Utility, Energy	\$ 925,000	9%
	Taxes - Sales	\$ 4,650,000	46%
	Licenses/Permits	\$ 216,500	2%
	Federal/State	\$ 82,000	1%
	Charges for Svcs	\$ 33,000	0%
	Fines & Forfeits	\$ 210,000	2%
	Miscellaneous	\$ 188,100	2%
	<u>Interfund Services</u>	<u>\$ 346,438</u>	<u>3%</u>
	Total Revenue:	\$ 10,059,292	100%
General Fund	Expenses	Amount	Percent
	Legislative	\$ 100,300	1%
	Judicial	\$ 293,880	3%
	Administration	\$ 678,227	7%
	Data Processing	\$ 226,200	2%
	Non Departmental	\$ 254,000	3%
	City Attorney	\$ 101,000	1%
	City Hall	\$ 126,100	1.3%
	Election	\$ 11,000	0%
	Community Dvp	\$ 317,014	3%
	Police Department	\$ 3,607,924	36%
	Fire Department	\$ 876,178	9%
	Building Inspection	\$ 120,000	1%
	Volunteer Services	\$ 3,000	0%
	Streets (O&M only)	\$ 481,461	4.8%
	City Shop	\$ 97,201	1.0%
	Parks	\$ 772,416	7.7%
	Recreation	\$ 102,319	1.0%
	Debt	\$ 203,538	2%
	Transfers, Other	\$ 378,865	4%
	Transfers- TNT Increase	\$ 994,249	10%
	<u>Incr/(Decr) to Reserves</u>	<u>\$ 314,420</u>	<u>3%</u>
	Total Expenses:	\$ 10,059,292	100%

Water Fund	Revenue	Amount	Percent
	Fees	\$ 2,457,240	24%
	Grants, Other	\$ 452,500	5%
	Series 2026 Bond	\$ 7,000,000	70%
	Impact Fees	\$ 47,000	0%
	<u>Use of Reserves</u>	<u>\$ 75,000</u>	<u>1%</u>
	Total Revenue:	\$ 10,031,740	100%
Water Fund	Expenses	Amount	Percent
	Regular O&M	\$ 1,997,596	20%
	Debt	\$ 962,105	10%
	Capital Outlay	\$ 7,021,300	70%
	<u>Increase to Reserves</u>	<u>\$ 50,739</u>	<u>1%</u>
	Total Expenses:	\$ 10,031,740	100%

\$ -

Garbage Fund	Revenue	Amount	Percent
	Pickup & Disposal	\$ 768,000	8%
	Green Waste	\$ 167,000	2%
	Recycling	\$ 300,000	3%
	<u>Other</u>	<u>\$ 67,000</u>	<u>1%</u>
	Total Revenue:	\$ 1,302,000	13%
Garbage Fund	Expenses	Amount	Percent
	Pickup	\$ 235,800	18%
	Disposal	\$ 432,000	33%
	Spring & Fall Cleanup	\$ 50,000	4%
	Recycling	\$ 192,700	15%
	Green Waste	\$ 110,200	8%
	All Other O&M	\$ 245,825	19%
	<u>Increase to Reserves</u>	<u>\$ 35,475</u>	<u>3%</u>
	Total Expenses:	\$ 1,302,000	100%

C Road Fund	Revenue	Amount	Percent
	Taxes	\$ 1,020,000	75%
	Charges for Svcs	\$ 90,000	7%
	<u>Transfers, Other</u>	<u>\$ 250,000</u>	<u>18%</u>
	Total Revenue:	\$ 1,360,000	100%
C Road Fund	Expenses	Amount	Percent
	Roadway Repairs	\$ 796,000	59%
	Projects, Other	\$ 736,132	54%
	Debt	\$ 402,985	30%
	<u>Incr/(Decr) to Reserves</u>	<u>\$ (575,117)</u>	<u>-42%</u>
	Total Expenses:	\$ 1,360,000	100%

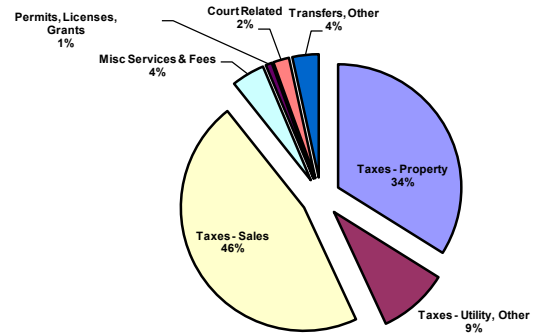
Storm Fund	Revenue	Amount	Percent
	Fees	\$ 1,000,000	91%
	Other	\$ 65,324	6%
	Impact Fees	\$ 35,000	3%
	<u>Use of Reserves</u>	<u>\$ -</u>	<u>0%</u>
	Total Revenue:	\$ 1,100,324	100%
Storm Fund	Expenses	Amount	Percent
	Regular O&M	\$ 575,890	52%
	Projects, Other	\$ 482,944	44%
	<u>Increase to Reserves</u>	<u>\$ 41,490</u>	<u>4%</u>
	Total Expenses:	\$ 1,100,324	100%

INTERIM BUDGET: Fiscal Year 2027 (General Fund only)

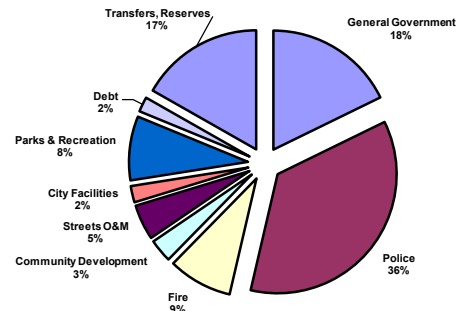
General Fund	Revenue	Amount	Percent
	Taxes - Property	\$ 3,408,254	34%
	Taxes - Utility, Other	\$ 925,000	9%
	Taxes - Sales	\$ 4,650,000	46%
	Misc Services & Fees	\$ 437,600	4%
	Permits, Licenses, Grants	\$ 82,000	1%
	Court Related	\$ 210,000	2%
	Transfers, Other	\$ 346,438	3%
		<u>\$ 10,059,292</u>	<u>100%</u>

General Fund	Expenses	Amount	Percent
	General Government	\$ 1,787,607	18%
	Police	\$ 3,607,924	36%
	Fire	\$ 876,178	9%
	Community Development	\$ 317,014	3%
	Streets O&M	\$ 481,461	5%
	City Facilities	\$ 223,301	2%
	Parks & Recreation	\$ 874,735	9%
	Debt	\$ 203,538	2%
	Transfers, Reserves	\$ 1,687,534	17%
		<u>\$ 10,059,292</u>	<u>100%</u>

General Fund Revenue: FY2027



General Fund Expenses: FY2027



Woods Cross City Interim Budget for FY26-27

*Budget by FUND SUMMARIES: All Funds

		8/19/25	6/12/26	INCREASE or (DECREASE)	
GENERAL FUND	Revenue	FINAL FY25-6	INTERIM FY26-7	Amount	Percent
	Taxes	\$ 7,713,274	\$ 7,989,005	\$ 275,731	4%
	Taxes- TNT Increase (new City Hall)	\$ -	\$ 994,249	\$ 994,249	n/a
	Licenses & Related	\$ 176,500	\$ 216,500	\$ 40,000	23%
	Federal/State	\$ 82,000	\$ 82,000	\$ -	0%
	Charges for Svcs (Permits, etc)	\$ 28,000	\$ 33,000	\$ 5,000	18%
	Fines & Forfeits	\$ 225,000	\$ 210,000	\$ (15,000)	-7%
	Miscellaneous (Interest, etc)	\$ 220,300	\$ 188,100	\$ (32,200)	-15%
	Transfers, all other	\$ 415,344	\$ 346,438	\$ (68,906)	-17%
	Totals:	\$ 8,860,418	\$ 10,059,292	\$ 1,198,874	14%
		8/19/25	6/12/26	INCREASE or (DECREASE)	
GENERAL FUND	Expenses	FINAL FY25-6	INTERIM FY26-7	Amount	Percent
	Legislative	\$ 108,455	\$ 100,300	\$ (8,155)	-8%
	Judicial	\$ 285,501	\$ 293,880	\$ 8,379	3%
	Administration	\$ 702,311	\$ 678,227	\$ (24,084)	-3%
	Data Processing	\$ 276,200	\$ 226,200	\$ (50,000)	-18%
	Non Departmental	\$ 386,000	\$ 254,000	\$ (132,000)	-34%
	City Attorney	\$ 114,000	\$ 101,000	\$ (13,000)	-11%
	City Hall	\$ 177,800	\$ 126,100	\$ (51,700)	-29%
	Election	\$ 11,000	\$ 11,000	\$ -	0%
	Community Development	\$ 313,555	\$ 317,014	\$ 3,459	1%
	Police Department	\$ 3,502,855	\$ 3,607,924	\$ 105,069	3%
	Fire Department	\$ 876,178	\$ 876,178	\$ -	0%
	Building Inspections	\$ 100,000	\$ 120,000	\$ 20,000	20%
	Volunteer Services	\$ 3,000	\$ 3,000	\$ -	0%
	Street Department	\$ 493,158	\$ 481,461	\$ (11,697)	-2%
	City Shop	\$ 96,052	\$ 97,201	\$ 1,149	1%
	Parks	\$ 719,195	\$ 772,416	\$ 53,221	7%
	Recreation	\$ 97,651	\$ 102,319	\$ 4,668	5%
	Debt Service	\$ 203,313	\$ 203,538	\$ 225	0%
	Transfers- Interfund	\$ 348,865	\$ 378,865	\$ 30,000	9%
	Transfers- TNT Increase (new City Hall)	\$ -	\$ 994,249	\$ 994,249	n/a
	<i>Incr / (Decr) to Fund Balance:</i>	<i>\$ 45,329</i>	<i>\$ 314,420</i>	<i>\$ 269,091</i>	<i>0%</i>
	Totals:	\$ 8,860,418	\$ 10,059,292	\$ 1,198,874	14%
TOTALS	Net Revenue Over/(Under) Exp	\$ 45,329	\$ 314,420	\$ 269,091	
	<i>Plus - Beginning Fund Balance:</i>	<i>\$ 2,724,212</i>	<i>\$ 2,724,212</i>	<i>\$ 3,038,632</i>	
	<i>Equals - Ending Fund Balance:</i>	<i>\$ 2,769,541</i>	<i>\$ 3,038,632</i>	<i>\$ 3,307,723</i>	
Percent of Budgeted Revenue:		31.3%	30.2%		

		8/19/25	6/12/26	INCREASE or (DECREASE)	
OTHER Governmental Funds	Fund Name	FINAL FY25-6	INTERIM FY26-7	Amount	Percent
	Roadway Development - Revenue	\$ 1,300,000	\$ 1,360,000	\$ 60,000	5%
	Roadway Development - Expend	\$ 2,283,507	\$ 1,935,117	\$ (348,390)	0%
	Net Revenue Over/(Under) Exp	\$ (983,507)	\$ (575,117)	\$ 408,390	-42%
	<i>Plus: Beginning Fund Balance:</i>	<i>\$ 3,397,266</i>	<i>\$ 3,397,266</i>	<i>\$ -</i>	<i>0%</i>
Fund 21	<i>Equals: Ending Fund Balance:</i>	<i>\$ 2,413,759</i>	<i>\$ 2,822,149</i>	<i>\$ 408,390</i>	<i>17%</i>
	RAP Tax - Revenue	\$ 562,000	\$ 602,000	\$ 40,000	7%
	RAP Tax - Expenditures	\$ 381,500	\$ 10,000	\$ (371,500)	-97%
	Net Revenue Over/(Under) Exp	\$ 180,500	\$ 592,000	\$ 411,500	0%
	<i>Plus: Beginning Fund Balance:</i>	<i>\$ 549,131</i>	<i>\$ 549,131</i>	<i>\$ -</i>	<i>0%</i>
Fund 23	<i>Equals: Ending Fund Balance:</i>	<i>\$ 729,631</i>	<i>\$ 1,141,131</i>	<i>\$ 411,500</i>	<i>56%</i>

Woods Cross City Interim Budget for FY26-27

*Budget by FUND SUMMARIES: All Funds

Fund 24	Park Development - Revenue	\$ 11,500	\$ 11,500	\$ -	0%
	Park Development - Expenditures	\$ 2,500	\$ 11,500	\$ 9,000	360%
	Net Revenue Over/(Under) Exp	\$ 9,000	\$ -	\$ (9,000)	-100%
	Plus: Beginning Fund Balance:	\$ 13,290	\$ 13,290	\$ -	0%
	Equals: Ending Fund Balance:	\$ 22,290	\$ 13,290	\$ (9,000)	-40%
Fund 25	RDA / CDA - Revenue	\$ 909,700	\$ 974,700	\$ 65,000	7%
	RDA / CDA - Expenditures	\$ 741,719	\$ 756,300	\$ 14,581	2%
	Net Revenue Over/(Under) Exp	\$ 167,981	\$ 218,400	\$ 50,419	0%
	Plus: Beginning Fund Balance:	\$ 1,766,652	\$ 1,766,652	\$ -	0%
	Equals: Ending Fund Balance:	\$ 1,934,633	\$ 1,985,052	\$ 50,419	3%
Fund 26	Youth City Council - Revenue	\$ 20,325	\$ 20,325	\$ -	0%
	Youth City Council - Expenditures	\$ 18,825	\$ 18,825	\$ -	0%
	Net Revenue Over/(Under) Exp	\$ 1,500	\$ 1,500	\$ -	0%
	Plus: Beginning Fund Balance:	\$ 56,501	\$ 56,501	\$ -	0%
	Equals: Ending Fund Balance:	\$ 58,001	\$ 58,001	\$ -	0%
Fund 27	Community of Promise - Revenue	\$ 65,000	\$ 65,000	\$ -	0%
	Community of Promise - Expenditures	\$ 65,000	\$ 65,000	\$ -	0%
	Net Revenue Over/(Under) Exp	\$ -	\$ -	\$ -	0%
	Plus: Beginning Fund Balance:	\$ 104,814	\$ 104,814	\$ -	0%
	Equals: Ending Fund Balance:	\$ 104,814	\$ 104,814	\$ -	0%
Fund 28	State Liquor Allotment - Revenue	\$ 14,500	\$ 14,500	\$ -	0%
	State Liquor Allotment - Expenditures	\$ 13,000	\$ 13,000	\$ -	0%
	Net Revenue Over/(Under) Exp	\$ 1,500	\$ 1,500	\$ -	0%
	Plus: Beginning Fund Balance:	\$ 61,131	\$ 61,131	\$ -	0%
	Equals: Ending Fund Balance:	\$ 62,631	\$ 62,631	\$ -	0%
Fund 41	1960s Assessment Area - Revenue	\$ 193,785	\$ 198,755	\$ 4,970	3%
	1960s Assessment Area - Expenditures	\$ 176,875	\$ 198,755	\$ 21,880	12%
	Net Revenue Over/(Under) Exp	\$ 16,910	\$ -	\$ (16,910)	0%
	Plus: Beginning Fund Balance:	\$ 238,029	\$ 238,029	\$ -	0%
	Equals: Ending Fund Balance:	\$ 254,939	\$ 238,029	\$ (16,910)	-7%
Fund 46	Capital Improvements - Revenue	\$ 100,000	\$ 1,094,249	\$ 994,249	994%
	Capital Improvements - Expenditures	\$ -	\$ 1,994,249	\$ 1,994,249	0%
	Net Revenue Over/(Under) Exp	\$ 100,000	\$ (900,000)	\$ (1,000,000)	-1000%
	Plus: Beginning Fund Balance:	\$ 2,697,861	\$ 2,697,861	\$ -	0%
	Equals: Ending Fund Balance:	\$ 2,797,861	\$ 1,797,861	\$ (1,000,000)	-36%
TOTALS	Net Revenue Over/(Under) Exp	\$ (506,116)	\$ (661,717)	\$ (155,601)	31%
	Plus: Beginning Fund Balance:	\$ 8,884,675	\$ 8,884,675	\$ -	0%
Funds 21-46	Equals: Ending Fund Balance:	\$ 8,378,559	\$ 8,222,958	\$ (155,601)	-2%

ENTERPRISE (Utility, Fleet)	Fund Name	8/19/25	6/12/26	INCREASE or (DECREASE)	
		FINAL FY25-6	INTERIM FY26-7	Amount	Percent
Fund 51	Culinary Water - Revenue	\$ 10,347,729	\$ 9,383,740	\$ (963,989)	-9%
	Culinary Water - Expenditures	\$ 10,395,570	\$ 9,333,001	\$ (1,062,569)	-10%
	Net Revenue Over/(Under) Exp	\$ (47,841)	\$ 50,739	\$ 98,580	0%
	Plus: Beginning Fund Equity:	\$ 13,026,488	\$ 13,026,488	\$ -	0%
	Equals: Ending Fund Equity:	\$ 12,978,647	\$ 13,077,227	\$ 98,580	1%
	Solid Waste - Revenue	\$ 1,247,000	\$ 1,302,000	\$ 55,000	4%

Woods Cross City Interim Budget for FY26-27

*Budget by FUND SUMMARIES: All Funds

Fund 52	Solid Waste - Expenditures	\$	1,133,995	\$	1,266,525	\$	132,530	12%
	Net Revenue Over/(Under) Exp	\$	113,005	\$	35,475	\$	(77,530)	-69%
	Plus: Beginning Fund Equity:	\$	105,392	\$	105,392	\$	-	0%
	Equals: Ending Fund Equity:	\$	218,397	\$	140,867	\$	(77,530)	-35%
Fund 53	Water Impact Fees - Revenue	\$	73,000	\$	73,000	\$	-	0%
	Water Impact Fees - Expenditures	\$	169,500	\$	148,000	\$	(21,500)	-13%
	Net Revenue Over/(Under) Exp	\$	(96,500)	\$	(75,000)	\$	21,500	0%
	Plus: Beginning Fund Equity:	\$	575,569	\$	575,569	\$	-	0%
	Equals: Ending Fund Equity:	\$	479,069	\$	500,569	\$	21,500	4%
Fund 56	Storm Water - Revenue	\$	838,824	\$	1,042,824	\$	204,000	24%
	Storm Water - Expenditures	\$	1,228,188	\$	1,058,834	\$	(169,354)	-14%
	Net Revenue Over/(Under) Exp	\$	(389,364)	\$	(16,010)	\$	373,354	-96%
	Plus: Beginning Fund Equity:	\$	5,759,535	\$	5,759,535	\$	-	0%
	Equals: Ending Fund Equity:	\$	5,370,171	\$	5,743,525	\$	373,354	7%
Fund 57	Storm Impact Fees - Revenue	\$	57,500	\$	57,500	\$	-	0%
	Storm Impact Fees - Expenditures	\$	5,000	\$	5,000	\$	-	0%
	Net Revenue Over/(Under) Exp	\$	52,500	\$	52,500	\$	-	0%
	Plus: Beginning Fund Equity:	\$	587,760	\$	587,760	\$	-	0%
	Equals: Ending Fund Equity:	\$	640,260	\$	640,260	\$	-	0%
Fund 61	Fleet Fund - Revenue	\$	590,900	\$	798,500	\$	207,600	35%
	Fleet Fund - Expenditures	\$	1,097,190	\$	1,174,514	\$	77,324	7%
	Net Revenue Over/(Under) Exp	\$	(506,290)	\$	(376,014)	\$	130,276	0%
	Plus: Beginning Fund Equity:	\$	1,148,914	\$	1,148,914	\$	-	0%
	Equals: Ending Fund Equity:	\$	642,624	\$	772,900	\$	130,276	20%
TOTALS	Net Revenue Over/(Under) Exp	\$	(874,490)	\$	(328,310)	\$	546,180	-62%
	Plus: Beginning Fund Equity:	\$	21,203,658	\$	21,203,658	\$	-	0%
	Equals: Ending Fund Equity:	\$	20,329,168	\$	20,875,348	\$	546,180	3%

		8/19/25	6/12/26	INCREASE or (DECREASE)	
		FINAL FY25-6	INTERIM FY26-7	Amount	Percent
GRAND TOTALS (All Funds)	Net Revenue Over/(Under) Exp:	\$ (1,335,277)	\$ (675,607)	\$ 659,670	-49%
	<i>Plus: Beginning Fund Balance:</i>	\$ 32,812,545	\$ 32,812,545	\$ 3,038,632	9%
	<i>Equals: Ending Fund Balance:</i>	\$ 31,477,268	\$ 32,136,938	\$ 3,698,302	12%

Proposed FY27 Capital Projects

Not Adopted Into The Interim Budget Unless
Specifically Mentioned In The Adopted
Resolution

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	10-60-310	\$254,000	
	Street light Improvements (new installation requests and Light Upgrades as approved by City Council)	10-60-	\$50,000	
	New Police Officer	10-60-310	\$230,000	

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

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

RESOLUTION 2026 - 1001

A RESOLUTION ESTABLISHING A PROPOSED TAX LEVY FOR WOODS CROSS CITY AND AFFIRM A DATE, TIME, AND PLACE FOR A TRUTH-IN-TAXATION PUBLIC HEARING FOR THE FISCAL YEAR 2026-27 BUDGET

WHEREAS, at a regular meeting held on June 12, 2026, the City Council considered the FY27 Interim Budget and the FY27 Property Tax Impact Schedule in accordance with Utah law; and

WHEREAS, the Woods Cross City Council has determined the amount of General Fund revenue necessary to be raised by property taxation for tax year 2026 and Fiscal Year 2027; and

WHEREAS, the Woods Cross City Council has determined that necessary property tax revenue exceeds the certified tax rate established by Davis County Auditor/Clerk; and

WHEREAS, this will necessitate proposing a tax rate increase by following the Truth in Taxation (TNT) process as required by the provisions of UCA (Utah Code Annotated) Section 59-2-919.

NOW THEREFORE, BE IT RESOLVED that the Woods Cross City Council,

1. Proposes to fix a tax rate of .00 1906, which, when applied upon every dollar of assessed valuation of property within the City, will raise the amount required by the City for Fiscal Year 2027, including a proposed property tax increase estimated to generate \$994,249 in additional ad valorem property tax revenue above the auditor's certified tax rate in accordance with Utah Code Section 59-2-912; and
2. The Woods Cross City Council intends to hold a Truth-in-Taxation public hearing as required by Utah Code Section 59-2-919 and, following that hearing, will consider adopting the Fiscal Year 2027 Final Budget and property tax rate for Woods Cross City; and
3. That the day, date, time, and place of the public hearing, as established in coordination with the Davis County Auditor and previously adopted by the City Council, shall be Tuesday, August 4, 2026, at 7:30 p.m. in the Woods Cross City Council Chambers, located at 1555 South 800 West, Woods Cross, Utah 84087; and
4. During the public hearing, the Woods Cross City Council will hear public comments relating to the proposed property tax increase, the FY27 Final Budget, and related fiscal matters; and
5. A copy of this Resolution, together with the FY27 Interim Budget, FY27 Property Tax Impact Schedule, and related budget documents, shall be available for public review through the

City Recorder during normal business hours; and

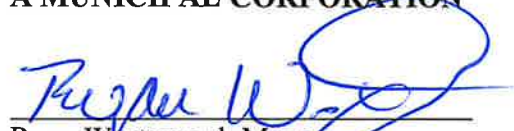
6. Upon consideration of the information provided at the public hearing, the City Council may adopt a final property tax rate and the FY27 Final Budget on or before September 1, 2026; and

7. That the Mayor is authorized to sign this Resolution that shall take effect immediately upon adoption.

ADOPTED AND APPROVED on this 12th day of June 2026.

**WOODS CROSS CITY
A MUNICIPAL CORPORATION**

ATTEST:



Ryan Westergard, Mayor



Annette Hanson, City Recorder

RECORDED in the office of the City Recorder this 12th day of June 2026.

Voting Council Members:

Jim Grover	Yea ☒	Nay ☐
Rachel Peterson	Yea ☐	Nay ☒ Absent
Julie Checketts	Yea ☒	Nay ☐
Eric Jones	Yea ☒	Nay ☐
Wallace Larrabee	Yea ☐	Nay ☒ Absent
Ryan Westergard	Yea ☐	Nay ☐ [tie vote only]



Memo



To: Woods Cross Mayor and City Council

From: Bryce K Haderlie, City Administrator

Date: June 5, 2026

Re: Resolution to Adopt Proposed Tax Rate and Affirm Date of TNT Public Hearing

During this agenda item, the City Council will need to:

1. Discuss the proposed certified tax rate for the future Truth in Taxation (TNT) public hearing.
2. Consider adopting the attached resolution adopting the proposed certified tax rate and to affirm the date, time and place for the Woods Cross City TNT Public Hearing.

Proposed Tax Rate

At the June 2nd council meeting, I explained that at a Davis County TNT training, it was inferred that the Certified Tax Rate may be available to taxing entities prior to the June 13 deadline imposed by state law.

We set this June 12th city council meeting for the 12 based on city council member's availability to adopt this resolution before June 22nd, when taxing entities must report the proposed tax rate to the Utah State Tax Commission and the Davis County Auditor. Because we are still waiting for the final Certified Tax Revenue and Certified Tax Rate, the table below shows the best estimates that we have available right now with the TNT revenue of \$994,249 as the basis for TNT and the proposed rate that the city council will need to adopt.

You can also set a higher rate to collect more than the \$994,249 revenue.

If we don't have both the Auditor's Certified Tax Rate and Auditor's Certified Rate Revenue by the council meeting, we will need to schedule a brief meeting prior to June 22nd to adopt the proposed tax rate. This is the rate that will be posted on all public notices, TNT advertisements, and other information available to the public.

However, the city council does not have to adapt that rate after the August 4th TNT public hearing. The council can adopt a rate lower than the proposed tax rate, it just can not adopt one higher than the proposed rate.

Financing Costs

We asked Zions Bank to run another bond estimate on a \$25 million dollar bond with a 25-year payment. In January 2026, the estimated annual principal and interest payments were around \$1,592,000 per year. The estimate that we received on June 5th had annual principal and interest payments of around \$1,613,000. While it is impossible to know that exact rate that we will receive for these bonds as a Local Building Authority, we can see that the market remains very volatile and delays may increase the expense of the payments.

TNT Public Hearing – The attached resolution will also reaffirm the date time and place of the FY27 Truth-in-Taxation public hearing for Tuesday, August 4th at 7:30 p.m. in the Woods Cross City Council Chambers. This was set by Davis County and adopted by the city council by resolution on February 17, 2026, and again by Resolution 2026-989 on May 5th. The attached resolution will again affirm this date, time and place.

Estimated Tax Rate Table

The taxable value shows the 45% reduction on primary residence as set by state law

The estimated tax rate that when multiplied by the box below, Proposed Tax Rate Value (set by state and county) determines how much revenue will be generated.

The column shows the amount of total revenue that will be generated by a set tax rate.

Approximate Percentage increase over the Certified Tax Rate (CTR)

The average property value set by Davis

This row is the tax rate and taxes collected in 2024.

This row is the certified tax rate (CTR) and revenue generated if no tax increase is adopted.

Option and what the revenue would cover. See last column for additional information

This column shows how much tax would be paid by a taxpayer on the average value. You can compare the rate increases against the '24 taxes paid or the CTR and taxes paid.

By entering an amount in this box, the bottom row will calculate the rate needed to generate that amount of addition revenue over the CTR.

The amount of additional revenue generated by a tax rate higher than the CTR.

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 Property Tax Collected	Difference From '25 CTR Revenue	% Increase	To Cover These Expense
2025 TNT Approved	Residential	2025	\$513,000	\$282,150	0.001392	\$393	\$2,098,967	N/A	0.00%	This is the 2025 Certified Tax Rate and Revenue Per the State Tax Commission
	Commercial		\$969,000	\$969,000		\$1,349				
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 \$994,249 to Cover 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 \$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
	Commercial		\$969,000	\$969,000	\$1,507,878,377	\$2,014.55				

Fiscal Year 2027 Property Tax Revenue Options

Rate Description	Type of Property	Tax Year	Average Value	Taxable Value	Tax Rate	Amount of Tax Paid On Average Value	City Property Tax Collected	Difference Auditor' s Certified Rate Revenue	% Increase	To Cover These Expense
					Proposed Tax Rate Value					
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-\$181 annual increase, and \$660 annual increase for business
	Commercial		\$1,087,000	\$1,087,000	\$1,636,981,828	\$2,071				
Proposed CTR To Collect \$994,249 to Cover Building Bonds 0.000001 Diff.	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-\$182 annual increase, and \$661 annual increase for business
	Commercial		\$1,087,000	\$1,087,000	\$1,636,981,828	\$2,072				

Rate Adopted by
Resolution 2026-1001
June 12, 2026