AGENDA – Truth in Taxation Public Hearing Meeting
City Council

Mayor Chris Carn
Mayor Pro Tempore Lance Wadman
Council Member Audrey Barton
Council Member Edon Davenport
Council Member Robert Taylor
Council Member Emma Wilson

CITY OF SARATOGA SPRINGS
Tuesday, August 11, 2026 @ 6:00 pm
City of Saratoga Springs Council Chambers - 319 South Saratoga Road, Saratoga Springs, UT 84045

TRUTH IN TAXATION SESSION

WELCOME AND CALL TO ORDER

1. Roll Call.
2. Moment of Reflection.
3. Pledge of Allegiance.

PUBLIC HEARINGS AND RELATED ACTIONS

The Council will accept public comment and may approve the following items:

1. **Public Hearing on the Proposed Tax Increase for the City of Saratoga Springs.**
   a. Presentation of Proposed Tax Increase.
      - The City of Saratoga Springs is proposing a 50.03% property tax increase for an additional $3,100,000 in revenue that would be generated each year by the proposed increase in the certified tax rate; for the purpose of funding public safety with the intended use of adding additional Fire and Police services.

   b. Public Comment. *Limit of 3 minutes per speaker, unused time may not be given to another.*

2. **Consideration of Resolution R26-44 (08-11-26) adopting the certified tax rate for the general revenue fund for fiscal year 2026-2027.**

3. **Public Hearing for the City of Saratoga Springs' Final Fiscal Year 2026-2027 Budget.**
   a. Presentation on the FY 2026-27 Final Budget.
   b. Public Comments. *Limit of 3 minutes per speaker, unused time may not be given to another.*

4. **Consideration of Ordinance 26-35 (08-11-26) adopting a Final Budget for FY 2026-2027, including a property tax rate increase, compensation schedule for elected and statutory officers, and compensation increase for defined municipal officers.**

ADJOURNMENT

To obtain more information regarding the tax increase, citizens may contact the City of Saratoga Springs by visiting www.saratogasprings-ut.gov/propertytax. Instructions for virtual participation in the public hearing will be available at www.saratogasprings-ut.gov/propertytax no later than 24 hours before the public hearing is scheduled to begin.

CERTIFICATE OF POSTING

I hereby certify that the foregoing notice and agenda was posted at the Saratoga Springs City Hall and on the City's website (www.saratogasprings-ut.gov), delivered to each member of the Saratoga Springs City Council; and posted on the Utah State Public Notice website (www.pmn.utah.gov).

Published and posted on July 28, 2026
/s/Nicolette Fike, City Recorder

The Mayor or Mayor Pro Tem will maintain order during meetings while respecting First Amendment rights. Prohibited conduct includes disrupting the meeting by blocking access, preventing speakers from being heard, unauthorized screen sharing, repeated interruptions after notice, preventing others from accessing the meeting, threatening or committing violence, or violating content-neutral meeting rules such as time limits, no repetitive comments, and speaking only during allotted times. After one warning identifying the prohibited conduct, the Mayor or Mayor Pro Tem may remove the individual or terminate virtual access if the conduct continues. This policy does not restrict speech based on viewpoint. Criticism, offensive speech, and unpopular opinions remain protected unless they constitute prohibited conduct, a true threat, obscenity, or fighting words.

Supporting materials are available for inspection on the City Website, www.saratogasprings-ut.gov. Questions and comments to Staff and/or Council may be submitted to comments@saratogasprings-ut.gov Meetings are streamed live at https://www.youtube.com/c/CityofSaratogaSprings.

PLEASE NOTE: The order of items may be subject to change with the order of the Mayor. One or more council members may participate by electronic telecommunication means such as phone, internet, etc. so that they may participate in and be counted as present for all meeting purposes, including the determination that a quorum is present.

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify the City Recorder at 801.766.9793 at least two days prior to the meeting.

City Council
Staff Report

Author: Spencer Quain, Budget Administrator
Subject: Certified Tax Rate for tax year 2027
Date: August 11th, 2026
Type of Item: Resolution

CITY OF SARATOGA SPRINGS

Summary Recommendation:

The City is seeking an additional $3.1 million in property tax revenues for Fiscal Year 2027. As part of the process of Truth-in-Taxation, the City must adopt a certified tax rate that will raise this amount.

Staff recommends approval of the certified tax rate for tax year 2026-2027 of 0.001467. The prior year's tax rate was 0.000976.

Description

A. Topic

It is recommended that the City approves the Certified Tax Rate of 0.001467 for tax year 2027.

B. Background

The certified tax rate for the City of Saratoga Springs in 2026 is 0.000976. If the City did not raise the rate, the Certified Tax Rate would be 0.000978.

C. Analysis

The City is proposing raising an additional $3.1 million in property tax revenue. It is anticipated that the additional $3.1 million will raise the property tax rate from 0.000978 to 0.001467.

Recommendation: Staff recommends approval by resolution of the proposed certified tax rate for the tax year 2026-2027.

RESOLUTION NO. R26-44 (08-11-26)

A RESOLUTION OF THE CITY OF SARATOGA SPRINGS, UTAH ADOPTING A CERTIFIED TAX RATE FOR THE GENERAL REVENUE FUND FOR FISCAL YEAR 2026-2027

WHEREAS, Utah Code §§ 10-6-133(1) and 59-2-912 require the City Council for the City of Saratoga Springs, Utah (“City Council”) to set the real and personal property tax levy for various municipal purposes by June 22 of each year or, as provided in subsection 59-2-912(2), within 14 days of receiving the certified tax rate from the Utah County Auditor; and

WHEREAS, because the City is proposing a tax rate increase for Fiscal Year 2026-27, Utah Code § 59-2-912 requires the City to adopt a proposed real property tax levy by June 22, and Utah Code § 10-6-133(1) requires the City to adopt the final real property tax levy by September 1, 2026; and

WHEREAS, on June 16, 2026, the City adopted the interim budget for Fiscal Year 2026-2027, specifying the amount apportioned to each fund for which property taxes are to be levied and also including a property tax rate increase, which interim budget is incorporated herein by reference; and

WHEREAS, on June 16, 2026, the City Council also adopted a proposed tax levy or certified tax rate for fiscal year 2026-2027 subject to final approval at the public hearing scheduled on August 11, 2026; and

WHEREAS, on August 11, 2026, the City Council held a public hearing to receive public comment on the property tax rate increase; and

WHEREAS, pursuant to Utah Code § 59-2-919(8), the City Council stated the information required under Utah Code § 59-2-919(8)(b)(ii) at the public hearing on August 11, 2026; and

WHEREAS, pursuant to Utah Code § 59-2-919.2(4), the City has made the County list available to all who attended the public hearing and to all who have requested a copy; and

WHEREAS, after receipt and due consideration of all public comment at the public hearing on the property tax rate increase, the City Council now wishes to adopt the final tax levy or certified tax rate for fiscal year 2026-2027 as more fully specified in Exhibit A, which includes a property tax rate increase.

NOW THEREFORE, it is resolved by the City Council for the City of Saratoga Springs, Utah to adopt the Certified Tax Rate for the General Revenue Fund for the 2026-2027 fiscal year, which includes a property tax rate increase. The Certified Tax Rate is .001467.

This Resolution shall be effective immediately upon adoption.

PASSED and ADOPTED by a duly constituted quorum of the City Council of the City of Saratoga Springs, Utah, this 11th day of August, 2026.

CITY OF SARATOGA SPRINGS

Signed: ___________________________________
Chris Carn, Mayor

Attest: ____________________________________
City Recorder's Office

City Council
Staff Report

Author: **Spencer Quain, Budget Administrator**
Subject: **Final Budget -Fiscal Year 2026-2027**
Date: **August 11th, 2026**
Type of Item: **Final Budget**

Summary Recommendation: Staff recommends the Council adopt the Final Budget for fiscal year 2026-2027.

Description

A. Topic

Adoption of the Final Budget for Fiscal Year 2027-2028 Budget.

B. Background

The City of Saratoga Springs is legally required to adopt a Budget every fiscal year (unlike the regular calendar year, the Cities fiscal year starts on July 1st and ends on June 30th). The Budget determines how the City will allocate its resources over the course of the fiscal year. The below calendar shows a typical budget preparation cycle

- November
  - Departments submit budget requests (with input from HR for personnel requests and the Fleet Administrator for vehicle requests)
  - City Finance staff meet and project out City revenues for the next fiscal year based on historical data
  - City Human Resources staff meet and determine adjustments that need to be made to the Cities Pay Plan to ensure the City stays market competitive
  - The Fleet Administrator updates the Cities Fleet Management Plan to ensure that the Cities Vehicle Fleet stays in proper working condition
  - City Public Works staff update the Cities Capital Facilities Plan
- December
  - City Administration and department heads meet to review department budget requests
  - City Administration and City Human Resources meet to review changes to the Pay Plan

- City Administration and the Fleet Administrator meet to review changes to the Fleet Management Plan
- City Administration and Public Works staff meet to review changes to the Cities Capital Facilities Plan

- January
  - City Administration and City Finance staff meet to review budget requests to ensure that any proposed changes are financially sustainable
- February
  - Meetings are held between City Administration, City Council Members and department heads to review department budget requests
  - The City Manager meets with Finance staff to review financial projections for the next Fiscal Year and determines what requests are financially sustainable for the next Fiscal Year and into the future.
- April
  - The City Manager's budget recommendations are presented to the City Council as part of the Preliminary Budget Report. Also attached are the Balanced Budget Summary and the Department Budget Change Over Time Summary.
- May
  - The City Council is presented with and adopts a Tentative Budget
  - The City Council is presented with the proposed property tax change
- June
  - The City Council is presented and adopts a Interim Budget, effective July 1st
- August
  - The City Council adopts a new tax rate, and adopts the Final Budget

This report is the Final Budget, which shows the City Managers recommendations and how those recommendations change the Cities budget for Fiscal Year 26-27.

There are six attachments to this report:

1. Budget Request Summary: shows all the requests, as well as Budget Amendments from this Fiscal Year and the City Manager's recommendation for Fiscal Year 27-28.
2. Balanced Budget Summary: shows all City Funds overall budgets for the past 2 years, the current year and the proposed budget for next year. Also breaks down revenues and expenses in each fund by type (capital expenses, personnel expenses, etc.)
3. Department Budget Change Over Time Summary: shows all operating departments expenses over the last couple years, the original budget for this current fiscal year (FY 25-26), the amended budget for last fiscal year (FY 25-26), the total budget if all requests were approved, and the recommended budget for next fiscal year (FY 26-27)
4. Fleet and Equipment Disposal List: Shows a list of all vehicles and equipment that the City plans to dispose of in the 26-27 Fiscal Year.
5. Property Tax Impact Schedule
6. Alternative Budget Request Summary: shows all the requests, and which requests are approved if the Council does not approve the property tax increase

C. Analysis

Due to the City's desire to budget conservatively and to limited office space, the City of Saratoga Springs has grown its staff slowly, even while the City's population has boomed. This year's budget shows a jump in personnel due to the need to open and staff a new fire station. The additional staff will enable the City to better serve current and future residents.

Recommendation: Staff recommends Council approve the Final Budget for Fiscal Year 26-27.

FY2027 Budget Requests

Y/N City Manager Recommended	Request	Budget Amendments	FY 2026 Adjusted Budget	FY 2027 Dept. Request	FY 2028 Dept. Request	Recommended FY 2027 with one time 2026 Revenues	Recommended FY 2027 Ongoing	Recommended FY 2028 Ongoing
GENERAL FUND								
Administration								
Y	Payplan			$ 130,033	$ 130,033		$ 130,033	$ 130,033
Y	New Senior Account Payable/Accounts Receivable			$ 102,779	$ 102,779		$ 102,779	$ 102,779
N	New Financial Software				$ 700,000			
N	Phone System Upgrade			$ 50,000				
N	Management Analyst		$ 54,511	$ 109,021	$ 109,023			
HR								
Y	Payplan			$ 18,794	$ 18,794		$ 18,794	$ 18,794
Y	Consulting Budget			$ 30,000		$ 30,000		
Facilities Maintenance								
BA #4	New Senior Maintenance Technician		$ 93,141	$ 105,483	$ 109,233		$ 105,483	$ 109,233
BA #4	New FT Custodian		$ 39,618	$ 79,246	$ 79,246		$ 79,246	$ 79,246
BA #4	New PT Custodian		$ 10,842	$ 21,483	$ 21,483		$ 21,483	$ 21,483
BA #4	New PT Custodian		$ 10,842	$ 21,483	$ 21,483		$ 21,483	$ 21,483
Y	Payplan			$ 20,954	$ 20,954		$ 20,954	$ 20,954
Y	UTV		$ 28,336			$ 28,336		
Building Inspection								
Y	Payplan			$ (53,989)	$ (53,989)		$ (53,989)	$ (53,989)
N	New Building Inspector III			$ 114,583	$ 114,583			
Y	2 New PT Building Technicians			$ 77,282	$ 77,282		$ 77,282	$ 77,282
Treasurer								
Y	Payplan			$ 6,329	$ 6,329		$ 6,329	$ 6,329
Y	Increase Admin Bank Charges Budget			$ 30,000	$ 30,000		$ 30,000	$ 30,000
City Recorder								
Y	Payplan			$ 50,357	$ 50,357		$ 50,357	$ 50,357
Y	PT Business License Administrator			$ 38,634	$ 38,634		$ 38,634	$ 38,634
Existing Budget	Business License Fee Study		$ 5,000					
Public Relations & Communications								
Y	Payplan			$ 19,320	$ 19,320		$ 19,320	$ 19,320
Y	PT Civic Events Coordinator Converted to FT			$ 31,893	$ 63,786		$ 31,893	$ 63,786
Y	Increase Events Budget			$ 25,500	$ 37,000		$ 25,500	$ 37,000
Y	30th Anniversary City Float			$ 25,000	$ 10,000		$ 25,000	$ 10,000
Community Development Department								
BA #4	Convert Community Development Director to Assistant City Manager		$ 1,781	$ 3,543	$ 3,543		$ 3,543	$ 3,543
Y	Payplan			$ 14,081	$ 14,081		$ 14,081	$ 14,081

Y/N City Manager Recommended	Request	Budget Amendments	FY 2026 Adjusted Budget	FY 2027 Dept. Request	FY 2028 Dept. Request	Recommended FY 2027 with one time 2026 Revenues	Recommended FY 2027 Ongoing	Recommended FY 2028 Ongoing
Elections								
Y	Adjust off-election year			$ (160,000)			$ (160,000)	
Engineering								
Y	Payplan			$ 41,920	$ 41,920		$ 41,920	$ 41,920
Y	Reclass Engineer I to a II			$ 6,313	$ 6,313		$ 6,313	$ 6,313
Fire								
BA #2	Ambulance Purchase	$ 346,210						
BA #3	New Battalion Chief		$ 84,814	$ 176,277	$ 176,277		$ 176,277	$ 176,277
BA #3	Fire Chief Vehicle		$ 61,000					
BA #4	Staffing for 3rd Ambulance		$ 128,797	$ 772,782	$ 740,482		$ 772,782	$ 740,482
BA #4	Temporary Station (Remodel/Temporary Structure) (Bay-$70,000 Gate-$35,000		$ 105,000					
Y	Payplan			$ 136,504	$ 136,504		$ 136,504	$ 136,504
Y	Additional Fire Apparatus Staffing (2 additional FF per shift) (per OSHA standards)			$ 689,166	$ 656,866		$ 689,166	$ 656,866
Y	Reclassify current FT Admin I to Admin III			$ 3,413	$ 3,413		$ 3,413	$ 3,413
Y	New Annual Physical Screening			$ 26,000	$ 26,000		$ 26,000	$ 26,000
Y	Reclass Paramedics and AEMTs to Senior Paramedics and Senior AEMTs			$ 115,258	$ 115,258		$ 115,258	$ 115,258
Y	New Admin Assistant II			$ 37,137	$ 37,137		$ 37,137	$ 37,137
Y	Fire Engine for Station #3				$ 1,350,000		$ -	$ 1,350,000
General Govt. Building and Grounds								
BA #1	Create Utilities-Gas Budget	$ 32,000						
IT Services								
BA #1	311 Software	$ 29,842						
Y	Payplan			$ 48,772	$ 48,772		$ 48,772	$ 48,772
N	Convert GIS Intern to GIS Technician			$ 59,835	$ 59,835			
N	LiDAR Capable Drone			$ 25,000				
Justice Court								
Y	Payplan			$ 1,113	$ 1,113		$ 1,113	$ 1,113
Legal Department								
Y	Payplan			$ 42,260	$ 42,260		$ 42,260	$ 42,260
N	Reclass Legal Assistants			$ 11,902	$ 11,902			
Y	Westlaw AI			$ 3,400	$ 3,570		$ 3,400	$ 3,400
Y	IMLA Conference			$ 600	$ 2,600		$ 600	$ 600
N	Contracts Management Software			$ 5,000	$ 5,250			

Y/N City Manager Recommended	Request	Budget Amendments	FY 2026 Adjusted Budget	FY 2027 Dept. Request	FY 2028 Dept. Request	Recommended FY 2027 with one time 2026 Revenues	Recommended FY 2027 Ongoing	Recommended FY 2028 Ongoing
Legislative Department								
Y	Payplan			$ 14,703	$ 14,703		$ 14,703	$ 14,703
Library Services								
Y	Payplan			$ 222,927	$ 222,927		$ 222,927	$ 222,927
Y	New Librarian			$ 94,404	$ 94,404		$ 94,404	$ 94,404
Y	PT Librarian			$ 39,268	$ 39,268		$ 39,268	$ 39,268
Y	Library Clerk 3			$ 82,898	$ 82,898		$ 82,898	$ 82,898
Y	2 PT Library Clerk 2s			$ 55,950	$ 55,950		$ 55,950	$ 55,950
Y	2 PT Library Clerk 1s			$ 40,748	$ 40,748		$ 40,748	$ 40,748
N	Library Copy Machines and Printers			$ 17,000	$ -			
Y	Increase Library Programs Budget			$ 10,000	$ 10,000		$ 10,000	$ 10,000
N	Increase Physical Collection Budget			$ 50,000	$ 50,000			
N	Increase Digital Collection Budget			$ 150,000	$ 150,000			
Y	Increase Library Supplies Budget			$ 20,000	$ 20,000		$ 20,000	$ 20,000
Non-Departmental								
Y	Increase Insurance Budget			$ 60,000	$ 60,000		$ 60,000	$ 60,000
Y	Reduce Payroll Contigency Fund						$ (100,000)	$ (100,000)
Parks & Open Spaces								
BA #3	Increase Landscape Equipment Maintenance Budget	$ 3,500						
BA #3	Increase Special Events Budget	$ 4,000						
BA #4	Increase Overtime Budget		$ 22,000	$ 22,000	$ 22,000		$ 22,000	$ 22,000
BA #4	New Vehicles		$ 47,800					
Y	Payplan			$ 62,960	$ 62,960		$ 62,960	$ 62,960
N	Cemetery Office			$ 90,000				
N	New Maintenance 4			$ 177,624	$ 105,424			
Y	New Maintenance 1 (Irrigation)			$ 129,254	$ 91,084	$ 38,170	$ 91,084	$ 91,084
Y	New Maintenance 1 (Waterfront)			$ 161,554	$ 94,234	$ 73,800	$ 87,754	$ 94,234
N	Reclass a Maintenance 1 to a 2			$ 7,304	$ 7,304			
N	Reclass 2 Maintenance 2s to 3s			$ 20,804	$ 20,804			
N	Reclass 3 Maintenance 3s to 4s			$ 20,274	$ 20,274			
Y	New Maintenance 2 (Mowing)			$ 154,882	$ 97,582	$ 57,300	$ 97,582	$ 97,582
N	New Maintenance 2			$ 158,382	$ 91,482			
Y	New Seasonals (Mowing)			$ 196,245	$ 92,457	$ 103,788	$ 92,457	$ 92,457
Y	New Seasonals (Open Space)			$ 65,726	$ 32,876	$ 36,500	$ 29,226	$ 32,876
Y	New Seasonals (Winter)			$ 29,226	$ 29,226		$ 29,226	$ 29,226
Y	Facility Maintenance Budget			$ 20,780	$ 20,780		$ 20,780	$ 20,780
Partial	Increase Irrigation Maintenance Budget			$ 78,352	$ 78,352		$ 30,000	$ 30,000
N	Landscape Equipment Purchase			$ 116,346				
N	Vole Control			$ 20,000	$ 5,000			

Y/N City Manager Recommended	Request	Budget Amendments	FY 2026 Adjusted Budget	FY 2027 Dept. Request	FY 2028 Dept. Request	Recommended FY 2027 with one time 2026 Revenues	Recommended FY 2027 Ongoing	Recommended FY 2028 Ongoing
Planning & Zoning								
Y	Payplan			$ 15,979	$ 15,979		$ 15,979	$ 15,979
Y-No Midyear	Assistant Planning Director		$ 73,857	$ 147,715	$ 147,715		$ 147,715	$ 147,715
N	PT Admin Assistant		$ 17,307	$ 34,614	$ 34,614			
Y	Code Enforcement Expenses			$ 1,450	$ -		$ 1,450	$ -
Y	Code Enforcement Education			$ 450	$ 300		$ 450	$ 300
Y	Planning Membership		$ 3,000	$ 3,000	$ 3,000		$ 3,000	$ 3,000
Existing Budget	AICP Certification		$ 6,060	$ -	$ -			
Police - Bluffdale								
BA #1	Bluffdale Contract Update	$ 413,104						
Y	Payplan			$ 26,478	$ 26,478		$ 26,478	$ 26,478
TBD	Additional Bluffdale Staffing (offsetting contract revenue)							
Police								
BA #1	Convert 3 PT Reserve Officer Positions into 1 Regular FT Officer Position	$ 49,172						
BA #1	Increase Animal Control Budget	$ 4,000						
BA #3	Convert PT Victims Advocate to PT Records Clerk	$ (2,631)		$ (5,512)	$ (5,512)		$ (5,512)	$ (5,512)
Y	Payplan			$ (128,461)	$ (128,461)		$ (128,461)	$ (128,461)
N	K9 Maintenance Budget		$ 9,750	$ 9,750	$ 9,750			
Y	4 New Police Officers			$ 963,908	$ 645,908	$ 348,000	$ 615,908	$ 645,908
Y	New Police Lieutenant			$ 270,423	$ 195,423	$ 82,000	$ 188,423	$ 195,423
Y	New Police Sergeant			$ 271,301	$ 196,301	$ 82,000	$ 189,301	$ 196,301
Y-no midyear	Convert PT Forensics Tech to FT		$ 31,022	$ 62,044	$ 62,044		$ 62,044	$ 62,044
Y	New PT Logistics Tech			$ 29,236	$ 29,236		$ 29,236	$ 29,236
N	Increase Consumable Supplies Budget			$ 23,314	$ 12,614			
Y	Increase Budget for Major Crimes Task Force			$ 10,000	$ 10,000		$ 10,000	$ 10,000
Y	Radio Budget			$ 8,000	$ 8,000		$ 8,000	$ 8,000
Public Improvements								
Y	Payplan			$ 5,912	$ 5,912		$ 5,912	$ 5,912
Y	New Inspector 2			$ 156,678	$ 112,758	$ 48,800	$ 107,878	$ 112,758
Public Works								
BA #3	Increase Overtime Budget	$ 3,500						
Y	Payplan			$ 31,676	$ 31,676		$ 31,676	$ 31,676
Y	Increase Overtime Budget			$ 12,500	$ 12,500		$ 12,500	$ 12,500
Y	Increase Education/Training Budget			$ 3,000	$ 3,000		$ 3,000	$ 3,000
Y	New Uniform/Clothing Budget			$ 3,000	$ 3,000		$ 3,000	$ 3,000
Y	Back-up Generator for PW Facility			$ 38,333		$ 38,333		
N	New PT Admin Assistant 1			$ 34,614	$ 34,614			

Y/N City Manager Recommended	Request	Budget Amendments	FY 2026 Adjusted Budget	FY 2027 Dept. Request	FY 2028 Dept. Request	Recommended FY 2027 with one time 2026 Revenues	Recommended FY 2027 Ongoing	Recommended FY 2028 Ongoing
Recreation								
Y	Payplan			$ 46,967	$ 46,967		$ 46,967	$ 46,967
Y	Increase Site Supervisor Hours			$ 6,890	$ 6,890		$ 6,890	$ 6,890
Y	Increase Sports Official Hours			$ 23,424	$ 23,424		$ 23,424	$ 23,424
Y	Increase Adult Sport Official Hours			$ 5,598	$ 5,598		$ 5,598	$ 5,598
Y	Increase Basketball Program Budget			$ 30,000	$ 30,000		$ 30,000	$ 30,000
Y	Increase Soccer Program Budget			$ 25,000	$ 25,000		$ 25,000	$ 25,000
Y	Increase Tennis Program Budget			$ 1,000	$ 1,000		$ 1,000	$ 1,000
Existing Budget	Marina Kayak Storage			$ 10,000	$ 500			
Streets								
BA #2	Increase Snow Removal Budget	$ 46,500						
BA #3	Increase Street Signal Budget	$ 80,000						
Y	Payplan			$ 16,126	$ 16,126		$ 16,126	$ 16,126
Y	New Maintenance 1			$ 199,494	$ 97,808	$ 110,540	$ 88,954	$ 97,808
N	New Maintenance 1			$ 88,954	$ 88,954			
N	New Maintenance 3			$ 211,106	$ 100,566			
Y	John Deer Gator			$ 37,500	$ 3,100	$ 37,500		$ 3,100
Y	Crack Seal Machine			$ 100,000	$ 10,000	$ 100,000		$ 10,000
N	Increase Road Maintenance Budget			$ 80,000	$ 80,000			
Y	Increase Sign Budget			$ 25,000	$ 25,000		$ 25,000	$ 25,000
Utility Billing								
Y	Payplan			$ 13,682	$ 13,682		$ 13,682	$ 13,682
Y	PT Utility Billing Clerk to FT			$ 51,398	$ 51,398		$ 51,398	$ 51,398
Transfers								
Y	Transfers to Fleet Fund			$ 94,472	$ 94,472		$ 94,472	$ 94,472
General Fund Total		**$ 1,009,197**	**$ 834,478**	**$ 8,600,083**	**$ 9,089,495**	**$ 1,215,067**	**$ 5,569,572**	**$ 7,126,479**

Y/N City Manager Recommended	Request	Budget Amendments	FY 2026 Adjusted Budget	FY 2027 Dept. Request	FY 2028 Dept. Request	Recommended FY 2027 with one time 2026 Revenues	Recommended FY 2027 Ongoing	Recommended FY 2028 Ongoing
FLEET SERVICE FUND								
Y	Payplan			$ 34,490	$ 34,490		$ 34,490	$ 34,490
N	Oil Tank Equipment			$ 39,956	$ -			
Y	Add ZONAR GPS to 200 Fleet Vehicles			$ 47,963	$ 38,400		$ 47,963	$ 38,400
Y	Increase Vehicle Maintenance Budget			$ 25,000	$ 25,000		$ 25,000	$ 25,000
Y	Parts and Supplies Budget			$ 25,000	$ 25,000		$ 25,000	$ 25,000
Y	Tire Budget			$ 25,000	$ 25,000		$ 25,000	$ 25,000
Y	Fleet Replacement Fund moved over			$ 1,600,000			$ 1,600,000	
Y	Equipment Replacement Fund moved over			$ 250,000			$ 250,000	
N	Add 2 Bay Doors			$ 51,301				
N	Light Duty Service Lift			$ 46,100				
N	Fleet Service Truck			$ 226,000				
Fleet Service Fund Total		**$ -**	**$ -**	**$ 2,370,810**	**$ 147,890**	**$ -**	**$ 2,007,453**	**$ 147,890**
STORM DRAIN CAPITAL PROJ FUND								
BA #3	Lake Mountain Estates Debris Basin	$ 41,742						
Y	Developer Reimbursement			$ 50,000	$ 50,000		$ 50,000	$ 50,000
Y	PW/Seaside Outfall			$ 350,000			$ 350,000	
Storm Drain Impact Fund Total		**$ 41,742**	**$ -**	**$ 400,000**	**$ 50,000**	**$ -**	**$ 400,000**	**$ 50,000**
PARKS CAPITAL PROJECTS FUND								
BA #3	Patriot Park Phase 3 Concept	$ 274						
BA #3	South Marina	$ 965,000						
BA #3	North Marina	$ 3,268,801						
BA #3	Cemetery	$ 458,026						
BA #3	Heron Bay Park Ph1	$ (8,367)						
BA #3	BLM ROW Permit	$ 10,000						
Y	Fox Hollow Park (Encore Park)			$ 100,000	$ 1,000,000		$ 100,000	$ 1,000,000
Y	Update Parks, Trail, Recreation and Open Space Master Plan			$ 90,000	$ -		$ 90,000	
Parks Impact Fund Total		**$ 4,748,965**	**$ -**	**$ 190,000**	**$ 1,000,000**	**$ -**	**$ 190,000**	**$ 1,000,000**

Y/N City Manager Recommended	Request	Budget Amendments	FY 2026 Adjusted Budget	FY 2027 Dept. Request	FY 2028 Dept. Request	Recommended FY 2027 with one time 2026 Revenues	Recommended FY 2027 Ongoing	Recommended FY 2028 Ongoing
ROADS CAPITAL PROJECTS FUND								
BA #1	Traffic Signal at MVC & 400 N	$ 800,000						
BA #3	Traffic Signal at MVC and 400 N	$ (1,251,000)						
BA #3	South Elementary Underpass	$ (811,800)						
BA #3	Pony Express & Saratoga Road Widening	$ 6,596,180						
BA #3	MVC Widening - Pony to SR-73	$ (3,300,318)						
BA #3	Pony Express Completion - Tallulah to Saratoga Rd	$ 2,000,000						
BA #3	800 W (Seaside St) - Public Works West Frontage	$ 300,000						
BA #3	Traffic Signal at MVC and Grandview Boulevard	$ 10,000						
Y	800 West: Saratoga Road to 550 N (Lazarat and Seaside)			$ 1,000,000			$ 1,000,000	
Y	Traffic Signal - MVC and Grandview Blvd			$ 450,000			$ 450,000	
Y	High School Traffic Signal			$ 250,000			$ 250,000	
Y	Foothill Blvd and Ensign Drive			$ 250,000			$ 250,000	
Roads Impact Fund Total		**$ 4,343,062**	**$ -**	**$ 1,950,000**	**$ -**	**$ -**	**$ 1,950,000**	**$ -**
PUBLIC SAFETY CAPITAL PROJ FUND								
BA #1	3rd Fire Station Design	$ 300,000						
BA #3	Payment to Fund 35	$ 1,250,000						
Y	3rd Fire Station		$ 200,000	$ 15,000,000			$ 200,000	$ 15,000,000
Public Safety Impact Fund Total		**$ 1,550,000**	**$ 200,000**	**$ 15,000,000**	**$ -**	**$ -**	**$ 200,000**	**$ 15,000,000**
CAPITAL PROJECTS FUND								
BA #1	Crosswalk at 400 N	$ 200,000						
BA #1	Remodel of North Fire Station Bathrooms	$ 149,000						
BA #1	Defund Pelican Bay Frontage Landscaping (Project Finished)	$ (56,000)						
BA #3	Pedestrian Crossing at 400 S by Patriot Park.	$ 64,742						
Y	Increase Parks Capital Projects Budget			$ 30,000	$ 30,000		$ 30,000	$ 30,000
Partial	Facility Repair Budget (New)			$ 33,000	$ 33,000		$ 25,000	$ 25,000
Depends on Grant Funding	Patriot Parks Soccer Fields			$ 641,506		$ 641,506		
Y	Facility Rehabilitation Repair and Renovation			$ 5,000,000			$ 5,000,000	
Partial	Replace Turf at Patriot Park			$ 70,000	$ 70,000		$ 10,000	$ 10,000
Y	Saratoga Ridge Mainline Upsize			$ 150,328		$ 150,328		
Y	Patriot Park Baseball Field Upgrades			$ 35,500		$ 35,500		
Y	Fleet Replacement Fund moved over to Fleet			$ (1,600,000)			$ (1,600,000)	
Y	Equipment Replacement Fund moved over to Fleet			$ (250,000)			$ (250,000)	
General Capital Fund Total		**$ 357,742**	**$ -**	**$ 4,110,334**	**$ 133,000**	**$ 827,334**	**$ 3,215,000**	**$ 65,000**
GARBAGE UTILITY FUND								
Y	Increase Garbage Contract Budget			$ 200,000	$ 200,000		$ 200,000	$ 200,000
Garbage Utility Fund Total		**$ -**	**$ -**	**$ 200,000**	**$ 200,000**	**$ -**	**$ 200,000**	**$ 200,000**

Y/N City Manager Recommended	Request	Budget Amendments	FY 2026 Adjusted Budget	FY 2027 Dept. Request	FY 2028 Dept. Request	Recommended FY 2027 with one time 2026 Revenues	Recommended FY 2027 Ongoing	Recommended FY 2028 Ongoing
CDRA FUND								
	None							
CDRA Fund Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
LBA FUND								
Y	3rd Fire Station			$ 500,000	$ 1,100,000		$ 500,000	$ 1,100,000
LBA Fund Total		**$ -**	**$ -**	**$ 500,000**	**$ 1,100,000**	**$ -**	**$ 500,000**	**$ 1,100,000**
STREET LIGHTING FUND								
BA #3	RMP Street Light Fees	$ 10,000						
BA #3	Depreciation	$ 60,000						
Y	Payroll			$ 14,813	$ 14,813		$ 14,813	$ 14,813
Y	Utility Fee Study			$ 10,000		$ 10,000		
Y	New Apprentice Electrician 2			$ 185,888	$ 112,988	$ 81,000	$ 104,888	$ 112,988
Y	Boring Tool			$ 6,200	$ 620	$ 6,200		$ 620
N	Increase Painting Budget			$ 10,000	$ 10,000			
Y	Transfer to Fleet Service Fund			$ 15,745	$ 15,745		$ 15,745	$ 15,745
Streetlighting Fund Total		**$ 70,000**	**$ -**	**$ 242,646**	**$ 154,166**	**$ 97,200**	**$ 135,446**	**$ 144,166**

Y/N City Manager Recommended	Request	Budget Amendments	FY 2026 Adjusted Budget	FY 2027 Dept. Request	FY 2028 Dept. Request	Recommended FY 2027 with one time 2026 Revenues	Recommended FY 2027 Ongoing	Recommended FY 2028 Ongoing
WATER FUND								
Culinary Water								
BA #3	Power and Pumping	$ 50,000						
BA #3	Purification	$ 45,000						
BA #3	Principal - Debt Payments	$ 100,000						
Y	Payplan			$ 23,043	$ 23,043		$ 23,043	$ 23,043
Y	Boring Tool			$ 18,600	$ 1,860	$ 18,600		$ 1,860
Y	Fiber Optics System			$ 76,667	$ 36,667		$ 76,667	$ 36,667
Y	Improvements to Booster 5N			$ 185,000		$ 185,000		
Y	PW Site Backup Generator			$ 57,500	$ 3,000	$ 57,500		$ 3,000
Y	3 Backup Generators (for Culinary Water Stations 2, 3, 5s)			$ 250,000	$ 13,500	$ 250,000		$ 13,500
Y	New PT Admin Assistant 2 (50% Water Fund 40% Sewer Fund, 10% Storm Drain Fund)			$ 18,569	$ 18,569		$ 18,569	$ 18,569
N	Increase SCADA Budget			$ 62,500	$ 62,500			
N	Install Fencing for Well #3			$ 45,000				
N	PRV Pressure Monitoring System			$ 180,000				
N	New Maintenance 1			$ 152,354	$ 87,354			
N	Reclass a Maintenance 1 to a 2			$ 7,304	$ 7,304			
Secondary Water								
BA #1	Line Ponds with Concrete	$ 150,000						
BA #3	Depreciation	$ 1,200,000						
Y	Payplan			$ 36,511	$ 36,511		$ 36,511	$ 36,511
Y	Boring Tool			$ 18,600	$ 1,860	$ 18,600		$ 1,860
Y	Pond 2 Concrete Lining			$ 650,000		$ 650,000		$ -
Y	Pump Truck Dewatering Facility			$ 63,250		$ 63,250		$ -
Y	Fiber Optics System			$ 71,667	$ 31,667		$ 71,667	$ 31,667
Y	New Maintenance 1			$ 135,154	$ 92,134	$ 47,800	$ 87,354	$ 92,134
Y	New Maintenance 1			$ 135,154	$ 92,134	$ 47,800	$ 87,354	$ 92,134
Y	New Maintenance 2			$ 155,282	$ 98,132	$ 63,500	$ 91,782	$ 98,132
N	Reclass a Maintenance 1 to a 2			$ 7,304	$ 7,304			
N	New Maintenance 4			$ 167,345	$ 102,345			
N	Increase SCADA Budget			$ 62,500	$ 62,500			
Y	Transfer to Fleet Service Fund			$ 15,745	$ 15,745		$ 15,745	$ 15,745
Water Operations Fund Total		**$ 1,545,000**	**$ -**	**$ 2,595,049**	**$ 794,129**	**$ 1,402,050**	**$ 508,692**	**$ 464,822**
CULINARY WATER CAPITAL PROJ FUND								
Y	Mt Saratoga/Wildflower Zone 3 Pipeline			$ 2,000,000			$ 2,000,000	
Water Culinary Impact Fund Total		**$ -**	**$ -**	**$ 2,000,000**	**$ -**	**$ -**	**$ 2,000,000**	**$ -**

Y/N City Manager Recommended	Request	Budget Amendments	FY 2026 Adjusted Budget	FY 2027 Dept. Request	FY 2028 Dept. Request	Recommended FY 2027 with one time 2026 Revenues	Recommended FY 2027 Ongoing	Recommended FY 2028 Ongoing
2NDARY WATER CAPITAL PROJ FUND								
BA #3	Interest Expenses	$ 112,775						
BA #3	South Zone 2 Pond	$ 52,160						
BA #3	Principal - Debt Payments	$ 45,000						
BA #3	Depreciation	$ 300,000						
Y	Grandview Zone 3 Pond			$ 20,000			$ 20,000	
Y	South Marina Expansion- 2,000 gpm Pump and 16-in pipeline in Redwood			$ 2,100,000			$ 2,100,000	
Water Secondary Impact Fund Total		**$ 509,935**	**$ -**	**$ 2,120,000**	**$ -**	**$ -**	**$ 2,120,000**	**$ -**
SEWER FUND								
BA #3	Depreciation	$ 800,000						
Y	Payplan			$ 15,510	$ 15,510		$ 15,510	$ 15,510
Y	Boring Tool			$ 18,600	$ 1,860	$ 18,600		$ 1,860
Y	PW Site Backup Generator			$ 57,500	$ 3,000	$ 57,500		$ 3,000
Y	Fiber Optics System			$ 76,667	$ 36,667		$ 76,667	$ 36,667
Y	Increase Sewage Treatment Budget			$ 500,000	$ 500,000		$ 500,000	$ 500,000
Y	Camera Truck (Split 50%-50% with Storm Drain)			$ 150,000	$ 15,000	$ 150,000		$ 15,000
Y	Lift Station Aeration Systems (5 total)			$ 100,000	$ -	$ 100,000		$ -
Y	Pump Truck Dewatering Facility			$ 63,250		$ 63,250		$ -
Y	Add Flow and Pressure Measuring to Lift Stations (Stations 1 through 8)			$ 108,000		$ 108,000		$ -
Y	New PT Admin Assistant 2 (50% Water Fund 40% Sewer Fund, 10% Storm Drain Fund)			$ 14,855	$ 14,855		$ 14,855	$ 14,855
N	Increase SCADA Budget			$ 62,500				
N	Increase Uniforms Budget			$ 8,000	$ 8,000			
N	Increase Training Budget			$ 1,600	$ 1,600			
N	Install Fence around Lift Station #2			$ 90,000				
Y	Transfer to Fleet Service Fund			$ 15,745	$ 15,745		$ 15,745	$ 15,745
Sewer Operations Fund Total		**$ 800,000**	**$ -**	**$ 1,282,227**	**$ 612,237**	**$ 497,350**	**$ 622,777**	**$ 602,637**
WASTEWATER CAPITAL PROJ FUND								
BA #3	Master Planning	$ 30,000						
BA #3	Northshore Lift station	$ 4,500						
BA #3	Depreciation	$ 800,000						
Y	North Trunk-Posey Force Main Tie-in			$ 20,000			$ 20,000	
Y	Redwood Road Replacement (in-between Wildlife Blvd and Silver Fox Lane.			$ 50,000			$ 50,000	
Sewer Impact Fee Fund Total		**$ 834,500**	**$ -**	**$ 70,000**	**$ -**	**$ -**	**$ 70,000**	**$ -**

Y/N City Manager Recommended	Request	Budget Amendments	FY 2026 Adjusted Budget	FY 2027 Dept. Request	FY 2028 Dept. Request	Recommended FY 2027 with one time 2026 Revenues	Recommended FY 2027 Ongoing	Recommended FY 2028 Ongoing
STORM DRAIN ENTERPRISE FUND								
BA #3	Depreciation	$ 800,000						
Y	Payplan			$ 15,172	$ 15,172		$ 15,172	$ 15,172
Y	Pump Truck Dewatering Facility			$ 63,250	$ -	$ 63,250		$ -
Y	Camera Truck (Split 50%-50% with Sewer)			$ 150,000	$ 15,000	$ 150,000		$ 15,000
Y	Increase Maintenance Budget			$ 69,000	$ 69,000		$ 69,000	$ 69,000
Y	New PT Admin Assistant 2 (50% Water Fund 40% Sewer Fund, 10% Storm Drain Fund)			$ 3,714	$ 3,714		$ 3,714	$ 3,714
N	Increase SCADA Budget			$ 62,500	$ 62,500			
N	Phragmites Control			$ 35,000				
Y	Transfer to Fleet Service Fund			$ 15,745	$ 15,745		$ 15,745	$ 15,745
Storm Drain Operations Fund Total		**$ 800,000**	**$ -**	**$ 414,381**	**$ 181,131**	**$ 213,250**	**$ 103,631**	**$ 118,631**
WATER RIGHTS FUND								
BA #2	Increase Water Rights Purchase	$ 250,000						
Water Rights Operations Fund Total		**$ 250,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Grand Totals		$ 16,860,143	$ 1,034,478	$ 42,045,529	$ 13,462,047	$ 4,252,251	$ 19,792,571	$ 26,019,625

FY2027 Budget Requests-Alternative

Y/N City Manager Recommended	Request	Budget Amendments	FY 2026 Adjusted Budget	FY 2027 Dept. Request	FY 2028 Dept. Request	Recommended FY 2027 with one time 2026 Revenues	Recommended FY 2027 Ongoing	Recommended FY 2028 Ongoing
GENERAL FUND								
Administration								
Y	Payplan			$ 124,821	$ 124,821		$ 124,821	$ 124,821
N	New Senior Account Payable/Accounts Receivable			$ 102,779	$ 102,779			
N	New Financial Software				$ 700,000			
N	Phone System Upgrade			$ 50,000				
N	Management Analyst		$ 54,511	$ 109,021	$ 109,023			
HR								
Y	Payplan			$ 18,794	$ 18,794		$ 18,794	$ 18,794
Y	Consulting Budget			$ 30,000		$ 30,000		
Facilities Maintenance								
BA #4	New Senior Maintenance Technician		$ 93,141	$ 105,483	$ 109,233		$ 105,483	$ 109,233
BA #4	New FT Custodian		$ 39,618	$ 79,246	$ 79,246		$ 79,246	$ 79,246
BA #4	New PT Custodian		$ 10,842	$ 21,483	$ 21,483		$ 21,483	$ 21,483
BA #4	New PT Custodian		$ 10,842	$ 21,483	$ 21,483		$ 21,483	$ 21,483
Y	Payplan			$ 15,242	$ 15,242		$ 15,242	$ 15,242
Y	UTV		$ 28,336			$ 28,336		
Building Inspection								
Y	Payplan			$ (55,409)	$ (55,409)		$ (55,409)	$ (55,409)
N	New Building Inspector III			$ 114,583	$ 114,583			
Partial	2 New PT Building Technicians			$ 77,282	$ 77,282		$ 38,641	$ 38,641
Treasurer								
Y	Payplan			$ 2,961	$ 2,961		$ 2,961	$ 2,961
Y	Increase Admin Bank Charges Budget			$ 30,000	$ 30,000		$ 30,000	$ 30,000
City Recorder								
Y	Payplan			$ 48,144	$ 48,144		$ 48,144	$ 48,144
N	PT Business License Administrator			$ 38,634	$ 38,634			
Existing Budget	Business License Fee Study		$ 5,000					
Public Relations & Communications								
Y	Payplan			$ 8,097	$ 8,097		$ 8,097	$ 8,097
N	PT Civic Events Coordinator Converted to FT			$ 31,893	$ 63,786			
N	Increase Events Budget			$ 25,500	$ 37,000			
Y	30th Anniversary City Float			$ 25,000	$ 10,000		$ 25,000	$ 10,000
Community Development Department								
BA #4	Convert Community Development Director to Assistant City Manager		$ 1,781	$ 3,543	$ 3,543		$ 3,543	$ 3,543
Y	Payplan			$ 10,135	$ 10,135		$ 10,135	$ 10,135

Y/N City Manager Recommended	Request	Budget Amendments	FY 2026 Adjusted Budget	FY 2027 Dept. Request	FY 2028 Dept. Request	Recommended FY 2027 with one time 2026 Revenues	Recommended FY 2027 Ongoing	Recommended FY 2028 Ongoing
Elections								
Y	Adjust off-election year			$ (160,000)			$ (160,000)	
Engineering								
Y	Payplan			$ 41,243	$ 41,243		$ 41,243	$ 41,243
Y	Reclass Engineer I to a II			$ 6,313	$ 6,313		$ 6,313	$ 6,313
Fire								
BA #2	Ambulance Purchase	$ 346,210						
BA #3	New Battalion Chief		$ 84,814	$ 176,277	$ 176,277		$ 176,277	$ 176,277
BA #3	Fire Chief Vehicle		$ 61,000					
BA #4	Staffing for 3rd Ambulance		$ 128,797	$ 772,782	$ 740,482		$ 772,782	$ 740,482
BA #4	Temporary Station (Remodel/Temporary Structure) (Bay-$70,000 Gate-$35,000		$ 105,000					
Y	Payplan			$ 60,903	$ 60,903		$ 60,903	$ 60,903
Y	Additional Fire Apparatus Staffing (2 additional FF per shift) (per OSHA standards)			$ 689,166	$ 656,866		$ 689,166	$ 656,866
Y	Reclassify current FT Admin I to Admin III			$ 3,413	$ 3,413		$ 3,413	$ 3,413
N	New Annual Physical Screening			$ 26,000	$ 26,000			
N	Reclass Paramedics and AEMTs to Senior Paramedics and Senior AEMTs			$ 115,258	$ 115,258			
N	New Admin Assistant II			$ 37,137	$ 37,137			
Y	Fire Engine for Station #3				$ 1,350,000		$ -	$ 1,350,000
General Govt. Building and Grounds								
BA #1	Create Utilities-Gas Budget	$ 32,000						
IT Services								
BA #1	311 Software	$ 29,842						
Y	Payplan			$ 46,224	$ 46,224		$ 46,224	$ 46,224
N	Convert GIS Intern to GIS Technician			$ 59,835	$ 59,835			
N	LiDAR Capable Drone			$ 25,000				
Justice Court								
Y	Payplan			$ 223	$ 223		$ 223	$ 223
Legal Department								
Y	Payplan			$ 42,260	$ 42,260		$ 42,260	$ 42,260
N	Reclass Legal Assistants			$ 11,902	$ 11,902			
Y	Westlaw AI			$ 3,400	$ 3,570		$ 3,400	$ 3,400
Y	IMLA Conference			$ 600	$ 2,600		$ 600	$ 600
N	Contracts Management Software			$ 5,000	$ 5,250			

Y/N City Manager Recommended	Request	Budget Amendments	FY 2026 Adjusted Budget	FY 2027 Dept. Request	FY 2028 Dept. Request	Recommended FY 2027 with one time 2026 Revenues	Recommended FY 2027 Ongoing	Recommended FY 2028 Ongoing
Legislative Department								
Y	Payplan			$ 14,703	$ 14,703		$ 14,703	$ 14,703
Library Services								
Y	Payplan			$ 217,145	$ 217,145		$ 217,145	$ 217,145
Y	New Librarian			$ 94,404	$ 94,404		$ 94,404	$ 94,404
N	PT Librarian			$ 39,268	$ 39,268			
N	Library Clerk 3			$ 82,898	$ 82,898			
Partial	2 PT Library Clerk 2s			$ 55,950	$ 55,950		$ 27,975	$ 27,975
Partial	2 PT Library Clerk 1s			$ 40,748	$ 40,748		$ 20,374	$ 20,374
N	Library Copy Machines and Printers			$ 17,000	$ -			
N	Increase Library Programs Budget			$ 10,000	$ 10,000			
N	Increase Physical Collection Budget			$ 50,000	$ 50,000			
N	Increase Digital Collection Budget			$ 150,000	$ 150,000			
N	Increase Library Supplies Budget			$ 20,000	$ 20,000			
Non-Departmental								
Y	Increase Insurance Budget			$ 60,000	$ 60,000		$ 60,000	$ 60,000
Y	Reduce Payroll Contigency Fund						$ (250,000)	$ (250,000)
Parks & Open Spaces								
BA #3	Increase Landscape Equipment Maintenance Budget	$ 3,500						
BA #3	Increase Special Events Budget	$ 4,000						
BA #4	Increase Overtime Budget		$ 22,000	$ 22,000	$ 22,000		$ 22,000	$ 22,000
BA #4	New Vehicles		$ 47,800					
Y	Payplan			$ 57,844	$ 57,844		$ 57,844	$ 57,844
N	Cemetery Office			$ 90,000				
N	New Maintenance 4			$ 177,624	$ 105,424			
N	New Maintenance 1 (Irrigation)			$ 129,254	$ 91,084			
Y	New Maintenance 1 (Waterfront)			$ 161,554	$ 94,234	$ 73,800	$ 87,754	$ 94,234
N	Reclass a Maintenance 1 to a 2			$ 7,304	$ 7,304			
N	Reclass 2 Maintenance 2s to 3s			$ 20,804	$ 20,804			
N	Reclass 3 Maintenance 3s to 4s			$ 20,274	$ 20,274			
N	New Maintenance 2 (Mowing)			$ 154,882	$ 97,582			
N	New Maintenance 2			$ 158,382	$ 91,482			
N	New Seasonals (Mowing)			$ 196,245	$ 92,457			
Y	New Seasonals (Open Space)			$ 65,726	$ 32,876	$ 36,500	$ 29,226	$ 32,876
N	New Seasonals (Winter)			$ 29,226	$ 29,226			
Y	Facility Maintenance Budget			$ 20,780	$ 20,780		$ 20,780	$ 20,780
Partial	Increase Irrigation Maintenance Budget			$ 78,352	$ 78,352		$ 30,000	$ 30,000
N	Landscape Equipment Purchase			$ 116,346				
N	Vole Control			$ 20,000	$ 5,000			

Alternative

Y/N City Manager Recommended	Request	Budget Amendments	FY 2026 Adjusted Budget	FY 2027 Dept. Request	FY 2028 Dept. Request	Recommended FY 2027 with one time 2026 Revenues	Recommended FY 2027 Ongoing	Recommended FY 2028 Ongoing
Planning & Zoning								
Y	Payplan			$ 11,690	$ 11,690		$ 11,690	$ 11,690
N	Assistant Planning Director		$ 73,857	$ 147,715	$ 147,715			
N	PT Admin Assistant		$ 17,307	$ 34,614	$ 34,614			
Y	Code Enforcement Expenses			$ 1,450	$ -		$ 1,450	$ -
Y	Code Enforcement Education			$ 450	$ 300		$ 450	$ 300
Y	Planning Membership		$ 3,000	$ 3,000	$ 3,000		$ 3,000	$ 3,000
Existing Budget	AICP Certification		$ 6,060	$ -	$ -			
Police - Bluffdale								
BA #1	Bluffdale Contract Update	$ 413,104						
Y	Payplan			$ 22,058	$ 22,058		$ 22,058	$ 22,058
TBD	Additional Bluffdale Staffing (offsetting contract revenue)							
Police								
BA #1	Convert 3 PT Reserve Officer Positions into 1 Regular FT Officer Position	$ 49,172						
BA #1	Increase Animal Control Budget	$ 4,000						
BA #3	Convert PT Victims Advocate to PT Records Clerk	$ (2,631)		$ (5,512)	$ (5,512)		$ (5,512)	$ (5,512)
Y	Payplan			$ (138,781)	$ (138,781)		$ (138,781)	$ (138,781)
N	K9 Maintenance Budget		$ 9,750	$ 9,750	$ 9,750			
Partial	4 New Police Officers			$ 963,908	$ 645,908	$ 174,000	$ 307,954	$ 322,954
N	New Police Lieutenant			$ 270,423	$ 195,423			
N	New Police Sergeant			$ 271,301	$ 196,301			
Y-no midyear	Convert PT Forensics Tech to FT		$ 31,022	$ 62,044	$ 62,044		$ 62,044	$ 62,044
Y	New PT Logistics Tech			$ 29,236	$ 29,236		$ 29,236	$ 29,236
N	Increase Consumable Supplies Budget			$ 23,314	$ 12,614			
Y	Increase Budget for Major Crimes Task Force			$ 10,000	$ 10,000		$ 10,000	$ 10,000
Y	Radio Budget			$ 8,000	$ 8,000		$ 8,000	$ 8,000
Public Improvements								
Y	Payplan			$ 5,214	$ 5,214		$ 5,214	$ 5,214
N	New Inspector 2			$ 156,678	$ 112,758			
Public Works								
BA #3	Increase Overtime Budget	$ 3,500						
Y	Payplan			$ 29,539	$ 29,539		$ 29,539	$ 29,539
Y	Increase Overtime Budget			$ 12,500	$ 12,500		$ 12,500	$ 12,500
Y	Increase Education/Training Budget			$ 3,000	$ 3,000		$ 3,000	$ 3,000
Y	New Uniform/Clothing Budget			$ 3,000	$ 3,000		$ 3,000	$ 3,000
Y	Back-up Generator for PW Facility			$ 38,333		$ 38,333		
N	New PT Admin Assistant 1			$ 34,614	$ 34,614			

Y/N City Manager Recommended	Request	Budget Amendments	FY 2026 Adjusted Budget	FY 2027 Dept. Request	FY 2028 Dept. Request	Recommended FY 2027 with one time 2026 Revenues	Recommended FY 2027 Ongoing	Recommended FY 2028 Ongoing
Recreation								
Y	Payplan			$ 34,794	$ 34,794		$ 34,794	$ 34,794
Y	Increase Site Supervisor Hours			$ 6,890	$ 6,890		$ 6,890	$ 6,890
Y	Increase Sports Official Hours			$ 23,424	$ 23,424		$ 23,424	$ 23,424
Y	Increase Adult Sport Official Hours			$ 5,598	$ 5,598		$ 5,598	$ 5,598
P	Increase Basketball Program Budget			$ 22,156	$ 22,156		$ 22,156	$ 22,156
Y	Increase Soccer Program Budget			$ 25,000	$ 25,000		$ 25,000	$ 25,000
Y	Increase Tennis Program Budget			$ 1,000	$ 1,000		$ 1,000	$ 1,000
Existing Budget	Marina Kayak Storage			$ 10,000	$ 500			
Streets								
BA #2	Increase Snow Removal Budget							
BA #3	Increase Street Signal Budget							
Y	Payplan			$ 12,628	$ 12,628		$ 12,628	$ 12,628
N	New Maintenance 1			$ 199,494	$ 97,808			
N	New Maintenance 1			$ 88,954	$ 88,954			
N	New Maintenance 3			$ 211,106	$ 100,566			
N	John Deer Gator			$ 37,500	$ 3,100	$ 37,500		$ 3,100
N	Crack Seal Machine			$ 100,000	$ 10,000			
N	Increase Road Maintenance Budget			$ 80,000	$ 80,000			
Y	Increase Sign Budget			$ 25,000	$ 25,000		$ 25,000	$ 25,000
Utility Billing								
Y	Payplan			$ 12,519	$ 12,519		$ 12,519	$ 12,519
N	PT Utility Billing Clerk to FT			$ 51,398	$ 51,398			
Transfers								
Y	Transfers to Fleet Fund			$ 94,472	$ 94,472		$ 94,472	$ 94,472
General Fund Total		**$ 882,697**	**$ 834,478**	**$ 8,429,834**	**$ 8,919,246**	**$ 418,469**	**$ 3,240,996**	**$ 4,701,776**

Y/N City Manager Recommended	Request	Budget Amendments	FY 2026 Adjusted Budget	FY 2027 Dept. Request	FY 2028 Dept. Request	Recommended FY 2027 with one time 2026 Revenues	Recommended FY 2027 Ongoing	Recommended FY 2028 Ongoing
FLEET SERVICE FUND								
Y	Payplan			$ 34,490	$ 34,490		$ 34,490	$ 34,490
N	Oil Tank Equipment			$ 39,956	$ -			
Y	Add ZONAR GPS to 200 Fleet Vehicles			$ 47,963	$ 38,400		$ 47,963	$ 38,400
Y	Increase Vehicle Maintenance Budget			$ 25,000	$ 25,000		$ 25,000	$ 25,000
Y	Parts and Supplies Budget			$ 25,000	$ 25,000		$ 25,000	$ 25,000
Y	Tire Budget			$ 25,000	$ 25,000		$ 25,000	$ 25,000
Y	Fleet Replacement Fund moved over			$ 1,600,000			$ 1,600,000	
Y	Equipment Replacement Fund moved over			$ 250,000			$ 250,000	
N	Add 2 Bay Doors			$ 51,301				
N	Light Duty Service Lift			$ 46,100				
N	Fleet Service Truck			$ 226,000				
Fleet Service Fund Total		**$ -**	**$ -**	**$ 2,370,810**	**$ 147,890**	**$ -**	**$ 2,007,453**	**$ 147,890**
STORM DRAIN CAPITAL PROJ FUND								
BA #3	Lake Mountain Estates Debris Basin	$ 41,742						
Y	Developer Reimbursement			$ 50,000	$ 50,000		$ 50,000	$ 50,000
Y	PW/Seaside Outfall			$ 350,000			$ 350,000	
Storm Drain Impact Fund Total		**$ 41,742**	**$ -**	**$ 400,000**	**$ 50,000**	**$ -**	**$ 400,000**	**$ 50,000**
PARKS CAPITAL PROJECTS FUND								
BA #3	Patriot Park Phase 3 Concept	$ 274						
BA #3	South Marina	$ 965,000						
BA #3	North Marina	$ 3,268,801						
BA #3	Cemetery	$ 458,026						
BA #3	Heron Bay Park Ph1	$ (8,367)						
BA #3	BLM ROW Permit	$ 10,000						
Y	Fox Hollow Park (Encore Park)			$ 100,000	$ 1,000,000		$ 100,000	$ 1,000,000
Y	Update Parks, Trail, Recreation and Open Space Master Plan			$ 90,000	$ -		$ 90,000	
Parks Impact Fund Total		**$ 4,693,734**	**$ -**	**$ 190,000**	**$ 1,000,000**	**$ -**	**$ 190,000**	**$ 1,000,000**

Y/N City Manager Recommended	Request	Budget Amendments	FY 2026 Adjusted Budget	FY 2027 Dept. Request	FY 2028 Dept. Request	Recommended FY 2027 with one time 2026 Revenues	Recommended FY 2027 Ongoing	Recommended FY 2028 Ongoing
ROADS CAPITAL PROJECTS FUND								
BA #1	Traffic Signal at MVC & 400 N	$ 800,000						
BA #3	Traffic Signal at MVC and 400 N	$ (1,251,000)						
BA #3	South Elementary Underpass	$ (811,800)						
BA #3	Pony Express & Saratoga Road Widening	$ 6,596,180						
BA #3	MVC Widening - Pony to SR-73	$ (3,300,318)						
BA #3	Pony Express Completion - Tallulah to Saratoga Rd	$ 2,000,000						
BA #3	800 W (Seaside St) - Public Works West Frontage	$ 300,000						
BA #3	Traffic Signal at MVC and Grandview Boulevard	$ 10,000						
Y	800 West: Saratoga Road to 550 N (Lazarat and Seaside)			$ 1,000,000			$ 1,000,000	
Y	Traffic Signal - MVC and Grandview Blvd			$ 450,000			$ 450,000	
Y	High School Traffic Signal			$ 250,000			$ 250,000	
Y	Foothill Blvd and Ensign Drive			$ 250,000			$ 250,000	
Roads Impact Fund Total		**$ 4,343,062**	**$ -**	**$ 1,950,000**	**$ -**	**$ -**	**$ 1,950,000**	**$ -**
PUBLIC SAFETY CAPITAL PROJ FUND								
BA #1	3rd Fire Station Design	$ 300,000						
BA #3	Payment to Fund 35	$ 1,250,000						
Y	3rd Fire Station		$ 200,000	$ 15,000,000			$ 200,000	$ 15,000,000
Public Safety Impact Fund Total		**$ 1,550,000**	**$ 200,000**	**$ 15,000,000**	**$ -**	**$ -**	**$ 200,000**	**$ 15,000,000**
CAPITAL PROJECTS FUND								
BA #1	Crosswalk at 400 N	$ 200,000						
BA #1	Remodel of North Fire Station Bathrooms	$ 149,000						
BA #1	Defund Pelican Bay Frontage Landscaping (Project Finished)	$ (56,000)						
BA #3	Pedestrian Crossing at 400 S by Patriot Park.	$ 64,742						
Y	Increase Parks Capital Projects Budget			$ 30,000	$ 30,000		$ 30,000	$ 30,000
Partial	Facility Repair Budget (New)			$ 33,000	$ 33,000		$ 25,000	$ 25,000
Depends on Grant Funding	Patriot Parks Soccer Fields			$ 641,506		$ 641,506		
?	Old City Hall Remodel			$ 5,000,000				
Partial	Replace Turf at Patriot Park			$ 70,000	$ 70,000		$ 10,000	$ 10,000
Y	Saratoga Ridge Mainline Upsize			$ 150,328		$ 150,328		
Y	Patriot Park Baseball Field Upgrades			$ 35,500		$ 35,500		
Y	Fleet Replacement Fund moved over to Fleet			$ (1,600,000)			$ (1,600,000)	
Y	Equipment Replacement Fund moved over to Fleet			$ (250,000)			$ (250,000)	
General Capital Fund Total		**$ 357,742**	**$ -**	**$ 4,110,334**	**$ 133,000**	**$ 827,334**	**$ (1,785,000)**	**$ 65,000**
GARBAGE UTILITY FUND								
Y	Increase Garbage Contract Budget			$ 200,000	$ 200,000		$ 200,000	$ 200,000
Garbage Utility Fund Total		**$ -**	**$ -**	**$ 200,000**	**$ 200,000**	**$ -**	**$ 200,000**	**$ 200,000**

Y/N City Manager Recommended	Request	Budget Amendments	FY 2026 Adjusted Budget	FY 2027 Dept. Request	FY 2028 Dept. Request	Recommended FY 2027 with one time 2026 Revenues	Recommended FY 2027 Ongoing	Recommended FY 2028 Ongoing
CDRA FUND								
	None							
CDRA Fund Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
LBA FUND								
Y	3rd Fire Station			$ 500,000	$ 1,100,000		$ 500,000	$ 1,100,000
LBA Fund Total		**$ -**	**$ -**	**$ 500,000**	**$ 1,100,000**	**$ -**	**$ 500,000**	**$ 1,100,000**
STREET LIGHTING FUND								
BA #3	RMP Street Light Fees	$ 10,000						
BA #3	Depreciation	$ 60,000						
Y	Payroll			$ 14,344	$ 14,344		$ 14,344	$ 14,344
Y	Utility Fee Study			$ 10,000		$ 10,000		
Y	New Apprentice Electrician 2			$ 185,888	$ 112,988	$ 81,000	$ 104,888	$ 112,988
Y	Boring Tool			$ 6,200	$ 620	$ 6,200		$ 620
N	Increase Painting Budget			$ 10,000	$ 10,000			
Y	Transfer to Fleet Service Fund			$ 15,745	$ 15,745		$ 15,745	$ 15,745
Streetlighting Fund Total		**$ 70,000**	**$ -**	**$ 242,178**	**$ 153,698**	**$ 97,200**	**$ 134,978**	**$ 143,698**

Y/N City Manager Recommended	Request	Budget Amendments	FY 2026 Adjusted Budget	FY 2027 Dept. Request	FY 2028 Dept. Request	Recommended FY 2027 with one time 2026 Revenues	Recommended FY 2027 Ongoing	Recommended FY 2028 Ongoing
WATER FUND								
Culinary Water								
BA #3	Power and Pumping	$ 50,000						
BA #3	Purification	$ 45,000						
BA #3	Principal - Debt Payments	$ 100,000						
Y	Payplan			$ 19,336	$ 19,336		$ 19,336	$ 19,336
Y	Boring Tool			$ 18,600	$ 1,860	$ 18,600		$ 1,860
Y	Fiber Optics System			$ 76,667	$ 36,667		$ 76,667	$ 36,667
Y	Improvements to Booster 5N			$ 185,000		$ 185,000		
Y	PW Site Backup Generator			$ 38,333	$ 3,000	$ 38,333		$ 3,000
Y	3 Backup Generators (for Culinary Water Stations 2, 3, 5s)			$ 250,000	$ 13,500	$ 250,000		$ 13,500
Y	New PT Admin Assistant 2 (50% Water Fund 40% Sewer Fund, 10% Storm Drain Fund)			$ 18,569	$ 18,569		$ 18,569	$ 18,569
N	Increase SCADA Budget			$ 62,500	$ 62,500			
N	Install Fencing for Well #3			$ 45,000				
N	PRV Pressure Monitoring System			$ 180,000				
N	New Maintenance 1			$ 152,354	$ 87,354			
N	Reclass a Maintenance 1 to a 2			$ 7,304	$ 7,304			
Secondary Water								
BA #1	Line Ponds with Concrete	$ 150,000						
BA #3	Depreciation	$ 1,200,000						
Y	Payplan			$ 35,058	$ 35,058		$ 35,058	$ 35,058
Y	Boring Tool			$ 18,600	$ 1,860	$ 18,600		$ 1,860
Y	Pond 2 Concrete Lining			$ 650,000		$ 650,000		$ -
Y	Pump Truck Dewatering Facility			$ 63,250		$ 63,250		$ -
Y	Fiber Optics System			$ 71,667	$ 31,667		$ 71,667	$ 31,667
Y	New Maintenance 1			$ 135,154	$ 92,134	$ 47,800	$ 87,354	$ 92,134
Y	New Maintenance 1			$ 135,154	$ 92,134	$ 47,800	$ 87,354	$ 92,134
Y	New Maintenance 2			$ 155,282	$ 98,132	$ 63,500	$ 91,782	$ 98,132
N	Reclass a Maintenance 1 to a 2			$ 7,304	$ 7,304			
N	New Maintenance 4			$ 167,345	$ 102,345			
N	Increase SCADA Budget			$ 62,500	$ 62,500			
Y	Transfer to Fleet Service Fund			$ 15,745	$ 15,745		$ 15,745	$ 15,745
Water Operations Fund Total		**$ 1,545,000**	**$ -**	**$ 2,570,722**	**$ 788,969**	**$ 1,382,883**	**$ 503,532**	**$ 459,662**
CULINARY WATER CAPITAL PROJ FUND								
Y	Mt Saratoga/Wildflower Zone 3 Pipeline			$ 2,000,000			$ 2,000,000	
Water Culinary Impact Fund Total		**$ -**	**$ -**	**$ 2,000,000**	**$ -**	**$ -**	**$ 2,000,000**	**$ -**

Y/N City Manager Recommended	Request	Budget Amendments	FY 2026 Adjusted Budget	FY 2027 Dept. Request	FY 2028 Dept. Request	Recommended FY 2027 with one time 2026 Revenues	Recommended FY 2027 Ongoing	Recommended FY 2028 Ongoing
2NDARY WATER CAPITAL PROJ FUND								
BA #3	Interest Expenses	$ 112,775						
BA #3	South Zone 2 Pond	$ 52,160						
BA #3	Principal - Debt Payments	$ 45,000						
BA #3	Depreciation	$ 300,000						
Y	Grandview Zone 3 Pond			$ 20,000			$ 20,000	
Y	South Marina Expansion- 2,000 gpm Pump and 16-in pipeline in Redwood			$ 2,100,000			$ 2,100,000	
Water Secondary Impact Fund Total		**$ 509,935**	**$ -**	**$ 2,120,000**	**$ -**	**$ -**	**$ 2,120,000**	**$ -**
SEWER FUND								
BA #3	Depreciation	$ 800,000						
Y	Payplan			$ 11,166	$ 11,166		$ 11,166	$ 11,166
Y	Boring Tool			$ 18,600	$ 1,860	$ 18,600		$ 1,860
Y	PW Site Backup Generator			$ 38,333	$ 3,000	$ 38,333		$ 3,000
Y	Fiber Optics System			$ 76,667	$ 36,667		$ 76,667	$ 36,667
Y	Increase Sewage Treatment Budget			$ 500,000	$ 500,000		$ 500,000	$ 500,000
Y	Camera Truck (Split 50%-50% with Storm Drain)			$ 150,000	$ 15,000	$ 150,000		$ 15,000
Y	Lift Station Aeration Systems (5 total)			$ 100,000	$ -	$ 100,000		$ -
Y	Pump Truck Dewatering Facility			$ 63,250		$ 63,250		$ -
Y	Add Flow and Pressure Measuring to Lift Stations (Stations 1 through 8)			$ 108,000		$ 108,000		$ -
Y	New PT Admin Assistant 2 (50% Water Fund 40% Sewer Fund, 10% Storm Drain Fund)			$ 14,855	$ 14,855		$ 14,855	$ 14,855
N	Increase SCADA Budget			$ 62,500				
N	Increase Uniforms Budget			$ 8,000	$ 8,000			
N	Increase Training Budget			$ 1,600	$ 1,600			
N	Install Fence around Lift Station #2			$ 90,000				
Y	Transfer to Fleet Service Fund			$ 15,745	$ 15,745		$ 15,745	$ 15,745
Sewer Operations Fund Total		**$ 800,000**	**$ -**	**$ 1,258,716**	**$ 607,893**	**$ 478,183**	**$ 618,433**	**$ 598,293**
WASTEWATER CAPITAL PROJ FUND								
BA #3	Master Planning	$ 30,000						
BA #3	Northshore Lift station	$ 4,500						
BA #3	Depreciation	$ 800,000						
Y	North Trunk-Posey Force Main Tie-in			$ 20,000			$ 20,000	
Y	Redwood Road Replacement (in-between Wildlife Blvd and Silver Fox Lane.			$ 50,000			$ 50,000	
Sewer Impact Fee Fund Total		**$ 834,500**	**$ -**	**$ 70,000**	**$ -**	**$ -**	**$ 70,000**	**$ -**

Y/N City Manager Recommended	Request	Budget Amendments	FY 2026 Adjusted Budget	FY 2027 Dept. Request	FY 2028 Dept. Request	Recommended FY 2027 with one time 2026 Revenues	Recommended FY 2027 Ongoing	Recommended FY 2028 Ongoing
STORM DRAIN ENTERPRISE FUND								
BA #3	Depreciation	$ 800,000						
Y	Payplan			$ 14,107	$ 14,107		$ 14,107	$ 14,107
Y	Pump Truck Dewatering Facility			$ 63,250	$ -	$ 63,250		$ -
Y	Camera Truck (Split 50%-50% with Sewer)			$ 150,000	$ 15,000	$ 150,000		$ 15,000
Y	Increase Maintenance Budget			$ 69,000	$ 69,000		$ 69,000	$ 69,000
Y	New PT Admin Assistant 2 (50% Water Fund 40% Sewer Fund, 10% Storm Drain Fund)			$ 3,714	$ 3,714			
N	Increase SCADA Budget			$ 62,500	$ 62,500			
N	Phragmites Control			$ 35,000				
Y	Transfer to Fleet Service Fund			$ 15,745	$ 15,745		$ 15,745	$ 15,745
Storm Drain Operations Fund Total		**$ 800,000**	**$ -**	**$ 413,316**	**$ 180,066**	**$ 213,250**	**$ 98,852**	**$ 113,852**
WATER RIGHTS FUND								
BA #2	Increase Water Rights Purchase	$ 250,000						
Water Rights Operations Fund Total		**$ 250,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Grand Totals		$ 16,678,412	$ 1,034,478	$ 41,825,910	$ 13,280,761	$ 3,417,320	$ 12,449,243	$ 23,580,170

FY 2027 Final Budget

Staff have determined that 2027 expenditures are covered by projected revenues

General Fund

Revenue	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adjusted Budget	2027 Budget	% Change Between 2026 and 2027
Taxes	$ 20,695,750	$ 21,976,512	$ 24,433,189	$ 25,815,654	$ 30,743,715	19%
Licenses and Permits	$ 1,898,241	$ 2,606,741	$ 3,071,763	$ 2,379,864	$ 3,079,518	29%
Intergovernmental Revenue	$ 3,279,501	$ 3,282,700	$ 2,295,952	$ 2,602,456	$ 3,064,596	18%
Charges for Service	$ 4,317,008	$ 5,969,907	$ 7,194,292	$ 5,780,089	$ 6,702,325	16%
Other Revenue	$ 5,084,694	$ 4,552,542	$ 5,398,767	$ 4,754,445	$ 5,254,029	11%
Administrative Charges	$ 3,393,767	$ 3,882,741	$ 4,462,469	$ 5,257,217	$ 5,540,616	5%
Contributions & Transfers	$ -	$ -	$ -	$ 11,754,501	$ 9,681,734	-18%
Total General Fund Revenue	**$ 38,668,961**	**$ 42,271,143**	**$ 46,856,432**	**$ 58,344,226**	**$ 64,066,534**	**10%**

Department	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adjusted Budget	2027 Budget	% Change Between 2026 and 2027
Legislative	$ 190,750	$ 206,894	$ 256,446	$ 261,112	$ 275,815	6%
Administrative	$ 1,639,050	$ 2,017,200	$ 2,297,335	$ 1,775,621	$ 1,945,915	10%
HR				$ 759,291	$ 808,085	6%
Utility Billing	$ 337,267	$ 369,583	$ 410,667	$ 527,556	$ 591,473	12%
Treasurer	$ 373,501	$ 475,476	$ 681,592	$ 791,322	$ 824,282	4%
Recorder	$ 206,385	$ 231,775	$ 228,481	$ 384,820	$ 471,598	23%
Attorney	$ 666,839	$ 682,520	$ 755,033	$ 882,049	$ 922,955	5%
Justice Court	$ 330,622	$ 311,521	$ 405,677	$ 487,900	$ 488,123	0%
Facilities				$ 689,795	$ 965,068	40%
Non-Departmental	$ 917,697	$ 820,955	$ 1,069,762	$ 1,099,550	$ 1,081,230	-2%
General Gov. Bldings & Grounds	$ 385,857	$ 349,412	$ 393,610	$ 243,000	$ 275,000	13%
Elections	$ 6,789	$ 49,172	$ 21,136	$ 160,000	$ -	-100%
Planning & Zoning	$ 850,405	$ 984,899	$ 1,073,745	$ 1,373,092	$ 1,537,396	12%
Community Development	$ 323,290	$ 457,987	$ 392,141	$ 532,068	$ 545,746	3%
Police	$ 5,060,125	$ 5,347,190	$ 6,931,440	$ 7,775,125	$ 9,162,414	18%
Police-Bluffdale	$ 1,996,845	$ 1,983,956	$ 2,587,947	$ 2,863,031	$ 3,298,193	15%
Fire	$ 4,227,067	$ 4,507,901	$ 5,383,219	$ 6,395,127	$ 8,138,962	27%
Building Inspection	$ 1,291,568	$ 1,298,182	$ 1,298,767	$ 1,846,611	$ 1,868,484	1%
Grant Expenditures	$ -	$ 5,165	$ 4,550	$ 71,250	$ 71,250	0%
Streets	$ 1,040,991	$ 1,111,589	$ 1,398,638	$ 1,784,539	$ 2,133,083	20%
Public Works	$ 873,113	$ 885,416	$ 1,018,411	$ 866,633	$ 956,506	10%
Engineering	$ 867,890	$ 794,496	$ 907,690	$ 966,299	$ 1,013,854	5%
IT	$ 480,064	$ 555,313	$ 617,775	$ 1,017,261	$ 1,096,726	8%
Public Improvements	$ 544,192	$ 590,083	$ 603,612	$ 790,408	$ 952,300	20%
Parks	$ 1,709,354	$ 1,833,876	$ 2,600,288	$ 3,479,768	$ 3,906,903	12%
Recreation	$ 910,898	$ 1,013,631	$ 1,185,543	$ 1,452,119	$ 1,568,826	8%
Public Relations and Community Outreach	$ 297,438	$ 327,612	$ 399,767	$ 684,728	$ 775,218	13%
Library	$ 680,016	$ 814,617	$ 937,292	$ 1,589,075	$ 2,140,956	35%
Transfers	$ 8,276,559	$ 14,958,024	$ 14,053,820	$ 16,795,080	$ 16,250,173	-3%
Total General Fund Expenditures	**$ 34,004,508**	**$ 42,429,132**	**$ 47,914,573**	**$ 58,344,226**	**$ 64,066,534**	**10%**

Net Revenue Over Expenditures	**$ 4,664,453**	**$ (157,989)**	**$ (1,058,142)**	**$ -**	**$ -**	

General Fund Summary

Revenues by Major Object	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adjusted Budget	2027 Budget	% Change Between 2026 and 2027
Tax Revenue	$ 20,695,750	$ 21,976,512	$ 24,433,189	$ 25,815,654	$ 30,743,715	19%
Licenses and Permits	$ 1,898,241	$ 2,606,741	$ 3,071,763	$ 2,379,864	$ 3,079,518	29%
Intergovernmental Revenue	$ 3,279,501	$ 3,282,700	$ 2,295,952	$ 2,602,456	$ 3,064,596	18%
Charges for Services	$ 4,317,008	$ 5,969,907	$ 7,194,292	$ 5,780,089	$ 6,702,325	16%
Other Revenue	$ 5,084,694	$ 4,552,542	$ 5,398,767	$ 4,754,445	$ 5,254,029	11%
Contributions and Transfers	$ 3,393,767	$ 3,882,741	$ 4,462,469	$ 17,011,718	$ 15,222,350	-11%
Total Revenues	**$ 38,668,961**	**$ 42,271,143**	**$ 46,856,432**	**$ 58,344,226**	**$ 64,066,534**	**10%**

General Fund Expenditures by Major Object

	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adjusted Budget	2027 Budget	% Change Between 2026 and 2027
Personnel	$ 19,393,284	$ 21,238,989	$ 24,651,499	$ 31,447,954	$ 36,832,096	17%
Materials, Supplies, and Services	$ 6,096,260	$ 6,024,015	$ 8,747,557	$ 9,597,768	$ 9,862,588	3%
Capital Outlay	$ 238,405	$ 208,104	$ 461,698	$ 503,424	$ 1,121,677	123%
Transfers	$ 8,276,559	$ 14,958,024	$ 14,053,820	$ 16,795,080	$ 16,250,173	-3%
Total Expenditures	**$ 34,004,508**	**$ 42,429,132**	**$ 47,914,573**	**$ 58,344,226**	**$ 64,066,534**	**10%**

Zone 2 SID (24)

	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adjusted Budget	2027 Budget	% Change Between 2026 and 2027
Water SID Revenue	$ 91,444	$ 123,587	$ 74,713	$ 320,000	$ 320,000	0%
Interest Revenue	$ 9,500	$ 14,478	$ 11,550	$ 13,000	$ 13,000	0%
Total Revenue	**$ 100,944**	**$ 138,065**	**$ 86,263**	**$ 333,000**	**$ 333,000**	**0%**
Water SID Expenses	$ 97,206	$ 135,326	$ 80,476	$ 333,000	$ 333,000	0%
Transfers	$ -	$ -	$ -	$ -	$ -	0%
Total Expenses	**$ 97,206**	**$ 135,326**	**$ 80,476**	**$ 333,000**	**$ 333,000**	**0%**
Net Revenue Over Expenditures	**$ 3,738**	**$ 2,739**	**$ 5,787**	**$ -**	**$ -**	

Fleet (25)

	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adjusted Budget	2027 Budget	% Change Between 2026 and 2027
Intergovernmental Revenue	$ -	$ -	$ -	$ 715,356	$ 2,591,781	262%
Total Revenues	**$ -**	**$ -**	**$ -**	**$ 715,356**	**$ 2,591,781**	**262%**
Fleet Operations	$ -	$ -	$ -	$ 715,356	$ 2,591,781	262%
Fleet Capital	$ -	$ -	$ -	$ -	$ -	0%
Total Expenses	**$ -**	**$ -**	**$ -**	**$ 715,356**	**$ 2,591,781**	**262%**
Net Revenue over Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	0%

Storm Drain Capital Projects (31)

	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adjusted Budget	2027 Budget	% Change Between 2026 and 2027
Intergovernmental Revenue	$ 128,979	$ -	$ -	$ -	$ -	0%
Contributions & Other Sources	$ 568	$ (217)	$ 27,979	$ -	$ 252,021	100%
Transfers	$ -	$ 571,464	$ -	$ -	$ -	0%
Impact Fees Revenues	$ 671,588	$ 314,817	$ 585,959	$ 2,450,529	$ 277,979	-89%
Total Revenue	**$ 801,135**	**$ 886,064**	**$ 613,938**	**$ 2,450,529**	**$ 530,000**	**-78%**
Capital Project Expenditures	$ 694,407	$ 182,532	$ 223,240	$ 2,190,529	$ 530,000	-76%
Transfers	$ -	$ -	$ -	$ 250,000	$ -	-100%
Total Expenses	**$ 694,407**	**$ 182,532**	**$ 223,240**	**$ 2,450,529**	**$ 530,000**	**-78%**
Net Revenue Over Expenditures	**$ 106,728**	**$ 703,532**	**$ 390,698**	**$ -**	**$ -**	

Parks Capital Projects (32)

	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adjusted Budget	2027 Budget	% Change Between 2026 and 2027
Intergovernmental Revenue	$ 1,668,092	$ 1,445,785	$ 906,541	$ -	$ -	0%
Transfers	$ -	$ 2,071,996	$ -	$ -	$ -	0%
Contributions & Other Sources	$ -	$ -	$ -	$ -	$ -	0%
Impact Fees Revenues	$ 2,147,838	$ 2,461,362	$ 3,216,413	$ 2,450,529	$ 2,442,537	0%
Total Revenue	**$ 3,815,930**	**$ 5,979,143**	**$ 4,122,954**	**$ 2,450,529**	**$ 2,442,537**	**0%**
Capital Project Expenditures	$ 12,364,451	$ 6,374,915	$ 7,317,606	$ 2,190,529	$ 2,442,537	12%
Transfers	$ -	$ -	$ -	$ 250,000	$ -	-100%
Total Expenses	**$ 4,140,745**	**$ 2,239,751**	**$ 5,107,958**	**$ 2,450,529**	**$ 2,442,537**	**0%**
Net Revenue Over Expenditures	**$ (324,815)**	**$ 3,739,392**	**$ (985,005)**	**$ -**	**$ -**	

Roads Capital Projects (33)

	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adjusted Budget	2027 Budget	% Change Between 2026 and 2027
Intergovernmental Revenue	$ -	$ -	$ -	$ -	$ -	0%
Impact Fees Revenues	$ 3,019,072	$ 12,687,005	$ 8,646,103	$ 2,618,667	$ 2,568,667	-2%
Total Revenue	**$ 3,019,072**	**$ 12,687,005**	**$ 8,646,103**	**$ 2,618,667**	**$ 2,568,667**	**-2%**
Capital Project Expenditures	$ 10,340,076	$ 6,257,001	$ 5,105,981	$ 2,618,667	$ 2,568,667	-2%
Transfers	$ -	$ -	$ -	$ -	$ -	0%
Total Expenses	**$ 10,340,076**	**$ 6,257,001**	**$ 5,105,981**	**$ 2,618,667**	**$ 2,568,667**	**-2%**
Net Revenue Over Expenditures	**$ (7,321,004)**	**$ 6,430,004**	**$ 3,540,123**	**$ -**	**$ -**	

Public Safety Capital Projects (34)

	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adjusted Budget	2027 Budget	% Change Between 2026 and 2027
Impact Fees Revenues	$ 812,337	$ 881,849	$ 1,007,452	$ 853,484	$ 15,813,484	1753%
Transfers	$ -	$ 375,978	$ -	$ -	$ -	0%
Total Revenue	**$ 812,337**	**$ 1,257,827**	**$ 1,007,452**	**$ 853,484**	**$ 15,813,484**	**1753%**
Capital Project Expenditures	$ 261,337	$ 499,630	$ 1,339,923	$ 453,484	$ 15,813,484	3387%
Transfers	$ -	$ 523,000	$ -	$ 400,000	$ -	-100%
Total Expenses	**$ 261,337**	**$ 1,022,630**	**$ 1,339,923**	**$ 853,484**	**$ 15,813,484**	**1753%**
Net Revenue Over Expenditures	**$ 551,000**	**$ 235,197**	**$ (332,471)**	**$ -**	**$ -**	

Capital Projects (35)

	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adjusted Budget	2027 Budget	% Change Between 2026 and 2027
Transfers and Other Sources	$ 1,398,000	$ 14,578,445	$ 8,937,148	$ 12,980,000	$ 10,000,000	-23%
Contributions & Other Revenues	$ 760,420	$ 1,244,606	$ 1,650,853	$ 1,922,091	$ 6,650,853	246%
Total Revenue	**$ 2,158,420**	**$ 15,823,051**	**$ 10,588,001**	**$ 14,902,091**	**$ 16,650,853**	**12%**
Capital Project Expenditures	$ 2,691,053	$ 5,760,029	$ 5,203,796	$ 14,902,091	$ 16,650,853	12%
Transfers	$ -	$ -	$ -	$ -	$ -	0%
Total Expenses	**$ 2,691,053**	**$ 5,760,029**	**$ 5,203,796**	**$ 14,902,091**	**$ 16,650,853**	**12%**
Net Revenue Over Expenditures	**$ (532,633)**	**$ 10,063,022**	**$ 5,384,204**	**$ -**	**$ -**	

Debt Service (40)

	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adjusted Budget	2027 Budget	% Change Between 2026 and 2027
Admin Fees	$ 213,773	$ 213,764	$ 215,000	$ 215,000	$ 215,000	0%
Contributions and Transfers	$ 78,027	$ 78,024	$ 78,000	$ 78,000	$ 78,000	0%
Total Revenue	**$ 291,800**	**$ 291,788**	**$ 293,000**	**$ 293,000**	**$ 293,000**	**0%**
Debt Service	$ 290,567	$ 290,639	$ 293,188	$ 293,000	$ 293,000	0%
Total Expenses	**$ 290,567**	**$ 290,639**	**$ 293,188**	**$ 293,000**	**$ 293,000**	**0%**
Net Revenue Over Expenditures	**$ 1,233**	**$ 1,149**	**$ (188)**	**$ -**	**$ -**	

Community Development Renewal Agency (42)

	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adjusted Budget	2027 Budget	% Change Between 2026 and 2027
Transfers and Other Sources	$ 760,000	$ 880,000	$ 1,775,820	$ -	$ -	0%
Total Revenue	**$ 760,000**	**$ 880,000**	**$ 1,775,820**	**$ -**	**$ -**	**0%**
Materials, Supplies and Services	$ 729,649.69	$ 808,401.00	$ 896,649.83	$ -	$ -	0%
Total Expenses	**$ 729,649.69**	**$ 808,401.00**	**$ 896,649.83**	**$ -**	**$ -**	**0%**
Net Revenue Over Expenditures	**$ 30,350.31**	**$ 71,599.00**	**$ 879,170.17**	**$ -**	**$ -**	**0%**

Local Building Authority (44)						
	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adjusted Budget	2027 Budget	% Change Between 2026 and 2027
Transfers and Other Sources	-	$ 1,296,711	$ 4,844,863	$ 3,210,000	$ 3,800,000	18%
Total Revenue	**-**	**$ 1,296,711**	**$ 4,844,863**	**$ 3,210,000**	**$ 3,800,000**	**18%**
Capital Project Expenditures	-	$ 2,638,689	$ 23,407,859	$ -	$ -	0%
Debt Service	-	$ 3,199,362	$ -	$ 3,210,000	$ 3,800,000	18%
Total Expenses	**-**	**$ 5,838,051**	**$ 23,407,859**	**$ 3,210,000**	**$ 3,800,000**	**18%**
Net Revenue Over Expenditures	**-**	**$ (4,541,340)**	**$ (18,562,996)**	**$ -**	**$ -**	

Street Lighting (50)

	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adjusted Budget	2027 Budget	% Change Between 2026 and 2027
Street Lighting	$ 583,216	$ 669,645	$ 1,006,740	$ 701,399	$ 721,181	3%
Transfers	$ 28,063	$ 83,188	$ 72,533	$ 53,716	$ 165,713	208%
Total Revenue	**$ 611,279**	**$ 752,833**	**$ 1,079,272**	**$ 755,115**	**$ 894,894**	**19%**
Street Lighting Operations	$ 211,576	$ 204,782	$ 228,659	$ 462,277	$ 553,976	20%
Street Lighting Capital	$ 119,841	$ 12,600	$ 39,434	$ 128,837	$ 87,200	-32%
Transfers	$ 53,236	$ 58,716	$ 85,562	$ 69,002	$ 103,718	50%
Depreciation	$ -	$ -	$ -	$ 90,000	$ 150,000	67%
Total Expenses	**$ 384,653**	**$ 276,098**	**$ 353,655**	**$ 755,115**	**$ 894,894**	**19%**
Net Revenue Over Expenditures	**$ 226,626**	**$ 476,735**	**$ 725,617**	**$ -**	**$ -**	

Water (51)

	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adjusted Budget	2027 Budget	% Change Between 2026 and 2027
Utility Operating Revenue	$ 9,034,013	$ 10,072,079	$ 11,029,504	$ 10,798,933	$ 11,793,977	9%
Water	$ -	$ -	$ -	$ 2,220,355	$ 3,428,036	54%
Total Revenue	**$ 9,034,013**	**$ 10,072,079**	**$ 11,029,504**	**$ 13,019,288**	**$ 15,222,013**	**17%**
Water Operations	$ 4,014,991	$ 4,023,335	$ 4,625,646	$ 5,237,529	$ 5,958,826	14%
Secondary Water Operations	$ 1,919,496	$ 1,855,322	$ 3,531,781	$ 3,611,073	$ 3,836,644	6%
Depreciation	$ -	$ -	$ -	$ 2,883,138	$ 4,064,721	41%
Transfers	$ 842,635	$ 955,180	$ 1,073,726	$ 1,287,548	$ 1,361,822	6%
Total Water Fund Expenses	**$ 6,777,123**	**$ 6,833,837**	**$ 9,231,153**	**$ 13,019,288**	**$ 15,222,013**	**17%**
Net Revenue Over Expenditures	**$ 2,256,891**	**$ 3,238,242**	**$ 1,798,351**	**$ -**	**$ -**	

Sewer (52)

	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adjusted Budget	2027 Budget	% Change Between 2026 and 2027
Operating & Non-Operating Revenue	$ 7,023,592	$ 9,105,270	$ 9,955,240	$ 8,997,662	$ 11,163,274	24%
Total Revenue	**$ 7,023,592**	**$ 9,105,270**	**$ 9,955,240**	**$ 9,306,234**	**$ 11,163,274**	**20%**
Sewer Operations	$ 3,742,692	$ 4,166,392	$ 6,403,791	$ 6,467,625	$ 7,410,132	15%
Depreciation	$ -	$ -	$ -	$ 1,200,000	$ 2,000,000	67%
Transfers	$ 979,829	$ 1,180,420	$ 1,337,004	$ 1,567,099	$ 1,753,142	12%
Total Expenses	**$ 4,722,521**	**$ 5,346,812**	**$ 7,740,795**	**$ 9,306,234**	**$ 11,163,274**	**20%**
Net Revenue Over Expenditures	**$ 2,301,072**	**$ 3,758,458**	**$ 2,214,445**	**$ -**	**$ -**	

Wastewater Capital Projects (53)

	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adjusted Budget	2027 Budget	% Change Between 2026 and 2027
Transfers	$ -	$ 735,593	$ -	$ -	$ -	0%
Impact Fees Revenue	$ 2,420,217	$ 709,821	$ 1,425,718	$ 1,095,000	$ 1,895,000	73%
Total Revenue	**$ 2,420,217**	**$ 1,445,414**	**$ 1,425,718**	**$ 1,095,000**	**$ 1,895,000**	**73%**
Capital Project Expenditures	$ 3,084,524	$ 1,815,769	$ 667,923	$ 695,000	$ 695,000	0%
Depreciation	$ -	$ -	$ -	$ 400,000	$ 1,200,000	200%
Transfers	$ -	$ -	$ -	$ -	$ -	0%
Total Expenses	**$ 3,084,524**	**$ 1,815,769**	**$ 667,923**	**$ 1,095,000**	**$ 1,895,000**	**73%**
Net Revenue Over Expenditures	**$ (664,307)**	**$ (370,355)**	**$ 757,795**	**-**	**-**	

Storm Drain (54)

	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adjusted Budget	2027 Budget	% Change Between 2026 and 2027
Operating Revenue	$ 1,372,324	$ 1,511,305	$ 1,537,463	$ 1,567,672	$ 1,680,030	7%
Contributions & Other Sources	$ 91,418	$ 158,743	$ 163,719	$ 1,705,222	$ 2,325,831	36%
Total Revenue	**$ 1,488,661**	**$ 1,674,246**	**$ 1,701,182**	**$ 3,272,894**	**$ 4,005,862**	**22%**
Storm Drain Operations	$ 356,291	$ 409,583	$ 601,746	$ 1,156,324	$ 1,075,560	-7%
Depreciation	$ -	$ -	$ -	$ 1,200,000	$ 2,000,000	67%
Transfers and Other Uses	$ 527,851	$ 604,272	$ 736,001	$ 916,570	$ 930,302	1%
Total Expenses	**$ 884,142**	**$ 1,013,855**	**$ 1,337,747**	**$ 3,272,894**	**$ 4,005,862**	**22%**
Net Revenue Over Expenditures	**$ 604,519**	**$ 660,391**	**$ 363,435**	**$ -**	**$ -**	

Garbage (55)

	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adjusted Budget	2027 Budget	% Change Between 2026 and 2027
Operating Revenue	$ 2,688,811	$ 3,005,820	$ 3,169,266	$ 3,850,000	$ 4,378,530	14%
Interest Revenue & Other Sources	$ 23,789	$ 41,274	$ 65,598	$ 41,274	$ 65,598	59%
Total Revenue	**$ 2,712,600**	**$ 3,072,094**	**$ 3,234,864**	**$ 3,891,274**	**$ 4,444,129**	**14%**
Garbage Operations	$ 2,384,726	$ 2,265,621	$ 2,848,966	$ 3,637,196	$ 4,163,431	14%
Transfers	$ 195,188	$ 176,576	$ 204,450	$ 254,078	$ 280,698	10%
Total Expenses	**$ 2,579,914**	**$ 2,442,197**	**$ 3,053,416**	**$ 3,891,274**	**$ 4,444,129**	**14%**
Net Revenue Over Expenditures	**$ 132,686**	**$ 629,897**	**$ 181,448**	**$ -**	**$ -**	

Culinary Water Capital Projects (56)

	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adjusted Budget	2027 Budget	% Change Between 2026 and 2027
Connection Fees Revenue	$ 2,096,144	$ 2,102,328	$ 3,140,230	$ 2,152,341	$ 3,350,000	56%
Intergovernmental Revenues	$ -	$ -	$ 605,535	$ -	$ -	0%
Transfers	$ -	$ -	$ -	$ -	$ -	0%
Total Revenue	**$ 2,096,144**	**$ 2,102,328**	**$ 3,745,765**	**$ 2,152,341**	**$ 3,350,000**	**56%**
Capital Project Expenditures	$ 4,327,810	$ 343,071	$ 5,446,048	$ 150,000	$ 2,150,000	1333%
Transfers and Other Uses	$ -	$ -	$ -	$ 802,341	$ -	-100%
Depreciation	$ -	$ -	$ -	$ 1,200,000	$ 1,200,000	0%
Total Expenses	**$ 4,356,856**	**$ 343,071**	**$ 5,446,048**	**$ 2,152,341**	**$ 3,350,000**	**56%**
Net Revenue Over Expenditures	**$ (2,260,713)**	**$ 1,759,257**	**$ (1,700,283)**	**$ -**	**$ -**	

Secondary Water Capital Projects (57)

	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adjusted Budget	2027 Budget	% Change Between 2026 and 2027
Connection Fees Revenues	$ 1,709,075	$ 1,224,847	$ 2,225,418	$ 1,965,000	$ 4,345,000	121%
Transfers	$ -	$ 173,774	$ -	$ -	$ -	0%
Total Revenue	**$ 1,717,870**	**$ 1,425,408**	**$ 2,230,243**	**$ 1,965,000**	**$ 4,345,000**	**121%**
Capital Project Expenditures	$ 2,912,383	$ 1,487,046	$ 2,991,812	$ 765,000	$ 2,845,000	272%
Transfers Out	$ -	$ -	$ -	$ -	$ -	0%
Depreciation	$ -	$ -	$ -	$ 1,200,000	$ 1,500,000	25%
Transfers and Other Uses	$ -	$ -	$ -	$ -	$ -	0%
Total Expenses	**$ 2,912,383**	**$ 1,487,046**	**$ 2,991,812**	**$ 1,965,000**	**$ 4,345,000**	**121%**
Net Revenue Over Expenditures	**$ (1,194,513)**	**$ (61,638)**	**$ (761,569)**	**$ -**	**$ -**	

Water Rights (58)

	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adjusted Budget	2027 Budget	% Change Between 2026 and 2027
Water Rights	$ 6,172,530	$ 2,214,350	$ 9,168,986	$ 2,346,795	$ 1,098,398	-53%
Interest Revenue & Other Sources	$ 352,039	$ 512,295	$ 718,834	$ 380,000	$ 718,834	89%
Total Revenue	**$ 6,524,569**	**$ 2,726,645**	**$ 9,887,820**	**$ 2,726,795**	**$ 1,817,232**	**-33%**
Water Rights Expenses	$ 3,741,682	$ 118,936	$ 9,344,826	$ 2,726,795	$ 1,817,232	-33%
Transfers	$ -	$ -	$ -	$ -	$ -	0%
Total Expenses	**$ 3,741,682**	**$ 118,936**	**$ 9,344,826**	**$ 2,726,795**	**$ 1,817,232**	**-33%**
Net Revenue Over Expenditures	**$ 2,782,886**	**$ 2,607,709**	**$ 542,994**	**$ -**	**$ -**	

Total Budget

	2023 Actuals	2024 Actuals	2025 Actuals	2026 Adjusted Budget	2027 Budget	% Change Between 2026 and 2027
Total Budgeted Revenues	$ 84,057,543	$ 112,590,403	$ 118,279,571	$ 120,429,468	$ 153,635,478	28%
Total Budgeted Expenditures	$ 82,693,347	$ 78,803,062	$ 106,333,161	$ 120,429,468	$ 153,635,478	28%
Total Net Revenues Over Expenditures	**$ 1,364,197**	**$ 33,787,341**	**$ 11,946,410**	**$ -**	**$ -**	

Statistical Information

	2021	2022	2023	2024	2025	% Difference
Population (according to the US Census)	44,164	49,354	53,949	59,103	65,269	10%

Operating Departments/Divisions (does not include Capital Funds)

Department/Division	2023 Actuals	2024 Actuals	2025 Actuals	2026 Original Budget	2026 Amended Budget	2027 Total Requested Budget	2027 Recommended Budget
Legislative	$ 190,750	$ 206,894	$ 256,446	$ 261,112	$ 261,112	$ 275,815	$ 275,815
% Change from Prior Year	15%	8%	19%	2%	2%	5%	5%
Administrative	$ 1,639,050	$ 2,017,200	$ 2,297,335	$ 1,775,621	$ 1,784,558	$ 2,104,936	$ 1,945,915
% Change	4%	19%	12%	-29%	-29%	15%	8%
Facilities Maintenance (New in 2026)				$ 689,795	$ 844,238	965,068	$ 965,068
% Change						13%	0%
Human Resources (New in 2026)				$ 759,291	$ 759,291	808,085	$ 808,085
% Change						6%	0%
Utility Billing	$ 337,267	$ 369,583	$ 410,667	$ 527,556	$ 527,556	$ 591,473	$ 591,473
% Change	4%	9%	10%	22%	22%	11%	11%
Treasurer	$ 373,501	$ 475,476	$ 681,592	$ 791,322	$ 791,321	$ 824,282	$ 824,282
% Change	-23%	21%	30%	14%	14%	4%	4%
Recorder	$ 206,385	$ 231,775	$ 228,481	$ 384,820	$ 384,820	$ 471,598	$ 471,598
% Change	9%	11%	-1%	41%	41%	18%	18%
Attorney	$ 666,839	$ 682,520	$ 755,033	$ 882,049	$ 882,049	$ 933,906	$ 922,955
% Change	4%	2%	10%	14%	14%	6%	4%
Justice Court	$ 330,622	$ 311,521	$ 405,677	$ 487,900	$ 487,900	$ 488,123	$ 488,123
% Change	13%	-6%	23%	17%	17%	0%	0%
Non-Departmental	$ 917,697	$ 820,955	$ 1,069,762	$ 1,099,550	$ 1,121,230	$ 1,081,230	$ 1,081,230
% Change	16%	-12%	23%	3%	5%	-4%	-4%
General Gov.	$ 385,857	$ 349,412	$ 393,610	$ 243,000	$ 330,764	$ 275,000	$ 275,000
% Change	23%	-10%	11%	-62%	-19%	-20%	-20%
Planning	$ 850,405	$ 984,899	$ 1,073,745	$ 1,373,092	$ 1,408,091	$ 1,572,010	$ 1,537,396
% Change	-3%	14%	8%	22%	24%	10%	8%
Community Development	$ 323,290	$ 457,987	$ 392,141	$ 532,068	$ 533,839	$ 545,746	$ 545,746
% Change	0%	29%	-17%	26%	27%	2%	2%

Police	$ 5,060,125	$ 5,347,190	$ 6,931,440	$ 7,775,125	$ 7,849,501	$ 9,195,478	$ 9,162,414
% Change	9%	5%	23%	11%	12%	15%	14%
Bluffdale Police	$ 1,996,845	$ 1,983,956	$ 2,587,947	$ 2,863,031	$ 3,276,135	$ 3,298,193	$ 3,298,193
% Change	-2%	-1%	23%	10%	21%	1%	1%
Fire	$ 4,227,067	$ 4,507,901	$ 5,383,219	$ 6,395,127	$ 7,120,948	$ 8,138,962	$ 8,138,962
% Change	6%	6%	16%	16%	24%	13%	13%
Building Inspection	$ 1,291,568	$ 1,298,182	$ 1,298,767	$ 1,846,611	$ 1,846,611	$ 1,983,067	$ 1,868,484
% Change	1%	1%	0%	30%	30%	7%	1%
Streets	$ 1,040,991	$ 1,111,589	$ 1,398,638	$ 1,784,539	$ 2,062,730	$ 2,513,143	$ 2,133,083
% Change	13%	6%	21%	22%	32%	18%	3%
Public Works	$ 873,113	$ 885,416	$ 1,018,411	$ 866,633	$ 870,133	$ 991,120	$ 956,506
% Change	-5%	1%	13%	-18%	-17%	12%	9%
Engineering	$ 867,890	$ 794,496	$ 907,690	$ 966,299	$ 966,298	$ 1,013,854	$ 1,013,854
% Change	15%	-9%	12%	6%	6%	5%	5%
Information Technology	$ 480,064	$ 555,313	$ 617,775	$ 1,017,261	$ 1,086,338	$ 1,181,561	$ 1,096,726
% Change	20%	14%	10%	39%	43%	8%	1%
Public Improvements	$ 544,192	$ 590,083	$ 603,612	$ 790,408	$ 790,408	$ 952,300	$ 952,300
% Change	-19%	8%	2%	24%	24%	17%	17%
Parks	$ 1,709,354	$ 1,833,876	$ 2,600,288	$ 3,479,768	$ 3,711,299	$ 4,497,363	$ 3,906,903
% Change	7%	7%	29%	25%	30%	17%	5%
Recreation	$ 910,898	$ 1,013,631	$ 1,185,543	$ 1,452,119	$ 1,488,400	$ 1,568,826	$ 1,568,826
% Change	0%	10%	15%	18%	20%	5%	5%
Public Relations and Civic Events	$ 297,438	$ 327,612	$ 399,767	$ 684,728	$ 704,728	$ 775,218	$ 775,218
% Change	-10%	9%	18%	42%	43%	9%	9%
Library	$ 680,016	$ 814,617	$ 937,292	$ 1,589,075	$ 1,589,295	$ 2,357,956	$ 2,140,956
% Change	13%	17%	13%	41%	41%	33%	26%

Street Lighting (Fund 50)	$ 384,653	$ 276,098	$ 353,655	$ 755,115	$ 700,749	$ 904,894	$ 894,894
% Change	-1%	-39%	22%	53%	50%	23%	22%
Culinary Water (Fund 51)	$ 4,014,991	$ 4,023,335	$ 4,625,646	$ 5,237,529	$ 5,657,384	$ 6,403,359	$ 5,956,201
% Change	0%	0%	13%	12%	18%	12%	5%
Secondary Water (Fund 51)	$ 2,762,131	$ 2,810,502	$ 4,605,507	$ 4,898,621	$ 5,120,509	$ 5,449,592	$ 5,195,840
% Change	29%	2%	39%	6%	10%	6%	1%
Sewer (Fund 52)	$ 4,722,521	$ 5,346,812	$ 7,740,795	$ 9,306,234	$ 8,084,583	$ 11,325,374	$ 11,163,274
% Change	17%	12%	31%	17%	4%	29%	28%
Storm Drain (Fund 54)	$ 884,142	$ 1,013,855	$ 1,013,855	$ 3,272,894	$ 1,996,267	$ 4,100,737	$ 4,003,237
% Change	25%	13%	0%	69%	49%	51%	50%
Fleet (New in 2026)				$ 715,356	$ 715,356	$ 2,955,138	$ 2,591,781
% Change						76%	72%

Total (General Fund)	**$ 26,201,224**	**$ 27,972,084**	**$ 33,834,879**	**$ 41,317,896**	**$ 43,479,593**	**$ 49,404,313**	**$ 47,745,111**
% Change	5%	6%	17%	32%	36%	12%	9%
Total Operating Budget	**$ 38,969,662**	**$ 41,442,686**	**$ 52,174,337**	**$ 65,503,646**	**$ 65,754,441**	**$ 80,543,408**	**$ 77,550,339**
% Change	8%	6%	21%	37%	37%	18%	15%

FY2026-2027 - Fleet Vehicles/Equipment Disposal

City Department	Replace Vehicle Asset #	Make	Model	Year	Age	Justification
Facilities	#105*REPL*	Toyota	Tacoma Extra cab	2012	14	Age/miles
Fire	#226*REPL*	Ford	F550 XL Crew cab Chassis cab (Repurposed as Brush Truck)	2018	8	Age/Re-purpose
Fire	#226-Remount body #241	Osage	Ambulance Body remount	2018	8	Remount
Parks	#183*REPL	Ford	F350 Single cab Enclosed Utility body	2015	11	Age/Condition/miles/Rising maintenance costs
Police	#32*REPL*	Dodge	Ram 1500	2016	10	Age/Condition/miles/Rising maintenance costs
Police	#28*REPL*	Dodge	Ram 1500	2016	10	Age/Condition/miles/Rising maintenance costs
Police	#26*REPL*	Ford	Tarus interceptor	2014	12	Age/Condition/Miles
Police	#23*REPL*	Ford	Explorer PIU-K9	2014	12	Age/Condition/Miles
Police	#20*REPL*	Ford	Explorer PIU	2015	11	Miles/Year/Condition
Secondary Water	#170*REPL*	Ford	F550 - Dump bed/plow/Salter	2016	10	Age/Condition/Rising maintenance costs
Sewer/Storm Drain	#148*REPL*	Dodge	Ram 4500 HD Mechanic/Crane body	2014	12	Age/Miles
Storm Water Inspection	#171*REPL*	Ford	Escape	2017	9	Need for a truck Move Escape to City hall pool
Storm Water Inspection	#188*REPL*	Ford	Escape	2017	9	Need for a Truck/Move Escape to City hall pool
Streets	#185*REPL*	Freightliner	108SD-Bobtale Plow (Salter body seized up)	2017	9	Condition/Year salter body seized up
Streets	#138*REPL*	International	Work star 7600 SBA 10 wheeler	2008	18	Age/Condition/miles/Rising maintenance costs
North Fire generator	#7016*REPL*	Generac/John deere	Stationary Generator For North Fired station	2009	17	Age/Condition/Hrs/Rising maintenance costs
Sewer	#7004*REPL*	Generac	Stationary Generator For North Fired station	2012	14	Age/Condition/Hrs/Rising maintenance costs
Streets	#2142 *REPL*	Dimond built	Single axle Asphalt Tack Sprayer trailer	2014	12	Age/Condition/Hrs/Rising maintenance costs
Parks	#3193*REPL*	Kubota	X1100 C Single cab RTV with plow attachment's	2011	15	Age/Condition/miles/Rising maintenance costs
Fire	#214*REPL*	Yamaha	FXSHO Gray Wave runner Search & Rescue	2012	14	Age/Condition/Hrs/Rising maintenance costs
Fire	#215*REPL*	Yamaha	FXSHO Blue Wave Runner Search & Rescue	2012	14	Age/Condition/Hrs/Rising maintenance costs
						$149,300.00
						Total Estimated Revenue

ORDINANCE NO. 26-35 (08-11-26)

ORDINANCE ADOPTING A FINAL BUDGET FOR FISCAL YEAR 2026-2027, INCLUDING A PROPERTY TAX RATE INCREASE, COMPENSATION SCHEDULE FOR ELECTED AND STATUTORY OFFICERS, AND COMPENSATION INCREASE FOR DEFINED EXECUTIVE MUNICIPAL OFFICERS

WHEREAS, following adoption of a tentative and proposed budget in a year in which a legislative body wishes to pass a property tax rate increase, Utah Code §§ 10-6-118 and 59-2-919 requires the City Council to, on or before September 1, adopt a final budget with a tax rate increase after holding a public hearing; and

WHEREAS, Utah Code § 10-3-818(1) requires the City Council to adopt a compensation schedule for its elected and statutory officers through ordinance after holding a public hearing; and

WHEREAS, Utah Code § 59-2-924 requires the City to present and make public the property tax impact statement as a separate document from all other budget documents at each public hearing held prior to June 30 at which the City's proposed general fund budget for the ensuing fiscal year is considered, and the City has met the requirements of this code section; and

WHEREAS, Utah Code § 10-3-818(2)(b) requires the City Council to hold a separate public hearing on a compensation increase for defined executive municipal officers; and

WHEREAS, the City Council held a public hearing on June 2, 2026, regarding the 2026-2027 interim budget and compensation increase for elected and statutory officers; and

WHEREAS, the City Council held a separate public hearing on June 2, 2026, on the compensation increase for defined executive municipal officers; and

WHEREAS, the City Council published 14 days' advanced notice in accordance with Utah Code § 59-2-919 of the required public hearing on August 11, 2026, for the final decision on the property tax rate increase; and

WHEREAS, pursuant to Utah Code § 59-2-919(8), the City Council stated the information required under Utah Code § 59-2-919(8)(b)(ii) at the public hearing on August 11, 2026; and

WHEREAS, pursuant to Utah Code § 59-2-919.2(4), the City has made the County list available to all who attended the public hearing and to all who have requested a copy; and

WHEREAS, the City Council held a public hearing in accordance with Utah Code § 59-2-919 on August 11, 2026; and

WHEREAS, after due consideration of all public input received, the City Council now wishes to adopt the final budget, compensation schedule, and compensation increase for defined executive municipal officers, attached hereto.

NOW THEREFORE, be it ordained by the Governing Body of the City of Saratoga Springs, Utah, that:

1. The City of Saratoga Springs does hereby adopt the final budget for fiscal year 2026-2027, which includes a property tax rate increase, compensation schedule for elected and statutory officers, and compensation increase for defined municipal officers, attached hereto.

2. This ordinance shall take effect after publication as required by Utah law.

ADOPTED AND PASSED by the City Council of the City of Saratoga Springs, Utah, this 11th day of August, 2026.

Signed: ____________________________
Chris Carn, Mayor

Attest: _____________________________
City Recorder

CITY COUNCIL VOTE AS RECORDED

Councilmembers:	Yes	No	Abstain	Excused
Audrey Barton	______	______	______	______
Edon Davenport	______	______	______	______
Robert Taylor	______	______	______	______
Lance Wadman	______	______	______	______
Emma Wilson	______	______	______	______
Mayor Chris Carn (tie only)	______	______		

NOTICE OF PROPOSED TAX INCREASE
CITY OF SARATOGA SPRINGS

The CITY OF SARATOGA SPRINGS is proposing to increase its property tax revenue.

The CITY OF SARATOGA SPRINGS tax on a $542,000 residence would increase from $291.54 to $437.31, which is $145.77 per year.

The CITY OF SARATOGA SPRINGS tax on a $542,000 business would increase from $530.08 to $795.11, which is $265.03 per year.

If the proposed budget is approved, CITY OF SARATOGA SPRINGS would receive an additional $3,100,000 in property tax revenue per year as a result of the tax increase.

If the proposed budget is approved, CITY OF SARATOGA SPRINGS would increase its property tax budgeted revenue by 50.03% above last year's property tax budgeted revenue excluding eligible new growth.

The CITY OF SARATOGA SPRINGS 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 participate in the public hearing in person or virtually.

PUBLIC HEARING

Date/Time: August 11, 2026 - 6:00 PM

Location: City of Saratoga Springs City Offices - Council Chambers
319 South Saratoga Road
Saratoga Springs, UT 84045

To obtain more information regarding the tax increase, citizens may contact the CITY OF SARATOGA SPRINGS at 801-766-9793 or visit www.saratogasprings-ut.gov/propertytax. Instructions for virtual participation in the public hearing will be available at www.saratogasprings-ut.gov/propertytax no later than 24 hours before the public hearing is scheduled to begin.

Property Tax Impact Schedule

Saratoga Springs City is considering an increase to its property tax rate from .000978 to .001467 to generate an additional $3,100,000. 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 proposed property tax increase is adopted.

Saratoga Springs City's Current Property Tax Rate	0.000978
Saratoga Springs City's Current Property Tax Revenue	$6,200,539
Proposed Revenue with Tax Change	$9,300,539
New Property Tax Revenue to Saratoga Springs City	**$3,100,000**

Estimated Increase to Saratoga Springs City's Property Tax Revenue	50%

Estimated Increase to a primary residence of $541,873	$145.21 or 50% increase
Estimated Increase to a business valued at $541,873	$264.98 or 50% increase

The City is seeking $3,100,000 in additional revenue to fund additional Fire and Police services. If the property tax change is not approved, cuts will be made throughout the City's General Fund budget to balance the budget (see below).

Affected Department	Proposed Budget	Budget without Tax Change	Budget Change	Impact of Tax Increase
Fire	$8,138,962	$7,960,567	$178,395	The City conducts annual physical screenings for all firefighters, reclass paramedics and AEMTs to Senior Paramedics and Senior AEMTs, and hires a new Admin Assistant II.
Police	$9,162,414	$8,138,736	$1,023,678	The City will hire 2 new Police officers, a new Police Lieutenant, and a new Police Sergeant
Administration	$1,945,915	$1,843,136	$102,779	The City hires a new Senior Account Payable/Accounts Receivable Clerk
Building Inspection	$1,868,484	$1,829,843	$38,641	The City hires a new PT Building Technician
City Recorder	$471,598	$432,964	$38,634	The City hires a new PT Business License Administrator

Public Relations & Communications	$775,218	$717,825	$57,393	The City converts a PT Civic Events Coordinator to FT and increases the Events Budget
Library	$2,140,956	$1,940,441	$200,515	The City hires a new PT Librarian, a new Library Clerk 3, a new Library Clerk 2, a new Library Clerk 1, increases is Programs budget and increases is Supplies Budget
Non-Departmental	$1,081,230	$831,230	$250,000	If the property tax change is not approved, the City will reduce its Payroll Contingency Fund
Parks	$3,906,903	$3,397,296	$509,606	The City hires a new Maintenance 1, a new Maintenance 3, and new Seasonal workers.
Planning	$1,537,396	$1,389,681	$147,715	The City hires a new Assistant Planning Director
Public Improvements	$952,300	$795,622	$156,678	The City hires a new Inspector 2
Recreation	$1,568,826	$1,560,982	$7,844	The City does not increase the budget for Basketball programs by as much
Streets	$2,133,083	$1,796,089	$236,994	The City hires a new Maintenance 1, purchases a new Crack Seal Machine, and purchases a new John Deer Gator
Utility Billing	$591,473	$540,075	$51,398	The City converts a PT Utility Billing Clerk to FT
Total General Fund Change			**$3,100,000**	

UTAH COUNTY NOTICE OF PROPOSED TAX INCREASE

The following taxing entities are proposing to increase property tax revenue within UTAH 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	From:	To:	Additional Ad Valorum Tax Revenue	% Increase if Proposed Tax Increase is Approved	Public hearing information Date/Time	Location	Phone:
PROVO CITY SCHOOL DISTRICT	$526,000	Residential:	$1,216.51	$1,249.49	$1,306,942	7.00%	Aug 05,2026 6:00 PM	280 W 940 N Provo	801-374-4800
		Commercial:	$2,211.83	$2,271.79					
AMERICAN FORK CITY	$502,000	Residential:	$394.27	$427.68	$660,000	8.48%	Aug 11,2026 7:00 P.M.	31 N Church St American Fork	801-763-3000
		Commercial:	$716.86	$777.60					
CEDAR HILLS CITY	$682,000	Residential:	$276.07	$330.09	$150,000	19.55%	Aug 11,2026 6:00 PM	3925 W Cedar Hills Dr Cedar Hills	801-785-9668
		Commercial:	$501.95	$600.16					
CITY OF DRAPER	$838,000	Residential:	$415.73	$519.90	$122,224	22.55%	Aug 12,2026 6:00 P.M.	1020 E Pioneer Rd Draper	801-576-6318
		Commercial:	$755.88	$945.26					
EAGLE MOUNTAIN CITY	$488,000	Residential:	$142.25	$456.28	$6,742,938	220.88%	Aug 06,2026 6:00 PM	1650 Stage Coach Run Eagle Mountain	801-789-6600
		Commercial:	$258.64	$829.60					
SARATOGA SPRINGS CITY	$542,000	Residential:	$291.54	$437.31	$3,100,000	50.03%	Aug 11,2026 6:00 PM	319 S Saratoga Rd Saratoga Springs	801-766-9793
		Commercial:	$530.08	$795.11					
HIGHLAND CITY	$1,036,000	Residential:	$413.11	$441.60	$172,488	6.89%	Aug 11,2026 6:00 P.M.	5400 West Civic Center Drive Highland	801-756-5751
		Commercial:	$751.10	$802.90					
OREM CITY	$520,000	Residential:	$168.74	$180.47	$450,000	6.95%	Aug 27,2026 6:00 p.m.	56 N State Street Orem	801-229-7074
		Commercial:	$306.80	$328.12					
PLEASANT GROVE CITY	$602,000	Residential:	$310.57	$337.72	$365,667	8.72%	Aug 11,2026 6:00 p.m.	108 South 100 East Pleasant Grove	801-785-5045
		Commercial:	$564.68	$614.04					
SPRINGVILLE CITY	$476,000	Residential:	$186.40	$191.90	$97,000	2.97%	Aug 18,2026 7:00 P.M.	110 South Main Street Springville	801-489-2708
		Commercial:	$338.91	$348.91					
CENTRAL UTAH WATER CONSERVANCY	$576,000	Residential:	$124.82	$126.72	$555,517	0.71%	Aug 25,2026 6:00 P.M.	1426 E 750 N Orem, Utah 84097	801-226-7100
		Commercial:	$226.94	$230.40					

***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".**