**WEST VALLEY CITY GENERAL FUND - FUND 10**
**REVENUE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| **PROPERTY TAX:** | | | | | | |
| Current Year | 34,675,837 | 34,816,485 | 35,398,536 | 38,205,057 | 38,701,723 | 1.30% |
| Property Tax Reserve | 0 | 0 | 0 | 0 | 1,907,662 | |
| Prior Year | 667,307 | 416,883 | 656,942 | 450,000 | 450,000 | 0.00% |
| **Total Property Tax** | **35,343,144** | **35,233,368** | **36,055,478** | **38,655,057** | **41,059,385** | **6.22%** |
| **SALES TAX:** | | | | | | |
| General Sales Tax | 39,744,699 | 39,913,281 | 41,453,442 | 42,126,364 | 45,254,790 | 7.43% |
| Transportation Sales Tax | 3,615,392 | 3,610,259 | 3,744,801 | 5,480,000 | 5,500,000 | 0.36% |
| **Total Sales Tax** | **43,360,091** | **43,523,540** | **45,198,243** | **47,606,364** | **50,754,790** | **6.61%** |
| **UTILITY TAX:** | | | | | | |
| Cable TV/Bch Adv | 658,624 | 572,895 | 482,007 | 466,353 | 392,559 | -15.82% |
| Telecommunications | 611,918 | 632,541 | 674,741 | 627,849 | 592,325 | -5.66% |
| Electricity | 6,001,180 | 6,342,648 | 7,234,482 | 7,568,912 | 8,369,685 | 10.58% |
| Gas | 4,655,889 | 4,043,847 | 2,689,691 | 3,410,740 | 2,808,339 | -17.66% |
| **Total Utility Tax** | **11,927,611** | **11,591,931** | **11,080,921** | **12,073,854** | **12,162,908** | **0.74%** |
| **LICENSES AND PERMITS:** | | | | | | |
| Business & Econ. Services | 1,231,136 | 1,214,336 | 1,247,989 | 1,200,000 | 1,200,000 | 0.00% |
| Animal Licenses | 65,266 | 54,189 | 49,829 | 60,000 | 60,000 | 0.00% |
| Building Permits | 3,531,645 | 2,411,656 | 2,044,267 | 1,500,000 | 2,500,000 | 66.67% |
| Subdivision Fees | 212,183 | 198,101 | 284,456 | 180,000 | 196,000 | 8.89% |
| Disproportionate Service | 603,823 | 604,617 | 625,478 | 600,000 | 600,000 | 0.00% |
| **Total Licenses & Permits** | **5,644,053** | **4,482,899** | **4,252,019** | **3,540,000** | **4,556,000** | **28.70%** |
| **MISCELLANEOUS:** | | | | | | |
| Taylorsville DS Reimb. | 137,000 | 137,000 | 0 | 0 | 0 | 0.00% |
| Taylorsville Contract Services | 330,851 | 305,911 | 307,388 | 320,000 | 450,000 | 40.63% |
| Animal Shelter Vaccinations | 4,801 | 4,192 | 3,958 | 10,000 | 10,000 | 0.00% |
| Animal Shelter Misc. Fees | 41,389 | 34,856 | 46,564 | 50,000 | 60,000 | 20.00% |
| Animal Shelter Donations | 16,198 | 14,725 | 15,450 | 20,000 | 20,000 | 0.00% |
| Animal Sterilization | 33,415 | 32,914 | 31,787 | 30,000 | 30,000 | 0.00% |
| Amphitheater | 445,630 | 373,691 | 590,253 | 500,000 | 600,000 | 20.00% |
| District Court Fines | 37,614 | 37,916 | 29,447 | 37,000 | 35,000 | -5.41% |
| Engineer Consultant Fees CED | 14,382 | 15,372 | 5,125 | 60,000 | 60,000 | 0.00% |
| Excavation Perm-Prop Bond | 475,316 | 364,153 | 425,159 | 300,000 | 300,000 | 0.00% |
| Fire Prevention/Haz Mat | 203,985 | 386,352 | 169,285 | 381,353 | 295,363 | -22.55% |
| Harman Home Donations | 60,000 | 60,000 | 63,953 | 60,000 | 60,000 | 0.00% |
| Harman Home Programs | 0 | 0 | 18,351 | 20,000 | 20,000 | 0.00% |
| Harman Home SL CO. | 14,090 | 18,786 | 23,483 | 18,786 | 18,786 | 0.00% |
| Indigent Defense | 22,304 | 9,599 | 5,031 | 10,000 | 10,000 | 0.00% |
| Miscellaneous | 310,992 | 576,132 | 592,673 | 375,000 | 550,000 | 46.67% |
| Operation My Hometown | 24,612 | 11,120 | 69,051 | 0 | 0 | 0.00% |
| Park Reservations/Activities | 13,051 | 12,425 | 13,640 | 8,000 | 8,000 | 0.00% |
| Parking Ticket Fines | 333,293 | 209,918 | 261,712 | 250,000 | 215,000 | -14.00% |
| Police Reimbursement | 478,347 | 404,179 | 336,538 | 175,000 | 300,000 | 71.43% |
| Police Reports | 136,306 | 129,257 | 120,802 | 100,000 | 100,000 | 0.00% |
| Professional Shop Services | 379,735 | 472,454 | 327,224 | 0 | 0 | 0.00% |
| Rent-Housing Authority | 42,000 | 42,000 | 52,000 | 0 | 0 | 0.00% |
| Rent-Redevelop Agency | 25,000 | 25,000 | 50,000 | 50,000 | 50,000 | 0.00% |
| Roads Funds HB244 2021 | 1,136,000 | 1,100,000 | 1,100,000 | 1,100,000 | 1,100,000 | 0.00% |
| Tower Lease | 147,651 | 49,830 | 71,196 | 93,000 | 72,000 | -22.58% |
| UIA | 1,142,020 | 1,228,243 | 0 | 1,277,864 | 1,303,422 | 2.00% |
| Vehicle Fees | 1,791,100 | 1,717,869 | 1,702,344 | 1,755,000 | 1,755,000 | 0.00% |
| WestFest | 0 | 0 | 0 | 140,000 | 140,000 | 0.00% |
| **Total Miscellaneous** | **7,797,083** | **7,773,894** | **6,432,414** | **7,141,003** | **7,562,571** | **5.90%** |

**WEST VALLEY CITY GENERAL FUND - FUND 10**
**REVENUE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| **JUSTICE COURT:** | | | | | | |
| Small Claims Fees | 157,865 | 139,371 | 183,119 | 145,000 | 162,000 | 11.72% |
| Traffic Fines | 2,866,625 | 2,614,237 | 2,732,878 | 3,000,000 | 2,900,000 | -3.33% |
| **Total Justice Court** | **3,024,490** | **2,753,608** | **2,915,997** | **3,145,000** | **3,062,000** | **-2.64%** |
| **ADMINITRATIVE COURT:** | | | | | | |
| ACE Program | 176,700 | 45,146 | 49,364 | 55,000 | 55,000 | 0.00% |
| Civil Penalties | 68,452 | 66,767 | 66,078 | 150,000 | 150,000 | 0.00% |
| **Total Adminstrative Court** | **245,152** | **111,913** | **115,442** | **205,000** | **205,000** | **0.00%** |
| **INTEREST:** | | | | | | |
| Investment Interest | 2,571,997 | 3,977,606 | 2,884,187 | 3,400,000 | 2,692,015 | -20.82% |
| RDA Interest | 0 | 0 | 0 | 9,800 | 0 | -100.00% |
| **Total Interest** | **2,571,997** | **3,977,606** | **2,884,187** | **3,409,800** | **2,692,015** | **-21.05%** |
| **OTHER:** | | | | | | |
| Appro from Fund Bal - Fleet | 0 | 0 | 0 | 1,500,000 | 1,000,000 | -33.33% |
| Appropriation from Fund Balance | 0 | 0 | 0 | 1,558,964 | 1,266,969 | -18.73% |
| Reserved Funds | 0 | 0 | 0 | 300,000 | 300,000 | 0.00% |
| Reserved Debt Service Funds | 0 | 0 | 0 | 1,225,000 | 0 | -100.00% |
| Sale of Land/Assets | 39,042 | 80,461 | 58,502 | 0 | 0 | 0.00% |
| **Total Other** | **39,042** | **80,461** | **58,502** | **4,583,964** | **2,566,969** | **-44.00%** |
| **Subtotal** | **109,952,663** | **109,529,220** | **108,993,203** | **120,360,042** | **124,621,638** | **3.54%** |
| **RESTRICTED FUNDS:** | | | | | | |
| Forfeited Assets | 14,074 | 0 | 140,044 | 0 | 0 | 0.0% |
| Bond Proceeds | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Bond Interest | 85,267 | 0 | 104,211 | 0 | 0 | 0.0% |
| **Total Restricted Funds** | **99,341** | **0** | **244,255** | **0** | **0** | **0.0%** |
| **Grand Total** | **110,052,004** | **109,529,220** | **109,237,458** | **120,360,042** | **124,621,638** | **3.54%** |

**WEST VALLEY CITY GENERAL FUND - FUND 10**
**EXPENDITURE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| **LEGISLATIVE:** | | | | | | |
| City Council | 771,325 | 854,440 | 1,010,537 | 914,518 | 960,620 | 5.04% |
| Elections | 131,129 | 282,108 | 2,235 | 231,800 | 231,800 | 0.00% |
| **Total Legislative** | **902,454** | **1,136,548** | **1,012,772** | **1,146,318** | **1,192,420** | **4.02%** |
| **ADMINISTRATIVE:** | | | | | | |
| City Manager | 1,294,708 | 1,004,525 | 1,225,303 | 1,533,322 | 1,566,412 | 2.16% |
| Justice Court | 2,171,492 | 2,223,373 | 2,421,092 | 2,539,318 | 2,634,835 | 3.76% |
| Information Technology | 2,816,708 | 2,932,805 | 3,488,141 | 3,397,290 | 3,651,736 | 7.49% |
| Central Services | 2,949,091 | 3,243,520 | 1,058,383 | 0 | 0 | 0.00% |
| Communications | 137,829 | 146,764 | 5,750 | 0 | 0 | 0.00% |
| Human Resources | 1,266,609 | 1,336,484 | 1,492,084 | 1,784,054 | 1,903,824 | 6.71% |
| Community & Media Relations | 735,801 | 982,645 | 886,814 | 989,714 | 1,053,972 | 6.49% |
| Recorder | 568,399 | 793,944 | 876,315 | 820,720 | 820,720 | 0.00% |
| Neighborhood Services | 0 | 0 | 532,619 | 912,604 | 1,390,899 | 52.41% |
| Animal Control | 1,389,313 | 1,586,402 | 1,827,065 | 1,865,637 | 2,123,747 | 13.83% |
| Ordinance Enforcement | 1,103,107 | 1,194,168 | 1,081,814 | 1,172,186 | 1,307,987 | 11.59% |
| Public Facilities | 1,891,051 | 1,960,369 | 2,116,624 | 2,176,037 | 2,389,865 | 9.83% |
| **Total Administrative** | **16,324,108** | **17,404,999** | **17,012,004** | **17,190,882** | **18,843,997** | **9.62%** |
| **NON-DEPARTMENTAL** | | | | | | |
| UTOPIA | 4,387,257 | 4,475,002 | 4,564,503 | 4,696,666 | 4,789,627 | 1.98% |
| Benefits Accrual | 1,069,694 | 1,051,973 | 933,699 | 1,050,000 | 2,476,223 | 135.83% |
| Council Contingency Misc. | (249,760) | (250,000) | (250,000) | 0 | 0 | 0.00% |
| Professional/Technical | 0 | 0 | 12,540 | 175,000 | 175,000 | 0.00% |
| Special Projects | 1,581,264 | 0 | 0 | 0 | 0 | 0.00% |
| Utilities | 995,184 | 975,861 | 930,456 | 860,453 | 979,316 | 13.81% |
| Wage Under Runs | 0 | 0 | 0 | (2,000,000) | (2,000,000) | 0.00% |
| Storm Water (Prof.Service) | (495,308) | (485,744) | (495,944) | (558,744) | (558,744) | 0.00% |
| Sanitation (Prof.Service) | (532,531) | (532,531) | (532,531) | (612,531) | (612,531) | 0.00% |
| Ambulance (Prof.Service) | (400,000) | (400,000) | (400,000) | (722,018) | 0 | -100.00% |
| RDA (Prof.Service) | 0 | 0 | (297,028) | 0 | 0 | 0.00% |
| Transfers In | (197,269) | (635,782) | (2,325,229) | (835,000) | (4,882,018) | 484.67% |
| Fitness Center | 1,486,086 | 1,461,086 | 1,758,950 | 1,630,271 | 1,796,602 | 10.20% |
| Theater | 50,000 | 50,000 | 50,000 | 0 | 0 | 0.00% |
| Arena | 1,126,171 | 1,131,520 | 600,000 | 0 | 0 | 0.00% |
| Cultural Center | 1,312,587 | 1,709,226 | 1,443,086 | 1,560,244 | 1,539,614 | -1.32% |
| WV Arts Foundation | 205,960 | 437,313 | 2,775,795 | 0 | 0 | 0.00% |
| Capital Projects/Fleet Xfer to CIP | 2,878,066 | 5,804,904 | 1,342,084 | 1,900,000 | 1,812,000 | -4.63% |
| Transportation Sales Tax to CIP | 2,500,000 | 4,392,217 | 3,300,000 | 5,480,000 | 5,500,000 | 0.36% |
| The Ridge | 360,036 | 0 | 103,044 | 0 | 35,399 | 0.00% |
| Stonebridge Golf Course | 309,761 | 0 | 35,577 | 0 | 46,161 | 0.00% |
| Transfer Out | 421,260 | 0 | 0 | 0 | 0 | 0.00% |
| **Total Non-Departmental** | **16,808,457** | **19,185,045** | **13,549,002** | **12,624,341** | **11,096,649** | **-12.10%** |

**WEST VALLEY CITY GENERAL FUND - FUND 10**
**EXPENDITURE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| **DEBT SERVICE:** | | | | | | |
| Animal Shelter/CPD Facility | 742,550 | 740,950 | 0 | 0 | 0 | 0.00% |
| UCCC & Arena Equipment | 0 | 1,210,506 | 1,563,827 | 1,596,066 | 4,998,567 | 213.18% |
| Road Revenue Bonds | 1,099,371 | 1,097,380 | 1,094,608 | 1,099,352 | 1,099,552 | 0.02% |
| Bond Fees | 11,567 | 9,250 | 16,750 | 25,000 | 25,000 | 0.00% |
| USB #4 - Police Radios | 37,020 | 0 | 0 | 0 | 0 | 0.00% |
| USB #7 - Public Safety Radios | 39,949 | 9,987 | 0 | 0 | 0 | 0.00% |
| USB #9 - Public Safety Radios | 68,737 | 52,044 | 0 | 0 | 0 | 0.00% |
| USB #10 - Public Safety Radios | 88,747 | 88,747 | 0 | 0 | 0 | 0.00% |
| USB #13 - Data Backup System | 24,478 | 0 | 0 | 0 | 0 | 0.00% |
| USB #16 - Police Computers | 19,462 | 0 | 0 | 0 | 0 | 0.00% |
| USB #18 - Police Computers | 39,366 | 9,842 | 0 | 0 | 0 | 0.00% |
| USB #21 - I.T. Equipment | 50,304 | 0 | 0 | 0 | 0 | 0.00% |
| USB #22 - Police Computers | 29,710 | 29,711 | 14,855 | 0 | 0 | 0.00% |
| Transfer Out | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Fire Truck & Trailer to CIP | 70,342 | 70,342 | 70,341 | 35,171 | 0 | -100.00% |
| Energy Savings Projects to CIP | 275,221 | 283,630 | 293,702 | 303,423 | 312,781 | 3.08% |
| Fire Sta 71, 72 & 76 to BA | 517,600 | 524,500 | 520,500 | 523,900 | 523,650 | -0.05% |
| MBA S 2017-PD & Courts to BA | 2,235,650 | 2,238,650 | 2,235,250 | 2,234,500 | 2,236,500 | 0.09% |
| MBA S 2017-Parking to BA | 1,087,600 | 1,086,800 | 1,085,400 | 1,086,650 | 1,081,900 | -0.44% |
| MBA S 2019-Parks Bldg to BA | 211,454 | 220,791 | 220,791 | 220,573 | 221,587 | 0.46% |
| MBA S 2022-Courts Reno to BA | 0 | 382,500 | 385,750 | 383,500 | 386,000 | 0.65% |
| **Subtotal** | **6,649,129** | **8,055,630** | **7,501,775** | **7,508,135** | **10,885,537** | **44.98%** |
| **DEBT SERVICE (CONTINUED):** | | | | | | |
| **Transfers In:** | | | | | | |
| Fire Impact Fees | (300,000) | (150,000) | (150,000) | (150,000) | (68,000) | -54.67% |
| Police Impact Fees | (450,000) | (250,000) | (250,000) | (250,000) | (200,000) | -20.00% |
| Debt Service Reserve (CIP) | (1,480,981) | (1,310,405) | (418,907) | (338,594) | (312,781) | -7.62% |
| RDA | 0 | (1,210,506) | (1,558,591) | (1,596,066) | (6,098,567) | 282.10% |
| Fitness Center | (71,658) | (73,848) | (76,470) | (79,001) | (81,438) | 3.08% |
| UCCC | (19,109) | (19,683) | (20,392) | (21,067) | (21,717) | 3.09% |
| Street Lights | (151,013) | (155,627) | (161,154) | (166,488) | (171,623) | 3.08% |
| **Subtotal** | **(2,472,761)** | **(3,170,069)** | **(2,635,514)** | **(2,601,216)** | **(6,954,126)** | **167.34%** |
| **Total Debt Service** | **4,176,368** | **4,885,561** | **4,866,261** | **4,906,919** | **3,931,411** | **-19.88%** |

**WEST VALLEY CITY GENERAL FUND - FUND 10**
**EXPENDITURE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| **COMMUNITY DEVELOPMENT:** | | | | | | |
| Administration | 512,091 | 1,088,737 | 640,025 | 431,571 | 430,169 | -0.32% |
| Planning Commission | 9,397 | 9,828 | 9,309 | 15,799 | 15,801 | 0.01% |
| Board of Adjustment | 1,796 | 1,613 | 129 | 4,126 | 4,126 | 0.00% |
| Building Inspection | 1,102,518 | 1,155,002 | 1,174,984 | 1,231,927 | 1,336,811 | 8.51% |
| Neighborhood Services | 123,789 | 290,864 | 13,444 | 0 | 0 | 0.00% |
| Planning & Zoning | 692,710 | 732,022 | 786,569 | 886,152 | 1,061,127 | 19.75% |
| **Total Comm. & Econ. Dev.** | **2,442,301** | **3,278,066** | **2,624,460** | **2,569,575** | **2,848,034** | **10.84%** |
| **FINANCE:** | | | | | | |
| Administration | 501,297 | 594,127 | 518,804 | 642,012 | 647,752 | 0.89% |
| Purchasing | 139,377 | 150,023 | 154,441 | 156,927 | 165,130 | 5.23% |
| Business Licenses | 280,706 | 297,673 | 314,835 | 312,789 | 328,421 | 5.00% |
| Treasury | 310,500 | 334,816 | 342,966 | 357,796 | 375,130 | 4.84% |
| Accounting | 468,640 | 636,050 | 695,961 | 569,181 | 614,688 | 8.00% |
| Budget & Disbursements | 374,681 | 401,349 | 415,726 | 424,100 | 456,965 | 7.75% |
| **Total Finance** | **2,075,200** | **2,414,038** | **2,442,733** | **2,462,805** | **2,588,086** | **5.09%** |
| **FIRE:** | | | | | | |
| Administration | 14,063,162 | 15,039,568 | 16,645,459 | 17,137,938 | 18,384,740 | 7.28% |
| Emergency Operations | 161,527 | 125,830 | 147,687 | 156,395 | 156,395 | 0.00% |
| Fire Prevention | 15,274 | 21,171 | 20,687 | 25,383 | 25,383 | 0.00% |
| Logistics | 540,075 | 550,682 | 768,689 | 718,895 | 593,895 | -17.39% |
| Special Operations | 474 | (2,603) | (2,166) | 21,335 | 21,335 | 0.00% |
| Development Services | 21,052 | 28,902 | 21,149 | 31,823 | 31,823 | 0.00% |
| Medical Services | 154,137 | 153,537 | 166,715 | 147,271 | 147,271 | 0.00% |
| Emergency Management | 0 | 36,518 | 2,502,837 | 4,040,319 | 4,239,384 | 4.93% |
| **Total Fire** | **14,955,702** | **15,953,605** | **20,271,057** | **22,279,359** | **23,600,226** | **5.93%** |
| **LEGAL:** | | | | | | |
| Civil/Prosecutor/Risk | 2,511,857 | 2,571,031 | 2,669,951 | 3,060,614 | 3,271,452 | 6.89% |
| Risk Financing | 1,509,455 | 1,216,059 | 1,429,386 | 1,500,000 | 1,700,000 | 13.33% |
| Victim Assistance | 243,668 | 270,773 | 283,721 | 482,205 | 521,282 | 8.10% |
| **Total Law** | **4,264,980** | **4,057,863** | **4,383,058** | **5,042,819** | **5,492,734** | **8.92%** |
| **PARKS & RECREATION:** | | | | | | |
| Parks & Rec. Administration | 576,074 | 929,907 | 717,753 | 915,759 | 984,996 | 7.56% |
| Park Maintenance | 2,188,085 | 2,336,521 | 3,022,261 | 3,160,383 | 3,295,056 | 4.26% |
| Recreation | 269,138 | 176,529 | (62,892) | 37,607 | 37,630 | 0.06% |
| Harman Home Operations | 265,673 | 335,593 | 440,709 | 378,159 | 393,130 | 3.96% |
| **Total Parks & Recreation** | **3,298,970** | **3,778,550** | **4,117,831** | **4,491,908** | **4,710,812** | **4.87%** |

**WEST VALLEY CITY GENERAL FUND - FUND 10**
**EXPENDITURE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| **POLICE:** | | | | | | |
| Administration | 34,901,996 | 37,540,313 | 39,955,545 | 40,541,515 | 43,106,771 | 6.33% |
| Records | 35,604 | 40,487 | 47,536 | 45,200 | 45,200 | 0.00% |
| Training | 170,300 | 173,835 | 130,958 | 203,611 | 203,611 | 0.00% |
| Crossing Guards | 681,681 | 693,640 | 852,022 | 845,368 | 846,507 | 0.13% |
| Evidence | 21,366 | 24,592 | 22,352 | 29,350 | 29,350 | 0.00% |
| Forensics | 36,517 | 48,264 | 46,194 | 47,600 | 47,600 | 0.00% |
| Community Policing | 24,497 | 25,538 | 28,349 | 22,710 | 22,710 | 0.00% |
| Investigation | 169,334 | 183,408 | 101,331 | 106,255 | 106,255 | 0.00% |
| Uniform Patrol | 83,162 | 79,952 | 80,648 | 91,510 | 91,510 | 0.00% |
| K-9 | 5,796 | 6,415 | 46,074 | 19,200 | 19,200 | 0.00% |
| S.W.A.T. Unit | 80,842 | 80,468 | 88,770 | 92,560 | 92,560 | 0.00% |
| Traffic Enforcement | 24,191 | 15,883 | 13,603 | 27,000 | 27,000 | 0.00% |
| Special Operations | 63,625 | 61,199 | 75,678 | 102,300 | 102,300 | 0.00% |
| Intelligence/Internal Affairs | 48,066 | 46,399 | 135,130 | 51,000 | 81,000 | 58.82% |
| Bomb Squad Unit | 2,296 | 1,881 | 5,458 | 7,500 | 7,500 | 0.00% |
| Drone Operations | 268 | 1,299 | 0 | 0 | 0 | 0.00% |
| Police Grants | (292,795) | (104,222) | (58,765) | 0 | 0 | 0.00% |
| **Total Police** | **36,056,746** | **38,919,351** | **41,570,883** | **42,232,679** | **44,829,074** | **6.15%** |
| **PUBLIC WORKS:** | | | | | | |
| Administration | 539,541 | 671,072 | 695,278 | 605,977 | 720,496 | 18.90% |
| Highways | 1,295,917 | 1,381,036 | 1,474,885 | 1,057,479 | 1,214,350 | 14.83% |
| Transportation | 356,883 | 383,318 | 332,744 | 981,050 | 984,143 | 0.32% |
| Engineering | 788,580 | 1,137,479 | 1,153,281 | 1,257,334 | 1,175,918 | -6.48% |
| Fleet Maintenance | 1,245,603 | 1,413,271 | 1,461,260 | 1,510,597 | 1,393,288 | -7.77% |
| **Total Public Works** | **4,226,525** | **4,986,176** | **5,117,448** | **5,412,437** | **5,488,195** | **1.40%** |
| **Total Operating Expenses** | **105,531,811** | **115,999,802** | **116,967,509** | **120,360,042** | **124,621,638** | **3.54%** |
| **RESTRICTED FUNDS:** | | | | | | |
| Forfeited Assets | 0 | 0 | 0 | 0 | 0 | 0.00% |
| **Total Restricted Funds** | **0** | **0** | **0** | **0** | **0** | **0.00%** |
| **Grand Total** | **105,531,811** | **115,999,802** | **116,967,509** | **120,360,042** | **124,621,638** | 3.54% |
| **Net Change (Loss) in Fund Balance** | **4,520,193** | **(6,470,582)** | **(7,730,051)** | **0** | **(0)** | |

**WEST VALLEY CITY "C" ROADS - FUND 11**
**REVENUE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| **"C" Roads** | | | | | | |
| "C" Road Fund | 5,697,026 | 5,673,084 | 6,377,757 | 5,600,000 | 6,500,000 | |
| Misc. Revenue | 1,379,634 | 80,681 | 36,936 | 0 | 0 | |
| Interest Revenue | 80,616 | 251,636 | 270,501 | 0 | 0 | |
| Gain on Sale of Assets | 0 | 25,175 | 110,245 | 0 | 0 | |
| **Subtotal** | **7,157,276** | **6,030,576** | **6,795,439** | **5,600,000** | **6,500,000** | 16.07% |

**WEST VALLEY CITY "C" ROADS - FUND 11**
**EXPENDITURE STATEMENT**

| | Actual 2021-2022 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| **OPERATIONS:** | | | | | | |
| Equipment | 55,099 | 39,913 | 230,535 | 35,000 | 35,000 | |
| Utilities | 1,527 | 0 | 0 | 0 | 0 | |
| Gasoline & Diesel | 71 | 1,281 | 1,595 | 2,000 | 2,000 | |
| Professional Svcs. (Intern) | 845,000 | 845,000 | 845,000 | 845,000 | 845,000 | |
| Professional Svcs. (Ext.) | 115,271 | 94,388 | 44,837 | 84,360 | 174,500 | |
| Special Supplies | 175,090 | 149,216 | 47,829 | 55,000 | 55,000 | |
| Signs | 0 | 586 | 0 | 0 | 0 | |
| Crack Seal | 569,797 | 654,907 | 703,445 | 740,000 | 740,000 | |
| Concrete & Salt | 214,393 | 235,902 | 211,420 | 280,000 | 340,000 | |
| Trafiic Controls | 113 | 0 | 0 | 0 | 0 | |
| Capital Equipment | 506,123 | 579,630 | 824,610 | 354,000 | 48,000 | |
| Special Projects | 63,151 | 519,799 | 0 | 1,080,000 | 2,845,656 | |
| Transfer Out | 7,680 | 371,680 | 7,680 | 0 | 0 | |
| **Subtotal Streets** | **2,553,315** | **3,492,302** | **2,916,951** | **3,475,360** | **5,085,156** | 46.32% |
| **ENGINEERING:** | | | | | | |
| Software | 7,500 | 7,500 | 14,345 | 7,500 | 9,000 | |
| Professional Svcs. (Intern) | 570,000 | 570,000 | 633,784 | 670,000 | 620,000 | |
| Professional Svcs. (Ext.) | 2,500 | 0 | 0 | 0 | 0 | |
| Special Supplies | 0 | 14,995 | 0 | 0 | 0 | |
| Special Projects | 0 | 340,910 | 10,610 | 685,539 | 0 | |
| **Subtotal Engineering** | **580,000** | **933,405** | **658,739** | **1,363,039** | **629,000** | -53.85% |
| **TRANSPORTATION:** | | | | | | |
| Equipment | (3,651) | 0 | 0 | 1,000 | 1,000 | |
| Utilities | 13,087 | 11,316 | 14,246 | 13,000 | 15,000 | |
| Professional Svcs. (Ext.) | 284,649 | 255,426 | 309,775 | 360,000 | 370,000 | |
| Signs | 38,059 | 34,434 | 53,163 | 40,000 | 50,000 | |
| Traffic Controls | 12,309 | 6,914 | 21,578 | 20,000 | 21,000 | |
| Capital Equipment | 10,270 | 0 | 0 | 0 | 0 | |
| Special Projects | 50,175 | 27,865 | 31,700 | 60,000 | 60,000 | |
| Transfer Out | 256,411 | 267,867 | 1,006,999 | 267,601 | 268,844 | |
| **Subtotal Transportation** | **661,309** | **603,822** | **1,437,461** | **761,601** | **785,844** | 3.18% |
| **Total Expenditures** | **3,794,624** | **5,029,529** | **5,013,151** | **5,600,000** | **6,500,000** | 16.07% |

**WEST VALLEY CITY FITNESS CENTER - FUND 21**
**REVENUE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| **FITNESS CENTER:** | | | | | | |
| Facility Drop-In Fees | 465,956 | 500,083 | 487,106 | 560,000 | 560,000 | |
| Annual Passes | 914,457 | 949,196 | 987,624 | 1,500,000 | 1,500,000 | |
| Activity Area | 305,888 | 326,887 | 362,608 | 375,000 | 375,000 | |
| Children's Area | 172,076 | 246,823 | 265,998 | 425,000 | 425,000 | |
| Aquatics | 143,566 | 166,684 | 197,683 | 200,000 | 200,000 | |
| Community Rooms | 29,135 | 35,322 | 34,305 | 40,000 | 40,000 | |
| Pro Shop | 16,970 | 17,163 | 13,210 | 30,000 | 30,000 | |
| Snack Bar/Catering | 143,648 | 162,624 | 175,551 | 190,000 | 190,000 | |
| Sports Programs | 159,160 | 172,188 | 197,146 | 205,000 | 205,000 | |
| Miscellaneous Rev. | 55,954 | 70,782 | 70,466 | 65,000 | 65,000 | |
| WestFest | 175,641 | 124,590 | 122,855 | 0 | 0 | |
| **Total Fitness Center** | **2,582,449** | **2,772,342** | **2,914,552** | **3,590,000** | **3,590,000** | 0.00% |

**WEST VALLEY CITY FITNESS CENTER - FUND 21**
**EXPENDITURE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| **FITNESS CENTER:** | | | | | | |
| Transfers In GF/ Operating Infusion | (1,546,086) | (1,461,086) | (1,943,577) | (1,630,271) | (1,796,602) | |
| Permanent Employees | 1,130,166 | 1,190,546 | 1,233,011 | 1,303,500 | 1,457,363 | |
| O.T. Employees | 37,656 | 49,268 | 51,203 | 17,000 | 17,000 | |
| Temporary Employees | 1,142,010 | 1,216,763 | 1,363,910 | 1,405,834 | 1,405,834 | |
| Additional Pay | 254 | 0 | 0 | 1,000 | 1,000 | |
| Employee Benefits | 613,970 | 655,171 | 669,320 | 746,147 | 756,178 | |
| Uniform Allowance | 238 | 279 | 0 | 0 | 0 | |
| Books & Dues | (1,280) | 1,021 | 2,467 | 1,300 | 1,300 | |
| Advertising | 9,839 | 12,580 | 9,504 | 25,000 | 25,000 | |
| Travel & Training | 19,083 | 25,098 | 27,810 | 23,000 | 23,000 | |
| Office Supplies | 26,482 | 36,053 | 30,310 | 43,000 | 43,000 | |
| Snack Bar | 120,689 | 145,233 | 138,856 | 140,000 | 140,000 | |
| Equipment Maint. | 246,852 | 247,404 | 364,094 | 225,000 | 225,000 | |
| Gasoline & Diesel | 3,925 | 3,277 | 3,572 | 4,000 | 4,000 | |
| Software | 41,790 | 45,560 | 48,923 | 45,390 | 45,390 | |
| Building/Grounds | 54,246 | 66,542 | 50,216 | 51,000 | 51,000 | |
| Utilities | 563,566 | 428,173 | 351,949 | 366,499 | 366,499 | |
| Telephone | 12,849 | 13,132 | 12,522 | 12,000 | 12,000 | |
| Professional Services | 363,254 | 357,743 | 479,887 | 380,000 | 380,000 | |
| General Health | 3,405 | 5,338 | 4,036 | 5,000 | 5,000 | |
| Special Supplies | 32,366 | 47,359 | 17,532 | 37,000 | 37,000 | |
| Healthy Community Grant | 2,336 | 35,687 | 27,789 | 0 | 0 | |
| Children's Programs | 73,309 | 66,561 | 84,752 | 85,000 | 85,000 | |
| Programs | 38,731 | 41,916 | 31,837 | 45,000 | 45,000 | |
| Aquatics | 23,472 | 21,187 | 92,910 | 25,000 | 25,000 | |
| WestFest | 109,815 | 101,517 | 150,306 | 0 | 0 | |
| Insurance | 72,967 | 79,688 | 84,821 | 74,600 | 74,600 | |
| Capital Equipment | 162,359 | 49,170 | 0 | 50,000 | 50,000 | |
| Capital Res.(Transfer to BA) | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | |
| Debt Service (Transfer to GL) | 71,658 | 73,848 | 76,470 | 79,001 | 81,438 | |
| Appropriation to Fund Balance | 0 | 0 | 0 | 0 | 0 | |
| **Total Fitness Center** | **3,459,922** | **3,585,028** | **3,494,430** | **3,590,000** | **3,590,000** | 0.00% |

**WEST VALLEY CITY THEATER - FUND 23**
**REVENUE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Tentative 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| **THEATER:** | | | | | | |
| Theater Rent | 0 | 0 | 0 | 0 | 0 | |
| Theater Revenue | 15,314 | 564 | 0 | 0 | 0 | |
| Concessions | 0 | 0 | 0 | 0 | 0 | |
| Costume Rentals | 100 | 25 | 0 | 0 | 0 | |
| Donations | 0 | 0 | 0 | 0 | 0 | |
| Ticket Sales | 0 | 0 | 0 | 0 | 0 | |
| Theater Rental | 0 | 0 | 0 | 0 | 0 | |
| Appropriation from Fund Balance | 0 | 0 | 0 | 0 | 0 | |
| **Total Theater** | **15,414** | **589** | **0** | **0** | **0** | 0.00% |

**WEST VALLEY CITY THEATER - FUND 23**
**EXPENDITURE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Tentative 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| **THEATER:** | | | | | | |
| Books & Dues | 162 | 575 | 0 | 0 | 0 | |
| Advertising | 0 | 113 | 0 | 0 | 0 | |
| Travel & Training | 808 | 1,694 | 0 | 0 | 0 | |
| Office Supplies | 21,213 | 17,342 | 4,447 | 0 | 0 | |
| Equip. Maintenance | 404 | 1,601 | 0 | 0 | 0 | |
| Gasoline | 0 | 0 | 0 | 0 | 0 | |
| Auto Maintenance | 66 | 0 | 0 | 0 | 0 | |
| Auto Parts | 33 | 0 | 0 | 0 | 0 | |
| Software | 354 | 1,857 | 1,694 | 0 | 0 | |
| Building & Grounds | 37,587 | 27,187 | 11,883 | 0 | 0 | |
| Telephone | 756 | 0 | 456 | 0 | 0 | |
| Contingency | 33,900 | 0 | 0 | 0 | 0 | |
| Professional Services | 6,073 | 9,312 | 579 | 0 | 0 | |
| General Health | 0 | 0 | 0 | 0 | 0 | |
| Special Supplies | 4,993 | 13,849 | 213 | 0 | 0 | |
| Signs | 1,672 | 11,361 | 108 | 0 | 0 | |
| Capital Equipment | 600 | 28,571 | 0 | 0 | 0 | |
| Special Projects | 8,693 | 1,480 | 0 | 0 | 0 | |
| Transfer Out to Cap Res (BA) | 51,500 | 50,000 | 50,000 | 0 | 0 | |
| Transfer In from Foundation Fd | 0 | (115,171) | 0 | 0 | 0 | |
| Transfer In from Gen.Fund | (50,000) | (50,000) | (72,603) | 0 | 0 | |
| Appropriation to Fund Balance | 0 | 0 | 0 | 0 | 0 | |
| **Total Theater** | **118,814** | **(229)** | **(3,223)** | **0** | **0** | 0.00% |

**WEST VALLEY CITY ARENA - FUND 25**
**REVENUE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| **ARENA REVENUES** | **7,780,912** | **9,906,387** | **9,958,116** | **9,697,000** | **11,901,404** | 22.73% |

**WEST VALLEY CITY ARENA - FUND 25**
**EXPENDITURE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| **ARENA:** | | | | | | |
| Operations | 6,596,715 | 7,561,893 | 7,795,379 | 9,597,000 | 8,701,404 | |
| Transfers Out | 2,500,700 | 2,475,000 | 2,476,000 | 2,467,000 | 5,569,750 | |
| Transfers In | (3,863,043) | (3,179,368) | (2,976,000) | (2,367,000) | (2,369,750) | |
| **Total Arena** | **5,234,372** | **6,857,525** | **7,295,379** | **9,697,000** | **11,901,404** | 22.73% |

**WEST VALLEY CITY SANITATION - FUND 27**
**REVENUE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| **SANITATION:** | | | | | | |
| Garbage Fees | 6,368,590 | 6,883,902 | 7,109,292 | 7,100,000 | 7,100,000 | |
| Clean & Beautiful Donations | 0 | 1,000 | 1,000 | 0 | 0 | |
| Interest | 466 | 1,143 | 1,257 | 0 | 0 | |
| Appropriation from Fund Balance | 0 | 0 | 0 | 263,538 | 992,214 | |
| **Total** | **6,369,056** | **6,886,045** | **7,111,549** | **7,363,538** | **8,092,214** | 9.90% |

**WEST VALLEY CITY SANITATION - FUND 27**
**EXPENDITURE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| **SANITATION:** | | | | | | |
| Permanent Employees | 139,964 | 160,064 | 103,381 | 0 | 0 | |
| O.T. Employees | 811 | 1,938 | 42 | 0 | 0 | |
| Employee Benefits | 52,238 | 72,757 | 41,496 | 0 | 0 | |
| Books/Subscriptions | 0 | 0 | 0 | 650 | 650 | |
| Public Notice/Advert | 0 | 167 | 0 | 0 | 0 | |
| Travel & Training | 880 | 279 | 0 | 2,500 | 2,500 | |
| Office Supplies | 7,008 | 6,543 | 5,751 | 7,000 | 7,000 | |
| Gasoline & Diesel | 7,482 | 7,681 | 7,610 | 6,000 | 6,000 | |
| Auto Parts | 6,732 | 5,203 | 1,871 | 7,000 | 7,000 | |
| Prof. Services Internal | 1,222,056 | 1,226,035 | 1,227,366 | 1,577,260 | 1,602,010 | |
| Prof. Services External | 3,316,273 | 3,466,111 | 3,661,538 | 3,808,128 | 4,542,054 | |
| Landfill Fees | 1,493,245 | 1,543,404 | 1,519,216 | 1,700,000 | 1,700,000 | |
| Special Supplies | 143,313 | 175,822 | 102,539 | 180,000 | 190,000 | |
| Insurance | 0 | 0 | 1,691 | 0 | 0 | |
| Capital Equipment | 72,232 | 35,382 | 0 | 0 | 0 | |
| Transfer Out | 0 | 0 | 0 | 0 | 0 | |
| Transfer In | 0 | 0 | (5,938) | 0 | 0 | |
| Clean & Beautiful Expenses | 8,803 | 9,708 | 9,208 | 0 | 0 | |
| Clean & Beautiful Transfer Out | 26,145 | 26,145 | 26,145 | 75,000 | 35,000 | |
| **Total** | **6,497,182** | **6,737,239** | **6,701,916** | **7,363,538** | **8,092,214** | 9.90% |

**WEST VALLEY CITY ROAD IMPACT FEES - FUND 31**
**REVENUE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| Road Impact Fees | 580,374 | 395,212 | 350,582 | 200,000 | 200,000 | |
| Interest | 12,486 | 33,898 | 33,821 | 0 | 0 | |
| **Total** | **592,859** | **429,110** | **384,403** | **200,000** | **200,000** | 0.00% |

**WEST VALLEY CITY ROAD IMPACT FEES - FUND 31**
**EXPENDITURE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| Professional Services | 100,000 | 30,000 | 30,000 | 30,000 | 30,000 | |
| Road Projects | 4,270 | 0 | 0 | 170,000 | 170,000 | |
| Transfer Out | 850,000 | 0 | 0 | 0 | 0 | |
| **Total Expenditures** | **954,270** | **30,000** | **93,085** | **200,000** | **200,000** | 0.00% |

**WEST VALLEY CITY PARK IMPACT FEES - FUND 32**
**REVENUE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| Park Impact Fees | 1,322,599 | 346,882 | 242,991 | 1,000,000 | 1,000,000 | |
| Interest | 54,480 | 147,726 | 45,292 | 0 | 0 | |
| **Total Revenue** | **1,377,079** | **494,608** | **288,283** | **1,000,000** | **1,000,000** | 0.00% |

**WEST VALLEY CITY PARK IMPACT FEES - FUND 32**
**EXPENDITURE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| Park Impact Expenses | 982,822 | 1,142,992 | 2,004,567 | 1,000,000 | 1,000,000 | |
| Transfers Out | 0 | 0 | 9,400 | 0 | 0 | |
| Transfers In | 0 | 0 | (70,000) | 0 | 0 | |
| **Total Expenditures** | **982,822** | **1,142,992** | **1,943,967** | **1,000,000** | **1,000,000** | 0.00% |

**WEST VALLEY CITY FIRE IMPACT FEES - FUND 33**
**REVENUE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| Fire Impact Fees - Facility | 186,364 | 88,342 | 50,588 | 150,000 | 68,000 | |
| Fire Impact Fees - Apparatus | 21,231 | 13,122 | 6,859 | 67,866 | 67,866 | |
| Interest | 13,078 | 25,144 | 15,217 | 0 | 0 | |
| **Total Revenue** | **220,673** | **126,608** | **72,664** | **217,866** | **135,866** | -37.64% |

**WEST VALLEY CITY FIRE IMPACT FEES - FUND 33**
**EXPENDITURE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| Transfer Out FS 74 & Fire Truck Debt | 300,000 | 150,000 | 287,733 | 217,866 | 135,866 | |
| **Total Expenditures** | **300,000** | **150,000** | **287,733** | **217,866** | **135,866** | -37.64% |

**WEST VALLEY CITY POLICE IMPACT FEES - FUND 34**
**REVENUE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| Police Impact Fees | 321,767 | 140,051 | 102,902 | 250,000 | 200,000 | |
| Interest | 13,255 | 25,634 | 14,891 | 0 | 0 | |
| **Total Revenue** | **335,022** | **165,685** | **117,793** | **250,000** | **200,000** | -20.00% |

**WEST VALLEY CITY POLICE IMPACT FEES - FUND 34**
**EXPENDITURE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| Police Debt Serv Transfer to Gen Fd | 450,000 | 250,000 | 253,800 | 250,000 | 200,000 | |
| **Total Expenditures** | **450,000** | **250,000** | **253,800** | **250,000** | **200,000** | -20.00% |

**WEST VALLEY CITY STORM WATER UTILITY - FUND 36**
**REVENUE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| **STORM WATER UTILITY:** | | | | | | |
| Storm Water Utility Fees | 5,484,928 | 5,676,099 | 5,735,716 | 5,600,000 | 5,700,000 | |
| Interest Income | 22,613 | 47,646 | 59,328 | 0 | 0 | |
| Penalties/Late Fees | 86,415 | 83,452 | 76,933 | 0 | 0 | |
| Gain on Sale of Assets | 41,093 | (203,200) | 7,600 | 0 | 0 | |
| Miscellaneous Revenue | 0 | (170) | 1,644 | 0 | 0 | |
| Appropriation from Fund Balance | 0 | 0 | 0 | 73,000 | 0 | |
| **Total Revenue** | **5,635,049** | **5,603,827** | **5,881,221** | **5,673,000** | **5,700,000** | 0.48% |

**WEST VALLEY CITY STORM WATER UTILITY - FUND 36**
**EXPENDITURE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| **STORMWATER OPERATIONS:** | | | | | | |
| Travel & Training | 2,074 | 3,250 | 2,268 | 8,000 | 8,000 | |
| Office Supplies | 0 | 1,078 | 645 | 2,000 | 2,000 | |
| Equip Maintenance | 2,016 | 50,813 | 94,873 | 60,000 | 175,000 | |
| Fuel | 38,645 | 47,752 | 36,730 | 25,000 | 25,000 | |
| Auto Maintenance | 52,000 | 52,000 | 52,000 | 52,000 | 52,000 | |
| Vehicle Parts | 46,169 | 85,269 | 67,156 | 60,000 | 60,000 | |
| Utilities | 19,522 | 17,895 | 23,903 | 35,000 | 35,000 | |
| Prof./Tech (internal) | 521,605 | 521,604 | 521,604 | 521,604 | 521,604 | |
| Prof./Tech. (external) | 67,480 | 65,235 | 84,411 | 115,000 | 115,000 | |
| Special Supplies | 62,288 | 82,102 | 84,448 | 75,000 | 75,000 | |
| Insurance | 4,206 | 16,825 | 23,732 | 10,000 | 10,000 | |
| Capital Equipment | 8,000 | 11,716 | 655,645 | 125,000 | 410,000 | |
| Depreciation | 1,560,031 | 1,601,470 | 0 | 0 | 0 | |
| **Subtotal** | 2,384,036 | 2,557,009 | 1,647,415 | 1,088,604 | 1,488,604 | 36.74% |
| **STORMWATER ENIGEERING PROJECTS:** | | | | | | |
| Books/Dues | 800 | 610 | 290 | 800 | 800 | |
| Travel & Training | 2,571 | 7,080 | 6,151 | 9,700 | 9,700 | |
| Office Supplies | 4,361 | 1,682 | 27 | 2,800 | 2,800 | |
| Equip. Maintenance | 1,520 | 0 | 11,800 | 1,800 | 1,800 | |
| Fuel | 5,419 | 0 | 345 | 5,000 | 5,000 | |
| Software | 17,500 | 17,500 | 7,500 | 17,500 | 19,000 | |
| Prof/Tech (internal) | 511,364 | 511,364 | 511,364 | 784,693 | 665,561 | |
| Prof./Tech. (external) | 16,952 | 15,604 | (865) | 0 | 0 | |
| Special Supplies | 4,066 | 17,906 | 3,823 | 3,000 | 3,000 | |
| Special Projects | 85,897 | 327,546 | 2,753,450 | 2,421,138 | 2,139,776 | |
| Capital Equipment | 0 | 0 | 0 | 0 | 0 | |
| Capitalized Spec Proj | (1,824,276) | (331,166) | 0 | 0 | 0 | |
| **Subtotal** | (1,173,826) | 568,126 | 3,293,885 | 3,246,431 | 2,847,437 | -12.29% |
| **STORMWATER ADMINISTRATON:** | | | | | | |
| Public Notices | 19,985 | 21,326 | 42,652 | 21,326 | 21,327 | |
| Travel/Training | 62 | 185 | 0 | 2,000 | 2,000 | |
| Office Supplies | 844 | 1,388 | 5,050 | 4,000 | 4,000 | |
| Prof/Tech (internal) | 911,683 | 923,158 | 1,201,225 | 1,035,038 | 1,059,788 | |
| Prof./Tech. (external) | 5,825 | 271,867 | 4,000 | 8,000 | 8,000 | |
| Transfer Out | 2,070,152 | 0 | 38,097,737 | 267,601 | 268,844 | |
| **Subtotal** | 3,008,551 | 1,217,924 | 39,350,664 | 1,337,965 | 1,363,959 | 1.94% |
| **Total Expenditure** | **4,218,761** | **4,343,059** | **44,291,964** | **5,673,000** | **5,700,000** | 0.48% |

**THE DIVISION OF ARTS AND CULTURE - FUND 37**
**REVENUE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| **Cultural Center:** | | | | | | |
| Miscellaneous | 10,484 | 0 | 0 | 0 | 0 | |
| Cultural Center Revenue | 253,772 | 363,820 | 412,209 | 300,000 | 208,000 | |
| Amphitheater | 1,191 | 40 | 0 | 0 | 0 | |
| Concessions/Alcohol Revenue | 16,057 | 32,263 | 25,769 | 14,000 | 12,000 | |
| Membership/Season Tickets | 8,790 | 1,519 | 0 | 0 | 0 | |
| Catering Commission | 0 | 4,601 | 22,829 | 12,000 | 12,000 | |
| Art Sales | 0 | 0 | 12,965 | 12,000 | 6,000 | |
| Donations | 0 | 0 | 24,248 | 0 | 0 | |
| Gallery Exhibits/Receptions | 0 | 0 | 885 | 0 | 0 | |
| Artrageous | 0 | 0 | 250 | 0 | 0 | |
| Day of the Dead | 0 | 0 | 20,646 | 12,000 | 12,000 | |
| **Total Revenue** | **290,294** | **402,243** | **519,801** | **350,000** | **250,000** | -28.57% |

**THE DIVISION OF ARTS AND CULTURE - FUND 37**
**EXPENDITURE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| **Operations:** | | | | | | |
| Permanent Employees | 1,269,545 | 1,355,581 | 1,197,469 | 827,090 | 750,334 | |
| Overtime | 15,062 | 21,634 | 4,984 | 10,000 | 10,000 | |
| Temporary Employees | 87,226 | 111,150 | 94,607 | 84,050 | 84,050 | |
| Employee Benefits | 484,602 | 498,947 | 410,518 | 324,870 | 280,346 | |
| Books & Dues | 6,424 | 4,384 | 3,072 | 5,000 | 5,000 | |
| Advertising | 1,310 | 6,425 | 2,461 | 5,000 | 5,000 | |
| Travel & Training | 2,325 | 6,936 | 766 | 6,000 | 6,000 | |
| Office Supplies | 23,841 | 24,674 | 22,601 | 23,000 | 23,000 | |
| Equip. Maintenance | 3,143 | 20,500 | 26,427 | 20,500 | 20,500 | |
| Gasoline | 472 | 841 | 386 | 1,250 | 1,250 | |
| Auto Maintenance | 99 | 67 | 0 | 900 | 900 | |
| Auto Parts | 223 | 49 | 494 | 900 | 900 | |
| Software | 19,231 | 13,516 | 11,044 | 20,000 | 20,000 | |
| Building & Grounds | 39,054 | 51,459 | 48,171 | 50,000 | 50,000 | |
| Utilities | 141,919 | 147,016 | 179,774 | 148,889 | 148,889 | |
| Telephone | 15,830 | 18,930 | 15,830 | 12,000 | 12,000 | |
| Contingency | 71,162 | 61,053 | 726 | 50,000 | 50,000 | |
| Professional Services | 12,848 | 19,955 | 16,676 | 8,028 | 8,028 | |
| Sister City | 0 | 400 | 0 | 0 | 0 | |
| General Health | 417 | 745 | 107 | 250 | 250 | |
| Special Supplies | 66,104 | 56,209 | 144,191 | 25,000 | 25,000 | |
| Signs | 835 | 1,805 | 2,434 | 2,500 | 2,500 | |
| Insurance | 0 | 0 | 0 | 10,000 | 10,000 | |
| Sold Services | (14,462) | (23,508) | (102,410) | 0 | 0 | |
| Capiral Equipment | 0 | 0 | (6,285) | 0 | 0 | |
| Special Projects | 19,572 | 33,563 | 22,444 | 35,000 | 35,000 | |
| Gallery Exhibits/Receptions | 0 | 150 | 29,867 | 20,000 | 20,000 | |
| WorldStage Concerts | 0 | 1,150 | (650) | 0 | 0 | |
| Artrageous | 0 | 0 | 38,166 | 53,000 | 53,000 | |
| Summer Concerts | 0 | 800 | 15,054 | 30,000 | 30,000 | |
| Day of the Dead Celebration | 0 | 0 | 20,683 | 10,000 | 10,000 | |
| Pop-Up Art | 0 | 43 | 0 | 0 | 0 | |
| Wasatch International Food Festival | 0 | 0 | 0 | 60,000 | 60,000 | |
| Cost of Goods Sold | 0 | 1,040 | 0 | 0 | 0 | |
| Transfer Out | 19,109 | 19,683 | 20,392 | 21,067 | 21,717 | |
| Transfer In from GF | (1,312,587) | (1,709,226) | (1,443,086) | (1,560,244) | (1,539,614) | |
| Transfer In from Foundation | (222,000) | (521,856) | 0 | 0 | 0 | |
| **Subtotal Operations** | **751,304** | **224,115** | **776,913** | **304,050** | **204,050** | -32.89% |
| **Maintenance:** | | | | | | |
| Equipment Maintenance | 19,010 | 12,605 | 15,263 | 16,450 | 16,450 | |
| Gasoline | 0 | 0 | 0 | 3,500 | 3,500 | |
| Building & Grounds | 22,515 | 15,910 | 22,709 | 26,000 | 26,000 | |
| **Subtotal Maintenance** | **41,525** | **28,515** | **37,972** | **45,950** | **45,950** | 0.00% |
| **Total Expenditures** | **792,829** | **252,630** | **814,885** | **350,000** | **250,000** | -28.57% |

**WEST VALLEY CITY STREET LIGHTS - FUND 39**
**REVENUE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| **STREET LIGHTS:** | | | | | | |
| Misc. Revenue | 8,278 | 8,729 | 12,634 | 0 | 0 | |
| Street Light Fees | 1,254,449 | 1,262,695 | 1,159,614 | 1,250,000 | 1,150,000 | |
| Appropriation from Fund Balance | 0 | 0 | 0 | 761 | 113,298 | |
| **Total** | **1,262,727** | **1,271,424** | **1,172,248** | **1,250,761** | **1,263,298** | 1.00% |

**WEST VALLEY CITY STREET LIGHTS - FUND 39**
**EXPENDITURE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| **STREET LIGHTS:** | | | | | | |
| Permanent Employees | 128,805 | 191,781 | 229,156 | 226,730 | 243,435 | |
| O.T. Employees | 3,315 | 1,937 | 1,270 | 1,000 | 1,000 | |
| Temporary Employees | 0 | 0 | 0 | 4,000 | 4,000 | |
| Employee Benefits | 49,919 | 76,935 | 95,589 | 94,858 | 86,316 | |
| Bks/Subscriptions/Memeberships | 116 | 116 | 346 | 500 | 500 | |
| Travel/Training | 308 | 906 | 378 | 4,000 | 4,000 | |
| Office Supplies | 198 | 299 | 0 | 0 | 0 | |
| Equipment Maintenance | 141,298 | 435,712 | 95,325 | 200,000 | 200,000 | |
| Gasoline & Diesel | 6,260 | 7,390 | 6,293 | 15,000 | 15,000 | |
| Utilities | 136,761 | 147,538 | 149,840 | 120,000 | 150,000 | |
| Prof./Tech (internal) | 78,975 | 43,550 | 43,550 | 52,190 | 57,690 | |
| Prof./Tech. (external) | 140,376 | 141,711 | 66,371 | 150,000 | 100,000 | |
| Special Supplies | 511 | 268 | 0 | 0 | 0 | |
| Sold Services | 0 | 0 | (623) | 0 | 0 | |
| Capital Equipment | 171,516 | 180,487 | 205,425 | 0 | 0 | |
| Special Projects | 0 | 592,558 | 40,933 | 215,995 | 229,734 | |
| Transfer Out | 151,013 | 155,627 | 691,950 | 166,488 | 171,623 | |
| Transfer In | 0 | (2,360) | 0 | 0 | 0 | |
| **Total** | **1,009,371** | **1,974,455** | **1,625,803** | **1,250,761** | **1,263,298** | 1.00% |

**CAPITAL IMPROVEMENTS FUND - FUND 45**
**REVENUE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| **REVENUES:** | | | | | | |
| Fed/State Capital Projects | 500,000 | 500,000 | 524,715 | 0 | 0 | |
| SL County Capital Projects | 0 | 0 | 760,441 | 0 | 0 | |
| Fire Apparatus Reimbursement | 108,164 | 234,318 | 0 | 0 | 0 | |
| Developer Capital Fees/Contrib. | 819,500 | 0 | 0 | 0 | 0 | |
| Miscellaneous | 589,028 | 2,365,951 | 230,815 | 0 | 0 | |
| Interest | 234,795 | 317,577 | 253,161 | 0 | 0 | |
| Gain on Sale of Asset | 214,986 | 193,493 | 241,191 | 0 | 0 | |
| **Total Revenues** | **2,466,473** | **3,611,339** | **2,010,323** | **0** | **0** | **0.0%** |
| **OTHER SOURCES:** | | | | | | |
| Bond/Lease Proceeds | 40 | 5 | 1,750,375 | 0 | 0 | |
| Appropriation from Fund Balance | 0 | 0 | 0 | 3,895,594 | 872,781 | |
| **Total Other Sources** | **40** | **5** | **1,750,375** | **3,895,594** | **872,781** | -77.60% |
| **Total Revenue and Other Sources** | **2,466,513** | **3,611,344** | **3,760,698** | **3,895,594** | **872,781** | -77.60% |

**CAPITAL IMPROVEMENTS FUND - FUND 45**
**EXPENDITURE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| **EXPENDITURES:** | | | | | | |
| Sold Services | (76,057) | (184,500) | (774,983) | 0 | 0 | |
| Capital Equipment | 0 | 0 | 114,191 | 0 | 0 | |
| 2450 S Roadway Extension | 319,035 | 0 | 0 | 0 | 0 | |
| Safe Sidewalks | 67,302 | 0 | 0 | 0 | 0 | |
| Special Projects | 10,700 | 0 | 950,277 | 0 | 0 | |
| Facilities Projects | 205,858 | 766,149 | 1,217,385 | 400,000 | 400,000 | |
| PW/RDA Weed Management | 0 | 0 | 7,584 | 0 | 0 | |
| PW-Engineering Renovation | 166,756 | 0 | 0 | 0 | 0 | |
| Legal/RDA Office Remodel | 21,300 | 390,688 | 0 | 0 | 0 | |
| Arena Renovation | 500,000 | 0 | 0 | 0 | 0 | |
| Concrete Repairs Centennial Pool | 0 | 0 | 0 | 0 | 150,000 | |
| Lighting Pickleball Courts/Skate Park | 0 | 372,610 | 0 | 0 | 0 | |
| Wetlands Park | 0 | 229,524 | 3,420,997 | 0 | 0 | |
| Cultural Center Basement Project | (4,669) | 0 | 0 | 0 | 0 | |
| Parkway Blvd Widening | 399,721 | 0 | 2,865 | 0 | 0 | |
| 4100 S Reconstruction | 0 | 24,085 | 0 | 0 | 0 | |
| City Courts/Legal Bldg | 8,148,954 | 73,523 | 40,000 | 0 | 0 | |
| 4700 S Reconstruction | 2,150,603 | 19,405 | 0 | 0 | 0 | |
| 2700 W Improvement Project | (3,644) | 4,628 | 0 | 0 | 0 | |
| Energy Efficiency Upgrades | 413,929 | 277,981 | 69,356 | 0 | 0 | |
| Crosstowne Trail | 4,081 | 2,008,564 | 215,165 | 0 | 0 | |
| Veterans Memorial Park | 0 | 0 | 1,524,843 | 0 | 0 | |
| 6800 West Improvements | 0 | 0 | 51,950 | 0 | 0 | |
| 2022 Pedestrian Ramps | 312,772 | 0 | 0 | 0 | 0 | |
| Lancer Way Reconstruction | 300,075 | 9,200 | 1,796,815 | 0 | 0 | |
| 4100 S HAWK Signals Project | 158,110 | 19,563 | 0 | 0 | 0 | |
| 6800 West Pond Overflow | 9,635 | 258,968 | 21,311 | 0 | 0 | |
| 3900 S Roadway Improvements | 0 | 0 | 21,903 | 0 | 0 | |
| UTA Midvalley BRT | 0 | 49,250 | 0 | 0 | 0 | |
| SFR Widening Project | 0 | 101,326 | 480,804 | 0 | 0 | |
| 3500 S Sidewalks | 0 | 300,000 | 0 | 0 | 0 | |
| Street Sign Replacement Project | 0 | 119,577 | 86,969 | 0 | 0 | |
| 4000 West Improvements | 0 | 69,150 | 0 | 0 | 0 | |
| Bangerter Highway Betterments | 0 | 2,000,000 | 0 | 0 | 0 | |
| Parkway Blvd Wetland Road | 0 | 264,819 | 572,767 | 0 | 0 | |
| 7200 W Reconstruction | 0 | 0 | 4,776 | 0 | 0 | |
| 2024-25 Sidewalk Repair Project | 0 | 0 | 163,482 | 0 | 0 | |
| BFP - WVC Bridge Replacements | 0 | 0 | 211,224 | 0 | 0 | |
| 2025 Street Light Project | 0 | 0 | 652,173 | 0 | 0 | |
| 3200 W SR-201 (UDOT) - APT Bettermen | 0 | 0 | 100,000 | 0 | 0 | |
| 5900 West Extention Project | 0 | 0 | 3,200 | 0 | 0 | |
| Overlay Projects | 4,791,345 | 965,949 | 3,014,815 | 0 | 0 | |
| Transportation Sales Tax Projects | 0 | 0 | 0 | 5,230,000 | 5,500,000 | |
| Sidewalk Repair Projects | 0 | 0 | 0 | 250,000 | 0 | |
| City Hall Parking Lot Replacement | 0 | 0 | 0 | 1,500,000 | 0 | |
| Chinese Gate Repair | 0 | 0 | 0 | 80,000 | 0 | |
| City Hall HVAC Controls | 0 | 0 | 0 | 157,000 | 0 | |
| City's General Plan Update | 0 | 0 | 0 | 300,000 | 0 | |
| Parkway Park Playground Replacement | 0 | 0 | 0 | 50,000 | 0 | |
| Indoor Pool Filtration Salt Water System | 0 | 0 | 0 | 135,000 | 0 | |
| Fassio Park Fence | 0 | 82,156 | 0 | 0 | 0 | |
| N. Frontage Rd Improvement Project | 0 | 0 | 0 | 0 | 3,000,000 | |
| Admin Special Projects | 0 | 0 | 29,130 | 0 | 0 | |
| Finance Special Projects | 1,526 | 0 | 0 | 0 | 0 | |
| Legal Speical Projects | 0 | 237,500 | 0 | 0 | 0 | |
| Police Special Projects | 0 | 0 | 152,558 | 0 | 0 | |
| Fire Special Projects | 583,615 | 0 | 270,500 | 0 | 0 | |
| Parks Special Projects | 74,025 | 0 | 0 | 0 | 0 | |
| CEC Speical Projects | 0 | 0 | 0 | 0 | 262,000 | |
| Rolling Stock | 1,830,622 | 3,608,941 | 2,107,045 | 2,000,000 | 1,000,000 | |
| Rolling Stock Lease Payments | 559,044 | 566,454 | 695,759 | 618,943 | 593,129 | |
| Transfers Out | 1,897,643 | 3,041,206 | 3,132,498 | 1,173,594 | 872,781 | |
| Transfers In | (14,126,498) | (11,536,576) | (8,189,791) | (7,998,943) | (10,905,129) | |
| **Total Expenditures** | **8,715,783** | **4,140,140** | **12,167,568** | **3,895,594** | **872,781** | -77.60% |

**THE RIDGE GOLF CLUB FUND - FUND 55**
**REVENUE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| **OPERATING REVENUE:** | | | | | | |
| Green Fees | 800,231 | 1,021,865 | 1,164,084 | 1,040,000 | 1,040,000 | |
| Driving Range | 18,312 | 0 | 0 | 60,000 | 60,000 | |
| Carts | 381,035 | 471,110 | 498,690 | 500,000 | 500,000 | |
| Pull Carts | 36 | 0 | | 0 | 0 | |
| Golf Club Rentals | 1,972 | 3,112 | 3,621 | 2,000 | 2,000 | |
| Gratuities - Operations | 5,815 | 13,915 | 15,178 | 6,000 | 6,000 | |
| Pro Shop | 194,210 | 243,099 | 234,807 | 210,000 | 210,000 | |
| Grill/Catering | 337,177 | 362,156 | 373,282 | 400,000 | 400,000 | |
| Room Rental | 31,927 | 96,281 | 17,423 | 0 | 0 | |
| Gratuities - Grill & Catering | 31,382 | 20,033 | 26,142 | 61,000 | 61,000 | |
| Miscellaneous | 2,019 | 5,000 | 125 | 5,000 | 5,000 | |
| Gain on Sale of Assets | 10,555 | 0 | 20,000 | 0 | 0 | |
| Appropriation from Fund Balance | 0 | 0 | 0 | 308,591 | 517,943 | |
| **Total Revenue** | **1,814,672** | **2,236,571** | **2,353,352** | **2,592,591** | **2,801,943** | 8.08% |

**THE RIDGE GOLF CLUB FUND - FUND 55**
**EXPENSE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| **OPERATING EXPENSES** | | | | | | |
| **OPERATIONS:** | | | | | | |
| Personnel | 384,337 | 419,229 | 470,382 | 455,750 | 534,328 | |
| Operations | 161,486 | 160,137 | 161,025 | 187,564 | 187,564 | |
| Professional Services | 82,868 | 54,561 | 110,237 | 71,405 | 71,405 | |
| Utilities | 27,234 | 29,818 | 23,734 | 36,000 | 36,000 | |
| **Operations Subtotal** | **655,925** | **663,745** | **765,378** | **750,719** | **829,297** | 10.47% |
| **MAINTENANCE:** | | | | | | |
| Personnel | 349,148 | 392,336 | 465,153 | 454,677 | 490,453 | |
| Operating Supplies | 230,807 | 259,292 | 106,092 | 230,760 | 230,760 | |
| Utilities | 147,320 | 180,628 | 227,732 | 196,250 | 196,250 | |
| **Maintenance Subtotal** | **727,275** | **832,256** | **798,977** | **881,687** | **917,463** | 4.06% |
| **GRILL/CATERING** | | | | | | |
| Personnel | 306,607 | 380,842 | 378,896 | 370,954 | 386,457 | |
| Operating Supplies | 37,477 | 52,684 | 87,704 | 66,100 | 66,100 | |
| **Snack Bar Subtotal** | **344,084** | **433,526** | **466,600** | **437,054** | **452,557** | 3.55% |
| **COST OF SALES:** | | | | | | |
| Cost of Goods Sold | 151,450 | 187,671 | 218,658 | 125,000 | 125,000 | |
| Grill/Snack Bar | 110,764 | 129,675 | 187,542 | 170,000 | 170,000 | |
| Depreciation | 220,688 | 224,151 | 339,168 | 228,131 | 343,025 | |
| **Cost of Sales Subtotal** | **482,902** | **541,497** | **745,368** | **523,131** | **638,025** | 21.96% |
| **Total Operating Expenses** | **2,210,187** | **2,471,024** | **2,776,323** | **2,592,591** | **2,837,342** | 9.44% |
| **NON-OPERATING EXPENSES:** | | | | | | |
| Transfer In | (360,036) | (517,530) | (103,044) | 0 | (35,399) | |
| **Total Non-Operating Expenses** | **(360,036)** | **(517,530)** | **(103,044)** | **0** | **(35,399)** | 0.00% |
| **Total Expenses** | **1,850,151** | **1,953,494** | **2,673,279** | **2,592,591** | **2,801,943** | 8.08% |

**STONEBRIDGE GOLF COURSE FUND - FUND 57**
**REVENUE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| **OPERATING REVENUE:** | | | | | | |
| Green Fees | 1,272,289 | 1,371,385 | 1,332,965 | 1,300,000 | 1,300,000 | |
| Driving Range | 15,337 | 0 | 0 | 30,000 | 30,000 | |
| Carts | 435,534 | 512,834 | 556,913 | 550,000 | 550,000 | |
| Pull Carts | 241 | 0 | 0 | 0 | 0 | |
| Rental Clubs | 11,108 | 11,961 | 9,534 | 11,000 | 11,000 | |
| Gratuities - Operations | 12,903 | 12,008 | 17,642 | 17,000 | 17,000 | |
| Pro Shop | 256,017 | 287,473 | 266,240 | 275,000 | 275,000 | |
| Grill/Catering | 602,092 | 628,041 | 598,012 | 600,000 | 600,000 | |
| Room Rental | 3,036 | 1,190 | 14,499 | 0 | 0 | |
| Gratuities - Grill & Catering | 61,762 | 23,172 | 19,159 | 75,000 | 75,000 | |
| Misc. | (2,659) | 49 | 222 | 5,000 | 5,000 | |
| **Total Op. Revenue** | **2,667,660** | **2,848,113** | **2,815,186** | **2,863,000** | **2,863,000** | 0.00% |
| **NON-OPERATING REVENUE:** | | | | | | |
| Gain on Sale of Assets | 0 | 13,500 | 0 | 0 | 0 | |
| Interest | 0 | 0 | 0 | 0 | 0 | |
| Appropriation from Fund Balance | 0 | 0 | 0 | 187,555 | 318,966 | |
| **Total Non-Operating Rev** | **0** | **13,500** | **0** | **187,555** | **318,966** | 70.07% |
| **Total Revenue** | **2,667,660** | **2,861,613** | **2,815,186** | **3,050,555** | **3,181,966** | 4.31% |

**STONEBRIDGE GOLF COURSE FUND - FUND 57**
**EXPENSE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| **OPERATING EXPENSES** | | | | | | |
| **OPERATIONS:** | | | | | | |
| Personnel | 437,580 | 542,122 | 580,446 | 588,275 | 582,020 | |
| Operations | 205,609 | 212,578 | 197,182 | 249,631 | 249,631 | |
| Professional Services | 123,879 | 52,937 | 91,535 | 130,000 | 130,000 | |
| Utilities | 54,536 | 53,257 | 47,682 | 50,000 | 50,000 | |
| **Operations Subtotal** | **821,605** | **860,894** | **916,845** | **1,017,906** | **1,011,651** | -0.61% |
| **MAINTENANCE:** | | | | | | |
| Personnel | 419,599 | 458,139 | 496,532 | 501,646 | 550,332 | |
| Operating Supplies | 270,212 | 271,033 | 197,384 | 273,051 | 273,051 | |
| Utilities | 149,025 | 192,823 | 232,681 | 195,750 | 195,750 | |
| **Maintenance Subtotal** | **838,836** | **921,995** | **926,597** | **970,447** | **1,019,133** | 5.02% |
| **GRILL/CATERING:** | | | | | | |
| Personnel | 360,365 | 389,384 | 343,803 | 373,945 | 416,377 | |
| Operating Supplies | 59,583 | 46,283 | 49,755 | 82,400 | 82,400 | |
| **Snack Bar Subtotal** | **419,948** | **435,667** | **393,558** | **456,345** | **498,777** | 9.30% |
| **COST OF SALES:** | | | | | | |
| Cost of Goods Sold | 174,648 | 197,028 | 189,012 | 180,000 | 180,000 | |
| Grill/Snack Bar | 183,358 | 186,324 | 171,975 | 230,000 | 230,000 | |
| Depreciation | 108,786 | 155,107 | 225,087 | 195,857 | 288,566 | |
| **Cost of Sales Subtotal** | **466,793** | **538,459** | **586,074** | **605,857** | **698,566** | 15.30% |
| **Total Oper Expenses** | **2,547,183** | **2,757,015** | **2,823,074** | **3,050,555** | **3,228,127** | 5.82% |
| **NON-OPERATING EXPENSES:** | | | | | | |
| Sales Tax Rev Bonds S 2016 | 0 | 0 | 0 | 0 | 0 | |
| Transfer In | (309,761) | (573,169) | (383,126) | 0 | (46,161) | 0.0% |
| Transfer Out | 0 | 0 | 0 | 0 | 0 | |
| **Total Non-Operating Expenses** | **(309,761)** | **(573,169)** | **(383,126)** | **0** | **(46,161)** | **0.0%** |
| **Total Expenses** | **2,237,422** | **2,183,846** | **2,439,948** | **3,050,555** | **3,181,966** | 4.31% |

**GRANTS - FUND 60**
**REVENUE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| CDBG Projects | 1,542,103 | 2,283,817 | 1,544,105 | 1,066,000 | 1,073,357 | |
| HOME & Federal Grants | 786,151 | 657,690 | 687,830 | 0 | 0 | |
| State Grants | 485,872 | 187,016 | 155,377 | 0 | 0 | |
| Other Governmental Agencies | 12,572 | 136,695 | 680,638 | 0 | 0 | |
| **Subtotal** | **2,826,698** | **3,265,218** | **3,067,950** | **1,066,000** | **1,073,357** | 0.69% |

**GRANTS - FUND 60**
**EXPENDITURE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| Personnel | 158,117 | 119,923 | 159,812 | 169,425 | 188,960 | |
| General Operations | 92,194 | 48,453 | 82,479 | 0 | 0 | |
| CDBG Projects | 1,291,792 | 2,115,441 | 1,304,329 | 896,575 | 884,397 | |
| HOME & Federal Grants | 798,868 | 660,577 | 1,185,866 | 0 | 0 | |
| State Grants | 477,163 | 320,822 | 242,979 | 0 | 0 | |
| Other Governmental Agencies | 0 | 0 | 95,000 | 0 | 0 | |
| **Subtotal** | **2,818,134** | **3,265,216** | **3,070,465** | **1,066,000** | **1,073,357** | 0.69% |

**AMBULANCE FUND - FUND 66**
**REVENUE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| **OPERATING REVENUE:** | | | | | | |
| Ambulance Fees | 3,558,937 | 3,485,315 | 3,840,364 | 3,589,588 | 4,657,882 | |
| Collections Proceeds | 79,547 | 68,135 | 85,826 | 90,000 | 90,000 | |
| Gain on Sale of Assets | 7,790 | 0 | 0 | 0 | 0 | |
| Misc. | 0 | 18,620 | 0 | 0 | 0 | |
| Appropriation from Fund Balance | 0 | 0 | 0 | 0 | 0 | |
| **Total Operating Revenue** | **3,646,274** | **3,572,070** | **3,926,190** | **3,679,588** | **4,747,882** | 29.03% |

**AMBULANCE FUND - FUND 66**
**EXPENSE STATEMENT**

| | Actual 2022-2023 | Actual 2023-2024 | Actual 2024-2025 | Adopted 2025-2026 | Final 2026-2027 | Percent Change |
|---|---|---|---|---|---|---|
| **OPERATING EXPENSES** | | | | | | |
| **OPERATIONS** | | | | | | |
| Permanent Employees | 1,048,814 | 1,133,636 | 1,175,023 | 1,287,657 | 1,437,525 | |
| Overtime | 87,660 | 112,333 | 89,000 | 46,970 | 60,000 | |
| Additional Pay | 2,550 | 1,021 | 729 | 0 | 0 | |
| Employee Benefits | 476,252 | 480,867 | 481,729 | 511,215 | 631,827 | |
| Benefit Expense | (284,740) | (321,370) | (73,511) | 0 | 0 | |
| Uniform Allowance | 13,400 | 14,100 | 13,600 | 14,400 | 15,600 | |
| Travel/Training | 9,126 | 8,088 | 1,964 | 5,825 | 7,000 | |
| Office Supplies | 0 | 0 | 155 | 2,390 | 2,500 | |
| Equipment Maint. | 2,710 | 0 | 0 | 2,987 | 3,000 | |
| Gas/Diesel | 48,655 | 38,508 | 36,397 | 30,588 | 32,000 | |
| Auto Maintenance | 64,920 | 58,705 | 45,105 | 52,974 | 55,000 | |
| Auto Parts | 60,837 | 56,100 | 36,409 | 43,000 | 45,000 | |
| Prof/Tech WVC | 400,000 | 400,000 | 612,483 | 722,018 | 0 | |
| Billing Services | 182,990 | 426,335 | 269,665 | 165,000 | 260,000 | |
| Ambulance Service Provider Assess. | 152,359 | 174,154 | 160,757 | 115,000 | 255,000 | |
| Public Safety Supplies | 87,931 | 233,533 | 86,819 | 93,450 | 115,000 | |
| Insurance | 26,150 | 538 | 5,337 | 7,650 | 7,650 | |
| Capital Equipment | 0 | 2,000 | 0 | 0 | 0 | |
| Depreciation | 430,717 | 380,692 | 393,142 | 322,981 | 343,280 | |
| **Total Operating Expenses** | **2,810,329** | **3,199,240** | **3,334,803** | **3,424,105** | **3,270,382** | -4.49% |
| **NON-OPERATING EXPENSES:** | | | | | | |
| Lease Agreement | 27,043 | 372,213 | 371,708 | 43,000 | 43,000 | |
| Transfer Out | 211,483 | 0 | 0 | 212,483 | 1,434,500 | |
| Transfer In | (230,442) | (12,000) | (29,763) | 0 | 0 | |
| **Total Non-Operating Expenses** | **8,085** | **360,213** | **341,945** | **255,483** | **1,477,500** | 478.32% |
| **Total Expenses** | **2,818,414** | **3,559,453** | **3,676,748** | **3,679,588** | **4,747,882** | 29.03% |