

RESOLUTION NO. 2025- 18

**A RESOLUTION ADOPTING THE TENTATIVE MUNICIPAL BUDGET FOR FISCAL YEAR
ENDING 6-30-26**

WHEREAS, pursuant to State law, a tentative budget has been delivered to the Farmington City Council for consideration; and

WHEREAS, the attached budgets are hereby found to comport with sound principles of fiscal planning in light of the needs and resources of Farmington City Corporation;

**BE IT ORDAINED BY THE CITY COUNCIL OF FARMINGTON CITY CORPORATION,
STATE OF UTAH:**

Section 1. FYE 6-30-26 Tentative Municipal Budget. The attached document entitled "Farmington City Recommended Municipal and RDA budgets – FY26" incorporated herein by reference, is hereby adopted.

Section 2. Setting a Public Hearing for final adoption. The Farmington City Council hereby directs staff to provide notice of a public hearing for June 17, 2025, after which the City Council will consider adoption of the final budget on said date.

Section 3. Miscellaneous Provisions.

- a. Severability. If any part or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all provisions, clauses, and words of this Resolution shall be severable.
- b. Titles and Headings. The titles and headings of this Resolution form no part of the Resolution itself, have no binding or interpretative effect, and shall not alter the legal effect of any part of the Resolution for any reason.
- c. Effective Date. This Resolution shall be effective immediately upon posting.
- d. Non-codification. This Resolution shall be effective without codification.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF FARMINGTON CITY
CORPORATION, STATE OF UTAH, ON THIS 6th DAY OF MAY, 2025.**

FARMINGTON CITY

By: _____

Brett Andersen,
Mayor

ATTEST:

DeAnn Carlile
DeAnn Carlile, City Recorder

BUDGETING FOR FY26

January 2025	February 2025	March 2025	April 2025	May 2025	June 2025
<div>Budget Season Planning w/ Budget Committee</div> <div>Work on: Revenue projections Market comparisons Impact fee analysis Debt Fleet replacement funding Road projects Waterworth models</div> <div>Jan 20 (Mon) - 24 (Fri) Individual dept kickoff mtgs with Finance</div>		<div>Mar 4 (Tue) Budget requests reviewed by Finance Team</div> <div>Mar 17 (Mon) Budget committee meetings w/ department directors and teams</div> <div>Mar 24 (Mon) Budget committee meetings to balance (two week period)</div>	<div>Apr 7 (Mon) Budget committee meeting(s) with Mayor, prelim decisions</div> <div>Apr 16 (Wed) ULCT days start</div> <div>Apr 21 (Mon) Budget committee meetings w/ Mayor and department directors to tell of decisions</div> <div>Apr 28 (Mon) Budget documents prepared</div>	<div>May 2 (Fri) Recommended budget transmitted</div>	
				May 6 Council Meeting	June 3 Council Meeting
				Work session (5pm start): - Dept presentations Regular Session: - Presentation of recommended budget and adoption as the 'tentative' budget	Work session (start time TBD): - Council deliberations
				May 20 Council Meeting Work session (5pm start): - Dept presentations	June 17 Council Meeting Work session (start time TBD): - Council deliberations Regular Session: For Municipality and RDA: Public hearings and adoption of 1. Budgets 2. Consolidated Fee Schedule (CFS) 3. Certified Tax Rate for Property Tax 4. Compensation increases for elective and statutory officers

HIGHLIGHT OF MAJOR ITEMS

FY26 Recommended Budget

Sales Tax

For years Farmington experienced rapid growth in sales tax thanks in large part to the success of Station Park and population growth. Between FY20 and FY22 sales tax increased nearly \$1m each year. However, in FY23 and FY24 that growth slowed to \$283,000 and \$182,000 respectively. So far, the FY25 cumulative change over the prior year is a reduction of 0.5% and the most recent months trending down.

Projected sales tax revenue for FY26 (\$7,450,000) represents a 2% decline on the projected total for FY25 (\$7,600,000). Administration is taking this conservative approach based on the trend in recent months and years and increased speculation of a potential downturn in the economy. Farmington has relied heavily on sales tax funding, with sales tax being its largest single revenue source for operations, representing roughly half of ongoing sources.

There is a lot to be optimistic about for the future sales tax potential of the City as North Station Park continues to develop and the County's Western Sports Park is nearing completion. It may take a few years for that growth to come to fruition.

No Property Tax Increase

The FY26 Recommended Budget does not include a property tax.

Staffing and Pay

- A 5% combination of cost-of-living increase and merit to all full-time employees and elected officials (excluding PD officers)
- PD step and grade adjustments – In lieu of the 5% shown above PD officers will get adjusted on the step and grade scale based on years of experience. Increases will vary by officer.
- Additional budget to address compression, market adjustments, and employee reclassifications
- Budget adjustments and allocations between funds have been updated to reflect current staffing and time spent in providing services to the city's various programs
- Total full-time employees increased from 112 to 113 with the addition of a new Street Maintenance Worker. This position is funded 100% with Class C road funds and will work primarily on concrete repairs and road maintenance. This position will help prevent the city from having to pay outside contractors to do small jobs

Balancing the General Fund - Ongoing Revenues versus Ongoing Expenses

The slowing of sales tax growth has put pressure on the General Fund's ability to cover ongoing expenses with ongoing revenues. Property tax increases in recent years are proving essential to the financial stability of the General Fund. This FY26 recommended budget includes several key elements which were implemented in order to balance the General Fund without a property tax increase.

- 1) **RAP Tax** – Up until FY25 RAP tax was largely committed to pay debt service on a \$3,500,000 bond for a portion of the 650 West Gymnasium and Park construction costs. That debt was paid off in FY25 making these funds uncommitted. The FY26 recommended budget includes a \$150,000 ongoing RAP tax transfer to the General Fund for ongoing recreation operations. There is also an additional \$500,000 one-time transfer to the General Fund for recreation-related capital projects. The General Fund heavily subsidizes the Recreation Fund and these RAP tax transfers ease that burden.
- 2) **Fund #20 Highway 89 RDA Property Tax** – Up until FY25 property tax increment received in this RDA was used to pay debt service on a \$1,139,000 bond for a portion of the 650 West Gymnasium and Park construction costs. That debt was paid off in FY25 allowing \$64,000 of additional property tax in the General Fund.
- 3) **Fund #22 Station Park RDA Property Tax** – This RDA area can now be closed allowing \$370,000 of additional property tax in the General Fund.
- 4) **Building Permits** – Anticipating \$485,000 of additional revenue in the General Fund due to timing of development projects. Building permits cannot be relied on as a sustainable ongoing revenue source. However, in FY26 these additional funds greatly help balance the General Fund.
- 5) **Payroll Allocations** – Administration reviewed how employee wages were being allocated across funds and updated them to be more accurate based on work performed. These changes resulted in about \$206,000 of Fire wages and \$65,000 of Public Works wages shifting out of the General Fund and into the Ambulance and Enterprise Funds.
- 6) **Overhead Allocations** – It is appropriate to allocate costs incurred to General Fund departments which support the operations of utility enterprise funds. In the past only Administration costs were being allocated and that has been expanded to include City Attorney and City Manager. The result is nearly \$130,000 of additional expenses shifting out of the General Fund and into the Enterprise Funds.

Utility Rate Increases

The FY26 budget includes an increase on all utilities. The proposed rate increases are necessary to ensure that ongoing revenues are sufficient to cover operating expenses. The rate increases will also aid the City in addressing proper maintenance and replacement of critical existing infrastructure.

Implementation of a green waste program is being considered for FY26. The FY26 Recommended Budget includes \$270,000 for the purchase of cans. A final decision has not been made and the details of this program will continue to be discussed with the council. The fees and additional expenses potentially related to this program will be incorporated into the budget through a budget amendment at later date. The following chart does not incorporate the fees associated with a potential green waste program.

FY25 vs FY26 Utility Fees (typical residential bill) - RECOMMENDED FY26

To cover inflationary impacts and infrastructure maintenance and replacement

	<u>FY25</u>	<u>FY26</u>	<u>\$ Change</u>	<u>% Change</u>
Water	24.40	26.40	2.00	8.2%
Sewer District *	38.70	41.70	3.00	7.8%
Garbage	19.00	20.50	1.50	7.9%
Recycling	3.60	3.90	0.30	8.3%
Storm Water	8.60	9.30	0.70	8.1%
Transportation	3.60	3.90	0.30	8.3%
Total	<u>97.90</u>	<u>105.70</u>	<u>7.80</u>	<u>8.0%</u>

* Increase assessed by Central Davis Sewer District

Note - Rates will vary by customer depending on number of cans, if in an area that requires pumping for sewer, etc.

FY26 RECOMMENDED BUDGET BY FUND AND TRANSACTION TYPE

Revenues and sources are shown as negatives (credits)

	REVENUE	TRANSFERS IN	SALE OF CAPITAL ASSETS	FINANCING SOURCES	EXPENSES	TRANSFERS OUT	NON-CASH EXPENSES	FUND BAL INCREASE (USE)
GENERAL FUND								
#10 GENERAL FUND	(17,781,427)	(720,000)	-	-	15,875,054	2,434,553	-	191,820
SPECIAL REVENUE (RDA) FUNDS								
#20 FARMINGTON RDA FUND	(3,600)	-	-	-	12,000	-	-	(8,400)
#22 FARMINGTON STATION PARK RDA	(22,100)	-	-	-	3,000	-	-	19,100
DEBT SERVICE FUNDS								
#30 RAP TAX BOND	(651,700)	-	-	-	-	650,000	-	1,700
#31 POLICE SALES TAX BOND 2009	-	-	-	-	-	-	-	-
#34 2007, 2009 BLDGS G.O. BOND	-	-	-	-	-	-	-	-
#35 2015 G.O. PARK BOND	(413,300)	-	-	-	411,000	40,000	-	(37,700)
CAPITAL IMPROVEMENT FUNDS								
#11 CLASS C ROAD FUND	(2,052,000)	-	-	-	1,734,642	-	-	317,358
#37 GOVT BUILDINGS IMPROV/OTHER	(443,362)	-	-	-	90,149	-	-	353,213
#38 CAPITAL STREET IMPROVEMENTS	(2,218,284)	(152,000)	-	-	943,000	-	-	1,427,284
#39 CAPITAL EQUIPMENT FUND	(16,500)	(450,000)	(32,500)	-	410,404	-	-	88,596
#40 REAL ESTATE PROP. ASSET FUND	(1,400)	-	(10,995,000)	-	-	-	-	10,996,400
#42 PARK IMPROVEMENT FUND	(1,759,840)	-	-	-	439,149	-	-	1,320,691
#43 CAPITAL FIRE FUND	(542,173)	-	-	-	-	-	-	542,173
PERMANENT FUND								
#48 CEMETERY PERPETUAL FUND	(14,200)	-	-	-	-	-	-	14,200
ENTERPRISE FUNDS								
#51 WATER FUND	(5,396,315)	-	(39,000)	-	10,963,432	-	-	(5,528,117)
#52 SEWER FUND	(3,966,700)	-	-	-	3,969,376	-	-	(2,676)
#53 GARBAGE FUND	(2,507,300)	-	-	-	2,471,839	-	-	35,461
#54 STORM WATER FUND	(2,183,874)	-	(35,000)	-	3,133,345	30,000	-	(944,471)
#55 AMBULANCE SERVICE	(972,852)	-	-	-	1,242,246	-	-	(269,394)
#56 TRANSPORTATION UTILITY FUND	(872,700)	-	-	-	931,000	-	-	(58,300)
#60,67 RECREATION FUNDS	(1,043,589)	(1,832,553)	-	-	2,864,115	-	-	12,027
Grand Total	(42,863,216)	(3,154,553)	(11,101,500)	-	45,493,750	3,154,553	-	8,470,966

KEY CHANGES BY FUND - FY26 COMPARED TO FY25

	FY25 ADOPTED	FY26 RECOMMENDED	\$ Budget Change	% Change
GENERAL FUND (Fund #10)				
Revenue				
Ongoing revenue:				
Sales tax	7,775,000	7,450,000	(325,000)	-4.2%
Property taxes - Increase is due to estimated growth, not TNT	4,916,000	4,980,000	64,000	1.3%
Property taxes transferred from Station Park RDA Fund	-	370,000	370,000	
Property taxes transferred from US89 RDA Fund	-	64,000	64,000	
Energy Sales and Use Tax	1,700,000	1,640,000	(60,000)	-3.5%
Building permits	550,000	1,035,000	485,000	88.2%
Service contract with Fruit Heights for Fire/EMS response	315,000	347,287	32,287	10.2%
RAP tax transfer to General Fund for ongoing recreation operations	-	150,000	150,000	
Property lease revenue	125,680	124,000	(1,680)	-1.3%
Excavation permits	104,000	125,000	21,000	20.2%
Interest income	115,500	150,000	34,500	29.9%
Transfer from Storm Water Fund for storm basin maintenance	30,000	30,000	-	0.0%
Various ongoing revenues	1,226,105	1,360,920	134,815	11.0%
Total ongoing revenue	16,857,285	17,826,207	968,922	5.7%
One-time revenue:				
Transfer In from Debt Service Fund	4,040	-	(4,040)	-100.0%
Transfer In from GO 2015 bond fund (excess cash)	-	40,000	40,000	
Grants - Various for Police Department	-	15,342	15,342	
Dispatch E-911 reimbursement from Davis County	-	175,878	175,878	
RAP tax transfer to General Fund for capital improvements	-	500,000	500,000	
Total one-time revenue	4,040	731,220	727,180	17999.5%
Total Revenue	16,861,325	18,557,427	1,696,102	10.1%
Expenditures				
Payroll (wage and benefits for each item listed)	11,697,287	11,697,287	-	0.0%
Remove one-time		(3,000)		
Base-to-base payroll changes		(59,021)		
Payroll increases (reclasses, merit, COLA, market adj)		614,342		
Fire increased allocation to Ambulance Fund		(206,000)		
Public Works increased allocation to Enterprise Funds		(65,870)		
Other changes		54,900		
Total Payroll	11,697,287	12,032,638	335,351	2.9%

KEY CHANGES BY FUND - FY26 COMPARED TO FY25

FY25 ADOPTED	FY26 RECOMMENDED	\$ Budget Change	% Change
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GENERAL FUND (Fund #10) continued

Supplies and services	3,519,561	3,519,561	-	0.0%
Remove one-time from prior year		(217,698)		
General Fund OH cost allocations to enterprise funds increased		(129,800)		
Street light maintenance moved to Transportation Utility Fund		(105,000)		
Shuttle Service for Western Sports Park and Station Park removed		(94,980)		
IT support contract and equipment		144,262		
Sycamore Trees - Treatments for Improvement and Longevity		75,000		
Dispatch E-911 paid to Bountiful City (See corresponding reimb from Davis County)		175,878		
PD Evidence Room Upgrades		20,000		
Employee recognition and events		50,225		
Municipal election costs (every other year)		30,000		
IT support and cyber security enhancements (FY24 BA 1 Item U)		85,000		
Other One-time Changes		117,425		
Other Ongoing Changes		84,638		
Total Supplies and Services	3,519,561	3,754,511	234,950	6.7%
Capital Outlay				
Ongoing base budget	104,600	119,600	15,000	14.3%
Various one-time items	106,700	14,305	(92,395)	-86.6%
Total Capital Outlay	211,300	133,905	(77,395)	-36.6%
City Paid Grants and Contributions				
WFRC Project - South Davis Greenway Feasibility Study	-	10,000	10,000	
Total City Paid Grants and Contributions	-	10,000	10,000	
Transfers Out				
Transfer to Recreation Fund (#60) for ongoing base	1,465,027	1,543,855	78,828	5.4%
Transfer to Recreation Fund (#60) for ongoing requests	78,828	246,698	167,870	213.0%
Transfer to Recreation Fund (#60) for one-time requests	-	42,000	42,000	
Transfer to Capital Streets Fund (#38) for recurring costs	152,000	152,000	-	0.0%
Transfer to Capital Equipment Fund (#39) for ongoing	450,000	450,000	-	0.0%
Total Transfers Out	2,145,855	2,434,553	288,698	13.5%
Total Expenditures	17,574,003	18,365,607	791,604	4.5%
Net change to fund balance	(712,678)	191,820	904,498	-126.9%

KEY CHANGES BY FUND - FY26 COMPARED TO FY25

FY25 ADOPTED	FY26 RECOMMENDED	\$ Budget Change	% Change
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SPECIAL REVENUE - RDAs

#20 HIGHWAY 89 RDA FUND

Property taxes received - City portion (GF to receive FY26 and forward)	64,000	-	(64,000)	-100.0%
Property taxes received - other entities (debt paid off)	107,000	-	(107,000)	-100.0%
Interest income	3,600	3,600	-	0.0%
Total Revenue	174,600	3,600	(171,000)	-97.9%
Debt service (last payment in FY25)	179,603	-	(179,603)	-100.0%
Other expenditures	7,400	12,000	4,600	62.2%
Total Expenditures	187,003	12,000	(175,003)	-93.6%
Net change to fund balance	(12,403)	(8,400)	4,003	-32.3%

#22 STATION PARK RDA FUND

Property taxes received - City portion (GF to receive FY26 and forward)	370,000	-	(370,000)	-100.0%
Interest income	22,100	22,100	-	0.0%
Total Revenue	392,100	22,100	(370,000)	-94.4%
Administrative costs	15,000	3,000	(12,000)	-80.0%
Contribution to Western Sports Park	615,000	-	(615,000)	-100.0%
Transfer to Park Capital Improvement Fund for park construction	1,473,000	-	(1,473,000)	-100.0%
Total Expenditures	2,103,000	3,000	(2,100,000)	-99.9%
Net change to fund balance	(1,710,900)	19,100	1,730,000	-101.1%

KEY CHANGES BY FUND - FY26 COMPARED TO FY25

FY25 ADOPTED	FY26 RECOMMENDED	\$ Budget Change	% Change
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DEBT SERVICE FUNDS

#30 RAP TAX

RAP tax collections	700,000	650,000	(50,000)	-7.1%
Interest income	1,700	1,700	-	0.0%
Total Revenue	701,700	651,700	(50,000)	-7.1%
Transfer Out to the General Fund	-	650,000	650,000	
Bond payment and fees (through FY25), for 650 W. park and gym	384,380	-	(384,380)	-100.0%
Transfer to Park Capital Improvement Fund for park construction	452,000	-	(452,000)	-100.0%
Total Expenditures	836,380	650,000	(186,380)	-22.3%
Net change to fund balance	(134,680)	1,700	136,380	-101.3%

#31 POLICE SALES TAX BOND 2009 for Police Station

Interest income	-	-	-	
Transfer In from the General Fund	-	-	-	
Total Revenue	-	-	-	
Bond payment and fees, through FY24	-	-	-	
Transfer remaining cash balance to General Fund	4,040	-	(4,040)	-100.0%
Total Expenditures	4,040	-	(4,040)	-100.0%
Net change to fund balance	(4,040)	-	4,040	-100.0%

#35 2015 G.O. PARK BOND (\$6M original bonding for Gym)

Property taxes	410,000	411,000	1,000	0.2%
Other revenue including interest	2,300	2,300	-	0.0%
Total Revenue	412,300	413,300	1,000	0.2%
Bond payment and fees (through FY35)	410,000	411,000	1,000	0.2%
Transfer excess cash in fund to General Fund	-	40,000	40,000	
Total expenditures	410,000	451,000	41,000	10.0%
Net change to fund balance	2,300	(37,700)	(40,000)	-1739.1%

KEY CHANGES BY FUND - FY26 COMPARED TO FY25

FY25 ADOPTED	FY26 RECOMMENDED	\$ Budget Change	% Change
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CAPITAL IMPROVEMENT FUNDS

#11 Class C ROADS / LOCAL HWY (all restricted)

Class C funding from UDOT	1,000,000	1,290,000	290,000	29.0%
Local Transportation Sales Tax	800,000	722,000	(78,000)	-9.8%
Other revenue including interest	37,100	40,000	2,900	7.8%
Total Revenue	1,837,100	2,052,000	214,900	11.7%
Road improvements and surface maintenance	2,066,000	1,317,000	(749,000)	-36.3%
Road materials storage shed (not completed in FY25, BA in FY26)	965,500	-	(965,500)	-100.0%
Payroll - New position for concrete projects and repairs	-	102,642	102,642	
Supplies and Services	105,000	315,000	210,000	200.0%
Total Expenditures	3,136,500	1,734,642	(1,401,858)	-44.7%
Net change to fund balance	(1,299,400)	317,358	1,616,758	-124.4%

#37 GOVT BUILDINGS IMPROV/OTHER

Unrestricted Funds

Other revenue including interest	3,800	3,800	-	0.0%
Transfer In from the General Fund	-	-	-	
Total Revenue - unrestricted	3,800	3,800	-	0.0%
Capital - various one-time items	-	90,149	90,149	
Total Expenditures - unrestricted	-	90,149	90,149	
Net Change in Unrestricted Fund Balance	3,800	(86,349)	(90,149)	-2372.3%

Restricted Funds - Impact Fee Projects

Police impact fees	602,766	412,062	(190,704)	-31.6%
Other revenue including interest	27,500	27,500	-	0.0%
Bond Proceeds for PD portion of new fire station - will use FY26 BA	2,700,000	-	(2,700,000)	-100.0%
Total Revenue - restricted	3,330,266	439,562	(2,890,704)	-86.8%
Expenses - New Fire Station (PD substation) Construction - will use FY26 BA	2,700,000	-	(2,700,000)	-100.0%
Net change to restricted fund balance	630,266	439,562	(190,704)	-30.3%

Combined Restricted and Unrestricted

Total Revenue	3,334,066	443,362	(2,890,704)	-86.7%
Total Expenses	2,700,000	90,149	(2,609,851)	-96.7%
Net change to fund balance	634,066	353,213	(280,853)	-44.3%

KEY CHANGES BY FUND - FY26 COMPARED TO FY25

FY25 ADOPTED	FY26 RECOMMENDED	\$ Budget Change	% Change
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#38 CAPITAL STREET IMPROVEMENTS

Unrestricted Funds

Transfer In from the General Fund	152,000	152,000	-	0.0%
Other revenue including interest	94,200	94,200	-	0.0%
UDOT WDC betterment	-	350,000	350,000	
Miscellaneous revenue	14,000	14,000	-	0.0%
Total Revenue - unrestricted	260,200	610,200	350,000	134.5%

Capital projects	250,000	350,000	100,000	40.0%
UDOT WDC betterment projects	-	350,000	350,000	
Transfer to Park Capital Improvement Fund for park construction	270,000	-	(270,000)	-100.0%
Miscellaneous expenditures	166,000	173,000	7,000	4.2%
Debt service on street lights replacements in 2014 (through FY25)	13,345	-	(13,345)	-100.0%
Total Expenditures - unrestricted	699,345	873,000	173,655	24.8%

Net change to unrestricted fund balance	(439,145)	(262,800)	176,345	-40.2%
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Restricted Funds - Impact Fee Projects

Impact fee revenue	1,497,000	1,760,084	263,084	17.6%
Other revenue including interest				
Total Revenue - restricted	1,497,000	1,760,084	263,084	17.6%

Transportation impact fee analysis and facilities plan	-	70,000	70,000	
Total Expenditures - restricted	-	70,000	70,000	

Net change to restricted fund balance	1,497,000	1,690,084	193,084	12.9%
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Combined Restricted and Unrestricted

Total Revenue	1,757,200	2,370,284	613,084	34.9%
Total Expenses	699,345	943,000	243,655	34.8%
Net change to fund balance	1,057,855	1,427,284	369,429	34.9%

KEY CHANGES BY FUND - FY26 COMPARED TO FY25

#39 CAPITAL EQUIPMENT FUND

Transfer in from General Fund	450,000	450,000	-	0.0%
Sale of fixed assets	7,000	32,500	25,500	364.3%
Other revenue including interest	16,500	16,500	-	0.0%
Total Revenue	473,500	499,000	25,500	5.4%
Community Development vehicle replacements and outfitting	-	70,404	70,404	
Parks and Rec equipment and vehicle purchases	159,000	65,000	(94,000)	-59.1%
Police vehicle purchases and outfitting	225,000	275,000	50,000	22.2%
Public Works equipment and vehicle purchases	17,000	-	(17,000)	-100.0%
Total Expenditures	401,000	410,404	9,404	2.3%
Net change to fund balance	72,500	88,596	16,096	22.2%

#40 REAL ESTATE PROP. ASSET FUND

Sale of Real Estate - North Main parcel	-	10,000,000	10,000,000	
Sale of Real Estate - UDOT substation	-	995,000	995,000	
Other revenue including interest	1,400	1,400	-	0.0%
Total Revenue	1,400	10,996,400	10,995,000	785357.1%
Total Expenditures	-	-	-	
Net change to fund balance	1,400	10,996,400	10,995,000	785357.1%

FY25 ADOPTED	FY26 RECOMMENDED	\$ Budget Change	% Change
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KEY CHANGES BY FUND - FY26 COMPARED TO FY25

#42 PARK IMPROVEMENT FUND

Unrestricted Funds

Transfers in	2,195,000	-	(2,195,000)	-100.0%
Grant contributions - Farmington Creek Lower Trail	244,488	-	(244,488)	-100.0%
Farmstead - Transfer of Development Rights	-	350,000	350,000	
Revenue miscellaneous - Interest expense	(17,400)		17,400	-100.0%
Total Revenue - unrestricted	2,422,088	350,000	(2,072,088)	-85.5%
Park improvement projects	229,000	219,930	(9,070)	-4.0%
Irrigation telemetry	29,500	-	(29,500)	-100.0%
Construction of Farmington Creek Lower Trail	315,000	-	(315,000)	-100.0%
Construction of new park in west Farmington - will use FY26 BA	5,695,000	-	(5,695,000)	-100.0%
Pump Track Design	-	60,000	60,000	
Total Expenditures - unrestricted	6,268,500	279,930	(5,988,570)	-95.5%
Net change in unrestricted funds	(3,846,412)	70,070	3,916,482	-101.8%

Restricted Funds - Impact Fee Projects

Impact fee revenue	2,545,300	1,301,640	(1,243,660)	-48.9%
Interest earnings on impact fees	108,200	108,200	-	0.0%
Debt Proceeds - will use FY26 BA	1,180,000	-	(1,180,000)	-100.0%
Total Revenue - restricted	3,833,500	1,409,840	(2,423,660)	-63.2%
Construction of new park in west Farmington - bond proceeds - will use FY26 BA	1,180,000	-	(1,180,000)	-100.0%
Construction of new park in west Farmington - impact fees - will use FY26 BA	5,643,000	-	(5,643,000)	-100.0%
Debt service exp for 650 W. park (ends in FY26)	171,894	159,219	(12,675)	-7.4%
Total Expenditures - restricted	6,994,894	159,219	(6,835,675)	-97.7%
Net change in restricted funds	(3,161,394)	1,250,621	4,412,015	-139.6%

Combined Restricted and Unrestricted

Total Revenue	6,255,588	1,759,840	(4,495,748)	-71.9%
Total Expenses	13,263,394	439,149	(12,824,245)	-96.7%
Net change to fund balance	(7,007,806)	1,320,691	8,328,497	-118.8%

FY25 ADOPTED	FY26 RECOMMENDED	\$ Budget Change	% Change
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KEY CHANGES BY FUND - FY26 COMPARED TO FY25

FY25 ADOPTED	FY26 RECOMMENDED	\$ Budget Change	% Change
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#43 CAPITAL FIRE FUND

Fire facility and fire equipment impact fees	791,960	542,173	(249,787)	-31.5%
Interest on impact fees	25,800	-	(25,800)	-100.0%
Bond proceeds - will use FY26 BA	13,300,000	-	(13,300,000)	-100.0%
Total Revenue	<u>14,117,760</u>	<u>542,173</u>	<u>(13,575,587)</u>	-96.2%
Design of new fire station	-	-	-	
Construction of new fire station - will use FY26 BA	13,300,000	-	(13,300,000)	-100.0%
Debt service on ladder truck (through FY25)	28,488	-	(28,488)	-100.0%
Total Expenditures	<u>13,328,488</u>	<u>-</u>	<u>(13,328,488)</u>	-100.0%
Net change to fund balance	<u>789,272</u>	<u>542,173</u>	<u>(247,099)</u>	-31.3%

#48 CEMETERY PERPETUAL CARE FUND

Sale of burial rites	7,500	7,500	-	0.0%
Marker fees	4,000	4,000	-	0.0%
Other revenue including interest	2,700	2,700	-	0.0%
Total Revenue	<u>14,200</u>	<u>14,200</u>	<u>-</u>	0.0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	
Net change to fund balance	<u>14,200</u>	<u>14,200</u>	<u>-</u>	0.0%

KEY CHANGES BY FUND - FY26 COMPARED TO FY25

FY25 ADOPTED	FY26 RECOMMENDED	\$ Budget Change	% Change
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BUSINESS-TYPE FUNDS

#51 WATER FUND

Unrestricted Funds

Customer billings	3,108,510	3,263,000	154,490	5.0%
Increase in customer billings from rate increases	Included ^	261,000		
Water connection fees	45,000	45,000	-	0.0%
Water Meters for New Development - Connection Fee Revenue	-	75,000	75,000	
Miscellaneous revenue and interest income	100,500	100,500	-	0.0%
Sale of Fixed Assets	-	39,000	39,000	
Total Revenue - unrestricted	3,254,010	3,783,500	529,490	16.3%
Operating expenses				
Payroll base	1,302,263	1,316,263	14,000	1.1%
Payroll increases (reclasses, merit, COLA, market adj)	Included ^	65,485		
Payroll adjusted wage allocation from GF	-	(35,050)	(35,050)	
Supplies and services	1,109,700	1,194,900	85,200	7.7%
Total operating expenses	2,411,963	2,541,598	129,635	5.4%
Miscellaneous capital projects	274,000	312,000	38,000	13.9%
Misc. equipment purchases in FY25	195,000	-	(195,000)	-100.0%
Capital Outlay - C5 Booster - Replacement	-	40,000	40,000	
Capital Outlay - Pickup Truck Replacement	-	65,000	65,000	
Water Meters for New Development	-	75,000	75,000	
Capital Outlay - Pressure Reducing Valve (PRV) - Vault and Assembly	-	75,000	75,000	
Capital Outlay - Mini Excavator 305 - Purchase instead of rental	-	92,000	92,000	
Capital Outlay - 10 wheel dump w/wing (split w/ Storm Water Fund)	-	225,000	225,000	
Total capital outlay and projects	469,000	884,000	415,000	88.5%
Total Expenses - unrestricted	2,880,963	3,425,598	544,635	18.9%
Net budget of unrestricted funds	373,047	357,902	(15,145)	-4.1%

KEY CHANGES BY FUND - FY26 COMPARED TO FY25

FY25 ADOPTED	FY26 RECOMMENDED	\$ Budget Change	% Change
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#51 WATER FUND continued

Restricted Funds

Impact fees	1,507,000	1,530,215	23,215	1.5%
Interest earnings on Impact fees	121,600	121,600	-	0.0%
Total Revenues - restricted	1,628,600	1,651,815	23,215	1.4%

Major impact-fee construction projects - w/ bonding (rolled over from FY23)	7,000,000	7,000,000	-	0.0%
Debt service on \$7M water revenue bond	537,650	537,834	184	0.0%
Total Expenses - restricted	7,537,650	7,537,834	184	0.0%

Net budget of restricted funds	(5,909,050)	(5,886,019)	23,031	-0.4%
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Combined Restricted and Unrestricted

Total Revenue	4,882,610	5,435,315	552,705	11.3%
Total Expenses	10,418,613	10,963,432	544,819	5.2%
Net budget	(5,536,003)	(5,528,117)	7,886	-0.1%

KEY CHANGES BY FUND - FY26 COMPARED TO FY25
#52 SEWER FUND

Sewer customer billings	3,573,000	3,672,000	99,000	2.8%
Increase in customer billings from rate increases	Included ^	294,000		
Miscellaneous revenue and interest income	700	700	-	0.0%
Total Revenue	3,573,700	3,966,700	393,000	11.0%
Billing collections submitted to Central Davis Sewer District (CDSD)	3,352,000	3,732,000	380,000	11.3%
Operating Expenses				
Payroll base	46,519	47,374	855	1.8%
Payroll increases (reclasses, merit, COLA, market adj)	Included ^	3,253		
Supplies and services	59,250	86,750	27,500	46.4%
Sewer concrete collars	100,000	100,000	-	0.0%
Total Expenses	3,557,769	3,969,376	411,607	11.6%
Net budget	15,931	(2,676)	(18,607)	-116.8%

#53 GARBAGE FUND

Customer billings for Garbage and Recycling Pickup Charges	2,204,395	2,308,800	104,405	4.7%
Increase in customer billings from rate increases	Included ^	185,000		
Customer billings for GREEN WASTE PROGRAM - will use FY26 BA	-	-	-	
Miscellaneous revenue and interest income	13,500	13,500	-	0.0%
Total Revenue	2,217,895	2,507,300	289,405	13.0%
Operating Expenses				
Payroll base (FY25 incl PT Green Waste Site mgr., not hired or incl in FY26)	190,296	174,508	(15,788)	-8.3%
Payroll increases (reclasses, merit, COLA, market adj)	Included ^	10,055		
Payroll adjusted wage allocation from GF		13,070		
Supplies and services	127,800	162,300	34,500	27.0%
Fees paid to waste collection hauler and WIWMD (dump)	1,762,156	1,762,156	-	0.0%
Capital Outlay - can purchases	79,750	79,750	-	0.0%
Capital Outlay - can purchases FOR GREEN WASTE PROGRAM	-	270,000	270,000	
Capital Outlay - Vac pit, green waste site (split w/ Storm Water Fund)	75,000	-	(75,000)	-100.0%
Capital Outlay - Swap loader (replacement)	315,000	-	(315,000)	-100.0%
Total Expenses	2,550,002	2,471,839	(78,163)	-3.1%
Net budget	(332,107)	35,461	367,568	-110.7%

KEY CHANGES BY FUND - FY26 COMPARED TO FY25

#54 STORM WATER FUND

Unrestricted Funds

Customer billings	1,060,500	1,086,600	26,100	2.5%
Increase in customer billings from rate increases	Included ^	87,000		
Sale of fixed assets - Replaced dump truck (split with water fund)	-	35,000	35,000	
Miscellaneous revenue and interest income	80,500	80,500	-	0.0%
Total Revenue - unrestricted	1,141,000	1,289,100	148,100	13.0%

Operating Expenses

Payroll - base	710,554	724,516	13,962	2.0%
Payroll increases (reclasses, merit, COLA, market adj)	Included ^	34,990		
Payroll adjusted wage allocation from GF	-	87,850	87,850	
Supplies and services	260,388	295,988	35,600	13.7%
Storm Water Master Plan - one-time	-	155,000	155,000	
Transfer to General Fund for storm basin maintenance	30,000	30,000	-	0.0%
Capital Outlay - Street Sweeper	-	415,000	415,000	
Capital Outlay - 10 wheel dump w/wing (split w/ Water Fund)	-	225,000	225,000	
Capital Outlay - Miscellaneous	110,000	110,000	-	0.0%
Capital Outlay - Vac pit, green waste site (split w/ Garbage Fund)	75,000	-	(75,000)	-100.0%
Total Expenses - unrestricted	1,185,942	2,078,345	892,403	75.2%

Net budget for unrestricted funds

	(44,942)	(789,245)	(744,303)	1656.1%
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Restricted Funds

Impact fees	827,000	929,774	102,774	12.4%
Interest income on impact fees balance	-	-	-	
Total Revenue - restricted	827,000	929,774	102,774	12.4%

New park land purchase and construction	1,957,000	750,000	(1,207,000)	-61.7%
Storm Drain reimbursement for a development		250,000		
Storm Water Impact Fee Analysis (IFA) / IFFP		70,000		
Lagoon Drive and Main Street area improvements	100,000		(100,000)	-100.0%
Impact fee revenue refunds to developers under agreement	242,700		(242,700)	-100.0%
Davis County WSP Facility - 1100 West Storm Drain improvement	97,000		(97,000)	-100.0%
Other impact fee projects	15,000	15,000	-	0.0%
Total Expenses - restricted	2,411,700	1,085,000	(1,326,700)	-55.0%

Net budget of restricted funds

	(1,584,700)	(155,226)	1,429,474	-90.2%
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Combined Restricted and Unrestricted

Total Revenue	1,968,000	2,218,874	250,874	12.7%
Total Expenses	3,597,642	3,163,345	(434,297)	-12.1%
Net budget	(1,629,642)	(944,471)	685,171	-42.0%

KEY CHANGES BY FUND - FY26 COMPARED TO FY25

#55 AMBULANCE FUND

	FY25 ADOPTED	FY26 RECOMMENDED	\$ Budget Change	% Change
Ambulance service charges	1,700,000	1,700,000	-	0.0%
Uncollectible accounts (was reflected as expense in FY24)	(850,000)	(850,000)	-	0.0%
Dispatch E-911 reimbursement from Davis County	-	117,252	117,252	
Miscellaneous revenue and interest income	5,600	5,600	-	0.0%
Total Revenue	855,600	972,852	117,252	13.7%
Operating Expenses				
Payroll - base	526,986	527,952	966	0.2%
Payroll increases (reclasses, merit, COLA, market adj)	Included ^	34,842		
Payroll adjusted wage allocation from GF	-	206,000	206,000	
Supplies and services	271,500	305,700	34,200	12.6%
Dispatch E-911 paid to Bountiful City (See corresponding reimb from Davis County)	-	117,252	117,252	
Increased allocations from GF	-	40,500	40,500	
Capital Outlay misc.	10,000	10,000	-	0.0%
Total Expenses	808,486	1,242,246	433,760	53.7%
Net budget	47,114	(269,394)	(316,508)	-671.8%

#56 TRANSPORTATION UTILITY FUND

Transportation utility fee	765,000	765,000	-	0.0%
Increase in customer billings from rate increases	Included ^	97,000		
Miscellaneous revenue and interest income	10,700	10,700	-	0.0%
Total Revenue	775,700	872,700	97,000	12.5%
Street light maintenance moved from GF Street Department	-	105,000	105,000	
Sidewalk and road projects	868,000	826,000	(42,000)	-4.8%
Total Expenses	868,000	931,000	63,000	7.3%
Net budget	(92,300)	(58,300)	34,000	-36.8%

KEY CHANGES BY FUND - FY26 COMPARED TO FY25

#60, 67 RECREATION FUNDS

	FY25 ADOPTED	FY26 RECOMMENDED	\$ Budget Change	% Change
Charges for services	1,004,289	1,010,289	6,000	0.6%
Donations, contributions, fundraisers	-	-	-	
Miscellaneous revenue and interest income	33,300	33,300	-	0.0%
Transfer from General Fund (#10) for ongoing base	1,465,027	1,543,855	78,828	5.4%
Transfer from General Fund (#10) for ongoing requests	78,828	246,698	167,870	213.0%
Transfer from General Fund (#10) for one-time items	-	42,000	42,000	
Total Revenue	2,581,444	2,876,142	294,698	11.4%
Operating Expenses				
Payroll - base	1,700,649	1,708,053	7,404	0.4%
Payroll increases (reclasses, merit, COLA, market adj)	Included ^	105,847		
Supplies and Services	958,115	1,019,315	61,200	6.4%
Capital outlay - various	44,100	30,900	(13,200)	-29.9%
Total Expenses	2,702,864	2,864,115	161,251	6.0%
Net budget	(121,420)	12,027	133,447	-109.9%

KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

Department Title	FY25 Adopted	Changes FY25 to FY26	FY26 Recommended	Dept % Change	Full-time FTE as allocated
ADMINISTRATIVE DEPARTMENT	1,099,748				4.09
Ongoing - Payroll					
Payroll base-to-base adjustment, including reallocations between funds		3,919			
Payroll increases (pay rates, reclasses, market adjustments)		35,260			
Ongoing - Non-Payroll					
GF Admin Overhead Allocation Out (10-440-800)		32,200			
VOIP Phone System, replacing unreliable land line system (10-440-346)		13,300			
IT Contract Increase from 50 to 60 hrs/month - (Excluding Police) (10-440-370)		12,322			
IT Contract Increase - Contractual Software Licensing Costs (10-440-382)		5,000			
Cyber Risk Insurance Premium Increase (10-440-419)		7,000			
Wellness Reimbursement - Move from City Atty/HR into dept budgets (10-440-237)		6,000			
Training/Travel - GFOA & UGFOA Conferences (10-440-230)		4,000			
Employee Appreciation - Reestablish Ongoing Budgets (10-440-236)		1,000			
Uniforms, PPE & clothing - Increase to match current costs (10-440-202)		900			
Books, Subscriptions & Memberships - Increase to match current costs (10-440-210)		550			
Bank & Online Service Fees - Decrease to match current costs (10-440-205)		(3,000)			
VOIP Phone System, replacing unreliable land line system (10-440-250)		(4,800)			
Budget amendment item affecting ongoing expenses					
IT support and cyber security enhancements (FY24 BA 1 Item U) (10-440-370)		85,000			
One-time					
Remove prior year one-time budget		(7,000)			
Municipal Elections - increase for election year (every other year) (10-440-350)		30,000			
IT Computer Replacements - Admin (10-440-490)		3,000			
Training/Travel - APTUS&C Conference (Chicago) (10-440-230)		2,500			
ADMINISTRATIVE DEPARTMENT Total		227,151	1,326,899	20.7%	4.09

KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

Department Title	FY25 Adopted	Changes FY25 to FY26	FY26 Recommended	Dept % Change	Full-time FTE as allocated
BUILDINGS DEPARTMENT	731,948				1.80
Ongoing - Payroll					
Payroll base-to-base adjustment, including reallocations between funds		(13,226)			
Payroll increases (pay rates, reclasses, market adjustments)		11,198			
Ongoing - Non-Payroll					
Garage Doors (Fire) - Preventative maintenance service (10-610-330)		1,193			
Elevator maintenance at Community Center - Contractual Increase (10-610-335)		900			
Elevator maintenance at City Hall - Contractual Increase (10-610-300)		600			
Garage Doors (PW) - Preventative maintenance (10-610-310)		580			
Garage Doors (Police) - Preventative maintenance (10-610-331)		227			
One-time					
Remove prior year one-time budget		(132,498)			
Evidence Room Revamp/Upgrades (10-610-331)		20,000			
Roof Repair at Public Works Shop (10-610-510)		14,305			
PW Office Upgrades (10-610-310)		14,200			
HVAC Controller Programming at City Hall (10-610-300)		12,500			
Permanent/Holiday Lighting - receiver boxes (City Hall, Comm. Center, Pool) (10-610-600)		10,000			
Community Center chairs - Replace old padded chairs (10-610-335)		7,800			
Drone - Box for Truck (10-610-300)		5,500			
Wash Bay Floor resurface (10-610-310)		4,000			
Parking Pavement Maintenance - Police Station North Side (10-610-331)		3,500			
Fire Station Bay LED Lighting - Fixture Upgrade East Side (10-610-330)		2,630			
Electric Hose Reels for Fire Department (2 units) (10-610-330)		2,600			
Garage Doors (Police) - Remotes and receivers (10-610-331)		2,111			
Garage Doors (Fire) - New remote systems for obsolete doors (10-610-330)		1,900			
BUILDINGS DEPARTMENT Total		(29,980)	701,968	-4.1%	1.80

KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

Department Title	FY25 Adopted	Changes FY25 to FY26	FY26 Recommended	Dept % Change	Full-time FTE as allocated
CITY ATTORNEY DEPARTMENT	693,342				1.84
Ongoing - Payroll					
Payroll base-to-base adjustment, including reallocations between funds		(37)			
Payroll increases (pay rates, reclasses, market adjustments)		15,550			
Ongoing - Non-Payroll					
Employee Appreciation - Reestablish Ongoing Budgets (10-490-236)		27,825			
Note: For holiday party gift cards - not budgeted prior to FY26					
Wellness Reimbursement - Move from City Atty/HR into dept budgets (10-490-237)		3,000			
Blomquist Hale - Move out of Employee Appreciation GL acct (10-490-236)		(2,500)			
Blomquist Hale - Move into Professional & Technical (10-490-370)		2,500			
Employee Assistance Program - Rate Increase (10-490-370)		900			
ID Badge Card Printer Maintenance Annual Contract (10-490-250)		700			
Personnel Manual management service - cost increase (10-490-382)		300			
Legal research service subscription - price increase (10-490-210)		120			
Wellness Reimbursement - Move from City Atty/HR into dept budgets (10-490-236)		(112,000)			
GF Attorney Overhead (OH) Allocation Out (10-490-800)		(135,800)			
One-time					
Out of State Conference (10-490-230)		2,000			
CITY ATTORNEY DEPARTMENT Total		(197,442)	495,900	-28.5%	1.84
CITY MANAGER AND ECONOMIC DEVELOPMENT DEPARTMENT	485,261				1.65
Ongoing - Payroll					
Payroll base-to-base adjustment, including reallocations between funds		166			
Payroll increases (pay rates, reclasses, market adjustments)		14,116			
Ongoing - Non-Payroll					
Employee Appreciation - Reestablish Ongoing Budgets (10-460-236)		500			
Wellness Reimbursement - Move from City Atty/HR into dept budgets (10-460-237)		2,000			
Shuttle Service for Western Sports Park (WSP) and Station Park (10-460-370)		(94,980)			
GF City Mgr Overhead (OH) Allocation Out (10-460-800)		(26,200)			
CITY MANAGER AND ECONOMIC DEVELOPMENT DEPARTMENT Total		(104,398)	380,863	-21.5%	1.65

KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

Department Title	FY25 Adopted	Changes FY25 to FY26	FY26 Recommended	Dept % Change	Full-time FTE as allocated
COMMUNITY DEVELOPMENT DEPARTMENT	1,400,230				7.10
INSPECTION PROGRAM					
Ongoing - Payroll					
Payroll base-to-base adjustment, including reallocations between funds		(5,814)			
Payroll increases (pay rates, reclasses, market adjustments)		20,816			
Ongoing - Non-Payroll					
Employee Appreciation - Reestablish Ongoing Budgets (10-560-236)		(100)			
Work Order Software - Annual increase for additional storage space (10-560-382)		1,000			
PLANNING AND ZONING PROGRAM					
Ongoing - Payroll					
Payroll base-to-base adjustment, including reallocations between funds		(859)			
Payroll increases (pay rates, reclasses, market adjustments)		33,932			
Ongoing - Non-Payroll					
Wellness Reimbursement - Move from City Atty/HR into dept budgets (10-500-237)		7,000			
Professional and Technical Budget - Increase for miscellaneous needs (10-500-370)		7,000			
Mapping Software Contractual Increase (10-500-382)		1,600			
Historic Preservation Program - Establish Separate GL (10-500-245)		1,500			
Employee Appreciation - Reestablish Ongoing Budgets (10-500-236)		1,400			
One-time					
IT Computer Replacements - Community Development (10-500-490)		5,000			
IT Computer Replacements - Museum (10-500-490)		1,000			
COMMUNITY DEVELOPMENT DEPARTMENT Total		<u>73,475</u>	1,473,705	5.2%	<u>7.10</u>

KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

Department Title	FY25 Adopted	Changes FY25 to FY26	FY26 Recommended	Dept % Change	Full-time FTE as allocated
ENGINEERING DEPARTMENT	228,751				1.00
Ongoing - Payroll					
Payroll base-to-base adjustment, including reallocations between funds		(323)			
Payroll increases (pay rates, reclasses, market adjustments)		16,466			
Ongoing - Non-Payroll					
Wellness Reimbursement - Move from City Atty/HR into dept budgets (10-480-237)		4,000			
Employee Appreciation - Reestablish Ongoing Budgets (10-480-236)		1,200			
One-time					
IT Computer Replacements - Engineering (10-480-490)		1,000			
ENGINEERING DEPARTMENT Total		<u>22,343</u>	251,094	9.8%	<u>1.00</u>
FIRE DEPARTMENT	2,931,267				16.90
Ongoing - Payroll					
Payroll base-to-base adjustment, including reallocations between funds		(2,008)			
Payroll increases (pay rates, reclasses, market adjustments)		163,066			
Increasing payroll percentage allocated to Ambulance Fund		(206,000)			(1.30)
Ongoing - Non-Payroll					
Vehicle Maintenance - increase to current costs (10-530-505)		20,000			
Wellness Reimbursement - Move from City Atty/HR into dept budgets (10-530-237)		10,000			
Employee Appreciation - Reestablish Ongoing Budgets (10-530-236)		4,200			
Training/Travel (10-530-230)		1,000			
One-time					
Remove prior year one-time budget		(57,000)			
Dispatch - E911 money paid to Bountiful - 20% Fire (10-530-400) (see corresponding revenue/reimb to GF)		58,626			
IT Computer Replacements - Fire (10-530-490)		11,500			
FIRE DEPARTMENT TOTAL		<u>3,384</u>	2,934,651	0.1%	<u>15.60</u>

KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

Department Title	FY25 Adopted	Changes FY25 to FY26	FY26 Recommended	Dept % Change	Full-time FTE as allocated
LEGISLATIVE DEPARTMENT	162,024				0.00
Ongoing - Payroll					
Payroll base-to-base adjustment, including reallocations between funds		(389)			
Payroll increases (pay rates, reclasses, market adjustments)		4,132			
Ongoing - Non-Payroll					
Employee Appreciation - Reestablish Ongoing Budgets (10-410-236)		(5,000)			
Youth City Council increase due to more attendance at Legislature day (10-410-530)		1,000			
One-time					
None					
LEGISLATIVE DEPARTMENT Total		(257)	161,767	-0.2%	0.00

KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

Department Title	FY25 Adopted	Changes FY25 to FY26	FY26 Recommended	Dept % Change	Full-time FTE as allocated
PARKS & CEMETERY DEPARTMENT	1,458,239				8.10
Ongoing - Payroll					
Payroll base-to-base adjustment, including reallocations between funds		32,655			
Payroll increases (pay rates, reclasses, market adjustments)		39,331			
Ongoing - Non-Payroll					
Turf Tank lease (10-640-540)		15,000			
New Park - Utilities Increase (10-640-347)		13,500			
New Park - Chemicals for Splash Pad (10-640-255)		10,000			
New Park - Supplies & Maintenance (10-640-250)		7,000			
New Park - Security cameras (10-640-540)		0			
Chemicals-supplies, treatments - price increases over the years (10-640-255)		10,000			
Wellness Reimbursement - Move from City Atty/HR into dept budgets (10-640-237)		7,000			
Trail Restroom Maintenance (Red Barn) (10-640-380)		6,000			
Training/Travel increase (10-640-230)		2,000			
Business meals increase (10-640-235)		1,000			
Employee Appreciation - Reestablish Ongoing Budgets (10-640-236)		1,000			
Garage Doors (Regional Park) - Preventative maintenance (10-640-250)		68			
One-time					
Remove prior year one-time budget		(36,900)			
Sycamore Trees - Treatments for Improvement and Longevity (10-640-255)		75,000			
IT Computer Replacements - Parks & Rec (10-640-490)		12,500			
Park Pavilions - 36 LED fixtures (10-640-490)		5,000			
Park Bathrooms - 15 LED fixtures (10-640-490)		3,500			
PARKS & CEMETERY DEPARTMENT Total		<u>203,654</u>	1,661,893	14.0%	<u>8.10</u>

KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

Department Title	FY25 Adopted	Changes FY25 to FY26	FY26 Recommended	Dept % Change	Full-time FTE as allocated
POLICE DEPARTMENT	5,244,005				31.00
Ongoing - Payroll					
Payroll base-to-base adjustment, including reallocations between funds		36,931			
Payroll increases (pay rates, reclasses, market adjustments)		290,351			
Ongoing - Non-Payroll					
Wellness Reimbursement - Move from City Atty/HR into dept budgets (10-520-237)		31,000			
IT Services (10-520-370)		21,940			
IT Services - Software Licenses (10-520-382)		24,000			
Public Safety Early Intervention System/FTO/Scheduling/Training (Note: Grant \$10,275 received in FY25) (10-520-382)		11,000			
Employee Appreciation - Reestablish Ongoing Budgets (10-520-236)		16,800			
Small Tools and Equipment - Ongoing Increase (10-520-490)		7,000			
Dispatch - Switch from County to Bountiful - 40% Police (10-520-400)		(15,000)			
One-time					
Remove prior year one-time budget		(94,000)			
Dispatch - E911 money paid to Bountiful - 40% Police (10-520-400) (see corresponding revenue/reimb to GF)		117,252			
IT Services - Hardware Replacement (10-520-490)		40,000			
Bullet-Proof Vests - Replacement of Expired Vests (10-520-490)		28,684			
Training (FBI Command College 2 SGT) (10-520-230)		5,000			
Rifle Replacement (10-520-490)		4,000			
POLICE DEPARTMENT Total		<u>524,958</u>	5,768,963	10.0%	<u>31.00</u>

KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

Department Title	FY25 Adopted	Changes FY25 to FY26	FY26 Recommended	Dept % Change	Full-time FTE as allocated
PUBLIC WORKS DEPARTMENT - STREETS PROGRAM	993,333				5.70
Ongoing - Payroll					
Payroll base-to-base adjustment, including reallocations between funds		(110,037)			(1.74)
Payroll increases (pay rates, reclasses, market adjustments)		25,025			
Increased pay allocations to Enterprise Funds		(65,870)			
Ongoing - Non-Payroll					
Vehicle Maint Materials & Supplies - increase to current costs (10-600-505)		15,000			
Wellness Reimbursement - Move from City Atty/HR into dept budgets (10-600-237)		10,500			
Software-Licenses-Maintenance - cost increases (10-600-382)		2,000			
Employee Appreciation - Reestablish Ongoing Budgets (10-600-236)		1,400			
Supplies & Maint for Equipment - decrease (10-600-250)		(10,000)			
Street lights maintenance - Move from GF to Transportation Utility Fund (10-600-275)		(30,000)			
Street lights maintenance - Move from GF to Transportation Utility Fund (10-600-270)		(75,000)			
One-time					
IT Computer Replacements - Public Works (10-600-490)		7,000			
PUBLIC WORKS DEPARTMENT - STREETS PROGRAM Total		(229,982)	763,351	-23.2%	3.96
TRANSFERS FROM GENERAL FUND	2,145,855				0.00
Ongoing					
Transfer from General Fund to Recreation Fund (10-660-992)		246,698			
One-time					
Transfer from General Fund to Recreation Fund (10-660-992)		42,000			
South Davis Greenway Feasibility Study - WFRC Funding \$170K, Farmington Match \$10K (10-670-750)		10,000			
TRANSFERS FROM GENERAL FUND Total		298,698	2,444,553	13.9%	0.00

FARMINGTON CITY CORPORATION

Full-time Employees By Function

Function	2025	2026	Change
General Government			
Finance and Administrative Services	6	6	-
Office of the City Attorney	3	3	-
Office of the City Manager	2	2	-
Community Development	7	7	-
Engineering	4	4	-
Public Safety			
Police			
Officers	29	29	-
Civilians	2	2	-
Fire			
Firefighters & Paramedics	19	19	-
Civilians	1	1	-
Parks & Recreation	18	18	-
Public Works			
Administration	2	2	-
Fleet Maintenance	2	2	-
Streets	10	11	1
Water	7	7	-
Total Employees	112	113	1

Street Maintenance Worker for concrete repairs - Class C funded

RESOLUTION NO. 2025-____

A RESOLUTION ADOPTING THE TENTATIVE MUNICIPAL BUDGET FOR FISCAL YEAR ENDING 6-30-26

WHEREAS, pursuant to State law, a tentative budget has been delivered to the Farmington City Council for consideration; and

WHEREAS, the attached budgets are hereby found to comport with sound principles of fiscal planning in light of the needs and resources of Farmington City Corporation;

BE IT ORDAINED BY THE CITY COUNCIL OF FARMINGTON CITY CORPORATION, STATE OF UTAH:

Section 1. FYE 6-30-26 Tentative Municipal Budget. The attached document entitled “Farmington City Recommended Municipal and RDA budgets – FY26” incorporated herein by reference, is hereby adopted.

Section 2. Setting a Public Hearing for final adoption. The Farmington City Council hereby directs staff to provide notice of a public hearing for June 17, 2025, after which the City Council will consider adoption of the final budget on said date.

Section 3. Miscellaneous Provisions.

- a. Severability. If any part or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all provisions, clauses, and words of this Resolution shall be severable.
- b. Titles and Headings. The titles and headings of this Resolution form no part of the Resolution itself, have no binding or interpretative effect, and shall not alter the legal effect of any part of the Resolution for any reason.
- c. Effective Date. This Resolution shall be effective immediately upon posting.
- d. Non-codification. This Resolution shall be effective without codification.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF FARMINGTON CITY
CORPORATION, STATE OF UTAH, ON THIS 6th DAY OF MAY, 2025.**

FARMINGTON CITY

By: _____
Brett Andersen,
Mayor

ATTEST:

DeAnn Carlile, City Recorder

RESOLUTION NO. 2025-_____

A RESOLUTION ADOPTING THE TENTATIVE RDA BUDGET FOR FISCAL YEAR ENDING 6-30-26

WHEREAS, pursuant to State law, a tentative budget has been delivered to the Farmington City Council for consideration; and

WHEREAS, the attached budgets are hereby found to comport with sound principles of fiscal planning in light of the needs and resources of Farmington City Corporation;

BE IT ORDAINED BY THE CITY COUNCIL OF FARMINGTON CITY CORPORATION, STATE OF UTAH:

Section 1. FYE 6-30-26 Tentative RDA Budget. The attached document entitled “Farmington City Recommended Municipal and RDA budgets – FY26” incorporated herein by reference, is hereby adopted.

Section 2. Setting a Public Hearing for final adoption. The Farmington City Council hereby directs staff to provide notice of a public hearing for June 17, 2025, after which the City Council will consider adoption of the final budget on said date.

Section 3. Miscellaneous Provisions.

- a. Severability. If any part or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all provisions, clauses, and words of this Resolution shall be severable.
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PASSED AND ADOPTED BY THE CITY COUNCIL OF FARMINGTON CITY CORPORATION, STATE OF UTAH, ON THIS 6th DAY OF MAY, 2025.

FARMINGTON CITY

By: _____
Brett Andersen,
Mayor

ATTEST:

DeAnn Carlile, City Recorder