

Proposed Property Tax Impact Schedule

Farmington City will consider an increase to its property tax rate from .001537 to .001627 (estimated) to generate an additional \$300,000. The following information is intended to provide decision makers and the public with an explanation of how the City's operations would be affected if the proposed property tax increase is adopted.

Farmington City's Current Property Tax Rate	0.001537
Farmington City's Current Property Tax Revenue	\$5,132,638
Proposed Revenue with Tax Change	\$5,432,638
New Property Tax Revenue to Farmington City	\$300,000

Estimated Increase to Farmington City's Property Tax Revenue	5.84%
Estimated annual increase to a primary residence of \$650,000	\$32.12
Estimated annual increase to a business valued at \$650,000	\$58.39

<u>Affected Department</u>	<u>Proposed Budget</u>	<u>Budget without Tax</u> <u>Change</u>	<u>Budget Change</u>
Fire	\$3,524,581	\$3,224,581	\$300,000

Impact of Tax Increase - The Fire Department increased from 7 to 8 firefighters per shift in January 2026. This decision was discussed with the City Council and was deemed necessary based on the increase in call volume and response times below industry standards. As a result 3 additional full-time firefighters were hired. Additionally, the Fire Marshal position changed from part-time to full-time in large part to handle the workload required from recent state legislation around wildland fires. This property tax increase will help cover the ongoing personnel costs from these changes which are currently being paid for with reserves in the General Fund.

Total General Fund Change: **\$300,000**

HIGHLIGHT OF MAJOR ITEMS

FY27 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 FY21 and FY22 sales tax increased nearly \$1m each year. However, in FY23-FY25 that growth slowed to \$283,000, \$182,000, and \$173,000 respectively. So far, the FY26 cumulative growth over FY25 has surpassed expectations with an increase of 4.2%. If the final four months of FY26 result in no growth, the projected total growth for FY26 would be roughly \$210,000 or 2.7%.

Budgeted sales tax revenue for FY27 increased \$625,000 over the budgeted amount for FY26 which conservatively anticipated a decline due to increased speculation in an economic downturn. Fortunately, sales tax growth remained steady and the budgeted decline did not occur. This greatly reduces the pressure for a higher property tax increase in FY27. Even with this increase, the FY27 budgeted amount (\$8,075,000) was determined based on a conservative estimated increase of 1% over the projected ending amount for FY26. Administration is taking this conservative approach to ensure that ongoing operations do not rely too heavily on the result of overestimated sales tax growth which can fluctuate and be unreliable in the event of an economic downturn.

There is a lot to be optimistic about for the future sales tax potential of Farmington City as the north station park area continues to develop and the Western Sports Park continues to hold events drawing more people into Station Park. It may take a few years for that growth to come to fruition.

Property Tax Increase

The FY27 Recommended Budget includes a property tax increase of **\$300,000** or an **estimated 5.8%** increase. Please refer to a separate document labeled "Proposed Property Tax Impact Schedule" which outlines the reasons for this tax increase.

Staffing and Pay

- A 5% combination of cost-of-living and merit increases to all full-time employees and elected officials (excluding PD officers)
- PD step and grade adjustments – Sworn police officers in most cases will receive a step increase equivalent to about 4%. Additionally, the entire PD step and grade scale will increase about 1%.
- 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 113 to 119 with the addition of three full-time firefighters, parks maintenance worker I, facilities maintenance foreman, senior accountant, Lagoon patrol officer, and the fire marshal moving from part-time to full-time. Additionally, the deputy finance director and deputy community development director positions were removed.

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 past years are proving essential to the financial stability of the General Fund. Each year the City Council, Mayor, and staff brainstorm new ideas and ways to improve the financial stability of the General Fund in an attempt to reduce the need for a property tax increase. This FY27 recommended budget includes several key elements which were implemented in order to minimize the need for a larger 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. RAP tax generates an estimated \$740,000 annually. The FY27 budget includes an ongoing transfer of \$250,000 of RAP tax to the General Fund for ongoing parks and recreation operations including the new parks maintenance worker added in FY27. The remaining \$490,000 of budgeted revenue for FY27 will be used for one-time transfers to various funds for parks and recreation equipment and building improvements. These transfers reduce the pressure for the General Fund to support these expenditures. The General Fund heavily subsidizes the Recreation Fund (\$1.8m) and these RAP tax funds ease that burden.
- 2) **Building Permits** – Current projections for building permit revenue decreased \$344,000 compared to the budgeted amount for FY26. This had a negative impact on the General Fund creating additional pressure for resources. Building permits cannot be relied on as a sustainable ongoing revenue source. Even with this decrease the FY27 budget still includes anticipated revenue of \$691,000.
- 3) **Employee Benefits** – The decision was made to switch providers for life insurance, short-term medical leave, and long-term medical leave resulting in \$47,000 annual savings in the General Fund which can be used to offset medical insurance premium increases.
- 4) **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 \$115,000 of Fire and \$108,000 of administrative wages and benefits shifting out of the General Fund and into ambulance and other enterprise funds.
- 5) **Overhead Allocations** – It is appropriate to allocate costs incurred to General Fund departments which support the operations of utility enterprise funds. A portion of the costs in the City Manager, City Attorney, and Administrative Services Departments are all allocated outside the General Fund and into the Utility Enterprise Funds they help support. Staff reviewed and increased this allocation which now reduces expenditures in the General Fund by \$397,000 annually.

FY26 RECOMMENDED BUDGET BY FUND AND TRANSACTION TYPE

Revenues and sources are shown as negatives (credits)

	REVENUE	TRANSFERS IN	SALE OF CAPITAL ASSETS	EXPENSES	TRANSFERS OUT	FUND BAL INCREASE (USE)
GENERAL FUND						
#10 GENERAL FUND	(18,837,809)	(280,000)	-	16,820,879	2,402,000	(105,070)
SPECIAL REVENUE (RDA) FUNDS						
#20 FARMINGTON RDA FUND	(7,500)	-	-	37,000	-	(29,500)
#22 FARMINGTON STATION PARK RDA	(7,500)	-	-	3,000	-	4,500
DEBT SERVICE FUNDS						
#30 RAP TAX BOND	(740,000)	-	-	-	737,250	2,750
#31 POLICE SALES TAX BOND 2009	-	-	-	-	-	-
#35 2015 G.O. PARK BOND	(409,000)	-	-	409,000	-	-
CAPITAL IMPROVEMENT FUNDS						
#11 CLASS C ROAD FUND	(2,100,000)	-	-	1,673,229	-	426,771
#37 GOVT BUILDINGS IMPROV/OTHER	(653,006)	(22,500)	-	459,000	-	216,506
#38 CAPITAL STREET IMPROVEMENTS	(2,299,607)	(152,000)	-	253,000	600,000	1,598,607
#39 CAPITAL EQUIPMENT FUND	(26,500)	(796,700)	(63,500)	926,700	-	(40,000)
#40 REAL ESTATE PROP. ASSET FUND	(10,000)	-	-	-	-	10,000
#42 PARK IMPROVEMENT FUND	(3,402,152)	(634,000)	-	89,000	-	3,947,152
#43 CAPITAL FIRE FUND	(797,440)	-	-	459,228	-	338,212
PERMANENT FUND						
#48 CEMETERY PERPETUAL FUND	(29,200)	-	-	17,000	-	12,200
ENTERPRISE FUNDS						
#51 WATER FUND	(6,811,318)	-	(10,000)	3,746,575	-	3,074,743
#52 SEWER FUND	(4,068,500)	-	-	4,060,565	-	7,935
#53 GARBAGE FUND	(2,543,800)	-	-	2,372,495	-	171,305
#54 STORM WATER FUND	(2,621,880)	-	(10,000)	1,714,057	30,000	887,823
#55 AMBULANCE SERVICE	(845,600)	-	(10,000)	1,707,578	-	(851,978)
#56 TRANSPORTATION UTILITY FUND	(872,700)	-	-	883,200	-	(10,500)
#60,67 RECREATION FUNDS	(1,114,589)	(1,884,050)	-	3,205,757	-	(207,117)
Grand Total	(48,198,101)	(3,769,250)	(93,500)	38,837,262	3,769,250	9,454,339

KEY CHANGES BY FUND - FY27 COMPARED TO FY26

	FY25 ACTUAL	FY26 PROJECTED ACTUAL	FY26 ADOPTED BUDGET (UNAMENDED)	FY27 RECOMMENDED BUDGET	\$ Budget Change	% Budget Change
GENERAL FUND (Fund #10)						
Revenue						
Ongoing revenue:						
Sales Tax	7,792,130	7,995,000	7,450,000	8,075,000	625,000	8.4%
Property Taxes - Increase is due to estimated growth, not TNT	5,300,582	5,567,000	5,567,000	5,667,000	100,000	1.8%
Property Taxes - Truth in Taxation Property Tax Increase	-	-	-	300,000	300,000	5.8%
Energy Sales and Use Tax	1,582,341	1,640,000	1,640,000	1,640,000	-	0.0%
Building permits	583,316	870,000	1,035,000	691,000	(344,000)	-33.2%
Service contract with Fruit Heights for Fire/EMS response	330,760	347,287	347,287	364,651	17,364	5.0%
Registered vehicle fees	285,085	250,000	250,000	250,000	-	0.0%
RAP tax transfer to General Fund for parks and recreation operations	-	150,000	150,000	250,000	100,000	66.7%
Shared court revenues	216,164	215,000	220,000	220,000	-	0.0%
Franchise telecom tax	154,792	180,000	140,000	180,000	40,000	28.6%
Interest income	200,345	150,000	150,000	175,000	25,000	16.7%
Lagoon security reimbursements	16,418	22,000	-	150,000	150,000	
School district SRO contribution	75,920	75,920	75,920	116,000	40,080	52.8%
Transfer from Storm Water Fund for storm basin maintenance	30,000	30,000	30,000	30,000	-	0.0%
Various ongoing revenues	1,389,100	1,420,768	924,000	975,158	51,158	5.5%
Total ongoing revenue	17,956,952	18,912,975	17,979,207	19,083,809	1,104,602	6.1%
One-time revenue:						
School district SRO contribution - Partial year for Jr. High	-	-	-	29,000	29,000	
Transfer In from GO 2015 bond fund (excess cash)	-	40,000	40,000	-	(40,000)	-100.0%
Grants - Various for Police Department	-	15,342	15,342	5,000	(10,342)	-67.4%
RAP tax transfer to General Fund for recreation-related capital improvements	-	500,000	500,000	-	(500,000)	-100.0%
Total one-time revenue	-	555,342	555,342	34,000	(521,342)	-93.9%
Total Revenue	17,956,952	19,468,317	18,534,549	19,117,809	583,260	3.1%
Expenditures						
Payroll Base (wage and benefits for each item listed)	12,042,201	12,001,989	12,032,638	12,024,085	(8,553)	-0.1%
Remove one-time				-		
Payroll increases (COLA, merit, & market adj)				573,000		
New positions - Facilities Foreman, Accountant, Parks Maint, Lagoon Officer				375,000		
Fire increased allocation to Ambulance Fund				(115,000)		
Administrative services increased allocation to Enterprise Funds				(108,000)		
Other changes				87,556		
Total Payroll	12,042,201	12,001,989	12,032,638	12,836,641	804,003	6.7%

KEY CHANGES BY FUND - FY27 COMPARED TO FY26

FY25 ACTUAL	FY26 PROJECTED ACTUAL	FY26 ADOPTED BUDGET (UNAMENDED)	FY27 RECOMMENDED BUDGET	\$ Budget Change	% Budget Change
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GENERAL FUND (Fund #10) continued

Supplies and services

- Remove one-time from prior year
- Ongoing budget amendments approved during FY26
- Dispatch E-911 paid to Bountiful City
- IT support contract increase
- PD taser lease annual payment
- IT equipment - network/server/switch/hardware replacement
- Police patrol laptops (7)
- New ADA compliant website - annual maintenance
- Fire uniforms/PPE annual increase
- Police evidence room upgrades
- URMA 5 year repayment schedule increase
- Police rifle suppressors (17)
- Other various one-time budget requests
- Other various ongoing budget requests

3,538,674	3,803,971	3,725,627	3,725,627	-	0.0%
			(470,419)		
			165,700		
			89,229		
			45,000		
			35,000		
			30,000		
			28,000		
			27,846		
			24,500		
			20,000		
			16,250		
			12,750		
			141,635		
			32,120		
3,538,674	3,803,971	3,725,627	3,923,238	197,611	5.3%

Total Supplies and Services

Capital Outlay

- Remove one-time from prior year
- Ongoing budget amendments approved during FY26
- Fire hose replacement - 30 years old

198,587	23,500	133,905	133,905	-	0.0%
			(14,305)		
			(78,600)		
			20,000		
198,587	23,500	133,905	61,000	(72,905)	-54.4%

Total Capital Outlay

City Paid Grants and Contributions

- Davis County façade grant
- WFRC Project - South Davis Greenway Feasibility Study

42,093	-	-	-		
-	10,000	10,000	-	(10,000)	-100.0%
42,093	10,000	10,000	-	(10,000)	-100.0%

Total City Paid Grants and Contributions

Transfers Out

- Transfer to Recreation Fund (#60) - Ongoing
- Transfer to Recreation Fund (#60) - One-time
- Transfer to Capital Streets Fund (#38) - Ongoing
- Transfer to Capital Equipment Fund (#39) - Ongoing
- Transfer to Capital Park Improvement Fund (#42) - One-time

1,543,855	1,790,553	1,790,553	1,800,000	9,447	0.5%
-	42,000	42,000	-	(42,000)	-100.0%
152,000	152,000	152,000	152,000	-	0.0%
450,000	450,000	450,000	450,000	-	0.0%
-	1,000,000	-	-	-	
2,145,855	3,434,553	2,434,553	2,402,000	(32,553)	-1.3%

Total Transfers Out

Total Expenditures

17,967,409	19,274,013	18,336,723	19,222,879	886,156	4.8%
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Net change to fund balance

(10,457)	194,304	197,826	(105,070)	(302,896)	-153.1%
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KEY CHANGES BY FUND - FY27 COMPARED TO FY26

FY25 ACTUAL	FY26 PROJECTED ACTUAL	FY26 ADOPTED BUDGET (UNAMENDED)	FY27 RECOMMENDED BUDGET	\$ Budget Change	% Budget Change
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SPECIAL REVENUE - RDAs

#20 HIGHWAY 89 RDA FUND

Property taxes received - City portion (GF to receive FY26 and forward)	79,225	-	-	-	-	
Property taxes received - other entities (debt paid off)	113,150	-	-	-	-	
Interest income	13,054	3,600	3,600	7,500	3,900	108.3%
Total Revenue	205,429	3,600	3,600	7,500	3,900	108.3%
Debt service (last payment in FY25)	178,103	-	-	-	-	
Other expenditures	1,488	12,000	12,000	37,000	25,000	208.3%
Total Expenditures	179,591	12,000	12,000	37,000	25,000	208.3%
Net change to fund balance	25,838	(8,400)	(8,400)	(29,500)	(21,100)	251.2%

#22 STATION PARK RDA FUND

Property taxes received - City portion (GF to receive FY26 and forward)	457,420	-	-	-	-	
Interest income	37,919	22,100	22,100	7,500	(14,600)	-66.1%
Total Revenue	495,339	22,100	22,100	7,500	(14,600)	-66.1%
Administrative costs	28,238	3,000	3,000	3,000	-	0.0%
Contribution to Western Sports Park	611,800	-	-	-	-	
Transfer to Park Capital Improvement Fund for park construction	1,473,000	-	-	-	-	
Total Expenditures	2,113,038	3,000	3,000	3,000	-	0.0%
Net change to fund balance	(1,617,699)	19,100	19,100	4,500	(14,600)	-76.4%

KEY CHANGES BY FUND - FY27 COMPARED TO FY26

FY25 ACTUAL	FY26 PROJECTED ACTUAL	FY26 ADOPTED BUDGET (UNAMENDED)	FY27 RECOMMENDED BUDGET	\$ Budget Change	% Budget Change
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DEBT SERVICE FUNDS

#30 RAP TAX

RAP tax collections	717,761	740,000	650,000	740,000	90,000	13.8%
Interest income	6,917	1,700	1,700	-	(1,700)	-100.0%
Total Revenue	724,678	741,700	651,700	740,000	88,300	13.5%
Transfers Out for <u>Ongoing</u> Expenditures:						
General Fund #10	-	150,000	150,000	250,000	100,000	66.7%
Transfers Out for <u>One-time</u> Expenditures:						
General Fund #10	-	500,000	500,000	-	(500,000)	-100.0%
Capital Building Improvements Fund #37	-	-	-	22,500	22,500	
Capital Equipment Fund #39	-	-	-	346,700	346,700	
Capital Parks Improvements Fund #42	452,000	-	-	34,000	34,000	
Recreation Fund #60	-	-	-	84,050	84,050	
Bond payment and fees (through FY25), for 650 W. park and gym	385,046	-	-	-	-	
Total Expenditures	837,046	650,000	650,000	737,250	87,250	13.4%
Net change to fund balance	(112,368)	91,700	1,700	2,750	1,050	61.8%

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

Property taxes	410,000	411,000	411,000	394,000	(17,000)	-4.1%
Registered vehicle fees	-	12,000	-	15,000		
Other revenue including interest	3,801	2,300	2,300	-	(2,300)	-100.0%
Total Revenue	413,801	425,300	413,300	409,000	(4,300)	-1.0%
Bond payment and fees (through FY35)	406,296	410,338	411,000	408,500	(2,500)	-0.6%
GO bond annual EMMA filing fee	-	500	-	500	500	
Transfer excess cash in fund to General Fund	-	40,000	40,000	-	(40,000)	-100.0%
Total expenditures	406,296	450,838	451,000	409,000	(42,000)	-9.3%
Net change to fund balance	7,505	(25,538)	(37,700)	-	37,700	-100.0%

KEY CHANGES BY FUND - FY27 COMPARED TO FY26

FY25 ACTUAL	FY26 PROJECTED ACTUAL	FY26 ADOPTED BUDGET (UNAMENDED)	FY27 RECOMMENDED BUDGET	\$ Budget Change	% Budget Change
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CAPITAL IMPROVEMENT FUNDS

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

Class C funding from UDOT	1,276,812	1,259,683	1,290,000	1,310,000	20,000	1.6%
Local transportation sales tax	715,386	738,900	722,000	750,000	28,000	3.9%
Other revenue including interest	140,176	40,000	40,000	40,000	-	0.0%
Total Revenue	2,132,374	2,038,583	2,052,000	2,100,000	48,000	2.3%
Road improvements and surface maintenance	1,256,098	1,242,476	1,247,000	1,247,000	-	0.0%
Sidewalk repairs and replacements	206,094	239,652	200,000	200,000	-	-
Road materials storage shed (BA in FY27 when amount is known)	-	500,000	-	-	-	-
Capital equipment - snow plow and spreader truck upfitting	-	192,107	70,000	-	-	-
Payroll - New position for concrete projects and repairs	-	67,076	102,642	79,229	(23,413)	-22.8%
Supplies and Services	125,124	77,000	115,000	147,000	32,000	27.8%
Total Expenditures	1,587,316	2,318,311	1,734,642	1,673,229	(61,413)	-3.5%
Net change to fund balance	545,058	(279,728)	317,358	426,771	109,413	34.5%

#37 GOVT BUILDINGS IMPROV/OTHER

Unrestricted Funds

Other revenue including interest	112,197	3,800	3,800	50,000	46,200	1215.8%
Transfer in from real estate property fund #40 - portion of old farm sale	-	2,700,000	-	-	-	-
Transfer in from RAP tax fund #30 - one-time parks building improvements	-	-	-	22,500	22,500	-
Total Revenue - unrestricted	112,197	2,703,800	3,800	72,500	68,700	1807.9%
Capital - various one-time items	248,958	213,454	90,149	459,000	368,851	409.2%
Total Expenditures - unrestricted	248,958	213,454	90,149	459,000	368,851	409.2%
Net Change in Unrestricted Fund Balance	(136,761)	2,490,346	(86,349)	(386,500)	(300,151)	347.6%

Restricted Funds - Impact Fee Projects

Police impact fees	251,908	519,162	412,062	583,006	170,944	41.5%
Other revenue including interest	5,621	27,500	27,500	20,000	(7,500)	-27.3%
Total Revenue - restricted	257,529	546,662	439,562	603,006	163,444	37.2%

Expenses - New Fire Station (PD substation) Construction - BA in FY27

-	-	-	-	-	-	-
Net change to restricted fund balance	257,529	546,662	439,562	603,006	163,444	37.2%

Combined Restricted and Unrestricted

Total Revenue	369,726	3,250,462	443,362	675,506	232,144	52.4%
Total Expenses	248,958	213,454	90,149	459,000	368,851	409.2%
Net change to fund balance	120,768	3,037,008	353,213	216,506	(136,707)	-38.7%

KEY CHANGES BY FUND - FY27 COMPARED TO FY26

	FY25 ACTUAL	FY26 PROJECTED ACTUAL	FY26 ADOPTED BUDGET (UNAMENDED)	FY27 RECOMMENDED BUDGET	\$ Budget Change	% Budget Change
#38 CAPITAL STREET IMPROVEMENTS						
Unrestricted Funds						
Transfer In from the General Fund	152,000	152,000	152,000	152,000	-	0.0%
Other revenue including interest	385,361	94,200	94,200	94,200	-	0.0%
UDOT WDC betterment & reimbursements	514,739	-	350,000	350,000	-	0.0%
Miscellaneous revenue	19,333	14,150	14,000	14,000	-	0.0%
Total Revenue - unrestricted	1,071,433	260,350	610,200	610,200	-	0.0%
Capital projects	1,054,875	350,000	350,000	-	(350,000)	-100.0%
UDOT WDC betterment projects	-	100,000	350,000	-	(350,000)	-100.0%
Transfer to capital parks improvement fund #40	270,000	2,000,000	-	600,000	600,000	
Miscellaneous expenditures	68,354	166,326	173,000	183,000	10,000	5.8%
Debt service on street lights replacements in 2014 (through FY25)	13,345	-	-	-	-	
Total Expenditures - unrestricted	1,406,574	2,616,326	873,000	783,000	(90,000)	-10.3%
Net change to unrestricted fund balance	(335,141)	(2,355,976)	(262,800)	(172,800)	90,000	-34.2%
Restricted Funds - Impact Fee Projects						
Impact fee revenue	1,420,173	699,771	1,760,084	1,841,407	81,323	4.6%
Other revenue including interest	-	-	-	-	-	
Total Revenue - restricted	1,420,173	699,771	1,760,084	1,841,407	81,323	4.6%
Business park roadways - impact fee eligible portion	1,303,488	-	-	-	-	
Developer impact fee reimbursements	-	239,926	-	-	-	
Transportation impact fee analysis and facilities plan	-	-	70,000	70,000	-	0.0%
Total Expenditures - restricted	1,303,488	239,926	70,000	70,000	-	0.0%
Net change to restricted fund balance	116,685	459,845	1,690,084	1,771,407	81,323	4.8%
Combined Restricted and Unrestricted						
Total Revenue	2,491,606	960,121	2,370,284	2,451,607	81,323	3.4%
Total Expenses	2,710,062	2,856,252	943,000	853,000	(90,000)	-9.5%
Net change to fund balance	(218,456)	(1,896,131)	1,427,284	1,598,607	171,323	12.0%

KEY CHANGES BY FUND - FY27 COMPARED TO FY26

	FY25 ACTUAL	FY26 PROJECTED ACTUAL	FY26 ADOPTED BUDGET (UNAMENDED)	FY27 RECOMMENDED BUDGET	\$ Budget Change	% Budget Change
#39 CAPITAL EQUIPMENT FUND						
Transfer in from general fund #10	450,000	450,000	450,000	450,000	-	0.0%
Transfer in from RAP tax fund #30	-	-	-	346,700	346,700	
Sale of fixed assets	94,000	40,500	32,500	63,500	31,000	95.4%
Other revenue including interest	54,809	53,260	16,500	26,500	10,000	60.6%
Total Revenue	<u>598,809</u>	<u>543,760</u>	<u>499,000</u>	<u>886,700</u>	387,700	77.7%
Community Development/Admin vehicle replacements and outfitting	-	135,404	70,404	-	(70,404)	-100.0%
Parks and Rec equipment and vehicle purchases	140,909	64,566	65,000	406,700	341,700	525.7%
Fire equipment and vehicle purchases	380,643	600	-	-	-	
Police equipment and vehicle purchases	329,473	314,500	275,000	465,000	190,000	69.1%
Public Works equipment and vehicle purchases	20,098	-	-	55,000	55,000	
Total Expenditures	<u>871,123</u>	<u>515,070</u>	<u>410,404</u>	<u>926,700</u>	516,296	125.8%
Net change to fund balance	(272,314)	28,690	88,596	(40,000)	(128,596)	-145.1%
#40 REAL ESTATE PROP. ASSET FUND						
Sale of Real Estate - North Main parcel	-	10,000,000	10,000,000	-	(10,000,000)	-100.0%
Sale of Real Estate - UDOT substation	-	1,000,000	995,000	-	(995,000)	-100.0%
Sale of Real Estate - Other	225,640	-	-	-	-	
Other revenue including interest	18,541	1,400	1,400	10,000	8,600	614.3%
Total Revenue	<u>244,181</u>	<u>11,001,400</u>	<u>10,996,400</u>	<u>10,000</u>	(10,986,400)	-99.9%
Transfer to capital fire fund #43 - New fire station	-	7,300,000	-	-	-	
Transfer to capital building improvement fund #37 - New fire station PD portion	-	2,700,000	-	-	-	
Miscellaneous expenditures	8,041	-	-	-	-	
Total Expenditures	<u>8,041</u>	<u>10,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Net change to fund balance	<u>236,140</u>	<u>1,001,400</u>	<u>10,996,400</u>	<u>10,000</u>	(10,986,400)	-99.9%

KEY CHANGES BY FUND - FY27 COMPARED TO FY26

	FY25 ACTUAL	FY26 PROJECTED ACTUAL	FY26 ADOPTED BUDGET (UNAMENDED)	FY27 RECOMMENDED BUDGET	\$ Budget Change	% Budget Change
#42 PARK IMPROVEMENT FUND						
Unrestricted Funds						
Transfers in	2,195,000	4,000,000	-	634,000	634,000	
Transfer of Development Rights	39,500	350,000	350,000	-	(350,000)	-100.0%
Other revenue including interest	295,821	-	-	-	-	
Total Revenue - unrestricted	2,530,321	4,350,000	350,000	634,000	284,000	81.1%
Park improvement projects	202,671	218,830	219,930	89,000	(130,930)	-59.5%
All Wheels Parks design (budget amendment in FY27)	-	27,500	60,000	-	(60,000)	-100.0%
Total Expenditures - unrestricted	202,671	246,330	279,930	89,000	(190,930)	-68.2%
Net change in unrestricted funds	2,327,650	4,103,670	70,070	545,000	474,930	677.8%
Restricted Funds - Impact Fee Projects						
Impact fee revenue	943,271	1,122,856	1,334,720	3,402,152	2,067,432	154.9%
Interest earnings on impact fees	99,206	108,200	108,200	-	(108,200)	-100.0%
Total Revenue - restricted	1,042,477	1,231,056	1,442,920	3,402,152	1,959,232	135.8%
North Cottonwood Commons construction	5,124,864	10,470,000	-	-	-	
Debt service exp for 650 W. park (ends in FY26)	172,292	160,384	159,219	-	(159,219)	-100.0%
Developer impact fee reimbursements	264,640	33,080	33,080	-	(33,080)	-100.0%
Total Expenditures - restricted	5,561,796	10,663,464	192,299	-	(192,299)	-100.0%
Net change in restricted funds	(4,519,319)	(9,432,408)	1,250,621	3,402,152	2,151,531	172.0%
Combined Restricted and Unrestricted						
Total Revenue	3,572,798	5,581,056	1,792,920	4,036,152	2,243,232	125.1%
Total Expenses	5,764,467	10,909,794	472,229	89,000	(383,229)	-81.2%
Net change to fund balance	(2,191,669)	(5,328,738)	1,320,691	3,947,152	2,626,461	198.9%

KEY CHANGES BY FUND - FY27 COMPARED TO FY26

FY25 ACTUAL	FY26 PROJECTED ACTUAL	FY26 ADOPTED BUDGET (UNAMENDED)	FY27 RECOMMENDED BUDGET	\$ Budget Change	% Budget Change
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#43 CAPITAL FIRE FUND

Fire facility and fire equipment impact fees	327,335	708,768	542,173	772,440	230,267	42.5%
Interest on impact fees	10,622	-	-	25,000	25,000	
Bond proceeds - west fire station	-	6,000,000	-	-	-	
Transfer in from real estate property fund #40 for new fire station	-	7,300,000	-	-	-	
Total Revenue	<u>337,957</u>	<u>14,008,768</u>	<u>542,173</u>	<u>797,440</u>	255,267	47.1%
Design of west fire station	53,048	-	-	-	-	
Construction of new fire station (budget amendment in FY27)	15,268	6,650,000	-	-	-	
Debt service on ladder truck (through FY25)	28,567	-	-	-	-	
Debt service on west fire station (through FY46)	-	122,000	-	459,228	459,228	
Total Expenditures	<u>96,883</u>	<u>6,772,000</u>	<u>-</u>	<u>459,228</u>	459,228	
Net change to fund balance	<u>241,074</u>	<u>7,236,768</u>	<u>542,173</u>	<u>338,212</u>	(203,961)	-37.6%

#48 CEMETERY PERPETUAL CARE FUND

Sale of burial rights	16,635	18,000	7,500	17,500	10,000	133.3%
Marker fees	9,351	9,230	4,000	9,000	5,000	125.0%
Other revenue including interest	6,305	2,700	2,700	2,700	-	0.0%
Total Revenue	<u>32,291</u>	<u>29,930</u>	<u>14,200</u>	<u>29,200</u>	15,000	105.6%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,000</u>	17,000	
Net change to fund balance	<u>32,291</u>	<u>29,930</u>	<u>14,200</u>	<u>12,200</u>	(2,000)	-14.1%

KEY CHANGES BY FUND - FY27 COMPARED TO FY26

FY25 ACTUAL	FY26 PROJECTED ACTUAL	FY26 ADOPTED BUDGET (UNAMENDED)	FY27 RECOMMENDED BUDGET	\$ Budget Change	% Budget Change
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BUSINESS-TYPE FUNDS

#51 WATER FUND

Unrestricted Funds

Customer billings	3,244,188	3,506,799	3,523,000	3,523,000	-	0.0%
Water connection fees	46,950	47,150	120,000	45,000	(75,000)	-62.5%
Miscellaneous revenue and interest income	255,603	285,324	101,500	101,500	-	0.0%
Sale of Fixed Assets	90,725	39,000	39,000	10,000	(29,000)	-74.4%
Total Revenue - unrestricted	3,637,466	3,878,273	3,783,500	3,679,500	(104,000)	-2.7%
Operating expenses						
Payroll base	1,025,457	1,068,075	1,346,698	1,325,225	(21,473)	-1.6%
Payroll increases (COLA, merit, & market adj)				62,994		
Payroll increases (promotions and certifications)				10,400		
Payroll adjusted wage allocation from GF				41,600		
Weber Basin water purchases	150,292	167,350	172,000	196,000		
Supplies and services	787,409	834,675	1,022,900	967,200	(55,700)	-5.4%
Total operating expenses	1,963,158	2,070,100	2,541,598	2,603,419	61,821	2.4%
Major construction projects - w/ bonding (budget amendment for FY27)	3,752,953	7,065,000	7,000,000	-	(7,000,000)	-100.0%
Water vehicles & equipment	359,284	385,318	570,000	292,000	(278,000)	-48.8%
Water meter replacement	189,790	244,860	245,000	245,000	-	0.0%
Miscellaneous capital projects ongoing	92,852	136,276	69,000	69,000	-	0.0%
Total capital outlay and projects	4,394,879	7,831,454	7,884,000	606,000	(7,278,000)	-92.3%
Total Expenses - unrestricted	6,358,037	9,901,554	10,425,598	3,209,419	(7,216,179)	-69.2%
Net budget of unrestricted funds	(2,720,571)	(6,023,281)	(6,642,098)	470,081	7,112,179	-107.1%

KEY CHANGES BY FUND - FY27 COMPARED TO FY26

FY25 ACTUAL	FY26 PROJECTED ACTUAL	FY26 ADOPTED BUDGET (UNAMENDED)	FY27 RECOMMENDED BUDGET	\$ Budget Change	% Budget Change
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#51 WATER FUND continued

Restricted Funds

Water impact fees	354,885	2,489,463	1,530,215	3,141,818	1,611,603	105.3%
Interest earnings on Impact fees	374,406	250,000	121,600	-	(121,600)	-100.0%
Total Revenues - restricted	<u>729,291</u>	<u>2,739,463</u>	<u>1,651,815</u>	<u>3,141,818</u>	1,490,003	90.2%
Debt service on \$7M water revenue bond for major projects	537,994	537,834	537,834	537,156	(678)	-0.1%
Other impact fee projects	3,710	-	-	-	-	
Total Expenses - restricted	<u>541,704</u>	<u>537,834</u>	<u>537,834</u>	<u>537,156</u>	(678)	-0.1%
Net budget of restricted funds	<u>187,587</u>	<u>2,201,629</u>	<u>1,113,981</u>	<u>2,604,662</u>	1,490,681	133.8%
Combined Restricted and Unrestricted						
Total Revenue	4,366,757	6,617,736	5,435,315	6,821,318	1,386,003	25.5%
Total Expenses	6,899,741	10,439,388	10,963,432	3,746,575	(7,216,857)	-65.8%
Net budget	<u>(2,532,984)</u>	<u>(3,821,652)</u>	<u>(5,528,117)</u>	<u>3,074,743</u>	8,602,860	-155.6%

KEY CHANGES BY FUND - FY27 COMPARED TO FY26

	FY25 ACTUAL	FY26 PROJECTED ACTUAL	FY26 ADOPTED BUDGET (UNAMENDED)	FY27 RECOMMENDED BUDGET	\$ Budget Change	% Budget Change
#52 SEWER FUND						
Sewer customer billings	3,652,816	4,000,770	3,966,000	4,016,000	50,000	1.3%
Central Davis Sewer District passthrough rate increase - \$3/month				282,000		
Miscellaneous revenue and interest income	12,472	700	700	7,500	6,800	971.4%
Total Revenue	<u>3,665,288</u>	<u>4,001,470</u>	<u>3,966,700</u>	<u>4,305,500</u>	338,800	8.5%
Billing collections submitted to Central Davis Sewer District (CSDS)	3,428,839	3,773,672	3,732,000	4,064,000	332,000	8.9%
Operating Expenses						
Payroll base	44,386	46,916	50,626	49,528	(1,098)	-2.2%
Payroll increases (COLA, merit, & market adj)				2,087		
Payroll adjusted wage allocation from GF				15,600		
Supplies and services	56,782	52,952	86,750	66,350	(20,400)	-23.5%
Sewer concrete collars	55,808	100,000	100,000	100,000	-	0.0%
Total Expenses	<u>3,585,815</u>	<u>3,973,540</u>	<u>3,969,376</u>	<u>4,297,565</u>	328,189	8.3%
Net budget	<u>79,473</u>	<u>27,930</u>	<u>(2,676)</u>	<u>7,935</u>	10,611	-396.5%
#53 GARBAGE FUND						
Customer billings for Garbage and Recycling Pickup Charges	2,310,831	2,529,029	2,493,800	2,530,300	36,500	1.5%
Increase in customer billings from rate increases (5% mid year)				124,800		
Customer billings for GREEN WASTE PROGRAM (budget amendment for FY27)			-	-	-	
Miscellaneous revenue and interest income	54,607	13,500	13,500	13,500	-	0.0%
Total Revenue	<u>2,365,438</u>	<u>2,542,529</u>	<u>2,507,300</u>	<u>2,668,600</u>	161,300	6.4%
Operating Expenses						
Payroll base	171,985	141,132	197,633	211,653	14,020	7.1%
Payroll increases (COLA, merit, & market adj)				8,936		
Payroll adjusted wage allocation from GF				16,700		
Supplies and services	104,257	136,942	162,300	148,300	(14,000)	-8.6%
Fees paid to waste collection hauler and WIWMD (dump)	1,516,603	1,627,401	1,762,156	1,762,156	-	0.0%
Capital Outlay - can purchases	75,716	74,076	79,750	79,750	-	0.0%
Capital Outlay - can purchases FOR GREEN WASTE PROGRAM	-	484,919	270,000	-	(270,000)	-100.0%
Capital Outlay - truck (plow and sander in FY27)	-	132,107	-	145,000	145,000	
Total Expenses	<u>1,868,561</u>	<u>2,596,577</u>	<u>2,471,839</u>	<u>2,372,495</u>	(99,344)	-4.0%
Net budget	<u>496,877</u>	<u>(54,048)</u>	<u>35,461</u>	<u>296,105</u>	260,644	735.0%

KEY CHANGES BY FUND - FY27 COMPARED TO FY26

	FY25 ACTUAL	FY26 PROJECTED ACTUAL	FY26 ADOPTED BUDGET (UNAMENDED)	FY27 RECOMMENDED BUDGET	\$ Budget Change	% Budget Change
#54 STORM WATER FUND						
Unrestricted Funds						
Customer billings	1,083,960	1,145,000	1,173,600	1,173,600	-	0.0%
Sale of fixed assets	-	-	35,000	10,000	(25,000)	-71.4%
Miscellaneous revenue and interest income	140,954	65,800	80,500	95,500	15,000	18.6%
Total Revenue - unrestricted	1,224,914	1,210,800	1,289,100	1,279,100	(10,000)	-0.8%
Operating Expenses						
Payroll base	703,028	613,715	847,357	843,381	(3,976)	-0.5%
Payroll increases (COLA, merit, & market adj)				41,538		
Payroll increases (promotions and certifications)				7,250		
Payroll adjusted wage allocation from GF				7,050		
Supplies and services	254,483	235,977	295,988	304,838	8,850	3.0%
Storm Water Master Plan - one-time (won't occur in FY26, BA for FY27)	-	-	155,000	-	(155,000)	-100.0%
Transfer to General Fund for storm basin maintenance	30,000	30,000	30,000	30,000	-	0.0%
Capital Outlay - Miscellaneous	99,379	578,750	750,000	275,000	(475,000)	-63.3%
Total Expenses - unrestricted	1,086,890	1,458,442	2,078,345	1,509,057	(569,288)	-27.4%
Net budget for unrestricted funds	138,024	(247,642)	(789,245)	(229,957)	559,288	-70.9%
Restricted Funds						
Impact fees	311,487	756,595	929,774	1,327,780	398,006	42.8%
Interest income on impact fees balance	111,923	-	-	25,000	25,000	
Total Revenue - restricted	423,410	756,595	929,774	1,352,780	423,006	45.5%
North Cottonwood Commons storm drain	1,221,743	750,000	750,000	-	(750,000)	-100.0%
Transfer to capital park improvement fund #42 for North Cottonwood Commons	-	1,000,000	-	-	-	
Storm Drain reimbursement for a development	-	317,000	250,000	-	(250,000)	-100.0%
Storm Water Impact Fee Analysis (IFA) / IFFP	-	-	70,000	75,000	5,000	7.1%
Davis County WSP Facility - 1100 West Storm Drain improvement	93,221	-	-	-	-	
Other impact fee projects	17,091	10,000	15,000	160,000	145,000	966.7%
Total Expenses - restricted	1,332,055	2,077,000	1,085,000	235,000	(850,000)	-78.3%
Net budget of restricted funds	(908,645)	(1,320,405)	(155,226)	1,117,780	1,273,006	-820.1%
Combined Restricted and Unrestricted						
Total Revenue	1,648,324	1,967,395	2,218,874	2,631,880	413,006	18.6%
Total Expenses	2,418,945	3,535,442	3,163,345	1,744,057	(1,419,288)	-44.9%
Net budget	(770,621)	(1,568,047)	(944,471)	887,823	1,832,294	-194.0%

KEY CHANGES BY FUND - FY27 COMPARED TO FY26

	FY25 ACTUAL	FY26 PROJECTED ACTUAL	FY26 ADOPTED BUDGET (UNAMENDED)	FY27 RECOMMENDED BUDGET	\$ Budget Change	% Budget Change
#55 AMBULANCE FUND						
Ambulance service charges	1,758,371	1,700,000	1,700,000	1,700,000	-	0.0%
Uncollectible accounts (offsets revenue)	(988,386)	(850,000)	(850,000)	(850,000)	-	0.0%
Medicaid QAZ Ambulance Assessment (offsets revenue)	(38,196)	(40,000)	(30,000)	(40,000)	(10,000)	33.3%
Miscellaneous revenue and interest income	97,512	35,900	35,600	45,600	10,000	28.1%
Total Revenue	829,301	845,900	855,600	855,600	-	0.0%
Operating Expenses						
Payroll base	455,645	788,057	768,794	860,171	91,377	11.9%
Payroll increases (COLA, merit, & market adj)				49,421		
Payroll adjusted wage allocation from GF				157,050		
Supplies and services	228,588	318,050	296,200	329,950	33,750	11.4%
Dispatch services with Bountiful City (40% of total)	26,060	50,000	50,000	50,000		
Dispatch E-911 (40% of total)	29,313	97,996	97,996	61,486	(36,510)	-37.3%
Capital outlay misc.	336,790	10,000	10,000	199,500	189,500	1895.0%
Total Expenses	1,076,396	1,264,103	1,222,990	1,707,578	484,588	39.6%
Net budget	(247,095)	(418,203)	(367,390)	(851,978)	(484,588)	131.9%
#56 TRANSPORTATION UTILITY FUND						
Transportation utility fee	798,306	862,892	862,000	862,000	-	0.0%
Miscellaneous revenue and interest income	35,319	138,200	10,700	10,700	-	0.0%
Total Revenue	833,625	1,001,092	872,700	872,700	-	0.0%
Street light maintenance	-	60,000	70,000	70,000	-	0.0%
Street light utilities	-	35,000	35,000	35,000	-	0.0%
Sidewalk repairs and improvements	8,533	30,000	30,000	37,200	7,200	24.0%
Road preventative maintenance and improvements	507,178	616,177	733,000	733,000	-	0.0%
Professional services	-	135,000	60,000	5,000	(55,000)	-91.7%
Small tools and equipment	297	3,000	3,000	3,000	-	0.0%
Total Expenses	516,008	879,177	931,000	883,200	(47,800)	-5.1%
Net budget	317,617	121,915	(58,300)	(10,500)	47,800	-82.0%

KEY CHANGES BY FUND - FY27 COMPARED TO FY26

	FY25 ACTUAL	FY26 PROJECTED ACTUAL	FY26 ADOPTED BUDGET (UNAMENDED)	FY27 RECOMMENDED BUDGET	\$ Budget Change	% Budget Change
#60, 67 RECREATION FUNDS						
Charges for services	1,079,650	1,068,283	1,010,289	1,064,289	54,000	5.3%
Donations, contributions, fundraisers	9,445	15,551	-	10,000	10,000	
Miscellaneous revenue and interest income	75,633	42,370	33,300	40,300	7,000	21.0%
Transfer from General Fund (#10) for ongoing base	1,543,855	1,790,553	1,790,553	1,800,000	9,447	0.5%
Transfer from General Fund (#10) for one-time items		42,000	42,000	-	(42,000)	-100.0%
Transfer from RAP tax fund (#30) for one-time items			-	84,050	84,050	
Total Revenue	2,708,583	2,958,757	2,876,142	2,998,639	122,497	4.3%
Operating Expenses						
Payroll base	1,708,684	1,810,814	1,813,900	1,828,107	14,207	0.8%
Payroll increases (COLA, merit, & market adj)				57,685		
Payroll adjusted wage allocation from GF				98,600		
Supplies and Services	919,521	1,020,318	1,019,315	1,144,915	125,600	12.3%
Capital outlay - various	45,731	31,257	30,900	76,450	45,550	147.4%
Total Expenses	2,673,936	2,862,389	2,864,115	3,205,757	341,642	11.9%
Net budget	34,647	96,368	12,027	(207,118)	(219,145)	-1822.1%

KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

Department Title	FY26 ADOPTED BUDGET (UNAMENDED)	CHANGES FY26 to FY27	FY27 RECOMMENDED TENTATIVE BUDGET	DEPARTMENT % CHANGE	FULL-TIME FTE AS ALLOCATED
ADMINISTRATIVE DEPARTMENT	1,326,898				4.09
Ongoing - Budget Amendments Approved During FY26		116,349			
Ongoing - Payroll					
Payroll base-to-base adjustment		(165,388)			(1.00)
Payroll increases (COLA, merit, market, other)		23,632			
New Senior Accountant position (GF portion of pay and benefits)		107,000			1.00
Increase payroll allocated to enterprise funds		(78,000)			(0.58)
Ongoing - Non-Payroll					
IT Contract Increase from 70 to 100 hrs/month (10-440-370)		45,000			
URMA Repayment Program - General Fund (65%) (10-440-419)		16,250			
Reallocate internet service to other departments (10-440-346)		(28,740)			
Insurance Deductible - Remove Ongoing (10-440-420)		(10,000)			
Adjustment to Admin Overhead Allocation (10-440-800)		(3,900)			
Other Ongoing Adjustments		6,320			
One-time					
Remove prior year one-time budget		(35,500)			
Paint Interior City Hall and Offices (10-440-265)		15,000			
IT Hardware - Computer Replacements (City Hall) (10-440-490)		14,000			
IT Hardware - Access Points (10-440-490)		8,500			
Elevator Room Mini Split HVAC at City Hall (10-440-265)		7,250			
West Air Handler Unit HVAC Motor at City Hall (10-440-265)		3,350			
Bathroom Exhaust Fan at City Hall (10-440-265)		2,650			
Other One-time Adjustments		3,575			
ADMINISTRATIVE DEPARTMENT Total		47,348	1,374,246	3.6%	3.51
CITY BUILDING MAINTENANCE DEPARTMENT	701,968				1.80
Ongoing - Budget Amendments Approved During FY26		(335,554)			
Ongoing - Payroll					
Payroll base-to-base adjustment (Dissolved and reallocated department)		(265,368)			(1.80)
One-time					
Remove prior year one-time budget		(101,046)			
CITY BUILDING MAINTENANCE DEPARTMENT Total		(701,968)	(0)	-100.0%	0.00

KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

Department Title	FY26 ADOPTED BUDGET (UNAMENDED)	CHANGES FY26 to FY27	FY27 RECOMMENDED TENTATIVE BUDGET	DEPARTMENT % CHANGE	FULL-TIME FTE AS ALLOCATED
CITY ATTORNEY DEPARTMENT	495,901				1.84
Ongoing - Budget Amendments Approved During FY26		30,500			
Ongoing - Payroll					
Payroll base-to-base adjustment		(18,505)			
Payroll increases (COLA, merit, market, other)		19,313			
Ongoing - Non-Payroll					
Website - New ADA Compliant Site - Annual Maintenance (10-490-382)		27,846			
Website - Decrease Ongoing Budget for Maintenance of Old Website (10-490-370)		(10,000)			
Specialized Printing - Decrease Ongoing Budget (10-490-240)		(8,000)			
Adjustment to City Attorney Overhead Allocation (10-490-800)		(4,400)			
Other Ongoing Adjustments		2,120			
One-time					
Remove prior year one-time budget		(2,000)			
CITY ATTORNEY DEPARTMENT Total		<u>36,874</u>	532,775	7.4%	<u>1.84</u>
CITY MANAGER AND ECONOMIC DEVELOPMENT DEPARTMENT	380,863				1.65
Ongoing - Budget Amendments Approved During FY26		14,200			
Ongoing - Payroll					
Payroll base-to-base adjustment		(6,577)			
Payroll increases (COLA, merit, market, other)		14,586			
CITY MANAGER AND ECONOMIC DEVELOPMENT DEPARTMENT Total		<u>22,209</u>	403,072	5.8%	<u>1.65</u>

KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

Department Title	FY26 ADOPTED BUDGET (UNAMENDED)	CHANGES FY26 to FY27	FY27 RECOMMENDED TENTATIVE BUDGET	DEPARTMENT % CHANGE	FULL-TIME FTE AS ALLOCATED
COMMUNITY DEVELOPMENT DEPARTMENT	1,473,704				7.10
BUILDING					
Ongoing - Payroll					
Payroll base-to-base adjustment		(60,288)			(0.05)
Payroll increases (COLA, merit, market, other)		17,672			
One-time					
2024 Full Set of ICC (Intl Code Council) Code Books (10-560-210)		4,735			
PLANNING AND ZONING					
Ongoing - Payroll					
Payroll base-to-base adjustment		(170,524)			(1.00)
Payroll increases (COLA, merit, market, other)		28,440			
Increase payroll allocated to enterprise funds (City Manager)		(29,808)			(0.05)
Ongoing - Non-Payroll					
Ongoing Historic Preservation Budget (10-500-245)		4,500			
Historic Preservation Commission Pay - Museum (10-500-245)		2,400			
One-time					
Remove prior year one-time budget		(6,000)			
Electric Scooters (10-500-490)		3,000			
COMMUNITY DEVELOPMENT DEPARTMENT Total		(205,873)	1,267,831	-14.0%	6.00
ENGINEERING DEPARTMENT	251,094				1.00
Ongoing - Payroll					
Payroll base-to-base adjustment		2,228			
Payroll increases (COLA, merit, market, other)		9,021			
New Facilities Maintenance Foreman position (GF portion of pay and benefits)		46,292			0.40
Ongoing - Non-Payroll					
Medical Deductible Reimbursement (Facilities Maintenance Foreman) (10-480-236)		500			
Wellness Reimbursement (Facilities Maintenance Foreman) (10-480-237)		1,000			
One-time					
Remove prior year one-time budget		(1,000)			
ENGINEERING DEPARTMENT Total		58,041	309,135	23.1%	1.40

KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

Department Title	FY26 ADOPTED BUDGET (UNAMENDED)	CHANGES FY26 to FY27	FY27 RECOMMENDED TENTATIVE BUDGET	DEPARTMENT % CHANGE	FULL-TIME FTE AS ALLOCATED
FIRE DEPARTMENT	2,925,022				15.60
Fire					
Ongoing - Budget Amendments Approved During FY26		42,685			
Ongoing - Payroll					
Payroll base-to-base adjustment		342,995			3.00
Payroll increases (COLA, merit, market, other)		148,907			
Increasing payroll percentage allocated to Ambulance Fund		(115,000)			(1.35)
Ongoing - Non-Payroll					
Uniforms/PPE - Replace More Consistently Prior to Expiration (10-530-202)		24,500			
Mental Wellness - Therapy (Fire) (10-530-370)		12,000			
Internet Services - All West Fiber (Fire Station) (10-530-346)		6,660			
Other Ongoing Adjustments		(100)			
One-time					
Remove prior year one-time budget		(60,498)			
Dispatch - E911 money paid to Bountiful - 20% Fire (10-530-400)		29,743			
Fire Hose Replacement - 30 Years Old (10-530-540)		20,000			
IT Hardware - Server Replacement (Fire) (10-530-490)		15,000			
KNOX Box/Re-Key Commerical Businesses (10-530-490)		12,000			
Mobile Radios for Fire / EMS apparatus (10-530-490)		10,000			
Other One-time Adjustments		5,025			
Fire Prevention (Fire Marshal)					
Ongoing - Payroll					
Payroll base-to-base adjustment		86,307			1.00
Payroll increases (COLA, merit, market, other)		9,835			
Ongoing - Non-Payroll					
Fire Marshal - Open House Event (10-540-300)		2,100			
Fire Marshal - Travel and Training (10-540-230)		2,000			
Fire Marshal - Uniform and PPE (10-540-202)		1,750			
Fire Marshal - Small Tools and Equipment (10-540-490)		1,000			
Other Ongoing Adjustments		800			
One-time					
Fire Marshal - Gym & Association Memberships (10-540-210)		1,850			
FIRE DEPARTMENT TOTAL		599,559	3,524,581	20.5%	18.25

KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

Department Title	FY26 ADOPTED BUDGET (UNAMENDED)	CHANGES FY26 to FY27	FY27 RECOMMENDED TENTATIVE BUDGET	DEPARTMENT % CHANGE	FULL-TIME FTE AS ALLOCATED
LEGISLATIVE DEPARTMENT	161,767				0.00
Ongoing - Payroll					
Payroll base-to-base adjustment		15			
Payroll increases (COLA, merit, market, other)		4,339			
Ongoing - Non-Payroll					
Utah League of Cities and Towns Annual Membership (10-410-210)		5,000			
Youth City Council Budget - Move to Recreation Fund (10-410-530)		(6,000)			
LEGISLATIVE DEPARTMENT Total		<u>3,354</u>	165,121	2.1%	<u>0.00</u>
PARKS & CEMETERY DEPARTMENT	1,661,894				8.10
Ongoing - Budget Amendments Approved During FY26		51,600			
Ongoing - Payroll					
Payroll base-to-base adjustment		(22,600)			
Payroll increases (COLA, merit, market, other)		42,462			
New Park Maintenance Worker position (GF portion of pay and benefits)		90,000			1.00
Ongoing - Non-Payroll					
Weber Basin Water Purchase - Parks Irrigation (10-640-405)		5,500			
Training & Travel - Additional Parks FTE (10-640-230)		2,000			
Cell Phone Service - Verizon Wireless (10-640-346)		2,000			
Other Ongoing Adjustments		2,450			
One-time					
Remove prior year one-time budget		(96,000)			
Museum Front Door Maintenance (10-640-265)		2,000			
Laptop for Assistant Parks Superintendent (10-640-490)		2,000			
IT Hardware - Computer Replacements (Parks) (10-640-490)		1,750			
IT Hardware - Monitor Replacements (Parks) (10-640-490)		1,350			
PARKS & CEMETERY DEPARTMENT Total		<u>84,512</u>	1,746,406	5.1%	<u>9.10</u>

KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

Department Title	FY26 ADOPTED BUDGET (UNAMENDED)	CHANGES FY26 to FY27	FY27 RECOMMENDED TENTATIVE BUDGET	DEPARTMENT % CHANGE	FULL-TIME FTE AS ALLOCATED
POLICE DEPARTMENT	5,693,707				31.00
Ongoing - Budget Amendments Approved During FY26		41,910			
Ongoing - Payroll					
Payroll base-to-base adjustment		31,668			
Payroll increases (COLA, market, other)		64,886			
New Lagoon Officer position (GF portion of pay and benefits)		132,000			1.00
K-9 Pay and Benefits		25,000			
Police Step and Grade Increases		157,828			
Mid-Year Grade Advancement Promotions		60,655			
Ongoing - Non-Payroll					
Book Subscriptions Memberships ongoing increase (10-520-210)		18,000			
Digital Evidence Processing - S.B. 19 Requirements (10-520-382)		5,000			
Mental Wellness - Therapy (Police) (10-520-370)		5,000			
Dispatch - DAPSS Server Consolidation - 40% Police (10-520-400)		2,000			
Wellness Reimbursement (Lagoon Sworn Officer) (10-520-237)		1,000			
Motorolla Spillman Dispatch Flex Hub Annual Increase (10-520-382)		1,000			
Other Ongoing Adjustments		5,360			
One-time					
Remove prior year one-time budget		(175,680)			
Dispatch - E911 money paid to Bountiful - 40% Police (10-520-400)		59,486			
IT Equipment - Network/Server/Switch/Hardware Replacement (10-520-490)		30,000			
Patrol Laptops (7) (10-520-490)		28,000			
Evidence Room Upgrades/Security Features/Secondary locks (10-520-265)		20,000			
Rifle Suppressors (17) (10-520-490)		12,750			
Assistant Chief/Lieutenant office desk/furniture (10-520-490)		10,000			
Bullet Proof Vests Replacements (5) (10-520-490)		10,000			
IT Hardware - Monitor Replacements (Police) (10-520-490)		4,200			
POLICE DEPARTMENT Total		<u>550,063</u>	6,243,770	9.7%	<u>32.00</u>

KEY CHANGES TO GENERAL FUND DEPARTMENT EXPENDITURE BUDGETS

Department Title	FY26 ADOPTED BUDGET (UNAMENDED)	CHANGES FY26 to FY27	FY27 RECOMMENDED TENTATIVE BUDGET	DEPARTMENT % CHANGE	FULL-TIME FTE AS ALLOCATED
PUBLIC WORKS DEPARTMENT - STREETS PROGRAM	763,351				3.96
Ongoing - Budget Amendments Approved During FY26		107,810			
Ongoing - Payroll					
Payroll base-to-base adjustment		237,484			1.60
Payroll increases (COLA, merit, market, other)		33,495			
Ongoing - Non-Payroll					
Shop Overhead Door Preventative Maintenance (7 doors) (10-600-250)		2,000			
Small Tools (10-600-490)		2,000			
Other Ongoing Adjustments		1,800			
One-time					
Remove prior year one-time budget		(7,000)			
IT Hardware - Monitor Replacements (PW) (10-600-490)		3,150			
IT Hardware - Computer Replacements (PW) (10-600-490)		1,250			
PUBLIC WORKS DEPARTMENT - STREETS PROGRAM Total		<u>381,989</u>	1,145,340	50.0%	<u>5.56</u>
GENERAL FUND DEBT SERVICE	56,000				0.00
Ongoing					
Budget Amendments Approved During FY26		17,600			
Police Taser 7 Year Lease (10-650-520)		35,000			
TRANSFERS FROM GENERAL FUND Total		<u>52,600</u>	108,600	93.9%	<u>0.00</u>
TRANSFERS FROM GENERAL FUND	2,444,553				0.00
Ongoing					
Transfer from General Fund to Recreation Fund (10-660-992)		9,447			
One-time					
Remove prior year one-time budget		(52,000)			
TRANSFERS FROM GENERAL FUND Total		<u>(42,553)</u>	2,402,000	-1.7%	<u>0.00</u>

FARMINGTON CITY CORPORATION

Full-time Employees By Function

Function	2026	2027	Change	
General Government				
Finance and Administrative Services	6	6	-	Removed Deputy Finance Director position and added Senior Accountant position
Office of the City Attorney	3	3	-	
Office of the City Manager	2	2	-	
Community Development				
Planning and Zoning	4	3	(1)	Removed Deputy Community Development Director position
Building Inspection	3	4	1	Added Facilities Maintenance Foreman position
Engineering	4	4	-	
Public Safety				
Police				
Officers	29	30	1	Added new officer for Lagoon agreement
Civilians	2	2	-	
Fire				
Firefighters & Paramedics	19	22	3	Added three additional full-time firefighters
Fire Marshal	-	1	1	Fire Marshal moved from part-time to full-time
Civilians	1	1	-	
Parks & Recreation	18	19	1	Added Parks Maintenance Worker I
Public Works				
Administration	2	2	-	
Fleet Maintenance	2	2	-	
Streets	11	11	-	
Water	7	7	-	
Total Employees	<u>113</u>	<u>119</u>	<u>6</u>	

RESOLUTION NO. ____

A RESOLUTION ADOPTING THE TENTATIVE MUNICIPAL BUDGET FOR FISCAL YEAR ENDING 6-30-27

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. Fiscal Year 2026-27 Tentative Municipal Budget. The tentative budget for fiscal year 2026-27 prepared and presented by the Budget Officer pursuant to Section 10-6-111 of the Utah Code incorporated herein, is hereby adopted subject to further review and consideration by the Council.

Section 2. Setting a Public Hearing for final adoption. The Farmington City Council hereby directs staff to provide notice as required by law of a public hearing on the tentative budget prior to adoption of the final budget for fiscal year 2026-27 subject to the requirements of Sections 59-2-919 and 59-2-924 of the Utah Code. The public hearing will be held at Farmington City Hall council chambers on June 16, 2026 at 7pm.

Section 3. Public Inspection of Tentative Budget. The Farmington City Council hereby directs staff make the tentative budget available for public inspection in the office of the City/Town Recorder and on the City's/Town's website for at least 10 days prior to adoption of the final budget.

Section 4. 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, STATE OF UTAH, THIS 5TH DAY OF MAY 2026.

ATTEST:

FARMINGTON CITY

DeAnn Carlile, City Recorder

Brett Anderson, Mayor