

# Woodland Hills

Budget Narrative

Fiscal Year 2026

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## Overview of Revenues

The FY 2026 proposed budget for the City of Woodland Hills presents a total projected revenue of \$2,799,885. As of this April 22, 2025, an increase in property taxes is not being requested. Instead, to make up shortfalls in revenues, prior year saved revenues in the Roads Capital Projects will be utilized.

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## Revenue Breakdown and Key Drivers

### Taxes

- FY 2024 Actual: \$1,503,206
- FY 2025 Actual: \$1,394,247
- FY 2026 Proposed: \$1,513,200

Taxes remain the largest and most stable source of revenue. The proposed budget reflects a return to pre-2025 levels, buoyed by steady property valuations and consistent sales and use tax collections.

### Licenses and Permits

- FY 2026 Proposed: \$81,500

This projection represents a moderate decrease from FY 2025 actuals. However, this section of the budget is fluid, largely depending on how many building permits the city receives.

### Intergovernmental Revenue

- FY 2026 Proposed: \$106,000

This figure shows a conservative approach, assuming modest allocations from state or federal sources and possibly reduced one-time grants compared to FY 2025, mainly keeping Class C Road Tax funds level from previous year.

### Charges for Services

- FY 2026 Proposed: \$327,400

A projected increase in this category is due to sanitation receivables and fuel reduction support from our professional fire crew fighting fires in other cities. This section is also fluid, depending on how many fires our professional crews are called to fight.

### **Interest**

- FY 2026 Proposed: \$190,000

Keeping this revenue level from previous years' budgets.



### **Miscellaneous Revenue**

- FY 2026 Proposed: \$8,800

A sharp reduction from prior years however, once again, this section is fluid, depending on what types of other revenues the city receives.



### **Contributions and Transfers**

- FY 2026 Proposed: \$572,985

This is the most notable increase in the FY 2026 revenue picture. As discussed in the Overview section, it is proposed to have this large internal transfer to support the city's operational needs, specifically in the Roads and Public Improvements category.

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## **General Fund Revenue Conclusion**

The City of Woodland Hills enters FY 2026 with a solid revenue base and renewed financial momentum. Careful forecasting and significant transfers have positioned the city to maintain city services while not proposing a property tax increase.

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## Overview of Expenses

The FY 2026 proposed expenditure plan of \$2,799,885 reflects a near level spending outline as FY 2025.

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### General Government – \$753,854

Due to the ongoing lawsuit(s) from previous years, it is proposed to increase the budget for legal fees to \$100,000. In addition, and in keeping with what other cities and the State of Utah is providing for their employees, the mayor is proposing a 3% COLA, and a 1% merit raise this year for employees.

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### Public Safety – \$465,060

The budget allocation for Police, Fire, and EMS services remains relatively stable from FY 2025 to FY 2026, with modest increases for COLA. While overall spending is relatively consistent, it's important to note that fluctuations in fire-related costs may occur depending on emergency response needs and the scope of wildfire seasons.

This year's fire budget also accounts for the procurement of the two new vehicle payments: a new fire engine and a chief's response vehicle. These additions reflect the City's commitment to maintaining a responsive and well-equipped public safety fleet while staying within reasonable budget growth.

As noted earlier, continued investment in Fire Fuel Reduction program not only benefits the citizens by having city owned properties brush cleaned out, but also the profits made by this crew in fighting wildland fires outside our city. The most recent fire they fought was the Palisades Fire in Los Angeles.

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### Roads & Public Improvements – \$1,139,406

By far, this is the **largest expenditure**. It reflects:

- The city's commitment to preservation of our roads and infrastructure improvements, and
- Aligns with the city's Pavement Management Plan that prioritizes road repairs and determines appropriate treatment for road sections based on their condition. This proactive approach aims to improve the long-term maintenance of city roads.

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 **Parks, Recreation, and Trails – \$56,400**

Remains virtually unchanged from last year, except employee costs.

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 **Transfers – \$31,000**

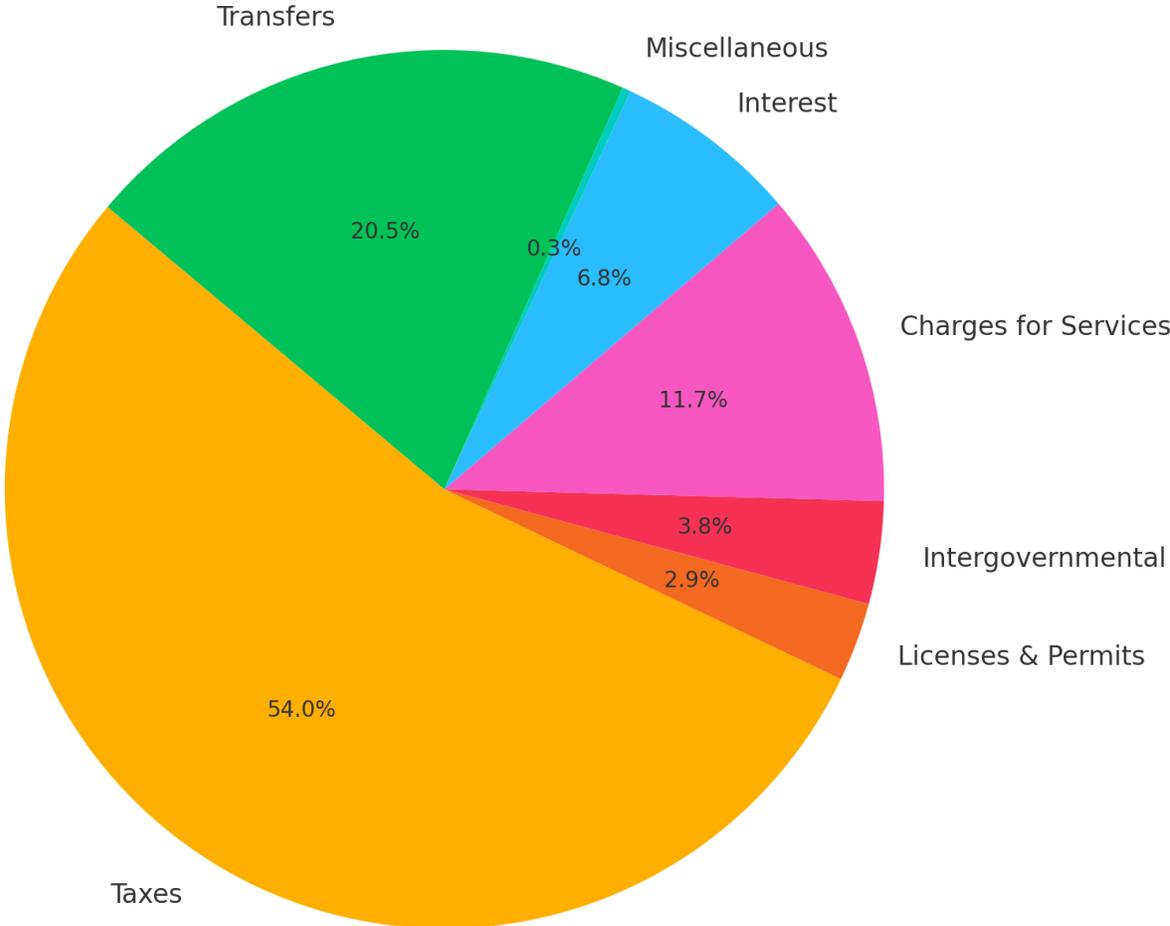
The city is still saving for future expenses

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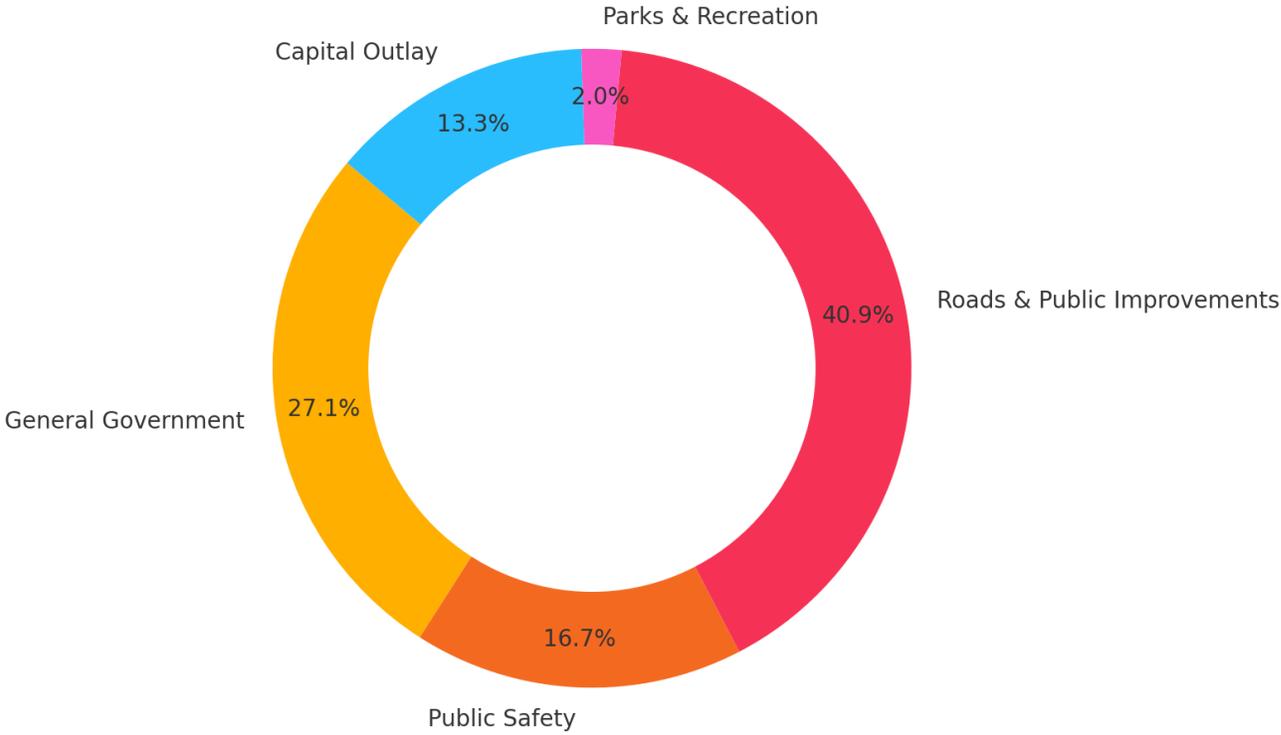
 **General Fund Expense Conclusion**

FY 2026 expenditure goal was to minimize additional taxes to the residents while focusing on continued life/safety, road preservation, and quality of life through parks and recreation. It is noted that the Pavement Management Plan does show nearly \$2,000,000 in upcoming road repairs and replacement and city leadership is taking a closer look at how best to manage this.

# FY 2026 Revenue Distribution



# FY 2026 Expense Distribution (Updated)



The **Enterprise Fund**, also known as the **Water Fund**, is staying relatively level compared to FY 2025 with one exception. In FY 2026, the Water Fund is decreasing one-time expenses that were incurred with major repairs to the upper well.

The **Sewer Fund**, also an **Enterprise Fund**, is also staying relatively level. However, it is noted that Woodland Hills City is now responsible for a larger share of sewer maintenance and city leadership is looking into the additional maintenance costs.

**City of Woodland Hills**  
**Operational Budget 2026**  
**10 10 General Fund - 07/01/2025 to 06/30/2026**  
**100.00% of the fiscal year has expired**

|  | 2025<br>Actual<br>Expenses<br>thru 4/21/25 | 2025 Original<br>Budget | PROPOSED<br>Budget to be<br>Revised<br>June 2025<br>STILL IN<br>PROCESS | 2026<br>Proposed<br>TENTATIVE<br>Budget |
|--|--|-------------------------|---|---|
| <b>Change In Net Position</b>              |  |                         |   |   |
| <b>Revenue:</b>                            |  |                         |   |   |
| <b>Taxes</b>                               |  |                         |   |   |
| 3110 Property tax - current                | 964,482                                    | 983,940                 | 970,000   | 970,000                                 |
| 3120 Unpaid Prior Year's Property tax      | 58,371                                     | 55,000                  | 65,000  | 65,000                                  |
| 3125 Motor vehicle fees                    | 29,058                                     | 40,000                  | 38,000  | 38,000                                  |
| 3130 Sales and use taxes                   | 216,091                                    | 280,000                 | 280,000   | 280,000                                 |
| 3131 Transportation tax                    | 28,882                                     | 25,000                  | 31,000  | 31,000                                  |
| 3140 Franchise tax (Electric/Gas)          | 93,607                                     | 130,000                 | 110,000   | 125,000                                 |
| 3150 Telecom tax (Cell & Landline)         | 3,755                                      | 4,000                   | 4,200   | 4,200                                   |
| <b>Total Taxes</b>                         | <b>1,394,247</b>                           | <b>1,517,940</b>        | <b>1,498,200</b>  | <b>1,513,200</b>                        |
| <b>Licenses and permits</b>                |  |                         |   |   |
| 3210 Business licenses                     | 350  | 500                     | 500   | 500                                     |
| 3221 Building permits                      | 90,561                                     | 80,000                  | 100,000   | 80,000                                  |
| 3225 Animal Licenses                       | 0  | 500                     | 500   | 500                                     |
| 3226 Appeal/Variance                       | 0  | 500                     | 500   | 500                                     |
| <b>Total Licenses and permits</b>          | <b>90,911</b>                              | <b>81,500</b>           | <b>101,500</b>  | <b>81,500</b>                           |
| <b>Intergovernmental revenue</b>           |  |                         |   |   |
| 3332 Fire department grants                | 25,000                                     | 0                       | 25,000  | 0                                       |
| 3356 Class C road allocation               | 103,916                                    | 105,000                 | 105,000   | 105,000                                 |
| 3358 Liquor fund allotment                 | 0  | 1,000                   | 1,000   | 1,000                                   |
| 3359 Parks Grants - PASS THRU              | 2,391                                      | 1,000                   | 2,391   | 0                                       |
| <b>Total Intergovernmental revenue</b>     | <b>131,308</b>                             | <b>107,000</b>          | <b>133,391</b>  | <b>106,000</b>                          |
| <b>Charges for services</b>                |  |                         |   |   |
| 3413 Zoning and subdivision fees           | 8,917                                      | 5,000                   | 2,000   | 2,000                                   |
| 3418 SWPPP                                 | 0  | 20,000                  | 0   | 0                                       |
| 3421 Fire department services              | (2,817)                                    | 15,000                  | 1,000   | 1,000                                   |
| 3422 Fuel Reduction                        | 121,837                                    | 150,000                 | 320,000   | 100,000                                 |
| 3440 Sanitation - garbage fees             | 150,268                                    | 160,000                 | 190,000   | 199,500                                 |
| 3470 Summit Creek Trail Improvement Fees   | 2,000                                      | 2,000                   | 2,000   | 2,000                                   |
| 3480 Fiber Revenue                         | 16,500                                     | 20,000                  | 18,000  | 18,000                                  |
| 3490 Miscellaneous services                | 2,500                                      | 100                     | 2,500   | 2,500                                   |
| 3491 City Center Rental                    | 2,530                                      | 1,000                   | 2,200   | 2,200                                   |
| 3492 Park Rental                           | 40   | 200                     | 200   | 200                                     |
| <b>Total Charges for services</b>          | <b>301,774</b>                             | <b>373,300</b>          | <b>537,900</b>  | <b>327,400</b>                          |
| <b>Interest</b>                            |  |                         |   |   |
| 3610 Interest earnings                     | 126,007                                    | 150,000                 | 190,000   | 190,000                                 |
| 3611 Interest - Fiber                      | 0  | 1,500                   | 0   | 0                                       |
| <b>Total Interest</b>                      | <b>126,007</b>                             | <b>151,500</b>          | <b>190,000</b>  | <b>190,000</b>                          |
| <b>Miscellaneous revenue</b>               |  |                         |   |   |
| 3640 Proceeds of sale of capital assets    | 31,820                                     | 0                       | 65,000  | 0                                       |
| 3685 CC Fee                                | 741  | 0                       | 800   | 800                                     |
| 3690 Miscellaneous revenue                 | 61,450                                     | 2,000                   | 62,000  | 5,000                                   |
| 3691 City Celebration Revenues - PASS THRU | 2,871                                      | 4,000                   | 4,000   | 3,000                                   |
| 3692 Emergency Management                  | 0  | 0                       | 0   | 0                                       |
| <b>Total Miscellaneous revenue</b>         | <b>96,882</b>                              | <b>6,000</b>            | <b>131,800</b>  | <b>8,800</b>                            |
| <b>Contributions and transfers</b>         |  |                         |   |   |
| 3840 Transfer from capital projects        | 0  | 458,537                 | 111,653   | 575,585                                 |
| <b>Total Contributions and transfers</b>   | <b>0</b>                                   | <b>458,537</b>          | <b>111,653</b>  | <b>575,585</b>                          |
| <b>Total Revenue:</b>                      | <b>2,141,129</b>                           | <b>2,695,777</b>        | <b>2,704,444</b>  | <b>2,802,485</b>                        |
| <b>Expenditures:</b>                       |  |                         |   |   |
| <b>General government</b>                  |  |                         |   |   |
| <b>Council</b>                             |  |                         |   |   |
| 4111.100 Mayor/Council Wages               | 14,525                                     | 18,000                  | 18,000  | 18,000                                  |

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|---|--|-------------------------|---|---|
| 4111.220 Mayor/Council FICA                         | 1,111                                      | 1,400                   | 1,400   | 1,400                                   |
| 4111.580 Council Travel                             | 2,925                                      | 5,000                   | 5,000   | 7,000                                   |
| 4111.600 Mayor Expenses                             | 42   | 500                     | 500   | 500                                     |
| 4111.601 Council Expenses                           | 64   | 1,000                   | 1,000   | 1,000                                   |
| 4111.602 Council Discretionary                      | 0  | 300                     | 300   | 300                                     |
| <b>Total Council</b>                                | <b>18,667</b>                              | <b>26,200</b>           | <b>26,200</b>   | <b>28,200</b>                           |
| <b>Administrative</b>                               |  |                         |   |   |
| 4141.100 Admin salaries and wages                   | 125,197                                    | 182,000                 | 160,000   | 167,000                                 |
| 4141.220 Admin employee FICA                        | 11,349                                     | 14,000                  | 12,300  | 13,000                                  |
| 4141.230 Retirement                                 | 27,294                                     | 38,000                  | 33,000  | 35,000                                  |
| 4141.240 Admin Health Insurance                     | 0  | 0                       | 0   | 16,000                                  |
| 4141.348 Admin audit                                | 12,600                                     | 13,000                  | 12,600  | 14,000                                  |
| 4141.349 Admin attorney                             | 27,072                                     | 75,000                  | 75,000  | 100,000                                 |
| 4141.350 Admin Prof. Services                       | 40,637                                     | 30,000                  | 60,000  | 60,000                                  |
| 4141.352 Elections                                  | 0  | 2,500                   | 0   | 6,600                                   |
| 4141.353 Appeal/Variance                            | 0  | 500                     | 500   | 500                                     |
| 4141.400 Admin utilities                            | 15,142                                     | 40,000                  | 30,000  | 32,000                                  |
| 4141.521 Admin insurance and surety bonds           | 19,376                                     | 60,000                  | 60,000  | 60,000                                  |
| 4141.580 Admin travel, conferences                  | 1,142                                      | 3,000                   | 3,000   | 3,000                                   |
| 4141.600 Admin books, subscriptions, memberships    | 6,909                                      | 5,000                   | 7,500   | 6,000                                   |
| 4141.601 Admin office supplies & expense            | 7,378                                      | 10,500                  | 10,500  | 10,500                                  |
| 4141.649 Repairs/maintenance to city facilities     | 7,829                                      | 20,000                  | 20,000  | 20,000                                  |
| 4141.650 Admin computer software support            | 12,057                                     | 9,000                   | 34,000  | 14,000                                  |
| 4141.651 Admin web site                             | 0  | 4,500                   | 4,500   | 4,500                                   |
| 4141.699 Admin miscellaneous expenditures           | 67   | 1,000                   | 1,000   | 1,000                                   |
| 4141.700 2019 Bond Principal                        | 86,749                                     | 85,000                  | 86,749  | 90,000                                  |
| 4141.701 2019 Bond Interest                         | 21,068                                     | 23,200                  | 21,068  | 18,954                                  |
| 4141.740 Admin capital outlay equipment             | 0  | 2,000                   | 2,000   | 2,000                                   |
| <b>Total Administrative</b>                         | <b>421,866</b>                             | <b>618,200</b>          | <b>633,717</b>  | <b>674,054</b>                          |
| <b>Planning and zoning</b>                          |  |                         |   |   |
| 4180.220 Planning commission FICA                   | 0  | 0                       | 0   | 0                                       |
| 4180.600 Planning commission expenses               | 0  | 1,500                   | 1,500   | 1,500                                   |
| <b>Total Planning and zoning</b>                    | <b>0</b>                                   | <b>1,500</b>            | <b>1,500</b>  | <b>1,500</b>                            |
| <b>Building</b>                                     |  |                         |   |   |
| 4190.100 Inspections Wages                          | 11,465                                     | 25,250                  | 15,000  | 13,000                                  |
| 4190.101 Site Plan Review                           | 8,381                                      | 11,200                  | 12,000  | 12,500                                  |
| 4190.102 SWPPP                                      | 0  | 20,000                  | 0   | 0                                       |
| 4190.220 Building FICA                              | 1,965                                      | 3,000                   | 2,100   | 2,100                                   |
| 4190.230 Building Retirement                        | 1,609                                      | 7,500                   | 2,000   | 2,000                                   |
| 4190.240 Building Health Insurance                  | 0  | 5,000                   | 5,000   | 2,500                                   |
| 4190.300 Plan Review                                | 12,753                                     | 27,500                  | 18,000  | 15,000                                  |
| 4190.600 Building Tools, Books, Dues, Subscriptions | 1,016                                      | 2,000                   | 2,000   | 3,000                                   |
| <b>Total Building</b>                               | <b>37,189</b>                              | <b>101,450</b>          | <b>56,100</b>   | <b>50,100</b>                           |
| <b>Total General government</b>                     | <b>477,722</b>                             | <b>747,350</b>          | <b>717,517</b>  | <b>753,854</b>                          |
| <b>Public safety</b>                                |  |                         |   |   |
| <b>Police</b>                                       |  |                         |   |   |
| 4210.100 Ordinance Enforcement Officer              | 5,262                                      | 10,000                  | 10,000  | 10,500                                  |
| 4210.220 Ordinance Enforcement Officer FICA         | 459  | 800                     | 800   | 850                                     |
| 4210.230 Retirement                                 | 375  | 0                       | 1,000   | 550                                     |
| 4210.240 Enforcement Health Insurance               | 0  | 0                       | 0   | 500                                     |
| 4210.300 Police services                            | 93,513                                     | 115,000                 | 115,000   | 119,600                                 |
| 4210.301 Dispatch fees                              | 12,646                                     | 5,876                   | 18,000  | 20,000                                  |
| 4210.349 Enforcement attorney fees                  | 0  | 10,000                  | 1,000   | 1,000                                   |
| <b>Total Police</b>                                 | <b>112,255</b>                             | <b>141,676</b>          | <b>145,800</b>  | <b>153,000</b>                          |
| <b>Fire</b>   |  |                         |   |   |

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|--|--|-------------------------|---|---|
| 4220.100 Fire wages  | 15,006                                     | 35,000                  | 20,000  | 20,000                                  |
| 4220.220 Fire FICA   | 1,265                                      | 2,700                   | 1,400   | 1,600                                   |
| 4220.230 Retirement  | 745  | 4,000                   | 1,000   | 1,000                                   |
| 4220.300 Fire Telephone Notification System                | 280  | 600                     | 600   | 600                                     |
| 4220.600 Fire equipment supplies                           | 79,825                                     | 45,000                  | 115,000   | 55,000                                  |
| 4220.601 Fire training                                     | 7,676                                      | 10,000                  | 10,000  | 10,000                                  |
| 4220.602 Fire Discretionary Fund                           | 607  | 1,000                   | 1,000   | 1,000                                   |
| 4220.604 Fire Fighter Appreciation                         | 2,012                                      | 1,800                   | 2,050   | 2,000                                   |
| 4220.605 Emergency Management                              | 0  | 0                       | 0   | 0                                       |
| 4220.648 Fire equipment fuel                               | 3,136                                      | 5,000                   | 5,000   | 5,000                                   |
| 4220.649 Fire equipment repairs/maintenance                | 4,465                                      | 5,000                   | 5,000   | 5,000                                   |
| 4220.700 Fire Truck Lease principal                        | 0  | 0                       | 39,481  | 41,400                                  |
| 4220.701 Fire Truck Lease interest                         | 0  | 0                       | 20,673  | 19,000                                  |
| 4220.702 Chief's Truck Lease principal                     | 0  | 0                       | 8,880   | 9,400                                   |
| 4220.703 Chief's Truck Lease interest                      | 0  | 0                       | 3,620   | 3,120                                   |
| 4220.740 Fire capital outlay                               | 9,245                                      | 66,500                  | 0   | 0                                       |
| <b>Total Fire</b>  | <b>124,262</b>                             | <b>176,600</b>          | <b>233,704</b>  | <b>174,120</b>                          |
| <b>Fire Fuel Reduction</b>                                 |  |                         |   |   |
| 4222.100 Fire Fuel Reduction wages                         | 140,771                                    | 80,000                  | 226,000   | 100,000                                 |
| 4222.200 Fire Fuel Reduction benefits                      | 10,793                                     | 6,120                   | 17,300  | 0                                       |
| 4222.230 Fire Fuel Reduction Retirement                    | 16   | 500                     | 500   | 0                                       |
| 4222.600 Fire Fuel Reduction equipment supplies            | 10,762                                     | 10,600                  | 11,000  | 0                                       |
| 4222.601 Fire Fuel Reduction training                      | 18   | 1,000                   | 600   | 0                                       |
| 4222.602 Fire Fuel Reduction Discretionary Fund            | 6,577                                      | 200                     | 7,000   | 0                                       |
| 4222.648 Fire Fuel Reduction equipment fuel                | 7,218                                      | 6,000                   | 6,000   | 0                                       |
| 4222.649 Fire Fuel Reduction equipment repairs/maintenance | 6,562                                      | 12,000                  | 12,000  | 0                                       |
| <b>Total Fire Fuel Reduction</b>                           | <b>182,716</b>                             | <b>116,420</b>          | <b>280,400</b>  | <b>100,000</b>                          |
| <b>EMS</b>   |  |                         |   |   |
| 4225.100 EMS Wages   | 11,938                                     | 12,500                  | 14,000  | 14,000                                  |
| 4225.220 EMS FICA  | 913  | 1,000                   | 1,100   | 1,100                                   |
| 4225.600 EMS Equipment Supplies                            | 3,504                                      | 7,500                   | 7,500   | 7,500                                   |
| 4225.601 EMS Training                                      | 6,087                                      | 6,100                   | 6,100   | 6,100                                   |
| 4225.602 EMS Appreciation                                  | 552  | 300                     | 550   | 300                                     |
| 4225.648 EMS Equipment Fuel                                | 127  | 1,000                   | 300   | 1,000                                   |
| 4225.649 EMS Equipment Repairs/Maintenance                 | 0  | 1,000                   | 1,000   | 1,000                                   |
| <b>Total EMS</b>   | <b>23,122</b>                              | <b>29,400</b>           | <b>30,550</b>   | <b>31,000</b>                           |
| <b>Animal control</b>                                      |  |                         |   |   |
| 4253.300 Animal control and regulation                     | 2,428                                      | 3,000                   | 2,428   | 5,000                                   |
| <b>Total Animal control</b>                                | <b>2,428</b>                               | <b>3,000</b>            | <b>2,428</b>  | <b>5,000</b>                            |
| <b>Emergency Management</b>                                |  |                         |   |   |
| 4227.100 EM Wages  | 0  | 500                     | 500   | 500                                     |
| 4227.220 EM FICA   | 0  | 40                      | 40  | 40                                      |
| 4227.600 EM Equipment Supplies                             | 0  | 2,000                   | 2,000   | 4,000                                   |
| <b>Total Emergency Management</b>                          | <b>0</b>                                   | <b>2,540</b>            | <b>2,540</b>  | <b>4,540</b>                            |
| <b>Total Public safety</b>                                 | <b>444,782</b>                             | <b>469,636</b>          | <b>695,422</b>  | <b>467,660</b>                          |
| <b>Roads and public improvements</b>                       |  |                         |   |   |
| <b>Roads</b>   |  |                         |   |   |
| 4410.100 Streets wages                                     | 56,761                                     | 85,000                  | 80,000  | 82,000                                  |
| 4410.220 Streets FICA                                      | 5,732                                      | 6,500                   | 6,200   | 6,300                                   |
| 4410.230 Retirement  | 6,225                                      | 13,000                  | 13,000  | 13,500                                  |
| 4410.240 Health Insurance                                  | 17,808                                     | 9,000                   | 9,000   | 13,000                                  |
| 4410.300 Streets Professional & technical                  | 38,641                                     | 30,000                  | 62,000  | 35,000                                  |
| 4410.452 Streets Storm drainage                            | 7,005                                      | 0                       | 7,005   | 50,000                                  |
| 4410.600 Streets Road supplies                             | 1,135                                      | 4,000                   | 4,000   | 3,000                                   |
| 4410.602 Roads Discretionary                               | 500  | 1,500                   | 1,500   | 1,000                                   |

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|---|--|-------------------------|---|---|
| 4410.603 Tools and equipment                        | 1,327                                      | 2,500                   | 2,500   | 2,000                                   |
| 4410.606 Streets General Maintenance                | 6,734                                      | 697,741                 | 472,000   | 697,741                                 |
| 4410.607 Fiber Installs                             | 12,728                                     | 20,000                  | 20,000  | 10,000                                  |
| 4410.648 Streets Road fuel                          | 359  | 4,000                   | 4,000   | 3,000                                   |
| 4410.649 Streets Road repairs/maintenance           | 659  | 4,000                   | 4,000   | 4,000                                   |
| 4410.702 \$580,000 Principal                        | 0  | 57,000                  | 57,000  | 58,000                                  |
| 4410.703 \$580,000 Interest                         | 5,343                                      | 13,000                  | 13,000  | 10,200                                  |
| 4410.740 Streets capital outlay equipment           | 0  | 3,500                   | 3,500   | 3,500                                   |
| 4410.741 Streets Debt service - principal           | 7,978                                      | 10,000                  | 10,000  | 35,250                                  |
| 4410.742 Streets Debt service - interest            | 960  | 3,500                   | 1,000   | 6,915                                   |
| 4415.608 Class C Road maintenance                   | 0  | 105,000                 | 105,000   | 105,000                                 |
| <b>Total Roads</b>                                  | <b>169,894</b>                             | <b>1,069,241</b>        | <b>874,705</b>  | <b>1,139,406</b>                        |
| <b>Sanitation</b>                                   |  |                         |   |   |
| 4420.300 Sanitation - garbage removal               | 126,782                                    | 145,000                 | 170,000   | 178,500                                 |
| <b>Total Sanitation</b>                             | <b>126,782</b>                             | <b>145,000</b>          | <b>170,000</b>  | <b>178,500</b>                          |
| <b>Snowplow</b>                                     |  |                         |   |   |
| 4418.100 Snowplowing wages                          | 39,229                                     | 40,000                  | 45,000  | 50,000                                  |
| 4418.220 Snowplowing FICA                           | 3,493                                      | 2,300                   | 3,500   | 3,900                                   |
| 4418.230 Snowplowing Retirement                     | 97   | 3,900                   | 100   | 100                                     |
| 4418.600 Snowplowing supplies                       | 1,162                                      | 1,500                   | 1,500   | 1,500                                   |
| 4418.601 Snowplowing road salt                      | 30,110                                     | 50,000                  | 40,000  | 40,000                                  |
| 4418.602 Snow Plowing tools and equipment           | 7,745                                      | 16,000                  | 10,000  | 22,000                                  |
| 4418.648 Snowplowing fuel                           | 4,313                                      | 5,000                   | 4,500   | 6,000                                   |
| 4418.649 Snow Plowing repairs/maintenance           | 2,738                                      | 10,000                  | 5,000   | 10,000                                  |
| 4418.740 Snowplowing capital outlay equipment       | 37,368                                     | 35,750                  | 37,400  | 0                                       |
| 4418.800 Snowplowing Debt service - principal       | 7,978                                      | 10,000                  | 10,000  | 35,250                                  |
| 4418.801 Snowplowing Debt service - interest        | 137  | 3,500                   | 1,000   | 6,915                                   |
| <b>Total Snowplow</b>                               | <b>134,369</b>                             | <b>177,950</b>          | <b>158,000</b>  | <b>175,665</b>                          |
| <b>Total Roads and public improvements</b>          | <b>431,046</b>                             | <b>1,392,191</b>        | <b>1,202,705</b>  | <b>1,493,571</b>                        |
| <b>Parks, recreation, and public property</b>       |  |                         |   |   |
| <b>Parks</b>  |  |                         |   |   |
| 4510.100 Parks Salaries & Wages                     | 8,609                                      | 10,000                  | 10,000  | 11,000                                  |
| 4510.220 Parks FICA                                 | 644  | 800                     | 800   | 900                                     |
| 4510.230 Parks Retirement                           | 938  | 800                     | 1,000   | 1,000                                   |
| 4510.240 Parks Health Insurance                     | 0  | 0                       | 0   | 2,500                                   |
| 4510.300 Chipper Days                               | 0  | 10,000                  | 10,000  | 10,000                                  |
| 4510.600 PTR  | 0  | 1,500                   | 1,500   | 1,500                                   |
| 4510.601 City Celebrations                          | 11,435                                     | 12,000                  | 14,000  | 14,000                                  |
| 4510.648 Parks fuel                                 | 19   | 0                       | 0   | 0                                       |
| 4510.649 Parks repairs/maintenance                  | 3,818                                      | 14,500                  | 14,500  | 14,500                                  |
| 4510.740 Parks Capital Outlay                       | 0  | 1,000                   | 1,000   | 1,000                                   |
| 4540.602 Parks Discretionary                        | 0  | 0                       | 0   | 0                                       |
| <b>Total Parks</b>                                  | <b>25,464</b>                              | <b>50,600</b>           | <b>52,800</b>   | <b>56,400</b>                           |
| <b>Total Parks, recreation, and public property</b> | <b>25,464</b>                              | <b>50,600</b>           | <b>52,800</b>   | <b>56,400</b>                           |
| <b>Transfers</b>                                    |  |                         |   |   |
| 4850 Transfer to FIRE capital projects fund         | 0  | 10,000                  | 10,000  | 10,000                                  |
| 4855 Transfer to EMS capital projects fund          | 0  | 10,000                  | 10,000  | 10,000                                  |
| 4860 Transfer to PUBLIC WORKS capital projects fund | 0  | 10,000                  | 10,000  | 10,000                                  |
| 4870 Transfer to ROADS capital projects fund        | 0  | 5,000                   | 5,000   | 0                                       |
| 4880 Transfer to PTR capital projects fund          | 0  | 1,000                   | 1,000   | 1,000                                   |
| <b>Total Transfers</b>                              | <b>0</b>                                   | <b>36,000</b>           | <b>36,000</b>   | <b>31,000</b>                           |
| <b>Total Expenditures:</b>                          | <b>1,379,014</b>                           | <b>2,695,777</b>        | <b>2,704,444</b>  | <b>2,802,485</b>                        |
| <b>Total Change In Net Position</b>                 | <b>762,115</b>                             | <b>0</b>                | <b>0</b>  | <b>0</b>                                |

**City of Woodland Hills**  
**Operational Budget 2026**  
**41 41 Capital Projects - Fire - 07/01/2025 to 06/30/2026**  
**100.00% of the fiscal year has expired**

|  | 2025<br>Actual<br>Expenses<br>thru 4/21/25 | 2025 Original<br>Budget | PROPOSED<br>Budget to be<br>Revised<br>June 2025<br>STILL IN<br>PROCESS | 2026<br>Proposed<br>TENTATIVE<br>Budget |
|--|--|-------------------------|---|---|
| <b>Change In Net Position</b>                      |  |                         |   |   |
| <b>Revenue:</b>                                    |  |                         |   |   |
| <b>Miscellaneous revenue</b>                       |  |                         |   |   |
| 3680 Loan Proceeds                                 | 0  | 0                       | 0   | 0                                       |
| <b>Total Miscellaneous revenue</b>                 | <u>0</u>                                   | <u>0</u>                | <u>0</u>  | <u>0</u>                                |
| <b>Contributions and transfers</b>                 |  |                         |   |   |
| 3810 Transfer from general fund                    | 0  | 10,000                  | 0   | 10,000                                  |
| <b>Total Contributions and transfers</b>           | <u>0</u>                                   | <u>10,000</u>           | <u>0</u>  | <u>10,000</u>                           |
| <b>Total Revenue:</b>                              | <u>0</u>                                   | <u>10,000</u>           | <u>0</u>  | <u>10,000</u>                           |
| <b>Expenditures:</b>                               |  |                         |   |   |
| <b>Public safety</b>                               |  |                         |   |   |
| <b>Fire</b>  |  |                         |   |   |
| 4220.72 Saving - 2022 down payment on a new engine | 0  | 0                       | 0   | 0                                       |
| <b>Total Fire</b>                                  | <u>0</u>                                   | <u>0</u>                | <u>0</u>  | <u>0</u>                                |
| <b>Total Public safety</b>                         | <u>0</u>                                   | <u>0</u>                | <u>0</u>  | <u>0</u>                                |
| <b>Total Expenditures:</b>                         | <u>0</u>                                   | <u>0</u>                | <u>0</u>  | <u>0</u>                                |
| <b>Total Change In Net Position</b>                | <u>0</u>                                   | <u>10,000</u>           | <u>0</u>  | <u>10,000</u>                           |

**City of Woodland Hills**  
**Operational Budget 2026**  
**42 42 Capital Projects - EMS - 07/01/2025 to 06/30/2026**  
**100.00% of the fiscal year has expired**

|  | <b>2025<br/>Actual<br/>Expenses<br/>thru 4/21/25</b> | <b>2025 Original<br/>Budget</b> | <b>PROPOSED<br/>Budget to be<br/>Revised<br/>June 2025<br/>STILL IN<br/>PROCESS</b> | <b>2026<br/>Proposed<br/>TENTATIVE<br/>Budget</b> |
|--|--|---------------------------------|---|---|
| <b>Change In Net Position</b>          |  |                                 |   |   |
| <b>Revenue:</b>                        |  |                                 |   |   |
| <b>Intergovernmental revenue</b>       |  |                                 |   |   |
| 3810 Transfer from general fund        | 0  | 10,000                          | 0   | 10,000  |
| <b>Total Intergovernmental revenue</b> | <b>0</b>   | <b>10,000</b>                   | <b>0</b>  | <b>10,000</b>                                     |
| <b>Total Revenue:</b>                  | <b>0</b>   | <b>10,000</b>                   | <b>0</b>  | <b>10,000</b>                                     |
| <b>Total Change In Net Position</b>    | <b>0</b>   | <b>10,000</b>                   | <b>0</b>  | <b>10,000</b>                                     |

**City of Woodland Hills**  
**Operational Budget 2026**  
**43 43 Capital Projects - Snowplowing - 07/01/2025 to 06/30/2026**  
**100.00% of the fiscal year has expired**

|  | 2025<br>Actual<br>Expenses<br>thru 4/21/25 | 2025 Original<br>Budget | PROPOSED<br>Budget to be<br>Revised<br>June 2025<br>STILL IN<br>PROCESS | 2026<br>Proposed<br>TENTATIVE<br>Budget |
|--|--|-------------------------|---|---|
| <b>Change In Net Position</b>                |  |                         |   |   |
| <b>Revenue:</b>                              |  |                         |   |   |
| <b>Miscellaneous revenue</b>                 |  |                         |   |   |
| 3670 Lease Proceeds                          | 0  | 0                       | 0   | 0                                       |
| <b>Total Miscellaneous revenue</b>           | <u>0</u>                                   | <u>0</u>                | <u>0</u>  | <u>0</u>                                |
| <b>Contributions and transfers</b>           |  |                         |   |   |
| 3810 Transfer from general fund              | 0  | 10,000                  | 0   | 10,000                                  |
| <b>Total Contributions and transfers</b>     | <u>0</u>                                   | <u>10,000</u>           | <u>0</u>  | <u>10,000</u>                           |
| <b>Total Revenue:</b>                        | <u>0</u>                                   | <u>10,000</u>           | <u>0</u>  | <u>10,000</u>                           |
| <b>Expenditures:</b>                         |  |                         |   |   |
| <b>Roads and public improvements</b>         |  |                         |   |   |
| <b>Snowplow</b>                              |  |                         |   |   |
| 4220.73 Savings for future truck purchase(s) | 0  | 0                       | 0   | 0                                       |
| <b>Total Snowplow</b>                        | <u>0</u>                                   | <u>0</u>                | <u>0</u>  | <u>0</u>                                |
| <b>Total Roads and public improvements</b>   | <u>0</u>                                   | <u>0</u>                | <u>0</u>  | <u>0</u>                                |
| <b>Total Expenditures:</b>                   | <u>0</u>                                   | <u>0</u>                | <u>0</u>  | <u>0</u>                                |
| <b>Total Change In Net Position</b>          | <u>0</u>                                   | <u>10,000</u>           | <u>0</u>  | <u>10,000</u>                           |

**City of Woodland Hills**  
**Operational Budget 2026**  
**44 44 Capital Projects - Public Works - 07/01/2025 to 06/30/2026**  
**100.00% of the fiscal year has expired**

|  | 2025<br>Actual<br>Expenses<br>thru 4/21/25 | 2025 Original<br>Budget | PROPOSED<br>Budget to be<br>Revised<br>June 2025<br>STILL IN<br>PROCESS | 2026<br>Proposed<br>TENTATIVE<br>Budget |
|--|--|-------------------------|---|---|
| <b>Change In Net Position</b>              |  |                         |   |   |
| <b>Revenue:</b>                            |  |                         |   |   |
| <b>Intergovernmental revenue</b>           |  |                         |   |   |
| 3611 W. Loafer Project                     | 110,000                                    | 0                       | 110,000   | 0                                       |
| <b>Total Intergovernmental revenue</b>     | <b>110,000</b>                             | <b>0</b>                | <b>110,000</b>  | <b>0</b>                                |
| <b>Contributions and transfers</b>         |  |                         |   |   |
| 3810 Transfer from general fund            | 0  | 5,000                   | 0   | 0                                       |
| 3990 Appropriated fund balance             | 0  | 900,074                 | 421,667   | 0                                       |
| <b>Total Contributions and transfers</b>   | <b>0</b>                                   | <b>905,074</b>          | <b>421,667</b>  | <b>0</b>                                |
| <b>Total Revenue:</b>                      | <b>110,000</b>                             | <b>905,074</b>          | <b>531,667</b>  | <b>0</b>                                |
| <b>Expenditures:</b>                       |  |                         |   |   |
| <b>Roads and public improvements</b>       |  |                         |   |   |
| <b>Roads</b>                               |  |                         |   |   |
| 4220.73 N. View Circle                     | 0  | 0                       | 0   | 0                                       |
| 4220.75 W. Loafer                          | 303,477                                    | 330,000                 | 303,477   | 16,000                                  |
| 4220.78 UDOT Community Dev. Grant          | 35,600                                     | 116,537                 | 116,537   | 0                                       |
| <b>Total Roads</b>                         | <b>339,077</b>                             | <b>446,537</b>          | <b>420,014</b>  | <b>16,000</b>                           |
| <b>Total Roads and public improvements</b> | <b>339,077</b>                             | <b>446,537</b>          | <b>420,014</b>  | <b>16,000</b>                           |
| <b>Miscellaneous</b>                       |  |                         |   |   |
| 4810 Transfer to general fund              | 0  | 458,537                 | 111,653   | 572,985                                 |
| <b>Total Miscellaneous</b>                 | <b>0</b>                                   | <b>458,537</b>          | <b>111,653</b>  | <b>572,985</b>                          |
| <b>Total Expenditures:</b>                 | <b>339,077</b>                             | <b>905,074</b>          | <b>531,667</b>  | <b>588,985</b>                          |
| <b>Total Change In Net Position</b>        | <b>(229,077)</b>                           | <b>0</b>                | <b>0</b>  | <b>(588,985)</b>                        |

**City of Woodland Hills**  
**Operational Budget 2026**  
**45 45 Capital Projects - PTR - 07/01/2025 to 06/30/2026**  
**100.00% of the fiscal year has expired**

|  | <b>2025<br/>Actual<br/>Expenses<br/>thru 4/21/25</b> | <b>2025 Original<br/>Budget</b> | <b>PROPOSED<br/>Budget to be<br/>Revised<br/>June 2025<br/>STILL IN<br/>PROCESS</b> | <b>2026<br/>Proposed<br/>TENTATIVE<br/>Budget</b> |
|--|--|---------------------------------|---|---|
| <b>Change In Net Position</b>            |  |                                 |   |   |
| <b>Revenue:</b>                          |  |                                 |   |   |
| <b>Contributions and transfers</b>       |  |                                 |   |   |
| 3810 Transfer from general fund          | 0  | 1,000                           | 0   | 1,000   |
| <b>Total Contributions and transfers</b> | <b>0</b>   | <b>1,000</b>                    | <b>0</b>  | <b>1,000</b>                                      |
| <b>Total Revenue:</b>                    | <b>0</b>   | <b>1,000</b>                    | <b>0</b>  | <b>1,000</b>                                      |
| <b>Total Change In Net Position</b>      | <b>0</b>   | <b>1,000</b>                    | <b>0</b>  | <b>1,000</b>                                      |

**City of Woodland Hills**  
**Operational Budget 2026**  
**51 51 Enterprise - 07/01/2025 to 06/30/2026**  
**100.00% of the fiscal year has expired**

|  | 2025<br>Actual<br>Expenses<br>thru 4/21/25 | 2025 Original<br>Budget | PROPOSED<br>Budget to be<br>Revised<br>June 2025<br>STILL IN<br>PROCESS | 2026<br>Proposed<br>TENTATIVE<br>Budget |
|--|--|-------------------------|---|---|
| <b>Income or Expense</b>                               |  |                         |   |   |
| <b>Income From Operations:</b>                         |  |                         |   |   |
| <b>Operating income</b>                                |  |                         |   |   |
| 5140 Water service revenues                            | 658,229                                    | 770,000                 | 828,000   | 828,000                                 |
| 5241 Miscellaneous service revenues                    | 12,390                                     | 15,000                  | 15,000  | 15,000                                  |
| 5242 Transfer ARPA funds in from General               | 0  | 0                       | 0   | 0                                       |
| 5311 Connection fee income                             | 4,500                                      | 7,000                   | 7,000   | 7,000                                   |
| <b>Total Operating income</b>                          | <b>675,119</b>                             | <b>792,000</b>          | <b>850,000</b>  | <b>850,000</b>                          |
| <b>Operating expense</b>                               |  |                         |   |   |
| 6110 Salaries and wages                                | 141,655                                    | 115,000                 | 170,000   | 160,000                                 |
| 6112 Water Repairs                                     | 1,567                                      | 0                       | 0   | 0                                       |
| 6115 Well  | 0  | 0                       | 0   | 0                                       |
| 6130 Employee FICA                                     | 19,455                                     | 9,000                   | 19,000  | 12,500                                  |
| 6140 Health Insurance                                  | 17,808                                     | 13,000                  | 13,000  | 35,000                                  |
| 6150 Retirement  | 13,695                                     | 17,000                  | 17,000  | 18,000                                  |
| 6210 Books, dues and subscriptions                     | 2,703                                      | 8,000                   | 8,000   | 2,500                                   |
| 6230 Travel and conferences                            | 818  | 1,500                   | 1,500   | 1,500                                   |
| 6240 Office supplies and expense                       | 2,183                                      | 5,500                   | 5,500   | 4,000                                   |
| 6245 Computer software support                         | 11,112                                     | 8,100                   | 8,100   | 14,000                                  |
| 6250 Tools and work equipment                          | 3,165                                      | 7,000                   | 7,000   | 5,000                                   |
| 6280 Utilities   | 53,795                                     | 80,000                  | 80,000  | 80,000                                  |
| 6311 Legal services                                    | 0  | 5,000                   | 5,000   | 5,000                                   |
| 6313 Engineering services                              | 37,541                                     | 20,000                  | 20,000  | 50,000                                  |
| 6420 Water sampling and testing                        | 2,229                                      | 10,000                  | 10,000  | 7,500                                   |
| 6440 Meter installation and service                    | (50)                                       | 8,000                   | 8,000   | 8,000                                   |
| 6445 Supplies  | 17,377                                     | 10,000                  | 10,000  | 15,000                                  |
| 6447 Water equipment repairs/maintenance               | 4,514                                      | 10,000                  | 10,000  | 10,000                                  |
| 6450 Water system maintenance                          | 60,531                                     | 100,000                 | 650,000   | 150,000                                 |
| 6451 ARPA Funds  | 145,999                                    | 180,511                 | 180,511   | 0                                       |
| 6452 Fuel  | 62   | 0                       | 0   | 0                                       |
| 6510 Insurance and surety bonds                        | 27,588                                     | 25,000                  | 25,000  | 30,000                                  |
| 6550 Capital Outlay                                    | 0  | 5,000                   | 5,000   | 5,000                                   |
| 6555 2014 Upper Well Principal                         | 0  | 62,500                  | 62,500  | 46,000                                  |
| 6610 Miscellaneous operating expense                   | 0  | 61,500                  | 10,000  | 0                                       |
| 6690 Depreciation expense                              | 0  | 120,000                 | 0   | 125,000                                 |
| 6822 2021 Emergency Water loan \$2.9M                  | 0  | 97,000                  | 97,000  | 99,000                                  |
| 6830 Monthly CC Processing and Bank Fees               | 12,177                                     | 15,000                  | 15,000  | 15,000                                  |
| <b>Total Operating expense</b>                         | <b>575,923</b>                             | <b>993,611</b>          | <b>1,437,111</b>  | <b>898,000</b>                          |
| <b>Total Income From Operations:</b>                   | <b>99,196</b>                              | <b>(201,611)</b>        | <b>(587,111)</b>  | <b>(48,000)</b>                         |
| <b>Non-Operating Items:</b>                            |  |                         |   |   |
| <b>Non-operating income</b>                            |  |                         |   |   |
| 5521 Water Impact Fee revenue                          | 52,670                                     | 60,000                  | 60,000  | 52,670                                  |
| 5523 Well Impact Fee Revenue                           | 0  | 0                       | 0   | 0                                       |
| 5610 Interest income                                   | 47,284                                     | 70,000                  | 70,000  | 70,000                                  |
| 5610.1 Impact Fee Interest                             | 3,499                                      | 5,000                   | 5,000   | 5,500                                   |
| 5630 Gain (loss) on asset retirement                   | 0  | 0                       | 0   | 0                                       |
| <b>Total Non-operating income</b>                      | <b>103,453</b>                             | <b>135,000</b>          | <b>135,000</b>  | <b>128,170</b>                          |
| <b>Non-operating expense</b>                           |  |                         |   |   |
| 6820 Interest expense (New Bond Well Interest Payment) | 16,781                                     | 60,500                  | 60,500  | 15,330                                  |
| <b>Total Non-operating expense</b>                     | <b>16,781</b>                              | <b>60,500</b>           | <b>60,500</b>   | <b>15,330</b>                           |
| <b>Total Non-Operating Items:</b>                      | <b>86,672</b>                              | <b>74,500</b>           | <b>74,500</b>   | <b>112,840</b>                          |
| <b>Total Income or Expense</b>                         | <b>185,869</b>                             | <b>(127,111)</b>        | <b>(512,611)</b>  | <b>64,840</b>                           |

**City of Woodland Hills**  
**Operational Budget 2026**  
**52 52 Sewer - 07/01/2025 to 06/30/2026**  
**100.00% of the fiscal year has expired**

|                                      | 2025<br>Actual<br>Expenses<br>thru 4/21/25 | 2025 Original<br>Budget | PROPOSED<br>Budget to be<br>Revised<br>June 2025<br>STILL IN<br>PROCESS | 2026<br>Proposed<br>TENTATIVE<br>Budget |
|--------------------------------------|--|-------------------------|---|---|
| <b>Income or Expense</b>             |  |                         |   |   |
| <b>Income From Operations:</b>       |  |                         |   |   |
| <b>Operating income</b>              |  |                         |   |   |
| 5150 Sewer service revenues          | 98,458                                     | 70,000                  | 70,000  | 110,000                                 |
| 5311 Connection fee income           | 1,600                                      | 6,000                   | 6,000   | 6,000                                   |
| <b>Total Operating income</b>        | <b>100,058</b>                             | <b>76,000</b>           | <b>76,000</b>   | <b>116,000</b>                          |
| <b>Operating expense</b>             |  |                         |   |   |
| 6112 Sewer Repairs/Maintenance       | 0  | 10,000                  | 10,000  | 10,000                                  |
| 6285 Sewer service expense to Payson | 76,867                                     | 57,000                  | 57,000  | 94,000                                  |
| 6313 Engineering services            | 0  | 5,000                   | 5,000   | 0                                       |
| 6690 Depreciation expense            | 0  | 4,000                   | 4,000   | 12,000                                  |
| <b>Total Operating expense</b>       | <b>76,867</b>                              | <b>76,000</b>           | <b>76,000</b>   | <b>116,000</b>                          |
| <b>Total Income From Operations:</b> | <b>23,192</b>                              | <b>0</b>                | <b>0</b>  | <b>0</b>                                |
| <b>Non-Operating Items:</b>          |  |                         |   |   |
| <b>Non-operating income</b>          |  |                         |   |   |
| 5522 Sewer Impact Fee revenue        | 39,461                                     | 20,000                  | 20,000  | 20,000                                  |
| <b>Total Non-operating income</b>    | <b>39,461</b>                              | <b>20,000</b>           | <b>20,000</b>   | <b>20,000</b>                           |
| <b>Non-operating expense</b>         |  |                         |   |   |
| 6998 WH Sewer Impact Fee             | 0  | 0                       | 0   | 0                                       |
| 6999 Impact Fee to Payson City       | 44,073                                     | 20,000                  | 20,000  | 20,000                                  |
| <b>Total Non-operating expense</b>   | <b>44,073</b>                              | <b>20,000</b>           | <b>20,000</b>   | <b>20,000</b>                           |
| <b>Total Non-Operating Items:</b>    | <b>(4,612)</b>                             | <b>0</b>                | <b>0</b>  | <b>0</b>                                |
| <b>Total Income or Expense</b>       | <b>18,580</b>                              | <b>0</b>                | <b>0</b>  | <b>0</b>                                |