WORK SESSION AGENDA

NOTICE IS HEREBY GIVEN THAT THE CENTERVILLE CITY COUNCIL WILL HOLD ITS WORK SESSION MEETING AT 5:30 PM ON MAY 19, 2026 AT CENTERVILLE CITY HALL, 250 NORTH MAIN STREET, CENTERVILLE, UTAH.

Centerville City Council meetings are open to the public, unless otherwise closed for reasons allowed by law. Centerville City Council meetings may be conducted via electronic means pursuant to Utah Code § 52-4-207. In compliance with the Americans with Disabilities Act, individuals needing special accommodations due to a disability may contact the City Recorder at (801) 295-3477, at least 24 hours in advance of the meeting. The Mayor and Council reserve the right to modify the sequence of agenda items in order to facilitate special needs or provide greater efficiency.

The full agenda packet and backup materials can be found on the Centerville City website at:
https://centervilleutah.gov/129/Agendas-Minutes

A. ROLL CALL

B. BUSINESS ITEMS

Business action or discussion items to be considered.

1. FY 2027 Budget Discussion
   FY 2027 Budget Discussion

C. CLOSED SESSION

The City Council may vote to discuss matters in a closed session for reasons allowed by law, including, but not limited to, the provisions of Utah Code § 52-4-205 of the Open and Public Meetings Act, and for attorney-client matters that are privileged pursuant to Utah Code § 78B-1-137.

D. ADJOURNMENT

CERTIFICATE OF POSTING

I hereby certify that this notice and agenda was posted at Centerville City Hall, published on the Utah Public Notice Website, and provided to a newspaper or media correspondent in accordance with the requirements of the Utah Open and Public Meetings Act, including, but not limited to, provisions of Utah Code § 52-4-202.

Jennifer Robison
Centerville City Recorder

CENTERVILLE

CITY COUNCIL

Staff Report
5/19/2026

Item No. 1.
Title: FY 2027 Budget Discussion
Initiated By: Brant Hanson, City Manager
Staff Representative: Brant Hanson, City Manager, Nate Plaizier, Finance Director

SUBJECT:

FY 2027 Budget Discussion

RECOMMENDATION:

BACKGROUND:

This is an opportunity to provide feedback on the FY 2027 Tentative Budget that was tentatively adopted on May 5, 2026.

Previous discussions of the FY 2027 Budget have been held in the following public meetings:

- March 18-19, 2026 - Budget Retreat
- April 7, 2026 - Work Session
- April 21, 2026 - Work Session
- May 5, 2026 - City Council Meeting (Public Hearing)

During discussions following the presentation of the Tentative Budget on May 5th, City Council decided to submit a list of budget concerns. Below is a summarized list of the concerns that were submitted to the Council and Staff. (The "x2" or "x3" at the end of some items means that was the number of council members who expressed concern on that item. Please see the attached "FY2027 Work Session Budget Items" document for each council member's specific items.)

Discussion Items

- Yappify or additional communication software/platform subscriptions
- Additional Mayor/Council training increases x3
- Attorney intern funding x2
- Administration Intern
- Increased prosecution-related costs
- Trails signage and one-time trail expenditures
- The South Davis Metro Fire assessment increase through a tax increase
- Education and Trainings x3
- Remove Ferguson Group funding

- Computer services increases
- Professional services increases
- Office supply increases
- Insurance increases
- Banking and support service increases
- Council Meals
- PW Vehicles
- A/C and Furnace Replacement
- Garage Door Openers
- Administration Salary x2
- COLA and Merit Increases

Some City Council members also expressed a desire to change the items listed on the Property Tax Impact Schedule that was presented by the Budget Officer on May 5th. A draft version of the Property Tax Impact Schedule has been attached. This draft contains additional expenses that have increased in the FY2027 Tentative Budget compared to the current year. While some of the listed increases are recommended (such as salary increases and additional police officer and intern positions), others are increases beyond the control of the City (such as insurance increases, fire assessment increases, utility cost increases, or prosecution services increases). The items included in this draft were chosen based on feedback from City Council, and are meant to provide additional options to the City Council. These items may be changed or removed, and additional items not currently listed may be added. This updated document is not intended to change the recommended 15.5% as presented to the City Council at the May 5, 2026 meeting with the adoption of the tentative budget.

ATTACHMENTS:

1. FY 2027 Tentative Budget
2. Proposed Property Tax Impact Schedule FY2027
3. FY2027 Tentative Budget Presentation
4. FY2027 Work Session Budget Items
5. DRAFT - Proposed Property Tax Impact Schedule FY2027 - CITY

CENTERVILLE CITY
TENTATIVE BUDGET
FISCAL YEAR 2027

CENTERVILLE

18 UTAH 47

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CENTERVILLE UTAH 18 47

CENTERVILLE CITY

250 North Main Centerville, Utah 84014-1824 • (801) 295-3477 ·Fax: (801) 292-8034

Incorporated in 1915

To: Mayor
City Council
Citizens of Centerville City
From: Brant T. Hanson, City Manager
Subject: Budget Message – A Summary of the FY 2027 Proposed Budget
Date: May 5, 2026

I hereby transmit the Proposed Budget for Fiscal Year 2027. I recommend the City Council tentatively adopt the Proposed Budget as the Tentative Budget, initiating a period for public comment. The City Council can revise the Tentative Budget before adopting the Final Budget. As required by State law, the City Council will need to schedule a Public Hearing to adopt the Final Budget, which in the past is generally scheduled at the first City Council meeting in June. I propose the Public Hearing be scheduled on June 2, 2026. Historically, Council has delayed the approval of the Final Budget to the following City Council meeting, which is scheduled to be held on June 16, 2026.

Budget Overview

The Proposed Budget for the fiscal year beginning July 1, 2026 (FY 2027), is a balanced budget that reflects meaningful progress toward strengthening the City's core services, including public safety, parks, transportation, culinary water, sanitation, and drainage.

A major priority of this year's budget is to recruit, retain, and train highly qualified employees to sustain the exceptional level of service that Centerville residents and businesses have come to expect. The budget also provides necessary funding to maintain and replace critical City infrastructure, including an aging fleet and essential equipment.

Significant investment is directed toward capital projects. The Capital Projects Fund includes over $1.5 million for governmental capital equipment, buildings, and infrastructure upgrades. The Transportation Fund allocates approximately $6.1 million for road improvements (approximately $3.9 million will be paid for by grants) and an additional $125,000 for sidewalk repairs and maintenance. In the Water Fund, the City is allocating approximately $2.4 million for waterline replacements and an additional $275,000 to purchase land for a new well site.

Revenues

The three largest sources of tax revenue for the General Fund are Sales Tax, Property Tax, and the Energy Sales and Use Tax (referred to as "Franchise Tax"). Sales Tax revenues have remained strong in recent years but have shown some signs of instability. For FY 2027, we are projecting Sales Tax revenue to be $5.6 million, which matches the estimated sales tax revenue in FY 2026.

The Proposed Budget includes a property tax increase of approximately 15%, which would provide $361,640 of additional revenue. If approved, this increase would allow the City to hire an additional police officer, cover the increased cost to the City from South Davis Metro Fire, address the ongoing cost increases from third-party service providers such as prosecution services, and to improve the level of service in various areas such as communication to our residents and businesses. In Utah, taxing entities receive the same amount of property tax revenue as the prior year, unless there is new growth, or the taxing entity goes through the Truth-In-Taxation process and adopts a new tax rate. The City will not receive its new growth figures until June.

The Energy Sales and Use Tax (6%) is applied to monthly electricity and natural gas bills. Revenue from this source has remained relatively stable, though it may vary slightly depending on energy consumption trends in the community. Conversely, municipal telecommunications tax revenue has steadily declined as residents have moved away from traditional landlines in favor of mobile and internet-based communication.

Personnel

A skilled and motivated workforce is essential to delivering the high-quality services Centerville is known for. This year's budget continues to prioritize employee well-being and retention. All employees will receive a 2.9% Cost-of-Living Adjustment (COLA), based on the CPI-West Region from December 2024 to December 2025. Additionally, a 2% merit-based increase is proposed, to be allocated at the discretion of Department Heads.

Included in this budget is a request from the Police Department for an additional patrol officer. An additional officer would provide adequate coverage, specifically during times of turnover. Additionally, this budget includes an increase of approximately $15,500 in wages to hire interns in the Administration and Attorney departments.

RAP Tax

In November 2025, Centerville voters approved the renewal of the Recreation, Arts, and Parks (RAP) Tax, a 1/10th cent sales tax. This renewal became effective April 1, 2026. Currently, the RAP Tax is being allocated for the following purposes:

- 85% for Parks infrastructure improvements
- 5% for Whitaker Museum building and ground improvements
- 5% for maintenance of the Performing Arts Center building
- 5% for purposes to be determined by the Council

Parks Fund

The Parks Fund supports infrastructure improvements to the City's park system, with 85% of RAP Tax revenues transferred into the fund. Key projects this year include:

- Installation of additional fencing at Community Park baseball fields
- Path replacement at Freedom Hills Park
- Construction of additional restrooms at Community Park
- Wetland mitigation at Community Park

- Bike lanes on 1250 W

Transportation Fund

The Transportation Fund is dedicated to improving and maintaining Centerville's streets. Revenue sources include the County ¼-cent transportation sales tax, Class C road funds from the State, and a General Fund transfer. This year, the City will also receive approximately $3.9 million in grant funding. Key projects this year include:

- 400 E Reconstruction (Pages Ln to 100 S.)
- 400 S (Porter Ln) Widening
- Ariane Way Reconstruction
- Sidewalk repair and maintenance

Long-Term Financial Obligations

Historically, Centerville City has held relatively few debt obligations. Currently, the City has the following long-term financial obligations:

- repayment of water revenue bond (expires in 2031); and
- an annual pledge for UTOPIA (expires in 2040).

Enterprise Service Funds

The City provides culinary water services, drainage utility, and waste collection using the enterprise approach. In other words, these services are fully funded with user fees.

Culinary Water:
The updated Culinary Water Capital Facilities Plan prioritizes replacing aging water mains and storage facilities. The City is currently undergoing a rate study and will present the findings of the study upon completion.

Included in the Water Fund's budget is a request for a loan from the Capital Projects Fund for the purpose of replacing the waterline on Main St. from Jennings Ln. to Chase Ln. This section of aging waterline has experienced a number of leaks in recent years. A recent leak caused extensive damage to the road and cost over $100,000 in repairs. Due to the upcoming construction on I-15, Staff recommends completing this project in FY 2027. If the Main Street Waterline Project is approved to proceed, a 7% rate increase is proposed to repay the debt obligation of $2.4 million.

Drainage Utility:
The City recently completed its Storm Drain & Subdrain Capital Facilities Plan. This plan identifies various areas of system improvements. The replacement of aging drainage infrastructure is critical in the effort to avoid flooding that may pose significant risk of damage to roads and nearby homes and businesses. Storm drain replacements are being coordinated with street and water projects. In FY 2027, it is recommended that the subdrain system on Ariane Way be replaced.

Sanitation:
In FY 2027, the contracted cost from ACE Recycling & Disposal to the City for collection services will increase 5%. Wasatch Integrated Waste increased rates for tipping fees nearly 14% (an equivalent increase of $1.00 per can) to all cities in their district. Included in this budget is a recommended that the City increase the Solid Waste Collection Service Fee $1.00 per garbage can to cover the tipping fee increase, while using fund balance to absorb the increase in collection services.

The City recently added glass recycling containers for public use. Staff is currently looking into the possibility of increasing the container size, to accommodate the heavy usage.

Redevelopment Agency

The Centerville Redevelopment Agency (RDA) is a separate legal entity created under State law for the purpose of assisting in the redevelopment of under-developed areas in the City. The City Council serves as the RDA Board of Directors. The RDA's Budget is included in this budget document, however, is subject to its own public hearing and adoption process.

The main source of revenue for the RDA Fund is the property tax "increment" (or increase) created by increasing the taxable property value in each "Project Area" through redevelopment activities. The RDA is entitled to use a portion of the new property tax revenues for legitimate purposes identified in State law – such as public infrastructure (roads, utilities, etc.) in the Project Area, public amenities, financial assistance to developers, and construction or preservation of affordable housing.

The Centerville RDA Proposed Budget is shown immediately after the Centerville City Proposed Budget. The RDA currently has four Project Areas:

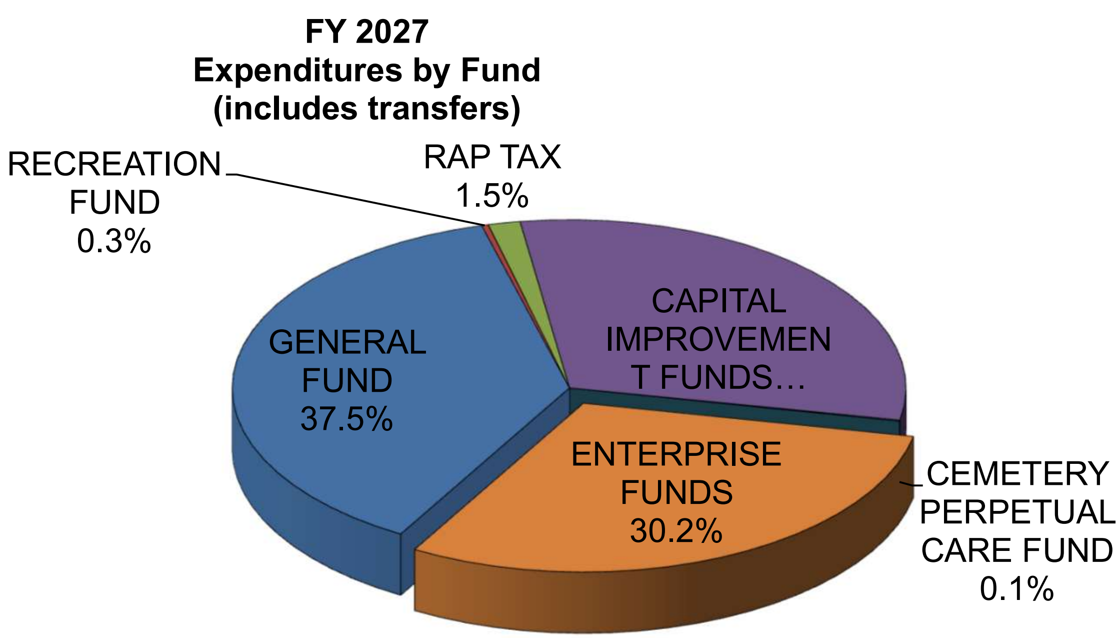
1) Parrish Lane Gateway Project Area (traditional Redevelopment Area or RDA);
2) Legacy Crossing at Parrish Lane Project Area (Community Development Area or CDA);
3) Barnard Creek Project Area (CDA); and
4) Porter-Walton Area (Community Reinvestment Area or CRA).

The biggest current commitment related to all Project Areas are tax increment refunds paid to developers to reimburse them for public infrastructure (roads, water mains, storm drains, etc.) and some private on-site improvements. This year, the RDA is proposing the allocation of funds to be used for the additional signs.

The RDA also receives monthly rental payments from CenterPoint Legacy Theatre for use of the DCPA facility. These rental payments are deposited into a restricted account known as the Theatre Reserve Fund, to be used for major repairs to the facility. These monthly payments can also be used to reimburse the RDA for other facility-related expenses that are not the obligation of CenterPoint Legacy Theatre.

BUDGET SUMMARY - ALL FUNDS (excluding RDA)

Fund	Dept. Request Budget	Tentative Budget	Adopted Budget
Revenues			
General Fund	$14,176,387	$13,923,744	$0
Recreation Fund	$122,293	$119,493	$0
RAP Tax	$570,000	$570,000	$0
Capital Improvement Funds	$11,424,506	$11,335,847	$0
Cemetery Perpetual Care Fund	$35,000	$35,000	$0
Enterprise Funds	$10,544,220	$11,215,601	$0
Total Revenues	$36,872,406	$37,199,685	$0
Expenditures			
General Fund	$14,176,387	$13,923,744	$0
Recreation Fund	$122,293	$119,493	$0
RAP Tax	$570,000	$570,000	$0
Capital Improvement Funds	$11,424,456	$11,298,456	$0
Cemetery Perpetual Care Fund	$35,000	$35,000	$0
Enterprise Funds	$10,544,220	$11,215,601	$0
Total Expenditures	$36,872,356	$37,162,294	$0

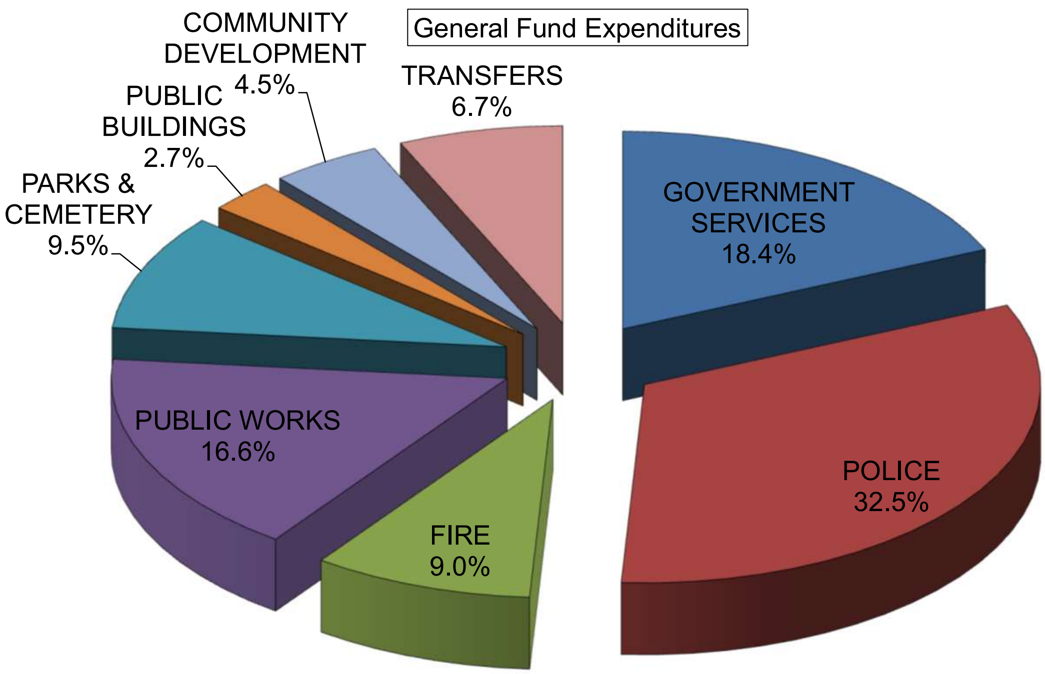


GENERAL FUND SUMMARY

Acct Description	Actual FY 2024	Prior Year Actual FY 2025	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027
Revenues							
Taxes	$9,295,015	$9,337,641	$9,243,195	$9,155,249	$9,656,007	$9,636,889	$0
Licenses & Permits	$355,126	$351,879	$453,504	$319,230	$338,230	$338,230	$0
Intergovernmental	$114,105	$68,552	$80,351	$81,100	$86,800	$82,900	$0
Charges for Services	$2,497,530	$2,650,308	$2,924,815	$2,877,845	$3,146,040	$2,931,415	$0
Fines	$286,687	$366,359	$375,000	$350,000	$375,000	$375,000	$0
Miscellaneous	$484,963	$355,489	$579,264	$582,710	$426,210	$411,210	$0
Contributions & Transfers	$142,765	$145,429	$138,264	$132,300	$148,100	$148,100	$0
Total General Fund Revenues	$13,176,191	$13,275,657	$13,794,393	$13,498,434	$14,176,387	$13,923,744	$0
Use of Restricted Fund Balance	$0	$0	$0	$0	$0	$0	$0
Use of Unrestricted Fund Balance	$0	$0	$0	$0	$0	$0	$0
Total Sources of Revenues	$13,176,191	$13,275,657	$13,794,393	$13,498,434	$14,176,387	$13,923,744	$0
Expenditures							
Government Services	$2,200,690	$2,215,683	$2,326,848	$2,473,219	$2,631,543	$2,563,340	$0
Police	$3,766,407	$3,993,750	$4,099,740	$4,229,551	$4,579,716	$4,528,579	$0
Fire	$1,152,901	$1,182,619	$1,216,997	$1,216,997	$1,277,847	$1,252,699	$0
Public Works	$2,073,544	$2,128,895	$2,226,483	$2,259,504	$2,363,744	$2,313,141	$0
Parks & Cemetery	$1,224,937	$1,241,991	$1,236,051	$1,318,052	$1,390,815	$1,322,615	$0
Public Buildings	$345,040	$322,139	$286,108	$333,772	$403,582	$374,655	$0
Community Development	$456,923	$605,761	$555,756	$624,458	$659,482	$632,129	$0
Transfers/Non-Departmental	$2,174,829	$1,505,961	$915,252	$1,042,881	$869,658	$936,586	$0
Funds yet to be allocated							
Total General Fund Expenditures	$13,395,271	$13,196,799	$10,536,387	$13,498,434	$14,176,387	$13,923,744	$0

GENERAL FUND EXPENDITURES

Acct Description	Actual FY 2024	Prior Year Actual FY 2025	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027
Government Services	$ 2,200,690	$ 2,215,683	$ 2,473,219	$ 2,631,543	$ 2,563,340	$ -
Police	3,766,407	3,993,750	4,229,551	4,579,716	4,528,579	-
Fire	1,152,901	1,182,619	1,216,997	1,277,847	1,252,699	-
Public Works	2,073,544	2,128,895	2,259,504	2,363,744	2,313,141	-
Parks & Cemetery	1,224,937	1,241,991	1,318,052	1,390,815	1,322,615	-
Public Buildings	345,040	322,139	333,772	403,582	374,655	-
Community Development	456,923	605,761	624,458	659,482	632,129	-
Transfers	2,174,829	1,505,961	1,042,881	869,658	936,586	-
Total General Fund Expenditures	**$ 13,395,271**	**$ 13,196,799**	**$ 13,498,434**	**$ 14,176,387**	**$ 13,923,744**	**$0**



GENERAL FUND REVENUE

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
	TAX REVENUES									
10-31-100000	PROPERTY TAXES	2,363,819	2,325,572	1,824,788	2,330,249	2,330,249	2,711,007	2,691,889		16%
10-31-120000	FEE IN LIEU OF TAXES	133,867	138,225	69,344	138,688	110,000	130,000	130,000		18%
10-31-200000	PROPERTY TAXES - DUE	9,999	12,264	110,755	125,000	50,000	50,000	50,000		0%
10-31-300000	SALES TAX - GENERAL	5,603,855	5,717,048	2,902,709	5,650,000	5,500,000	5,600,000	5,600,000		2%
10-31-410000	FRANCHISE TAX - POWER	615,774	714,786	308,417	616,834	600,000	600,000	600,000		0%
10-31-420000	FRANCHISE TAX - NATURAL GAS	427,652	293,167	60,762	250,000	425,000	425,000	425,000		0%
10-31-430000	FRANCHISE TAX - TELECOMM.	69,791	72,322	34,727	69,454	70,000	70,000	70,000		0%
10-31-440000	FRANCHISE TAX - CATV	70,258	64,257	31,485	62,970	70,000	70,000	70,000		0%
	TOTAL TAX REVENUE	9,295,015	9,337,641	5,342,987	9,243,195	9,155,249	9,656,007	9,636,889	0	5%
	LICENSES AND PERMITS									
10-32-100000	BUSINESS LICENSES	66,198	64,569	20,355	64,500	60,000	64,000	64,000		7%
10-32-110000	BUILDING FEES	208,112	191,681	142,796	285,592	185,000	200,000	200,000		8%
10-32-120000	PLAN CHECK FEES	66,935	81,682	43,211	86,422	60,000	60,000	60,000		0%
10-32-130000	ELECTRICAL FEES	3,705	4,480	2,660	5,320	4,000	4,000	4,000		0%
10-32-140000	PLUMBING FEES	1,750	1,960	840	1,680	2,500	2,500	2,500		0%
10-32-150000	MECHANICAL FEES	6,021	6,440	3,710	7,420	5,000	5,000	5,000		0%
10-32-160000	STATE SURCHARGE FEE	321	297	762	500	500	500	500		0%
10-32-200000	APPROACH FEES (STREET & CURB)	1,944	630	945	1,890	2,000	2,000	2,000		0%
10-32-220000	BICYCLE LICENSES	0	40	0	0	10	10	10		0%
10-32-230000	CHICKEN & RABBIT PERMITS	140	100	0	30	120	120	120		0%
10-32-240000	ZONING CODE VIOLATION FEES	0	0	150	150	100	100	100		0%
	TOTAL LICENSES AND PERMITS	355,126	351,879	215,429	453,504	319,230	338,230	338,230	0	6%
	INTERGOVERNMENTAL REVENUE									
10-33-202000	FEDERAL GRANTS	0	0	0	0	0	0	0		0%
10-33-440000	STATE GRANTS	6,000	0	0	0	0	0	0		0%
10-33-580000	STATE GRANTS - LIQUOR LAW	26,618	26,199	0	22,701	26,000	26,600	22,700		-13%
10-33-610000	SCHOOL RESOURCE OFFICER	24,550	29,200	0	29,200	29,200	29,200	29,200		0%
10-33-620000	STATE GRANT - HISTORIC	10,000	0	0	0	0	0	0		0%
10-33-630000	PUBLIC SAFETY GRANTS	46,937	13,153	24,000	28,450	25,900	31,000	31,000		20%
10-33-700000	GRANTS - OTHER LOCAL UNITS	0	0	0	0	0	0	0		0%
10-36-880000	FEMA WIND REIMBURSEMENT	0	0	0	0	0	0	0		0%
	TOTAL INTERGOVERNMENTAL	114,105	68,552	24,000	80,351	81,100	86,800	82,900	0	2%
	CHARGES FOR SERVICES									
10-34-120000	SUBDIV INSPECT FEES	28,492	106,326	36,101	225,000	100,000	100,000	100,000		0%
10-34-130000	ZONING SUB FEES	23,350	25,145	9,029	18,058	100,000	25,000	25,000		-75%
10-34-140000	BUILDING INSPECTION FEES	0	6,336	554	1,108	1,000	1,000	1,000		0%
10-34-150000	SALE OF MAPS & PUBLICATIONS	0	0	0	0	50	50	50		0%
10-34-190000	BOARD OF ADJUSTMENT FEE	0	0	250	250	0	250	250		0%
10-34-310000	STREET EXCAVATION FEES	16,388	30,480	1,363	2,726	4,000	10,000	10,000		150%
10-34-330000	STREET LIGHTING FEES	4,114	4,152	2,074	4,148	4,140	4,140	4,140		0%
10-34-340000	STREET SIGN CHARGES	911	75	0	0	50	50	50		0%
10-34-730000	PARK RENTAL FEES	9,495	5,880	2,860	5,720	7,000	7,000	7,000		0%
10-34-740000	PARK USE AGREEMENTS	4,825	6,999	1,175	3,000	7,000	7,000	7,000		0%
10-34-750000	PARK FEES - CONCESSION LEASE	0	500	0	0	0	0	0		0%
10-34-800000	CEMETERY LOTS -E	0	900	0	0	0	0	0		0%
10-34-810000	CEMETERY LOTS -ABCD	-1,000	5,000	100	100	0	0	0		0%
10-34-830000	GRAVE OPENING CHARGES	29,800	34,400	22,400	44,800	34,000	34,000	34,000		0%
10-34-840000	NICHE WALL	0	2,410	1,900	3,800	3,000	3,000	3,000		0%
10-34-900000	ADMIN OVERHEAD - WATER FUND	1,216,584	1,241,136	679,767	1,380,758	1,380,758	1,567,324	1,436,238		4%
10-34-910000	ADMIN OVERHEAD - SANITATION	211,324	208,977	112,037	227,327	227,327	270,454	248,740		9%
10-34-920000	ADMIN OVERHEAD - DRAINAGE/DRAINAGE SW/	640,003	648,318	341,238	688,477	688,477	764,282	716,657		4%
10-34-940000	ADMIN OVERHEAD - RDA/RDA Board	308,728	319,109	158,500	315,543	315,543	347,490	333,290		6%
10-34-950000	ADMIN OVERHEAD - TELECOMM	4,516	4,165	0	4,000	5,500	5,000	5,000		-9%
	TOTAL CHARGES FOR SERVICES	2,497,530	2,650,308	1,369,348	2,924,815	2,877,845	3,146,040	2,931,415	0	2%
	FINES AND FORFEITURES									
10-35-110000	CITY COURT	286,687	366,359	201,522	375,000	350,000	375,000	375,000		7%
	TOTAL COURT	286,687	366,359	201,522	375,000	350,000	375,000	375,000	0	7%

	MISCELLANEOUS REVENUE									
10-36-100000	BANK & INVEST INTEREST	358,265	213,239	92,271	184,542	250,000	200,000	200,000		-20%
10-36-230000	BANKING/ZIONS BANK INT INCOME	8,651	3,206	1,389	3,000	3,000	3,000	3,000		0%
10-36-250000	RENTAL CHARGES/COMMUNITY CNT	135	220	80	500	250	250	250		0%
10-36-270000	SECURITY DEPOSIT/COMM. CENTER	0	0	0	0	50	50	50		0%
10-36-280000	MUSEUM/GARDEN FEES	4,520	5,215	360	5,500	7,000	5,500	5,500		-21%
10-36-290000	SALE OF HISTORIC MAPS	0	0	0	0	10	10	10		0%
10-36-400000	SALE OF FIXED ASSETS	90,425	108,584	79,615	305,000	305,000	201,000	186,000		-39%
10-36-800000	WITNESS FEES	241	258	93	250	350	350	350		0%
10-36-810000	INSURANCE REIMBURSEMENT	7,505	0	4,397	4,397	0	0	0		0%
10-36-820000	CITIZEN'S ACADEMY	1,050	900	450	1,075	1,000	0	0		-100%
10-36-830000	POLICE COMMUNITY PROGRAMS	4,975	0	0	0	1,000	1,000	1,000		0%
10-36-840000	SEX OFFENDER REGISTRY FEE	0	0	0	0	50	50	50		0%
10-36-900000	SUNDRY REVENUE	9,196	23,867	58,296	75,000	15,000	15,000	15,000		0%
	TOTAL MISCELLANEOUS	484,963	355,489	236,951	579,264	582,710	426,210	411,210	0	-29%
	CONTRIBUTIONS AND TRANSFERS									
10-39-200000	TRANSFER FROM OTHER FUNDS	53,951	43,491	14,700	55,500	55,500	55,500	55,500		0%
10-38-200000	TRANSFER FROM RDA - HOMELESS	45,910	64,027	32,232	64,464	75,000	75,000	75,000		0%
10-38-340000	CONTRIBUTION/JULY 4TH	8,526	8,020	4,850	5,000	1,000	1,000	1,000		0%
10-38-450000	MISC. CONTRIBUTIONS/GRANTS	500	5,725	300	4,800	0	600	600		100%
10-38-470000	POLICE CONTRIBUTIONS	23,048	18,961	600	8,500	0	0	0		0%
10-38-500000	CONTRIBUTIONS-CENTENNIAL BOOK	330	-520	0	0	0	0	0		0%
10-38-700000	CONTRIBUTIONS/PREPAREDNESS FAIR	10,500	5,725	0	0	0	15,000	15,000		100%
10-38-750000	GUN RANGE DEPOSIT	0	0	1,600	0	800	1,000	1,000		25%
	TOTAL CONTRIBUTIONS & TRANS	142,765	145,429	54,282	138,264	132,300	148,100	148,100	0	12%
	TOTAL REVENUES & CONTRIB.	13,176,191	13,275,657	7,444,519	13,794,393	13,498,434	14,176,387	13,923,744	0	3%
10-39-250000	**USE OF UNRESTRICTED FUND BALANCE**									0%
	TOTAL FUND BALANCE /OTHER	0	0	0	0	0	0	0	0	0%
	TOTAL GENERAL FUND REVENUE	**13,176,191**	**13,275,657**	**7,444,519**	**13,794,393**	**13,498,434**	**14,176,387**	**13,923,744**	**0**	3%

GENERAL FUND - GOVERNMENTAL SERVICES SUMMARY

	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027
MAYOR AND CITY COUNCIL								
PERSONNEL	$53,263	$48,799	$25,009	$58,001	$58,371	$58,371	$58,171	$0
OPERATIONS	$32,112	$34,216	$17,566	$35,336	$44,039	$53,589	$53,589	$0
TOTAL MAYOR & CITY COUNCIL	**$85,375**	**$83,015**	**$42,575**	**$93,337**	**$102,410**	**$111,960**	**$111,760**	**$0**
JUSTICE COURT								
PERSONNEL	$277,733	$285,813	$148,469	$296,938	$304,243	$319,891	$314,689	$0
OPERATIONS	$35,841	$39,776	$30,152	$47,180	$45,635	$59,050	$58,450	$0
TOTAL JUSTICE COURT	**$313,574**	**$325,589**	**$178,621**	**$344,118**	**$349,878**	**$378,941**	**$373,139**	**$0**
ADMINISTRATION								
PERSONNEL	$588,993	$615,305	$333,313	$668,508	$643,555	$692,572	$680,100	$0
OPERATIONS	$78,109	$111,276	$53,274	$106,546	$105,935	$133,950	$127,950	$0
EMPLOYEE RECOGNITION/ASSISTAN	$19,808	$21,203	$14,939	$22,773	$35,600	$51,500	$37,500	$0
COMMUNITY OUTREACH	$5,752	$33,328	$7,716	$17,942	$39,000	$44,000	$33,000	$0
INFORMATION TECHNOLOGY	$189,655	$123,170	$66,209	$123,164	$138,500	$110,200	$104,700	$0
TOTAL ADMINISTRATION	**$882,317**	**$904,282**	**$475,451**	**$938,933**	**$962,590**	**$1,032,222**	**$983,250**	**$0**
ATTORNEY								
PERSONNEL	$209,184	$221,924	$115,056	$230,112	$230,179	$247,486	$243,687	$0
OPERATIONS	$21,474	$7,694	$14,309	$21,464	$28,375	$37,975	$37,975	$0
TOTAL ATTORNEY	**$230,658**	**$229,618**	**$129,365**	**$251,576**	**$258,554**	**$285,461**	**$281,662**	**$0**
FINANCE								
PERSONNEL	$472,036	$413,058	$212,292	$466,470	$510,286	$537,869	$529,108	$0
OPERATIONS	$90,699	$154,440	$71,435	$117,115	$103,884	$117,250	$117,050	$0
INSURANCE	$33,373	$27,343	$35,649	$35,649	$72,311	$74,677	$74,677	$0
TOTAL FINANCE	**$596,108**	**$594,841**	**$319,376**	**$619,234**	**$686,481**	**$729,796**	**$720,835**	**$0**
EMERGENCY MANAGEMENT								
OPERATIONS	$24,100	$10,443	$2,254	$4,508	$5,750	$20,750	$20,750	$0
CAPITAL	$2,874	$2,296	$0	$0	$3,000	$3,000	$3,000	$0
TOTAL EMERGENCY MANAGEMENT	**$26,974**	**$12,739**	**$2,254**	**$4,508**	**$8,750**	**$23,750**	**$23,750**	**$0**

ELECTIONS								
OPERATIONS	$0	$0	$10,661	$10,661	$37,100	$0	$0	$0
TOTAL ELECTIONS	**$0**	**$0**	**$10,661**	**$10,661**	**$37,100**	**$0**	**$0**	**$0**
YOUTH COUNCIL								
OPERATIONS	$11,404	$12,925	$143	$10,800	$12,650	$12,650	$12,650	$0
TOTAL YOUTH COUNCIL	**$11,404**	**$12,925**	**$143**	**$10,800**	**$12,650**	**$12,650**	**$12,650**	**$0**
WHITAKER								
PERSONNEL	$37,495	$38,240	$20,199	$40,398	$40,661	$42,218	$41,749	$0
OPERATIONS	$16,785	$14,434	$6,092	$13,283	$14,145	$14,545	$14,545	$0
TOTAL WHITAKER HOME	**$54,280**	**$52,674**	**$26,291**	**$53,681**	**$54,806**	**$56,763**	**$56,294**	**$0**
TOTAL GOVERNMENTAL SERVICES	**$2,200,690**	**$2,215,683**	**$1,184,737**	**$2,326,848**	**$2,473,219**	**$2,631,543**	**$2,563,340**	**$0**

GENERAL FUND BY DEPARTMENT

MAYOR AND CITY COUNCIL

Centerville City operates under a Six-Member Council form of Government. Under this form of government, the powers of municipal government are vested in a council consisting of six members, one of which is a mayor. The mayor is, except in limited circumstances, a nonvoting member. The mayor is the chief executive officer, meaning all employees report to him or her. Council is the legislative body of the City and exercises the legislative powers and performs the legislative duties and functions of the municipality. Mayor and Councilmembers are part-time elected officials who serve a four-year term and are elected in a nonpartisan election.

STAFFING	Prior Year Actual FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027
Elected Officials	6.00	6.00	6.00	
	6.00	6.00	6.00	-

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
	PERSONNEL									
10-4111-120.0	WAGES - ELECTED	47,525	43,871	22,200	51,900	51,900	51,900	51,900		0%
10-4111-130.0	FICA	3,828	3,388	1,744	3,971	3,971	3,971	3,971		0%
10-4111-135.0	WORKERS COMPENSATION	710	354	465	930	1,300	1,300	1,100		-15%
10-4111-141.0	TRANSPORTATION ALLOWANCE	1,200	1,186	600	1,200	1,200	1,200	1,200		0%
	SUBTOTAL	53,263	48,799	25,009	58,001	58,371	58,371	58,171	0	0%
	OPERATIONS									
10-4111-200.0	UNIFORM PURCHASE	0	182	0	900	1,200	800	800		-33%
10-4111-210.0	ULC&T	14,622	15,107	7,534	15,068	15,069	15,069	15,069		0%
10-4111-211.0	CHAMBER OF COMMERCE MEMBERS	1,000	0	0	1,000	1,000	1,000	1,000		0%
10-4111-217.0	CONTRIBUTIONS	0	0	3,000	3,000	3,000	3,000	3,000		0%
10-4111-231.0	MAYOR LUNCHEON	0	0	42	42	600	600	600		0%
10-4111-240.0	OFFICE SUPPLIES	0	0	107	925	100	100	100		0%
10-4111-264.0	IT SERVICES AND LICENSES	1,115	1,062	1,062	1,062	1,170	1,120	1,120		-4%
10-4111-310.0	RECORDER SERVICES	2,264	347	248	594	600	600	600		0%
10-4111-314.0	COMPUTER SERVICES	1,341	0	1,498	2,350	3,000	3,000	3,000		0%
10-4111-330.0	EDUCATION & TRAINING	2,134	5,082	1,090	3,031	4,000	12,000	12,000		200%
10-4111-480.0	MISC SUPPLIES	283	214	413	1,164	300	300	300		0%
10-4111-481.0	MEETING MEALS	5,746	6,475	2,372	6,000	4,000	6,000	6,000		50%
10-4111-510.0	SPECIAL CONTINGENCY	3,607	5,747	200	200	10,000	10,000	10,000		0%
	SUBTOTAL	32,112	34,216	17,566	35,336	44,039	53,589	53,589	0	22%
	TOTAL MAYOR & CITY COUNCIL	**85,375**	**83,015**	**42,575**	**93,337**	**102,410**	**111,960**	**111,760**	**0**	9%

JUSTICE COURT

The Centerville Municipal Justice Court serves as the judicial branch of the government. The Justice Court has been serving the citizens of Centerville since 1916, with the current format of the Court being established in 1972. The Centerville Municipal Justice Court provides the citizens with an open, fair, efficient, and independent system for the advancement of justice under the law. It is an independent branch of government constitutionally entrusted with the fair and just resolution of disputes in order to preserve the rule of law and to protect the rights and liberties guaranteed by the Constitution and laws of the United States and the State of Utah. Court Bailiff services are provided by the Police Department.

STAFFING	Prior Year Actual FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027
Judge	0.50	0.50	0.50	
Court Administrator	1.00	1.00	1.00	
Judicial Assistant II	1.25	1.25	1.25	
	2.75	2.75	2.75	-

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
	PERSONNEL									
10-4120-110.0	SALARY AND WAGES	118,185	125,089	65,220	130,440	129,547	135,345	135,345		4%
10-4120-111.0	OVERTIME PAY	120	487	292	584	1,000	500	500		-50%
10-4120-120.0	WAGES - JUDGE	60,825	60,349	30,921	61,842	61,171	64,171	64,171		5%
10-4120-122.0	PART-TIME - OFFICE	12,352	12,705	6,336	12,672	15,957	16,738	16,738		5%
10-4120-130.0	FICA	14,539	14,476	7,671	15,342	15,888	16,582	16,582		4%
10-4120-131.0	RETIREMENT	33,482	31,250	15,501	31,002	35,243	36,784	32,449		-8%
10-4120-132.0	MEDICAL INSURANCE	36,778	40,469	21,554	43,108	43,337	47,671	46,804		8%
10-4120-134.0	LONG TERM DISABILITY	400	422	220	440	600	600	600		0%
10-4120-135.0	WORKERS COMPENSATION	1,052	566	754	1,508	1,500	1,500	1,500		0%
	SUBTOTAL	277,733	285,813	148,469	296,938	304,243	319,891	314,689	0	3%
	OPERATIONS									
10-4120-200.0	UNIFORM PURCHASE	0	394	0	0	0	300	300		100%
10-4120-240.0	OFFICE SUPPLIES	331	692	335	670	1,000	1,000	1,000		0%
10-4120-241.0	PRINTING	0	198	0	0	300	300	300		0%
10-4120-242.0	POSTAGE	931	952	326	652	1,000	1,000	1,000		0%
10-4120-260.0	EQUIP MAINT SUPPLIES	0	0	0	0	100	100	100		0%
10-4120-262.0	COPIER SUPPLIES	159	178	115	230	400	400	400		0%
10-4120-264.0	IT SERVICES AND LICENSES	0	740	740	740	685	750	750		9%
10-4120-311.0	PROFESSIONAL SERVICES	730	475	456	912	700	750	750		7%
10-4120-314.0	COMPUTER SERVICES	38	0	0	0	900	900	300		-67%
10-4120-315.0	PROSECUTING ATTORNEY SERVICES	22,922	24,757	24,239	30,000	28,000	40,000	40,000		43%
10-4120-320.0	PUBLIC DEFENDER SERVICES	8,244	6,555	2,970	10,000	8,000	9,000	9,000		13%
10-4120-330.0	EDUCATION & TRAINING	470	817	541	1,176	1,000	1,000	1,000		0%
10-4120-350.0	CONTRACT SERVICES - JUDGES	0	0	0	0	250	250	250		0%
10-4120-480.0	MISC SUPPLIES	220	278	184	300	250	250	250		0%
10-4120-621.0	WITNESS FEES	0	0	0	0	250	250	250		0%
10-4120-623.0	JURY FEES	0	0	0	0	300	300	300		0%
10-4120-624.0	INTERPRETOR	1,796	3,740	246	2,500	2,500	2,500	2,500		0%
	SUBTOTAL	35,841	39,776	30,152	47,180	45,635	59,050	58,450	0	28%
	TOTAL JUSTICE COURT	**313,574**	**325,589**	**178,621**	**344,118**	**349,878**	**378,941**	**373,139**	**0**	7%

GENERAL FUND BY DEPARTMENT

ADMINISTRATION

The Administration Department oversees the administrative operations of the City, including (but not limited to) maintaining public records and City documents, elections, human resources, grant administration, and information technology services.

STAFFING	Prior Year Actual FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027
City Manager	1.00	1.00	1.00	
City Recorder	1.00	1.00	1.00	
Administrative Services Director	1.00	1.00	1.00	
Information Technology Manager	1.00	1.00	1.00	
Intern	-	0.50	0.50	
	4.00	4.50	4.50	-

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
	PERSONNEL									
10-4130-110.0	SALARY AND WAGES	413,675	437,138	234,794	469,588	448,240	475,397	475,397		6%
10-4130-120.0	PART-TIME WAGES	0	0	0	0	0	10,000	10,000		100%
10-4130-111.0	OVERTIME PAY	4,266	3,810	559	3,000	5,000	3,000	3,000		-40%
10-4130-130.0	FICA	31,368	31,496	17,603	35,206	34,673	37,363	37,363		8%
10-4130-131.0	RETIREMENT	74,768	72,187	36,304	72,608	76,915	81,184	71,617		-7%
10-4130-132.0	MEDICAL INSURANCE	56,666	63,499	39,007	78,014	69,002	75,903	74,523		8%
10-4130-134.0	LONG TERM DISABILITY	1,383	1,480	773	1,546	900	900	900		0%
10-4130-135.0	WORKERS COMPENSATION	2,617	1,470	2,123	4,246	4,625	4,625	3,100		-33%
10-4130-141.0	TRANSPORTATION ALLOWANCE	4,250	4,225	2,150	4,300	4,200	4,200	4,200		0%
	SUBTOTAL	588,993	615,305	333,313	668,508	643,555	692,572	680,100	0	6%
	OPERATIONS									
10-4130-200.0	UNIFORM PURCHASE	0	1,147	135	500	1,000	1,200	1,200		20%
10-4130-210.0	BOOKS AND SUBSCRIPTIONS	660	626	339	678	1,000	3,500	1,000		0%
10-4130-211.0	MEMBERSHIPS	2,936	4,096	1,582	4,000	4,000	4,000	4,000		0%
10-4130-213.0	MUNICIPAL CODE SERVICES	0	0	0	0	1,950	2,050	2,050		5%
10-4130-220.0	PUBLIC NOTICES	0	0	0	0	700	700	700		0%
10-4130-230.0	MILEAGE REIMBURSEMENT	488	597	113	350	1,000	1,000	1,000		0%
10-4130-240.0	OFFICE SUPPLIES	2,128	6,082	1,209	2,500	2,500	2,500	2,500		0%
10-4130-241.0	PRINTING	0	0	0	1,244	600	600	600		0%
10-4130-242.0	POSTAGE	191	398	294	588	1,400	1,400	1,400		0%
10-4130-250.0	VEHICLE MAINTENANCE	2,382	743	355	1,000	2,500	2,000	2,000		-20%
10-4130-260.0	EQUIP MAINT & SUPPLIES	195	266	333	666	2,700	2,700	2,700		0%
10-4130-264.0	IT SERVICES AND LICENSES	5,858	3,607	3,327	3,700	7,500	7,500	7,500		0%
10-4130-280.0	TELEPHONE AND DATA	2,794	3,602	1,227	3,200	3,800	4,200	4,200		11%
10-4130-290.0	GASOLINE	0	1,558	406	1,000	2,000	2,000	2,000		0%
10-4130-310.0	PROFESSIONAL SERVICES	30,703	61,677	28,335	56,670	47,000	30,500	27,000		-43%
10-4130-314.0	COMPUTER SERVICES	0	0	0	0	0	35,000	35,000		100%
10-4130-330.0	EDUCATION AND TRAINING	29,601	24,882	13,783	27,566	25,000	30,600	30,600		22%
10-4130-480.0	MISC SUPPLIES	173	1,725	1,048	2,096	1,000	2,200	2,200		120%
10-4130-512.0	INSURANCE - AUTO LIABILITY	0	270	788	788	285	300	300		5%
	SUBTOTAL	78,109	111,276	53,274	106,546	105,935	133,950	127,950	0	21%
	EMPLOYEE RECOGNITION/ASSISTANCE									
10-4130-481.0	EMPLOYEE - TUITION	3,428	2,256	822	1,644	8,000	8,000	8,000		0%
10-4130-482.0	EMPLOYEE - SERVICE	4,031	2,587	1,750	4,200	6,000	6,000	6,000		0%
10-4130-483.0	EMPLOYEE - DINNER	9,656	10,633	11,167	11,167	10,000	11,000	11,000		10%
10-4130-484.0	EMPLOYEE - WELLNESS	2,460	2,736	600	2,800	5,000	6,000	6,000		20%
10-4130-487.0	VOLUNTEER SERVICE RECOGNITION	233	2,991	600	2,962	3,800	4,000	4,000		5%
10-4130-488.0	RISK MANAGEMENT SAFETY	0	0	0	0	2,800	16,500	2,500		-11%
	SUBTOTAL	19,808	21,203	14,939	22,773	35,600	51,500	37,500	0	5%
	CITIZEN OUTREACH									
10-4130-485.0	MARKETING	2,679	28,891	3,471	6,942	27,000	31,000	20,000		-26%
10-4130-486.0	NEWSLETTER - PRINTING/POSTAGE	3,073	4,437	4,245	11,000	12,000	13,000	13,000		8%
	SUBTOTAL NEWSLETTERS	5,752	33,328	7,716	17,942	39,000	44,000	33,000	0	-15%
	INFORMATION TECHNOLOGY									
10-4130-740.0	I.T. EQUIPMENT	14,042	17,909	2,849	5,698	8,500	8,500	8,500		0%
10-4130-745.0	NETWORK EQUIPMENT/LICENSING	166,082	90,820	44,233	88,466	105,000	87,000	87,000		-17%
10-4130-755.0	WEBSITE	9,531	14,441	19,127	29,000	25,000	14,700	9,200		-63%
	SUBTOTAL	189,655	123,170	66,209	123,164	138,500	110,200	104,700	0	-24%
	TOTAL ADMINISTRATION	**882,317**	**904,282**	**475,451**	**938,933**	**962,590**	**1,032,222**	**983,250**	**0**	2%

GENERAL FUND BY DEPARTMENT

ATTORNEY

The City Attorney is responsible for representing the Mayor, City Council, City departments, and Boards and Commissions in handling the legal business of the City. The City Attorney acts as legal advisor to the City in all matters pertaining to contracts with or by the City or questions of legality arising out of any law, ordinance or otherwise, and advises all City officers in relation to their official duties.

STAFFING	Prior Year Actual FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027
City Attorney	1.00	1.00	1.00	
Intern	0.25	0.25	0.25	
	1.25	1.25	1.25	-

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
	PERSONNEL									
10-4135-110.0	SALARY AND WAGES	159,325	171,448	86,628	173,256	171,367	179,769	179,769		5%
10-4135-120.0	PART TIME WAGES	0	0	2,515	5,030	5,000	10,400	10,400		108%
10-4135-130.0	FICA	12,327	12,646	6,707	13,414	13,493	14,548	14,548		8%
10-4135-131.0	RETIREMENT	28,543	27,389	13,684	27,368	29,081	30,507	26,912		-7%
10-4135-132.0	MEDICAL INSURANCE	8,279	9,775	5,088	10,176	10,238	11,262	11,058		8%
10-4135-134.0	LONG TERM DISABILITY	528	562	291	582	700	700	700		0%
10-4135-135.0	WORKERS COMPENSATION	182	104	143	286	300	300	300		0%
	SUBTOTAL	209,184	221,924	115,056	230,112	230,179	247,486	243,687	0	6%
	OPERATIONS									
10-4135-210.0	BOOKS AND SUBSCRIPTIONS	3,745	2,476	1,615	3,230	5,000	5,000	5,000		0%
10-4135-211.0	MEMBERSHIPS	1,654	1,874	0	700	1,500	1,500	1,500		0%
10-4135-215.0	FILING FEES & COSTS	0	0	0	0	100	100	100		0%
10-4135-230.0	MILEAGE REIMBURSEMENT	374	0	0	0	500	500	500		0%
10-4135-240.0	OFFICE SUPPLIES	96	80	0	0	500	500	500		0%
10-4135-242.0	POSTAGE	0	0	0	0	25	25	25		0%
10-4135-264.0	IT SERVICES AND LICENSES	140	209	209	209	250	250	250		0%
10-4135-280.0	TELEPHONE AND DATA	423	419	213	426	500	600	600		20%
10-4135-311.0	ATTORNEY SERVICES	12,045	1,100	11,534	15,000	10,000	20,000	20,000		100%
10-4135-314.0	COMPUTER SERVICES	689	329	72	258	1,500	1,500	1,500		0%
10-4135-330.0	EDUCATION & TRAINING	2,308	1,149	575	1,150	3,000	2,500	2,500		-17%
10-4135-480.0	MISC SUPPLIES	0	3	91	491	500	500	500		0%
10-4135-650.0	SPEC. PROJECT	0	0	0	0	5,000	5,000	5,000		0%
	SUBTOTAL	21,474	7,694	14,309	21,464	28,375	37,975	37,975	0	34%
	TOTAL CITY ATTORNEY	**230,658**	**229,618**	**129,365**	**251,576**	**258,554**	**285,461**	**281,662**	**0**	9%

FINANCE

The Finance Department is responsible for they systems and proceedures that assure the sound and efficient management of the City's financial resources. The Finance Department is also responsible for maintaining and managing all accounts and investments, preparing financial reports and budgets, monitoring expenditures, and advising the City Manager and Council on financial matters. In addition, the Finance Department is responsible for the duties of the City Treasurer, which includes the receipting of all monies payable to the City, and oversees the billing and collection of utility services provided by the City.

STAFFING	Prior Year Actual FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027
Finance Director	1.00	1.00	1.00	
Treasurer	1.00	1.00	1.00	
Utility Billing Clerk	1.00	1.00	1.00	
Accounting Technician II	1.00	0.50	0.50	
HR Specialist	-	0.50	0.50	
	4.00	4.00	4.00	-

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
	PERSONNEL									
10-4140-110.0	SALARY AND WAGES	267,916	225,014	115,353	272,592	272,592	285,941	285,941		5%
10-4140-111.0	OVERTIME PAY	0	475	310	620	2,000	1,500	1,500		-25%
10-4140-120.0	PART TIME WAGES	65,506	74,377	40,247	80,494	79,683	83,592	83,592		5%
10-4140-130.0	FICA	25,053	21,150	11,256	22,512	27,103	28,385	28,385		5%
10-4140-131.0	RETIREMENT	58,718	48,003	23,789	47,578	60,121	62,965	55,544		-8%
10-4140-132.0	MEDICAL INSURANCE	53,587	43,117	20,643	41,286	66,987	73,686	72,346		8%
10-4140-134.0	LONG TERM DISABILITY	861	733	380	760	1,200	1,200	1,200		0%
10-4140-135.0	WORKERS COMPENSATION	395	189	314	628	600	600	600		0%
	SUBTOTAL	472,036	413,058	212,292	466,470	510,286	537,869	529,108	0	4%
	OPERATIONS									
10-4140-200.0	UNIFORM PURCHASE	0	976	0	800	1,000	1,000	800		-20%
10-4140-210.0	BOOKS & SUBSCRIPTION	199	0	0	100	150	150	150		0%
10-4140-211.0	MEMBERSHIPS	948	449	159	700	1,000	1,000	1,000		0%
10-4140-220.0	PUBLIC NOTICES	0	0	0	0	100	100	100		0%
10-4140-230.0	MILEAGE REIMBURSEMENT	376	315	106	800	500	500	500		0%
10-4140-240.0	OFFICE SUPPLIES	3,534	3,728	1,858	2,900	2,000	2,000	2,000		0%
10-4140-241.0	PRINTING	401	1,982	0	0	1,000	1,000	1,000		0%
10-4140-242.0	POSTAGE	3,187	4,158	2,049	4,098	3,000	4,000	4,000		33%
10-4140-260.0	EQUIP MAINT & SUPPLIES	1,197	745	378	756	1,000	1,000	1,000		0%
10-4140-262.0	COPIER SUPPLIES	706	885	473	946	1,400	1,400	1,400		0%
10-4140-264.0	IT SERVICES AND LICENSES	745	1,157	1,043	1,043	1,200	1,100	1,100		-8%
10-4140-280.0	TELEPHONE AND DATA	903	930	413	826	900	900	900		0%
10-4140-310.0	PROFESSIONAL SERVICES	990	1,040	144	900	1,100	1,100	1,100		0%
10-4140-311.0	RETIREMENT ADMINISTRATION FEES	1,116	1,425	318	1,200	1,500	1,500	1,500		0%
10-4140-312.0	FINANCE SERVICES - CONTRACT	23,880	32,360	19,320	26,000	22,000	22,000	22,000		0%
10-4140-313.0	AUDIT SERVICES	21,900	20,600	21,300	21,300	25,300	26,000	26,000		3%
10-4140-314.0	COMPUTER SERVICES	5,684	7,828	3,694	8,334	8,334	15,100	15,100		81%
10-4140-315.0	FLEX SPENDING SERVICES	1,200	1,700	600	1,200	1,200	1,200	1,200		0%
10-4140-320.0	BANKING SERVICES	13,510	19,168	15,557	31,114	15,000	20,000	20,000		33%
10-4140-327.0	CASH BOND INTEREST EXPENSE	1,414	45,814	2,820	5,640	5,000	5,000	5,000		0%
10-4140-330.0	EDUCATION AND TRAINING	7,367	8,401	974	8,000	10,000	10,000	10,000		0%
10-4140-480.0	MISC SUPPLIES	1,442	779	229	458	1,200	1,200	1,200		0%
	SUBTOTAL	90,699	154,440	71,435	117,115	103,884	117,250	117,050	0	13%
	INSURANCE									
10-4140-511.0	INSURANCE - LIABILITY	32,423	27,343	35,649	35,649	47,311	49,677	49,677		5%
10-4140-515.0	LIABILITY DEDUCTIBLE	950	0	0	0	25,000	25,000	25,000		0%
	SUBTOTAL	33,373	27,343	35,649	35,649	72,311	74,677	74,677	0	3%
	TOTAL FINANCE	**596,108**	**594,841**	**319,376**	**619,234**	**686,481**	**729,796**	**720,835**	**0**	5%

EMERGENCY MANAGEMENT

The Emergency Management Division oversees the coordinated response during times of emergency or natural disasters. The Emergency Management Division also coordinates the South Davis Preparedness Fair.

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
	OPERATIONS									
10-4150-261.0	EQUIPMENT MAINTENANCE	0	250	0	0	250	250	250		0%
10-4150-320.0	PREP FAIR	4,730	14,458	0	0	0	15,000	15,000		100%
10-4150-330.0	EDUCATION & TRAINING	3,260	7,085	1,611	3,222	3,000	3,000	3,000		0%
10-4150-350.0	CITIZEN CORP	200	500	0	0	500	500	500		0%
10-4150-480.0	MISC SUPPLIES	2,253	1,807	643	1,286	2,000	2,000	2,000		0%
	SUBTOTAL	10,443	24,100	2,254	4,508	5,750	20,750	20,750	0	261%
	CAPITAL									
10-4150-740.0	CAPITAL EQUIPMENT/PROJECTS	2,296	2,874	0	0	3,000	3,000	3,000		0%
	SUBTOTAL	2,296	2,874	0	0	3,000	3,000	3,000	0	0%
	TOTAL EMERGENCY MANAGEMENT	**12,739**	**26,974**	**2,254**	**4,508**	**8,750**	**23,750**	**23,750**	**0**	171%

Did you know the City participates in the South Davis Emergency Preparedness Fair?

This event will be held in September 2026 free to the public. Expenses of the fair are covered through contributions and sponsorships from local businesses.

GENERAL FUND BY DEPARTMENT

ELECTIONS

The City Recorder oversees the coordinating of the City's municipal elections. Currently, the City contracts with Davis County to provide elections services for Centerville City.

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
	OPERATIONS									
10-4170-480.0	ELECTION SERVICES	0	0	10,661	10,661	37,100	0	0		-100%
	SUBTOTAL	0	0	10,661	10,661	37,100	0	0	0	-100%
	TOTAL ELECTIONS	**0**	**0**	**10,661**	**10,661**	**37,100**	**0**	**0**	**0**	-100%

YOUTH COUNCIL

Each year, new Centerville Youth City Council members are selected to serve the youth of Centerville. The Youth Council informs the City government of the needs and interests of the youth. They also plan and impement a variety of activities, including charitable, cultral, educational, recreational, and social activities.

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
	OPERATIONS									
10-4180-480.0	MISCELLANEOUS	5,433	8,265	143	5,000	5,000	5,000	5,000		0%
10-4180-486.0	SPRING CONFERENCE	5,707	4,440	0	5,500	7,100	7,100	7,100		0%
10-4180-640.0	4TH OF JULY FLOAT	0	0	0	0	250	250	250		0%
10-4180-645.0	EASTER EGG HUNT	264	220	0	300	300	300	300		0%
	TOTAL YOUTH COUNCIL	**11,404**	**12,925**	**143**	**10,800**	**12,650**	**12,650**	**12,650**	**0**	0%

GENERAL FUND BY DEPARTMENT

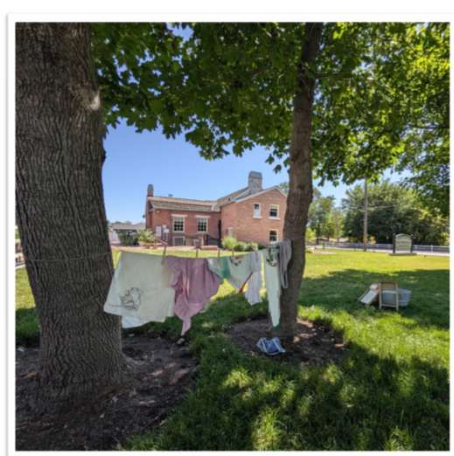
WHITAKER

The Whitaker Museum houses volumes of documents, histories, and artifacts deemed significant to Centerville's heritage. Listed on the National Register of Historic Places, the Whitaker home is one of only eleven stone houses built in the 1860's. The home was purchased by Centerville City December 1, 1994 to create a museum and gathering place for the benefit of the community.

STAFFING	Prior Year Actual FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027
Museum Director	0.50	0.50	0.50	
	0.50	0.50	0.50	-

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
	PERSONNEL									
10-4190-120.0	PART TIME WAGES	29,400	30,623	16,105	32,210	32,226	33,476	33,476		4%
10-4190-130.0	FICA	2,294	2,287	1,219	2,438	2,466	2,561	2,561		4%
10-4190-131.0	RETIREMENT	5,367	5,087	2,544	5,088	5,469	5,681	5,012		-8%
10-4190-135.0	WORKERS COMPENSATION	434	243	331	662	500	500	700		40%
	SUBTOTAL	37,495	38,240	20,199	40,398	40,661	42,218	41,749	0	3%
	OPERATIONS									
10-4190-200.0	UNIFORM PURCHASE	0	0	0	0	0	100	100		
10-4190-211.0	MEMBERSHIPS	886	1,061	98	980	980	980	980		0%
10-4190-240.0	OFFICE SUPPLIES	309	332	9	300	300	300	300		0%
10-4190-264.0	IT SERVICES AND LICENSES	140	209	209	209	425	425	425		0%
10-4190-280.0	TELEPHONE AND DATA	241	239	121	242	240	240	240		0%
10-4190-310.0	RECORDING SERVICES	394	242	247	300	400	400	400		0%
10-4190-312.0	PUBLIC RELATIONS	2,432	2,558	1,076	2,152	2,500	2,500	2,500		0%
10-4190-316.0	EVENT SUPPLIES	6,679	8,068	4,241	7,000	7,000	7,300	7,300		4%
10-4190-330.0	EDUCATION & TRAINING	1,105	650	91	1,000	1,200	1,200	1,200		0%
10-4190-368.0	KEEPING THE STORIES ALIVE	462	1,075	0	1,100	1,100	1,100	1,100		0%
10-4190-475.0	SMALL EQUIPMENT	3,985	0	0	0	0	-	-		0%
10-4190-480.0	MISC SUPPLIES	152	0	0	0	0	-	-		0%
	SUBTOTAL	16,785	14,434	6,092	13,283	14,145	14,545	14,545	0	3%
	TOTAL CITY WHITAKER	**54,280**	**52,674**	**26,291**	**53,681**	**54,806**	**56,763**	**56,294**	**0**	3%

The Whitaker Museum hosts events year-round for all ages. Many of these events are free to the public!



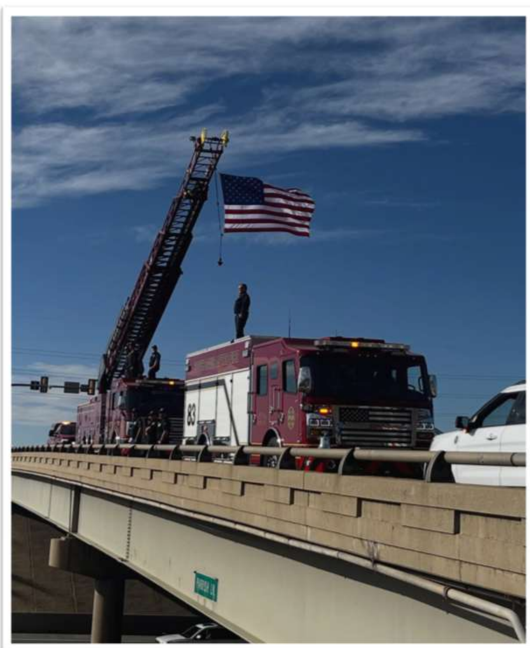
GENERAL FUND - FIRE SERVICES SUMMARY

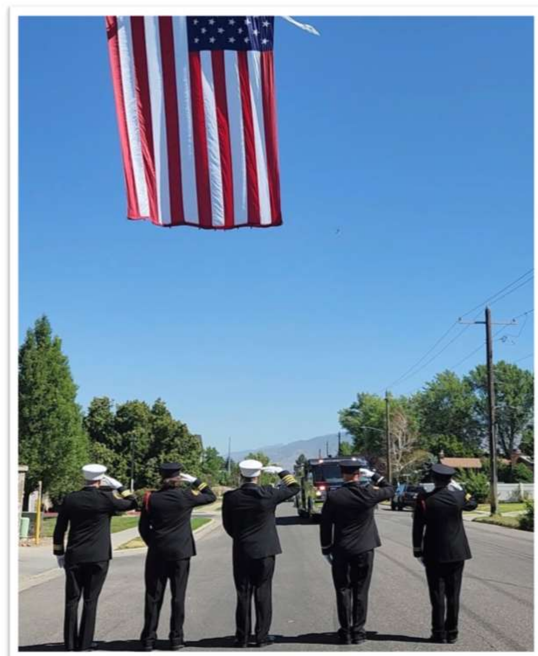
	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027
SOUTH DAVIS FIRE	$1,152,901	$1,182,619	$608,499	$1,216,997	$1,216,997	$1,277,847	$1,252,699	$0
TOTAL FIRE SERVICES	$1,152,901	$1,182,619	$608,499	$1,216,997	$1,216,997	$1,277,847	$1,252,699	$0

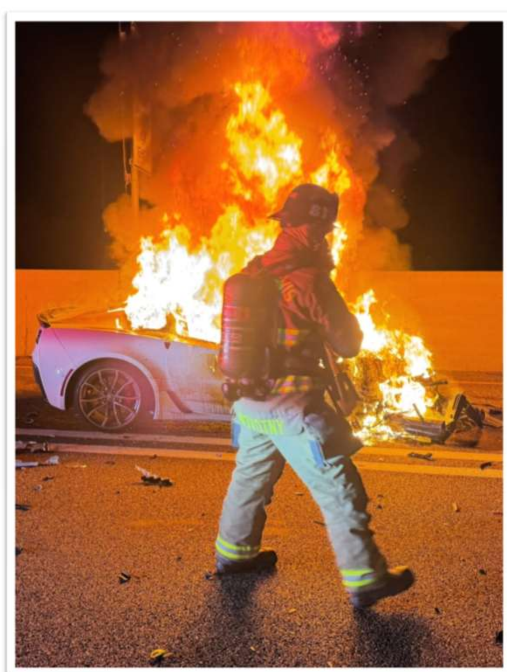
FIRE SERVICES

Centerville City is part of the South Davis Metro Fire District, which provides fire and ambulance services to the City. Each participating member of the District is required to pay an annual assessment for these services.

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
	OPERATIONS									
10-4155-323.0	SOUTH DAVIS FIRE DISTRICT ASSESSMENT	1,152,901	1,182,619	608,499	1,216,997	1,216,997	1,277,847	1,252,699		3%
	TOTAL FIRE SERVICES	**1,152,901**	**1,182,619**	**608,499**	**1,216,997**	**1,216,997**	**1,277,847**	**1,252,699**	**0**	3%







GENERAL FUND - POLICE SUMMARY

	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027
POLICE								
PERSONNEL	$3,174,338	$3,421,760	$1,765,256	$3,530,512	$3,639,846	$3,969,452	$3,946,856	$0
OPERATIONS	$433,074	$430,936	$207,178	$411,869	$455,668	$475,562	$450,921	$0
CAPITAL	$21,124	$17,170	$3,852	$30,000	$0	$0	$0	$0
TOTAL POLICE	**$3,628,536**	**$3,869,866**	**$1,976,286**	**$3,972,381**	**$4,095,514**	**$4,445,014**	**$4,397,777**	**$0**
BEER TAX								
PERSONNEL	$1,321	$0	$494	$5,488	$8,900	$8,900	$8,900	$0
OPERATIONS	$4,554	$3,201	$2,240	$4,390	$3,500	$3,500	$3,500	$0
CAPITAL	$27,719	$13,365	$0	$11,663	$13,600	$14,200	$10,300	$0
TOTAL BEER TAX	**$33,594**	**$16,566**	**$2,734**	**$21,541**	**$26,000**	**$26,600**	**$22,700**	**$0**
SCHOOL CROSSING								
PERSONNEL	$89,298	$95,456	$48,613	$97,226	$93,437	$93,502	$93,502	$0
OPERATIONS	$1,070	$598	$707	$1,414	$2,100	$2,100	$2,100	$0
TOTAL SCHOOL CROSSING	**$90,368**	**$96,054**	**$49,320**	**$98,640**	**$95,537**	**$95,602**	**$95,602**	**$0**
K-9 PROGRAM								
OPERATIONS	$9,461	$7,093	$971	$4,178	$7,500	$7,500	$7,500	$0
TOTAL K-9	**$9,461**	**$7,093**	**$971**	**$4,178**	**$7,500**	**$7,500**	**$7,500**	**$0**
D.A.R.E. PROGRAM								
PERSONNEL	$0	$0	$0	$0	$0	$0	$0	$0
OPERATIONS	$4,448	$4,171	$0	$3,000	$5,000	$5,000	$5,000	$0
TOTAL D.A.R.E.	**$4,448**	**$4,171**	**$0**	**$3,000**	**$5,000**	**$5,000**	**$5,000**	**$0**
TOTAL POLICE	$3,766,407	$3,993,750	$2,029,311	$4,099,740	$4,229,551	$4,579,716	$4,528,579	$0

GENERAL FUND BY DEPARTMENT

POLICE

The mission of the Centerville Police Department is to enhance the quality of life in our community through preventing, detecting, and controlling crime, preserving the peace, and securing a safe environment to all residents, businesses, and guests of Centerville. The Police Department also oversees the School Crossing, D.A.R.E., and K-9 programs.

STAFFING	Prior Year Actual FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027
Chief of Police	1.00	1.00	1.00	
Lieutenant	1.00	1.00	1.00	
Sergeant	4.00	4.00	4.00	
Master Officer	2.00	4.00	4.00	
Police Officer I-III	12.00	11.00	11.00	
Emergency Management Assistant/Admin. Asst./Court Liason	1.00	1.00	1.00	
Dispatcher Lead	-	1.00	1.00	
Dispatcher I-II	2.00	1.00	1.00	
	23.00	24.00	24.00	-

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
	PERSONNEL									
10-4210-110.0	SALARY AND WAGES	1,957,596	2,170,357	1,079,778	2,159,556	2,180,984	2,386,769	2,386,769		9%
10-4210-111.0	OVERTIME PAY	75,348	45,796	19,871	39,742	88,000	92,400	75,000		-15%
10-4210-112.0	OVERTIME PAY - WARRANT SERVICE	0	0	0	0	0	0	0		0%
10-4210-115.0	OVERTIME PAY-BAILIFF	0	0	0	0	1,000	1,000	1,000		0%
10-4210-130.0	FICA	157,516	157,980	82,865	165,730	173,654	189,733	188,402		8%
10-4210-131.0	RETIREMENT	599,416	609,968	320,515	641,030	671,666	727,501	703,137		5%
10-4210-132.0	MEDICAL INSURANCE	362,483	412,473	236,517	473,034	475,067	522,574	543,073		14%
10-4210-133.0	UNEMPLOYMENT	0	0	0	0	0	0	0		0%
10-4210-134.0	LONG TERM DISABILITY	6,830	7,041	3,662	7,324	7,690	7,690	7,690		0%
10-4210-135.0	WORKERS COMPENSATION	11,149	16,145	22,048	44,096	39,785	39,785	39,785		0%
10-4210-137.0	LINE OF DUTY	4,000	2,000	0	0	2,000	2,000	2,000		0%
	SUBTOTAL	3,174,338	3,421,760	1,765,256	3,530,512	3,639,846	3,969,452	3,946,856	0	8%
	OPERATIONS									
10-4210-200.0	UNIFORM PURCHASE	15,416	11,274	4,223	14,000	13,800	16,800	15,800		14%
10-4210-201.0	UNIFORM CLEANING	1,326	1,215	400	800	1,500	1,575	1,575		5%
10-4210-210.0	BOOKS & SUBSCRIPTIONS	287	214	107	214	580	580	580		0%
10-4210-211.0	MEMBERSHIPS	1,424	1,503	738	2,016	2,250	2,250	2,250		0%
10-4210-220.0	PUBLIC NOTICES	254	160	19	38	350	350	350		0%
10-4210-235.0	EVIDENCE SUPPLIES	2,572	296	50	1,200	1,600	1,600	1,600		0%
10-4210-240.0	OFFICE SUPPLIES	3,674	5,146	2,074	4,148	5,280	5,280	5,280		0%
10-4210-241.0	PRINTING	1,756	2,626	430	2,000	3,000	3,000	2,700		-10%
10-4210-242.0	POSTAGE	467	140	105	210	300	300	150		-50%
10-4210-250.0	VEHICLE MAINTENANCE - MISC	8,510	11,897	5,522	11,044	16,000	16,000	16,000		0%
10-4210-252.0	VEHICLE MAINTENANCE - BODY RPR	21,749	-2,585	0	0	5,000	5,000	5,000		0%
10-4210-253.0	VEHICLE MAINTENANCE - TIRES	6,554	4,783	3,081	6,162	7,800	8,200	7,200		-8%
10-4210-254.0	VEHICLE MAINT - PREVENTATIVE	8,785	9,935	3,472	10,000	11,000	10,550	10,550		-4%
10-4210-255.0	RADAR MAINTENANCE	2,560	0	0	0	2,500	1,000	1,000		-60%
10-4210-256.0	DRONE MAINTENANCE	0	0	4,518	9,036	5,000	10,800	10,800		116%
10-4210-260.0	EQUIPMENT MAINTENANCE	6,677	3,177	319	638	5,000	5,000	4,000		-20%
10-4210-261.0	RADIO MAINTENANCE	4,026	19,654	893	1,786	4,000	5,500	3,000		-25%
10-4210-262.0	COPIER MAINTENANCE	410	303	150	300	300	300	300		0%
10-4210-263.0	OFFICE EQUIPMENT MAINTENANCE	571	471	260	520	500	500	500		0%
10-4210-264.0	IT SERVICES AND LICENSES	11,504	11,047	5,171	10,342	12,000	12,550	12,550		5%
10-4210-265.0	CRIME PREVENTION	60,739	1,492	713	1,426	2,500	2,500	2,500		0%
10-4210-267.0	WEAPONS MAINTENANCE	803	585	74	148	650	650	650		0%
10-4210-270.0	TELEPHONE AND DATA	6,757	6,461	1,339	2,678	7,000	6,300	7,000		0%
10-4210-282.0	DATA - LAPTOPS	10,114	8,762	3,455	6,910	10,100	9,450	9,000		-11%
10-4210-290.0	GASOLINE	62,643	54,710	21,870	53,000	75,000	68,250	65,000		-13%
10-4210-310.0	PROFESSIONAL SERVICES	3,456	656	17,620	22,000	22,000	5,500	3,000		-86%
10-4210-320.0	POLICE RECORD SOFTWARE	19,935	25,772	13,388	16,000	13,825	14,240	14,240		3%
10-4210-330.0	EDUCATION & TRAINING	34,649	39,008	19,632	29,000	27,000	47,212	44,481		65%
10-4210-340.0	LEXIPOL P&P	9,111	9,658	12,564	12,564	10,300	10,610	10,610		3%
10-4210-475.0	SMALL EQUIPMENT	0	43,650	17,799	26,500	24,000	29,130	29,130		21%
10-4210-480.0	MISC SUPPLIES	16,189	4,730	2,717	5,434	6,200	6,500	6,500		5%
10-4210-481.0	PHOTOGRAPHY SUPPLIES	1,207	0	0	0	1,000	1,000	750		-25%
10-4210-482.0	AMMUNITION	7,895	7,265	0	7,600	8,000	8,400	8,400		5%
10-4210-483.0	INVESTIGATION SUPPLIES	4,666	32,402	1,411	34,000	34,100	36,500	34,100		0%
10-4210-484.0	MEDICAL SUPPLIES	186	494	71	142	500	525	500		0%
10-4210-511.0	INSURANCE - LIABILITY	0	0	931	931	0	1,000	1,000		100%
10-4210-512.0	INSURANCE - AUTO LIAB.	15,355	14,843	16,360	16,360	13,119	15,000	15,000		14%
10-4210-610.0	CITIZEN ACADEMY	1,561	978	0	1,200	0	0	0		0%
10-4210-620.0	EMPLOYEE - RECOGNITION	2,134	337	238	1,100	2,000	2,000	2,000		0%
10-4210-621.0	METRO TASK FORCE	14,858	14,858	14,858	14,858	15,000	15,000	15,000		0%
10-4210-623.0	EMPLOYEE - WELLNESS	12,910	28,697	4,084	31,300	31,314	32,785	25,000		-20%
10-4210-625.0	DISPATCH SERVICES	48,887	53,972	26,374	54,116	53,800	55,375	55,375		3%
10-4210-730.0	DEER MITIGATION FUNDS	497	350	148	148	500	500	500		0%
	SUBTOTAL	433,074	430,936	207,178	411,869	455,668	475,562	450,921	0	-1%
	CAPITAL									
10-4210-740.0	CAPITAL EQUIPMENT	5,186	0	0	0	0	0	0		0%
10-4210-752.0	GRANT/DONATION PURCHASES	15,938	17,170	3,852	30,000	0	0	0		0%
	SUBTOTAL	21,124	17,170	3,852	30,000	0	0	0	0	0%
	TOTAL POLICE	**3,628,536**	**3,869,866**	**1,976,286**	**3,972,381**	**4,095,514**	**4,445,014**	**4,397,777**	**0**	7%

BEER TAX

Each year, the City receives a distribution from the Alcoholic Beverage and Substance Abuse Enforcement and Treatment Restricted Account, more commonly known as "Beer Tax". The spending of these funds by the City is restricted to "*promoting the reduction of the harmful effects of substance abuse, overconsumption of alcoholic products by an adult, and alcohol consumption by minors, by exclusively funding programs or projects related to prevention, treatment, detection, prosecution, and control of violations of this title and other offenses in which alcohol or substance abuse is a contributing factor*". [Utah Code 32B-2-403(2)(a)]

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
	PERSONNEL									
10-4218-110.0	SALARY & WAGES *	1,222	0	494	5,000	8,125	8,125	8,125		0%
10-4218-130.0	FICA	94	0	0	383	625	625	625		0%
10-4218-135.0	WORKERS COMPENSATION	5	0	0	105	150	150	150		0%
	SUBTOTAL	1,321	0	494	5,488	8,900	8,900	8,900	0	0%
	OPERATIONS									
10-4218-330.0	EDUCATION & TRAINING	3,908	2,862	2,290	4,290	3,000	3,000	3,000		0%
10-4218-480.0	MISC SUPPLIES	646	339	-50	100	500	500	500		0%
	SUBTOTAL	4,554	3,201	2,240	4,390	3,500	3,500	3,500	0	0%
	CAPITAL									
10-4218-740.0	CAPITAL EQUIPMENT	27,719	13,365	0	11,663	13,600	14,200	10,300		-24%
	SUBTOTAL	27,719	13,365	0	11,663	13,600	14,200	10,300	0	-24%
	TOTAL LIQUOR LAW	**33,594**	**16,566**	**2,734**	**21,541**	**26,000**	**26,600**	**22,700**	**0**	-13%

* Some Wages reimbursed by State of Utah for DUI check points.

Did you know Centerville had 38 DUI arrests in 2025?

SCHOOL CROSSING PROGRAM

The School Crossing Program is staffed by part-time crossing guards who assist school aged children cross the roads safely. Each school day, crossing guards staff 8 different crosswalks throughout the City.

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
	PERSONNEL									
10-4219-120.0	PART TIME WAGES	81,631	88,033	44,256	88,512	85,450	85,510	85,510		0%
10-4219-130.0	FICA	6,413	6,689	3,404	6,808	6,537	6,542	6,542		0%
10-4219-135.0	WORKERS COMPENSATION	1,254	734	953	1,906	1,450	1,450	1,450		0%
	SUBTOTAL	89,298	95,456	48,613	97,226	93,437	93,502	93,502	0	0%
	OPERATIONS									
10-4219-271.0	UTILITIES - POWER	268	189	62	124	300	300	300		0%
10-4219-480.0	MISC SUPPLIES	802	409	645	1,290	1,800	1,800	1,800		0%
	SUBTOTAL	1,070	598	707	1,414	2,100	2,100	2,100	0	0%
	TOTAL SCHOOL CROSSING PROGRAM	**90,368**	**96,054**	**49,320**	**98,640**	**95,537**	**95,602**	**95,602**	**0**	0%

Retired Crossing Guard Debra Harvey was recognized after crossing students for 12 years!

K-9

Centerville Police Department have two K-9's as part of their force; a Blood Hound (Maia) and a German Shepard (Reyna).

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
	OPERATIONS									
10-4223-310.0	PROFESSIONAL SERVICES	3,385	1,510	132	1,000	2,000	2,000	2,000		0%
10-4223-330.0	EDUCATION & TRAINING	4,054	3,617	0	1,500	2,700	3,000	3,000		11%
10-4223-480.0	MISC SUPPLIES	2,022	1,966	138	276	500	500	500		0%
10-4223-481.0	FOOD & VITAMINS	0	0	701	1,402	2,300	2,000	2,000		-13%
	SUBTOTAL	9,461	7,093	971	4,178	7,500	7,500	7,500	0	0%
	TOTAL K-9	**9,461**	**7,093**	**971**	**4,178**	**7,500**	**7,500**	**7,500**	**0**	0%

K-9 Officer Reyna

K-9 Officer Maia

D.A.R.E. Program

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
	OPERATIONS									
10-4225-241.0	PRINTING	0	460	0	0	500	500	500		0%
10-4225-330.0	TRAINING & EDUCATION	934	522	0	0	500	500	500		0%
10-4225-480.0	MISC SUPPLIES	3,514	3,189	0	3,000	4,000	4,000	4,000		0%
	SUBTOTAL	4,448	4,171	0	3,000	5,000	5,000	5,000	0	0%
	TOTAL D.A.R.E.	**4,448**	**4,171**	**0**	**3,000**	**5,000**	**5,000**	**5,000**	**0**	0%

Did you know Officer Scott teaches D.A.R.E. and Law Related Education courses in Centerville's local schools?

GENERAL FUND - PUBLIC WORKS SUMMARY

	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027
ADMINISTRATION								
PERSONNEL	$670,411	$694,914	$376,366	$752,932	$727,179	$770,675	$760,274	$0
OPERATIONS	$33,087	$34,209	$21,511	$37,586	$39,419	$46,314	$45,444	$0
TOTAL ADMINISTRATION	**$703,498**	**$729,123**	**$397,877**	**$790,518**	**$766,598**	**$816,989**	**$805,718**	**$0**
STREETS								
PERSONNEL	$478,291	$503,021	$266,979	$536,594	$534,705	$568,108	$561,890	$0
OPERATIONS	$350,656	$344,261	$131,083	$296,346	$395,519	$389,109	$358,109	$0
STREET LIGHTING	$138,773	$135,371	$68,623	$137,246	$137,000	$152,860	$152,860	$0
CAPITAL	$2,198	$0	$0	$0	$0	$0	$0	$0
TOTAL STREETS	**$969,918**	**$982,653**	**$466,685**	**$970,186**	**$1,067,224**	**$1,110,077**	**$1,072,859**	**$0**
GIS								
PERSONNEL	$145,938	$153,667	$80,057	$160,114	$164,332	$173,558	$171,444	$0
OPERATIONS	$18,075	$20,820	$4,063	$20,559	$22,900	$24,620	$24,620	$0
TOTAL GIS	**$164,013**	**$174,487**	**$84,120**	**$180,673**	**$187,232**	**$198,178**	**$196,064**	**$0**
ENGINEERING								
OPERATIONS	$236,115	$242,632	$42,536	$285,106	$238,450	$238,500	$238,500	$0
TOTAL ENGINEERING	**$236,115**	**$242,632**	**$42,536**	**$285,106**	**$238,450**	**$238,500**	**$238,500**	**$0**
TOTAL PUBLIC WORKS	**$2,073,544**	**$2,128,895**	**$991,218**	**$2,226,483**	**$2,259,504**	**$2,363,744**	**$2,313,141**	**$0**

Public Works Administration

The Public Works Department is responsible for maintaining public properties and public improvements of the City including, but not limited to, streets, drainage facilities, and water systems of the City. There is established within the Public Works Department a Street Division, GIS Division, Water Division, and Drainage Division.

STAFFING	Prior Year Actual FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027
Public Works Director	1.00	1.00	1.00	
Deputy Public Works Director	1.00	1.00	1.00	
Administrative Assistant	1.00	1.25	1.25	
Master Mechanic	1.00	1.00	1.00	
Journey Mechanic	1.00	1.00	1.00	
	5.00	5.25	5.25	-

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
	PERSONNEL									
10-4405-110.0	SALARY AND WAGES	461,130	474,726	252,557	505,114	480,888	504,569	504,569		5%
10-4405-111.0	OVERTIME PAY	174	180	0	200	3,000	3,000	2,000		-33%
10-4405-120.0	PART-TIME WAGES	0	0	0	0	0	2,200	2,200		100%
10-4405-130.0	FICA	35,213	33,940	18,699	37,398	37,018	38,998	38,921		5%
10-4405-131.0	RETIREMENT	80,458	75,814	38,542	77,084	82,116	86,135	75,834		-8%
10-4405-132.0	MEDICAL INSURANCE	84,848	104,720	60,281	120,562	116,157	127,773	125,450		8%
10-4405-134.0	LONG TERM DISABILITY	1,488	1,555	821	1,642	1,700	1,700	1,700		0%
10-4405-135.0	WORKERS COMPENSATION	7,100	3,979	5,466	10,932	6,300	6,300	9,600		52%
	SUBTOTAL	670,411	694,914	376,366	752,932	727,179	770,675	760,274	0	5%
	OPERATIONS									
10-4405-200.0	UNIFORM PURCHASE	1,745	1,681	1,882	1,882	2,000	2,000	2,000		0%
10-4405-210.0	BOOKS & SUBSCRIPTIONS	36	0	0	0	200	200	200		0%
10-4405-211.0	MEMBERSHIPS	284	289	0	290	500	800	800		60%
10-4405-220.0	PUBLIC NOTICES	0	0	0	0	100	100	100		0%
10-4405-230.0	MILEAGE REIMBURSEMENT	0	0	0	0	100	100	100		0%
10-4405-240.0	OFFICE SUPPLIES	1,705	2,814	1,495	2,990	2,800	2,800	2,800		0%
10-4405-241.0	PRINTING	0	131	0	0	200	200	200		0%
10-4405-242.0	POSTAGE	0	0	0	0	600	600	250		-58%
10-4405-250.0	VEHICLE MAINTENANCE	0	0	0	0	0	1,000	1,000		100%
10-4405-262.0	COPIER SUPPLIES	32	0	0	0	300	300	300		0%
10-4405-264.0	IT SERVICES AND LICENSES	605	948	948	948	1,600	1,200	1,200		-25%
10-4405-280.0	TELEPHONE AND DATA	3,107	2,543	839	2,200	2,720	2,720	2,200		-19%
10-4405-310.0	PROFESSIONAL SERVICES	725	915	400	1,200	400	400	400		0%
10-4405-314.0	COMPUTER SERVICES	0	0	0	0	0	9,400	9,400		100%
10-4405-330.0	EDUCATION AND TRAINING	5,956	8,055	2,728	8,100	8,500	8,500	8,500		0%
10-4405-480.0	MISC SUPPLIES	2,125	1,930	793	2,200	1,500	1,500	1,500		0%
10-4405-482.0	TOOLS	15,195	14,556	10,650	16,000	16,000	12,500	12,500		-22%
10-4405-512.0	INSURANCE - AUTO LIABILITY	1,572	347	1,776	1,776	1,899	1,994	1,994		5%
	SUBTOTAL	33,087	34,209	21,511	37,586	39,419	46,314	45,444	0	15%
	TOTAL PW ADMINISTRATION	**703,498**	**729,123**	**397,877**	**790,518**	**766,598**	**816,989**	**805,718**	**0**	5%

Centerville Public Works 2025

Streets

The Streets Division of Public Works maintains all streets in a safe, clean, and usable condition. The Division performs preventative maintenance on all streets and street signs, and works with the City Engineer to oversee asphalt overlays and street reconstruction. The Streets Division is also responsible for snow removal.

STAFFING	Prior Year Actual FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027
Streets Supervisor	1.00	1.00	1.00	
Street Lead Maintenance Operator	1.00	1.00	1.00	
Street Maintenance I-III	3.00	3.00	3.00	
	5.00	5.00	5.00	-

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
	PERSONNEL									
10-4410-110.0	SALARY AND WAGES	311,329	331,113	174,777	349,554	333,352	351,974	351,974		6%
10-4410-111.0	OVERTIME	1,483	2,599	182	3,000	7,000	7,000	7,000		0%
10-4410-130.0	FICA	23,588	23,940	12,963	25,926	26,037	27,462	27,462		5%
10-4410-131.0	RETIREMENT	56,999	54,938	27,622	55,244	57,758	60,918	53,739		-7%
10-4410-132.0	MEDICAL INSURANCE	78,183	86,092	46,431	92,862	101,958	112,154	110,115		8%
10-4410-134.0	LONG TERM DISABILITY	1,055	1,120	588	1,176	1,000	1,000	1,000		0%
10-4410-135.0	WORKERS COMPENSATION	5,654	3,219	4,416	8,832	7,600	7,600	10,600		39%
	SUBTOTAL	478,291	503,021	266,979	536,594	534,705	568,108	561,890	0	5%
	OPERATIONS									
10-4410-200.0	UNIFORM PURCHASE	1,946	2,379	2,043	2,043	2,375	2,375	2,375		0%
10-4410-256.0	VEHICLE MAINTENANCE	96,938	76,178	31,158	50,000	62,000	65,000	65,000		5%
10-4410-261.0	RADIO MAINTENANCE	45	0	0	0	100	100	100		0%
10-4410-264.0	IT SERVICES AND LICENSES	276	551	1,720	1,720	575	700	700		22%
10-4410-265.0	FIRE EXTINGUISHER	491	0	0	282	550	600	600		9%
10-4410-280.0	TELEPHONE AND DATA	4,695	5,233	1,514	3,028	5,000	5,000	5,000		0%
10-4410-290.0	GASOLINE & DIESEL FUEL	32,071	32,168	11,890	33,000	40,000	40,000	35,000		-13%
10-4410-314.0	COMPUTER SERVICES	0	0	0	0	125	125	125		0%
10-4410-330.0	EDUCATION & TRAINING	9,205	11,955	4,055	8,110	9,600	9,600	9,600		0%
10-4410-478.0	SIGNAL UPGRADES	492	8,070	0	0	4,300	4,300	4,300		0%
10-4410-479.0	HAULING CONSTRUCTION MATERIAL	74	428	720	1,200	700	2,000	2,000		186%
10-4410-480.0	MISC SUPPLIES	6,373	5,219	1,849	3,698	6,000	6,000	6,000		0%
10-4410-481.0	SNOW REMOVAL	57,217	57,515	0	15,000	86,000	86,000	60,000		-30%
10-4410-482.0	ASPHALT	30,056	36,452	15,170	30,340	32,000	32,000	32,000		0%
10-4410-484.0	MEDICAL SUPPLIES	320	351	82	350	350	350	350		0%
10-4410-485.0	TOOLS	1,791	1,597	0	1,000	2,500	2,500	2,500		0%
10-4410-486.0	PAINT STRIPING MATERIALS	20,330	14,177	1,552	40,000	40,250	40,000	40,000		-1%
10-4410-488.0	SIGNS	36,638	42,709	9,874	30,900	39,500	30,500	30,500		-23%
10-4410-489.0	ROAD BASE	1,341	704	0	0	1,300	1,300	1,300		0%
10-4410-494.0	STREET SWEEPING CONTRACT	23,543	33,215	27,481	40,000	40,000	40,000	40,000		0%
10-4410-512.0	INSURANCE	11,040	12,867	21,975	21,975	7,294	7,659	7,659		5%
10-4410-520.0	MISCELLANEOUS SERVICES	15,774	2,493	0	13,700	15,000	13,000	13,000		-13%
	SUBTOTAL	350,656	344,261	131,083	296,346	395,519	389,109	358,109	0	-9%
	STREET LIGHTING									
10-4410-610.0	STREET LIGHT POWER	80,256	88,789	37,834	75,668	81,000	90,860	90,860		12%
10-4410-620.0	STREET LIGHT REPAIRS	58,517	46,582	30,789	61,578	56,000	62,000	62,000		11%
	SUBTOTAL	138,773	135,371	68,623	137,246	137,000	152,860	152,860	0	12%
	CAPITAL									
10-4410-740.0	CAPITAL EQUIPMENT	2,198	0	0	0	0	0	0	0	0%
	SUBTOTAL	2,198	0	0	0	0	0	0	0	0%
	TOTAL STREETS	**969,918**	**982,653**	**466,685**	**970,186**	**1,067,224**	**1,110,077**	**1,072,859**	**0**	1%

Did you know the Streets Division is responsible for the maintenance of 72 miles of streets?

That's as far as driving from Centerville to Logan!

Geographic Information System (GIS)

The GIS Division maintains an integrated collection of computer software and data used to view, manage, and analyze geographically related information. This Division creates and maintains mapping applications, complete with attributed data that is used for management and planning activities, and to meet the needs of citizen requests.

STAFFING	Prior Year Actual FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027
GIS Specialist	1.00	1.00	1.00	
	1.00	1.00	1.00	-

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
	PERSONNEL									
10-4470-110.0	SALARY AND WAGES	98,512	104,736	54,559	109,118	107,941	113,220	113,220		5%
10-4470-111.0	OVERTIME PAY	0	0	0	0	1,000	1,000	1,000		0%
10-4470-130.0	FICA	6,510	7,338	3,875	7,750	8,334	8,738	8,738		5%
10-4470-131.0	RETIREMENT	17,983	17,128	8,618	17,236	18,488	19,384	17,099		-8%
10-4470-132.0	MEDICAL INSURANCE	21,158	23,297	11,709	23,418	26,469	29,116	28,587		8%
10-4470-134.0	LONG TERM DISABILITY	333	351	183	366	400	400	400		0%
10-4470-135.0	WORKERS COMPENSATION	1,442	817	1,113	2,226	1,700	1,700	2,400		41%
	SUBTOTAL	145,938	153,667	80,057	160,114	164,332	173,558	171,444	0	4%
	OPERATIONS									
10-4470-200.0	UNIFORM PURCHASE	309	418	405	405	400	400	400		0%
10-4470-211.0	MEMBERSHIPS	0	0	0	0	150	150	150		0%
10-4470-240.0	OFFICE SUPPLIES	550	1,345	479	958	2,000	2,200	2,200		10%
10-4470-255.0	VEHICLE MAINTENANCE	778	757	290	550	350	550	550		57%
10-4470-262.0	MAINTENANCE & SUPPLIES	83	479	323	323	500	500	500		0%
10-4470-264.0	IT SERVICES AND LICENSES	140	209	209	209	200	220	220		10%
10-4470-280.0	TELEPHONE AND DATA	919	840	373	746	500	500	500		0%
10-4470-282.0	DATA - GPS	768	878	724	1,000	1,200	1,200	1,200		0%
10-4470-310.0	PROFESSIONAL SERVICES	0	199	1,018	1,018	1,300	1,300	1,300		0%
10-4470-320.0	SOFTWARE SUPPORT	9,429	10,572	0	12,310	12,300	12,400	12,400		1%
10-4470-330.0	EDUCATION AND TRAINING	1,498	4,204	222	3,000	3,000	3,200	3,200		7%
10-4470-475.0	SMALL EQUIPMENT	2,602	0	0	0	0	0	0		0%
10-4470-480.0	MISC SUPPLIES	999	919	20	40	1,000	2,000	2,000		100%
	SUBTOTAL	18,075	20,820	4,063	20,559	22,900	24,620	24,620	0	8%
	TOTAL GIS	**164,013**	**174,487**	**84,120**	**180,673**	**187,232**	**198,178**	**196,064**	**0**	5%

Engineering Services

The Engineering Division provides engineering review and support for the Community Development and Building & Zoning Inspection Division permit issuance including residential and commercial subdivision review, approval, inspections and construction oversight to ensure projects are constructed in accordance with City codes and standards. The costs of these services are offset with fees charged to the developer. The Engineering Division also provides survey and design services for various Parks and Cemetery projects. Additionally, the Engineering Division provides transportation planning, road, signal and intersection design, traffic management and studies and oversees survey, design, bidding and construction of capital improvement program (CIP) projects. The Division also provides storm water management, planning and design, and construction oversight of large CIP storm drain projects. The costs for these services are allocated to the respective fund.

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
	OPERATIONS									
10-4490-316.0	ENG SERVICES - COMMUNITY DEV.	200,380	174,822	29,658	150,000	200,000	200,000	200,000		0%
10-4490-317.0	ENG SERVICES - INSPECTION	19,735	34,623	2,553	5,106	30,450	30,500	30,500		0%
10-4490-321.0	ENG SERVICES - PARKS & CEMETERY	0	6,048	350	90,000	1,000	1,000	1,000		0%
10-4490-322.0	ENG SERVICES - MISCELLANEOUS	4,945	25,489	9,975	40,000	7,000	7,000	7,000		0%
10-4490-323.0	CEMETERY EXPANSION	11,055	1,650	0	0	0	0	0		0%
	TOTAL ENGINEERING SERVICES	**236,115**	**242,632**	**42,536**	**285,106**	**238,450**	**238,500**	**238,500**	**0**	0%

GENERAL FUND - PARKS & RECREATION SUMMARY

	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027
PARKS								
PERSONNEL	$795,296	$799,837	$452,662	$804,301	$799,444	$854,227	$788,360	$0
OPERATIONS	$275,972	$262,674	$125,544	$270,881	$329,253	$337,085	$337,085	$0
TOTAL PARKS	**$1,071,268**	**$1,062,511**	**$578,206**	**$1,075,182**	**$1,128,697**	**$1,191,312**	**$1,125,445**	**$0**
RECREATION COMMITTEES								
PARKS & RECREATION COMMITTEE	$146	$201	$115	$380	$840	$840	$840	$0
TRAILS COMMITTEE	$581	$2,428	$2,120	$2,262	$1,440	$2,940	$2,940	$0
TREE BOARD	$459	$882	$229	$458	$940	$940	$940	$0
TOTAL RECREATION COMMITTEES	**$1,186**	**$3,511**	**$2,464**	**$3,100**	**$3,220**	**$4,720**	**$4,720**	**$0**
COMMUNITY SERVICES								
PERSONNEL	$84,516	$96,986	$44,337	$88,674	$97,760	$102,430	$100,097	$0
OPERATIONS	$8,771	$6,234	$720	$5,231	$20,375	$9,353	$9,353	$0
COMMUNITY EVENTS	$59,196	$72,749	$58,248	$63,864	$68,000	$83,000	$83,000	$0
TOTAL COMMUNITY SERVICES	**$152,483**	**$175,969**	**$103,305**	**$157,769**	**$186,135**	**$194,783**	**$192,450**	**$0**
TOTAL PARKS & RECREATION	**$1,224,937**	**$1,241,991**	**$683,975**	**$1,236,051**	**$1,318,052**	**$1,390,815**	**$1,322,615**	**$0**

Parks

The Parks Department is responsible for maintaining and managing public properties of the City, including City parks and trails, as well as the City Cemetery. The Parks Department also oversees playground maintenance, and provides support for special event preparations. The Parks Department employs seasonal staff to assist with landscaping of City properties.

STAFFING	Prior Year Actual FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027
Parks Director	1.00	1.00	1.00	
Parks Supervisor	1.00	1.00	1.00	
Parks Maintenance Lead	1.00	1.00	1.00	
Parks Maintenance	2.00	2.00	2.00	
Parks Mechanic	0.50	0.50	0.50	
	5.50	5.50	5.50	-

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
	PERSONNEL									
10-4510-110.0	SALARY AND WAGES	394,772	417,719	210,534	421,068	417,496	433,635	433,635		4%
10-4510-111.0	OVERTIME	8,042	10,106	2,878	5,756	10,000	10,000	10,000		0%
10-4510-120.0	TEMPORARY AND PART TIME WAGE	183,194	175,910	126,375	160,000	160,000	185,000	135,000		-16%
10-4510-130.0	FICA	44,181	43,003	26,583	44,893	44,944	48,091	44,266		-2%
10-4510-131.0	RETIREMENT	72,648	68,320	33,110	66,220	76,226	79,145	69,818		-8%
10-4510-132.0	MEDICAL INSURANCE	82,154	78,269	44,910	89,820	75,778	83,356	81,841		8%
10-4510-134.0	LONG TERM DISABILITY	1,727	1,832	933	1,866	1,600	1,600	1,600		0%
10-4510-135.0	WORKERS COMPENSATION	8,578	4,678	7,339	14,678	13,400	13,400	12,200		-9%
	SUBTOTAL	795,296	799,837	452,662	804,301	799,444	854,227	788,360	0	-1%
	OPERATIONS									
10-4510-200.0	UNIFORM PURCHASES	2,872	3,167	810	1,620	3,500	3,500	3,500		0%
10-4510-211.0	MEMBERSHIPS	0	0	0	200	150	150	150		0%
10-4510-220.0	PUBLIC NOTICES	0	0	0	0	100	100	100		0%
10-4510-240.0	OFFICE SUPPLIES	394	698	355	710	500	2,500	2,500		400%
10-4510-242.0	POSTAGE	0	23	20	40	50	50	50		0%
10-4510-250.0	VEHICLE MAINT & SUPPLIES	8,216	9,187	1,268	9,000	10,000	10,000	10,000		0%
10-4510-260.0	MISC EQUIPMENT SUPPLIES	9,048	6,679	1,089	7,000	9,000	9,100	9,100		1%
10-4510-264.0	IT SERVICES & LICENSES	416	759	759	7,000	7,800	2,900	2,900		-63%
10-4510-268.0	MOWER MAINTENANCE	8,042	12,680	6,782	13,564	13,000	13,000	13,000		0%
10-4510-269.0	PARK MAINTENANCE	25,328	23,909	0	0	60,000	55,000	55,000		-8%
10-4510-270.0	UTILITIES - WATER WEBER BASIN	30,320	34,219	38,614	38,614	38,614	41,317	41,317		7%
10-4510-271.0	UTILITIES - DEUEL CREEK WATER	57,026	30,242	0	32,725	32,725	35,016	35,016		7%
10-4510-274.0	UTILITIES - POWER	7,645	8,656	4,274	8,548	8,500	8,548	8,548		1%
10-4510-277.0	UTILITIES - SEWER	1,824	2,592	1,296	2,592	2,696	2,804	2,804		4%
10-4510-280.0	TELEPHONE AND DATA	2,198	2,145	915	1,830	2,200	2,200	2,200		0%
10-4510-290.0	GASOLINE	14,074	14,828	6,223	12,446	18,000	16,000	16,000		-11%
10-4510-310.0	PROFESSIONAL SERVICES	14,640	11,756	7,418	17,000	15,000	15,000	15,000		0%
10-4510-330.0	EDUCATION & TRAINING	3,065	3,550	751	5,000	4,500	4,500	4,500		0%
10-4510-475.0	SMALL EQUIPMENT	0	6,422	205	5,000	5,500	5,500	5,500		0%
10-4510-480.0	MISC SUPPLIES	30,467	28,959	14,530	29,060	31,000	31,000	31,000		0%
10-4510-481.0	FERTILIZERS - WEED CONTROL	27,173	27,652	8,675	29,027	27,500	27,700	27,700		1%
10-4510-482.0	PLANTINGS	6,086	8,937	4,834	9,668	9,000	11,000	11,000		22%
10-4510-483.0	SPRINKLER REPAIR	18,060	9,459	9,458	18,916	15,000	15,000	15,000		0%
10-4510-484.0	HOLIDAY LIGHTING	6,031	6,026	6,279	6,767	7,000	7,000	7,000		0%
10-4510-485.0	FIELD PREPARATION	448	1,613	0	0	1,500	1,700	1,700		13%
10-4510-486.0	CURB & GUTTER REPAIR	0	0	481	4,046	3,000	5,000	5,000		67%
10-4510-512.0	INSURANCE	2,416	7,935	10,135	10,135	2,918	11,000	11,000		277%
10-4510-752.0	CITIZEN PARTICIPATION PROJECTS	183	581	373	373	500	500	500		0%
	SUBTOTAL	275,972	262,674	125,544	270,881	329,253	337,085	337,085	0	2%
	TOTAL PARKS	**1,071,268**	**1,062,511**	**578,206**	**1,075,182**	**1,128,697**	**1,191,312**	**1,125,445**	**0**	0%

Did you know Centerville has 7 parks and a cemetery?

That is over 93 acres of dedicated open space!

GENERAL FUND BY DEPARTMENT

Parks Committees

The boards and committees below act as advisory committees to the City Council regarding issues related to parks and recreation, public trails, and trees on public property.

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
	PARKS & RECREATION COMMITTEE									
10-4511-310.0	PROFESSIONAL/RECORDING SERVICES	146	201	115	230	440	440	440		0%
10-4511-480.0	MISC SUPPLIES	0	0	0	150	400	400	400		0%
	SUBTOTAL	146	201	115	380	840	840	840	0	0%
	TRAILS COMMITTEE									
10-4512-310.0	RECORDER SERVICES	280	333	20	65	440	440	440		0%
10-4512-480.0	MISC SUPPLIES	301	2,095	2,100	2,197	1,000	2,500	2,500		150%
	SUBTOTAL	581	2,428	2,120	2,262	1,440	2,940	2,940	0	104%
	TREE BOARD									
10-4513-310.0	RECORDER SERVICES	333	414	229	458	440	440	440		0%
10-4513-480.0	MISC SUPPLIES	126	468	0	0	500	500	500		0%
	SUBTOTAL	459	882	229	458	940	940	940	0	0%
	TOTAL PARKS COMMITTEES	**1,186**	**3,511**	**2,464**	**3,100**	**3,220**	**4,720**	**4,720**	**0**	47%

GENERAL FUND BY DEPARTMENT

Community Services

The Community Services Division is responsible for providing oversight on all City events, and assists with maintaining the City's website and social media accounts. Additionally, the Community Services Manager also oversees the Recreation and Youth Council programs.

STAFFING	Prior Year Actual FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027
Community Services Manager	1.00	1.00		
	1.00	1.00	-	-

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
	PERSONNEL									
10-4560-110.0	SALARY AND WAGES	66,090	76,692	35,139	70,278	76,142	79,881	79,881		5%
10-4560-130.0	FICA	4,933	5,792	2,655	5,310	5,825	6,111	6,111		5%
10-4560-131.0	RETIREMENT	11,853	12,585	5,530	11,060	12,922	13,556	11,959		-7%
10-4560-132.0	MEDICAL INSURANCE	88	96	45	90	110	121	121		10%
10-4560-134.0	LTD	219	257	118	236	325	325	325		0%
10-4560-135.0	WORKERS COMPENSATION	1,333	1,564	850	1,700	2,436	2,436	1,700		-30%
	SUBTOTAL	84,516	96,986	44,337	88,674	97,760	102,430	100,097	0	2%
	OPERATIONS									
10-4560-200.0	UNIFORM PURCHASE	0	0	0	0	0	300	300		100%
10-4560-211.0	MEMBERSHIPS	0	0	0	0	0	153	153		100%
10-4560-240.0	OFFICE SUPPLIES	545	0	49	98	300	400	400		33%
10-4560-242.0	POSTAGE	0	0	0	0	50	50	50		0%
10-4560-260.0	EQUIP MAINT & SUPPLIES MISC.	0	0	0	0	50	50	50		0%
10-4560-264.0	IT SERVICES AND LICENSES	140	1,209	209	209	250	250	250		0%
10-4560-280.0	TELEPHONE AND DATA	0	0	178	356	525	900	900		71%
10-4560-310.0	PROFESSIONAL SERVICES	495	544	284	568	15,000	1,400	1,400		-91%
10-4560-314.0	COMPUTER SERVICES	0	2,356	0	0	0	550	550		100%
10-4560-330.0	EDUCATION & TRAINING	3,739	2,125	0	4,000	4,200	5,300	5,300		26%
10-4560-480.0	MISC SUPPLIES	3,852	0	0	0	0	0	0		0%
	SUBTOTAL	8,771	6,234	720	5,231	20,375	9,353	9,353	0	-54%
	COMMUNITY EVENTS									
10-4560-482.0	CHRISTMAS LIGHTING	1,076	7,056	1,260	1,260	2,000	2,000	2,000		0%
10-4560-621.0	4TH OF JULY CELEBRATION	52,997	58,789	51,582	52,046	55,000	70,000	70,000		27%
10-4560-645.0	EASTER EGG HUNT	1,396	2,004	0	2,023	2,000	2,000	2,000		0%
10-4560-646.0	CONCERTS IN THE PARK	0	450	1,150	2,300	2,000	2,000	2,000		0%
10-4560-647.0	NEIGHBORHOOD NIGHTS	0	942	193	386	800	200	200		-75%
10-4560-648.0	FALL FESTIVAL	0	0	2,277	2,277	2,000	2,300	2,300		15%
10-4560-750.0	MOVIES IN THE PARK	3,727	3,508	1,786	3,572	4,200	4,500	4,500		7%
	SUBTOTAL	59,196	72,749	58,248	63,864	68,000	83,000	83,000	0	22%
	TOTAL COMMUNITY SERVICES	**152,483**	**175,969**	**103,305**	**157,769**	**186,135**	**194,783**	**192,450**	**0**	3%

GENERAL FUND - PUBLIC BUILDINGS SUMMARY

	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027
PARKS & REC FACILITY								
OPERATIONS	20,520	22,397	8,874	22,304	22,947	32,359	32,359	0
TOTAL PARKS & REC FACILITY	**20,520**	**22,397**	**8,874**	**22,304**	**22,947**	**$32,359**	**$32,359**	**$0**
PUBLIC WORKS FACILITY								
OPERATIONS	$61,018	$72,038	$27,535	$51,254	$57,744	$73,776	$73,776	$0
TOTAL PUBLIC WORKS FACILITY	**$61,018**	**$72,038**	**$27,535**	**$51,254**	**$57,744**	**$73,776**	**$73,776**	**$0**
CITY HALL								
PERSONNEL	$70,855	$68,659	$32,705	$36,542	$85,069	$74,831	$10,104	$0
OPERATIONS	$128,553	$123,158	$52,551	$132,543	$116,270	$167,540	$203,340	$0
TOTAL CITY HALL	**$199,408**	**$191,817**	**$85,256**	**$169,085**	**$201,339**	**$242,371**	**$213,444**	**$0**
PUBLIC WORKS STORAGE/DECANT								
OPERATING EXPENDITURES	$16,308	$10,073	$5,913	$11,674	$16,094	$19,377	$19,377	$0
TOTAL PUBLIC WORKS STORAGE/DE(	**$16,308**	**$10,073**	**$5,913**	**$11,674**	**$16,094**	**$19,377**	**$19,377**	**$0**
WHITAKER HOME								
OPERATING EXPENDITURES	$6,634	$5,370	$2,711	$5,601	$8,148	$8,199	$8,199	$0
CAPITAL	$41,152	$20,444	$13,095	$26,190	$27,500	$27,500	$27,500	$0
TOTAL WHITAKER HOME	**47,786**	**25,814**	**15,806**	**31,791**	**35,648**	**$35,699**	**$35,699**	**$0**
TOTAL PUBLIC BUILDINGS	**$345,040**	**$322,139**	**$143,384**	**$286,108**	**$333,772**	**$403,582**	**$374,655**	**$0**

Parks & Recreation Facility

The purpose of this budget is to provide funding needed to maintain the facilities needed to support all City functions. For administrative purposes, custodial personnel costs for all public buildings is listed in the City Hall budget. The Parks & Recreation Facility is located at 655 N 1250 W.

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
	OPERATIONS									
10-4595-271.0	UTILITIES - POWER	4,702	4,395	2,263	4,526	5,000	5,500	5,500		10%
10-4595-276.0	UTILITIES - GAS	5,648	4,009	542	5,000	7,000	7,000	7,000		0%
10-4595-277.0	UTILITIES - SEWER	228	324	162	324	356	400	400		12%
10-4595-310.0	PROFESSIONAL SERVICES	5,069	7,846	2,840	5,680	5,000	8,500	8,500		70%
10-4595-480.0	MISC SUPPLIES	136	120	34	68	250	300	300		20%
10-4595-481.0	JANITORIAL SUPPLIES	278	235	251	502	500	650	650		30%
10-4595-482.0	MAINTENANCE & REPAIR	3,321	4,127	78	3,500	3,500	8,600	8,600		146%
10-4595-514.0	INSURANCE	1,138	1,341	2,704	2,704	1,341	1,409	1,409		5%
	SUBTOTAL	20,520	22,397	8,874	22,304	22,947	32,359	32,359	0	41%
	TOTAL PARKS & REC FACILITY	**20,520**	**22,397**	**8,874**	**22,304**	**22,947**	**32,359**	**32,359**	**0**	41%

Public Works Facility

The purpose of this budget is to provide funding needed to maintain the facilities needed to support all City functions. For administrative purposes, custodial personnel costs for all public buildings is listed in the City Hall budget. The Public Works Facility is located at 655 N 1250 W.

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
	OPERATIONS									
10-4596-271.0	UTILITIES - POWER	10,474	11,385	6,774	13,548	10,500	11,500	11,500		10%
10-4596-276.0	UTILITIES - GAS	8,375	8,329	1,787	3,574	9,900	10,500	10,500		6%
10-4596-277.0	UTILITIES - SEWER	1,072	1,553	648	1,296	1,748	1,800	1,800		3%
10-4596-280.0	TELEPHONE SERVICE & EQUIPMENT	12,801	12,732	6,338	12,676	13,000	13,000	13,000		0%
10-4596-310.0	PROFESSIONAL SERVICES	684	2,357	1,444	2,888	1,000	5,000	5,000		400%
10-4596-475.0	SMALL EQUIPMENT	4,380	0	0	0	0	0	0		0%
10-4596-480.0	MISC SUPPLIES	0	3,769	3,385	6,770	2,000	4,000	4,000		100%
10-4596-481.0	JANITORIAL SUPPLIES	1,570	1,687	1,127	2,254	2,000	2,750	2,750		38%
10-4596-482.0	MAINTENANCE & REPAIR	19,455	27,665	2,216	4,432	15,000	22,500	22,500		50%
10-4596-514.0	INSURANCE	2,207	2,561	3,816	3,816	2,596	2,726	2,726		5%
	SUBTOTAL	61,018	72,038	27,535	51,254	57,744	73,776	73,776	0	28%
	TOTAL PUBLIC WORKS FACILITY	**61,018**	**72,038**	**27,535**	**51,254**	**57,744**	**73,776**	**73,776**	**0**	28%

GENERAL FUND BY DEPARTMENT

City Hall

The purpose of this budget is to provide funding needed to maintain the facilities needed to support all City functions. For administrative purposes, custodial personnel costs for all public buildings is listed in the City Hall budget. The Centerville City Hall is located at 250 N Main St.

STAFFING	Prior Year Actual FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027
Custodian	1.00	1.00	1.00	
Assistant Custodian	0.50	0.50	0.50	
Building Supervisor	0.25	0.25	0.25	
	1.75	1.75	1.75	-

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
	PERSONNEL									
10-4597-120.0	PART TIME WAGES	56,932	55,996	26,488	30,000	71,455	64,417	9,200		-87%
10-4597-130.0	FICA	4,424	4,181	2,112	2,295	5,467	4,928	704		-87%
10-4597-131.0	RETIREMENT	8,661	8,034	3,547	3,547	6,897	4,236	0		-100%
10-4597-135.0	WORKERS COMPENSATION	838	448	558	700	1,250	1,250	200		-84%
	SUBTOTAL	70,855	68,659	32,705	36,542	85,069	74,831	10,104	0	-88%
	OPERATIONS									
10-4597-230.0	MILEAGE REIMBURSEMENT	0	0	0	0	50	50	50		0%
10-4597-264.0	IT SERVICES AND LICENSES	45	114	228	228	120	120	120		0%
10-4597-271.0	UTILITIES - POWER	30,235	33,694	16,235	32,470	30,810	35,000	35,000		14%
10-4597-276.0	UTILITIES - GAS	14,361	10,160	2,616	10,000	16,000	17,000	17,000		6%
10-4597-277.0	UTILITIES - SEWER	912	1,296	648	1,296	1,700	1,800	1,800		6%
10-4597-280.0	TELEPHONE SERVICE & EQUIPMENT	12,801	12,732	6,338	12,676	13,000	13,000	13,000		0%
10-4597-310.0	PROFESSIONAL SERVICES	8,783	12,961	3,942	35,000	10,000	18,000	60,000		500%
10-4597-320.0	ELEVATOR CONTRACT	1,298	2,213	0	0	1,700	1,700	1,700		0%
10-4597-321.0	MECHANICAL SERVICE	15,112	17,081	7,602	15,204	15,000	25,000	25,000		67%
10-4597-480.0	MISC SUPPLIES	9,260	5,912	3,220	6,440	4,300	4,500	4,500		5%
10-4597-481.0	JANITORIAL SUPPLIES	3,269	4,384	405	810	4,000	5,000	5,000		25%
10-4597-482.0	MAINTENANCE & REPAIR	22,622	11,150	898	8,000	8,000	34,200	28,000		250%
10-4597-514.0	INSURANCE	9,855	11,461	10,419	10,419	11,590	12,170	12,170		5%
	SUBTOTAL	128,553	123,158	52,551	132,543	116,270	167,540	203,340	0	75%
	TOTAL CITY HALL	**199,408**	**191,817**	**85,256**	**169,085**	**201,339**	**242,371**	**213,444**	**0**	6%

Public Works Storage/Decant

The purpose of this budget is to provide funding needed to maintain the facilities needed to support all City functions. For administrative purposes, custodial personnel costs for all public buildings is listed in the City Hall budget. The Public Works Storage and Decant Facility is located at 655 N 1250 W.

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
	OPERATIONS									
10-4598-276.0	UTILITIES - GAS	9,659	5,611	649	6,000	9,300	9,500	9,500		2%
10-4598-480.0	MISC SUPPLIES	0	119	0	0	150	150	150		0%
10-4598-482.0	MAINTENANCE & REPAIR	5,253	2,758	4,590	5,000	5,000	8,000	8,000		60%
10-4598-514.0	INSURANCE	1,396	1,585	674	674	1,644	1,727	1,727		5%
	SUBTOTAL	16,308	10,073	5,913	11,674	16,094	19,377	19,377	0	20%
	TOTAL PW Storage/Decant	**16,308**	**10,073**	**5,913**	**11,674**	**16,094**	**19,377**	**19,377**	**0**	20%

Whitaker Home

The purpose of this budget is to provide funding needed to maintain the facilities needed to support all City functions. For administrative purposes, custodial personnel costs for all public buildings is listed in the City Hall budget. The Whitaker Home is located at 168 N Main St. Capital projects for the Whitaker Home are funded through RAP Tax.

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
	OPERATIONS									
10-4599-271.0	UTILITIES - POWER	1,407	1,211	647	1,294	1,800	1800	1800		0%
10-4599-276.0	UTILITIES - GAS	980	657	138	800	1,000	1,000	1,000		0%
10-4599-277.0	UTILITIES - SEWER	228	324	162	324	330	330	330		0%
10-4599-318.0	CUSTODIAL SUPPLIES	937	97	485	1,200	1,000	1,000	1,000		0%
10-4599-482.0	BUILDING MAINT & REPAIR	2,217	1,862	296	1,000	3,000	3,000	3,000		0%
10-4599-514.0	INSURANCE - PROPERTY	865	1,219	983	983	1,018	1,069	1,069		5%
	SUBTOTAL	6,634	5,370	2,711	5,601	8,148	8,199	8,199	0	1%
	CAPITAL									
10-4599-750.0	CAPITAL PROJECTS	41,152	20,444	13,095	26,190	27,500	27,500	27,500		0%
	SUBTOTAL	41,152	20,444	13,095	26,190	27,500	27,500	27,500	0	0%
	TOTAL WHITAKER HOME	**47,786**	**25,814**	**15,806**	**31,791**	**35,648**	**35,699**	**35,699**	**0**	0%

The Whitaker Home is one of only eleven stone houses built in the 1860's.
Tours of the home are free to the public.

GENERAL FUND - COMMUNITY DEVELOPMENT SUMMARY

	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027
COMMUNITY DEVELOPMENT								
PERSONNEL	$357,698	$393,601	$209,294	$420,088	$489,908	$511,132	$501,679	$0
OPERATIONS	$15,036	$38,868	$37,934	$60,330	$54,500	$65,300	$47,400	$0
CAPITAL	$37,949	$123,285	$12,960	$25,920	$0	$3,000	$3,000	$0
TOTAL COMMUNITY DEVELOPMENT	**$410,683**	**$555,754**	**$260,188**	**$506,338**	**$544,408**	**$579,432**	**$552,079**	**$0**
BOARDS & COMMISSIONS								
PLANNING COMMISSION	$3,419	$3,293	$1,978	$4,079	$7,600	$7,600	$7,600	$0
BOARD OF ADJUSTMENT	$572	$125	$0	$225	$550	$550	$550	$0
LANDMARKS COMMISSION	$0	$0	$0	$0	$100	$100	$100	$0
TOTAL BOARDS & COMMISSIONS	**$3,991**	**$3,418**	**$1,978**	**$4,304**	**$8,250**	**$8,250**	**$8,250**	**$0**
BUILDING & ZONING INSPECTION								
OPERATIONS	$42,249	$46,589	$16,614	$45,114	$71,800	$71,800	$71,800	$0
TOTAL BUILDING INSPECTION	**$42,249**	**$46,589**	**$16,614**	**$45,114**	**$71,800**	**$71,800**	**$71,800**	**$0**
TOTAL COMMUNITY SERVICES	**$456,923**	**$605,761**	**$278,780**	**$555,756**	**$624,458**	**$659,482**	**$632,129**	**$0**

GENERAL FUND BY DEPARTMENT

Community Development

The Community Development Department is responsible for the administration of planning and zoning policies of the City and oversees and regulates all building, construction, and development activities within the City. The Community Development Department is also responsible for business licensing and regulation.

STAFFING	Prior Year Actual FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027
Community Development Director	1.00	1.00	1.00	
Planner I	1.00	1.00	1.00	
Planning & Zoning Technician	1.00	1.00	1.00	
Code Enforcement Officer	0.50	0.50	0.50	
	3.50	3.50	3.50	-

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
	PERSONNEL									
10-4610-110.0	SALARY & WAGES	258,250	282,545	149,693	299,386	294,871	307,062	307,062		4%
10-4610-111.0	OVERTIME PAY	0	143	0	1,500	3,000	3,000	3,000		0%
10-4610-120.0	PART-TIME WAGES	0	0	0	0	45,000	45,240	45,240		1%
10-4610-130.0	FICA	19,919	20,319	11,111	22,222	26,230	27,181	27,181		4%
10-4610-131.0	RETIREMENT	43,749	46,015	23,832	47,664	58,186	60,295	53,189		-9%
10-4610-132.0	MEDICAL INSURANCE	33,488	42,982	23,179	46,358	57,321	63,054	61,907		8%
10-4610-134.0	LONG TERM DISABILITIES	809	941	507	1,014	1,100	1,100	1,100		0%
10-4610-135.0	WORKERS COMPENSATION	1,483	656	972	1,944	4,200	4,200	3,000		-29%
	SUBTOTAL	357,698	393,601	209,294	420,088	489,908	511,132	501,679	0	2%
	OPERATIONS									
10-4610-200.0	UNIFORM PURCHASES	0	0	0	0	0	300	300		100%
10-4610-210.0	BOOKS & SUBSCRIPTIONS	124	0	0	0	200	200	200		0%
10-4610-211.0	MEMBERSHIPS	101	0	0	0	1,000	1,000	1,000		0%
10-4610-220.0	PUBLIC NOTICES	0	0	0	0	500	300	300		-40%
10-4610-240.0	OFFICE SUPPLIES	1,743	967	150	300	1,600	1,600	1,600		0%
10-4610-241.0	PRINTING	0	140	180	360	500	500	500		0%
10-4610-242.0	POSTAGE	779	6	19	38	800	800	800		0%
10-4610-246.0	IT SERVICES AND LICENSES	5,820	18,556	26,146	26,146	38,800	0	0		-100%
10-4610-260.0	VEHICLE MAINTENANCE	154	227	499	700	500	700	700		40%
10-4610-262.0	EQUIPMENT MAINT & SUPPLIES	1,411	1,458	584	1,168	1,500	1,500	1,500		0%
10-4610-264.0	~~COMPUTER MAINTENANCE~~ IT SERVICES AND LICENSES	0	0	0	0	600	800	800		33%
10-4610-280.0	TELEPHONE AND DATA	453	861	201	1,000	1,000	1,100	1,100		10%
10-4610-290.0	GASOLINE	173	43	54	108	200	700	700		250%
10-4610-310.0	PROFESSIONAL SERVICES	0	15,193	8,973	25,000	0	18,000	100		100%
10-4610-314.0	COMPUTER SERVICES	0	0	0	0	0	30,000	30,000		100%
10-4610-315.0	RECORDING FEES - DAVIS COUNTY	0	206	370	740	0	500	500		100%
10-4610-330.0	EDUCATION & TRAINING	4,278	941	488	4,500	7,000	7,000	7,000		0%
10-4610-512.0	INSURANCE - AUTO LIABILITY	0	270	270	270	300	300	300		0%
	SUBTOTAL	15,036	38,868	37,934	60,330	54,500	65,300	47,400	0	-13%
	CAPITAL									
10-4610-752.0	GENERAL PLAN STUDY	37,949	123,285	12,960	25,920	0	3,000	3,000		100%
	SUBTOTAL	37,949	123,285	12,960	25,920	0	3,000	3,000	0	100%
	TOTAL COMMUNITY DEVELOPMENT	**410,683**	**555,754**	**260,188**	**506,338**	**544,408**	**579,432**	**552,079**	**0**	1%

GENERAL FUND BY DEPARTMENT

Boards & Commissions

The Boards and Commissions below act as advisory boards to the City Council on issues relating to planning, zoning, and historical sites.

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
	PLANNING COMMISSION									
10-4611-305.0	MEMBER ATTENDANCE	2,735	3,045	1,730	3,460	5,500	5,500	5,500		0%
10-4611-310.0	RECORDER SERVICES	684	248	248	496	600	600	600		0%
10-4611-330.0	EDUCATION & TRAINING	0	0	0	123	1,500	1,500	1,500		0%
	TOTAL PLANNING COMMISSION	3,419	3,293	1,978	4,079	7,600	7,600	7,600	0	0%
	BOARD OF ADJUSTMENT									
10-4612-305.0	MEMBER ATTENDANCE	350	125	0	125	400	400	400		0%
10-4612-310.0	RECORDER SERVICES	222	0	0	100	150	150	150		0%
	TOTAL BOARD OF ADJUSTMENT	572	125	0	225	550	550	550	0	0%
	LANDMARKS COMMISSION									
10-4613-310.0	RECORDER SERVICES	0	0	0	0	100	100	100		0%
	TOTAL LANDMARK COMMISSION	0	0	0	0	100	100	100	0	0%
	TOTAL BOARDS & COMMISSIONS	**3,991**	**3,418**	**1,978**	**4,304**	**8,250**	**8,250**	**8,250**	**0**	0%

Building & Zoning Inspection

The Building & Zoning Inspection Division provides plan review and inspections of the adopted building codes and issues building permits.

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
	OPERATIONS									
10-4650-210.0	BOOKS & SUBSCRIPTIONS	0	0	0	0	1,200	1,200	1,200		0%
10-4650-211.0	MEMBERSHIPS	0	0	0	0	150	150	150		0%
10-4650-260.0	EQUIPMENT MAINTENANCE	0	54	0	0	200	200	200		0%
10-4650-264.0	IT SERVICES AND LICENSES	45	114	114	114	250	250	250		0%
10-4650-316.0	BUILDING INSPECTION SERVICES	42,204	46,421	16,500	45,000	70,000	70,000	70,000		0%
	SUBTOTAL	42,249	46,589	16,614	45,114	71,800	71,800	71,800	0	0%
	TOTAL INSPECTIONS	**42,249**	**46,589**	**16,614**	**45,114**	**71,800**	**71,800**	**71,800**	**0**	0%

GENERAL FUND - TRANSFERS OUT/NON-DEPARTMENTAL SUMMARY

	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027
TRANSFERS OUT	$2,174,829	$1,505,961	$363,941	$915,252	$907,881	$734,658	$801,586	$0
NON-DEPARTMENTAL	$0	$0	$0	$0	$135,000	$135,000	$135,000	$0
TOTAL TRANSFERS OUT/NON-DEPARTMENTAL	$2,174,829	$1,505,961	$363,941	$915,252	$1,042,881	$869,658	$936,586	$0

GENERAL FUND BY DEPARTMENT

Transfers Out/Non-Departmental

The Transfers Out/Non-Departmental budget includes transfer of funds from the General Fund to other funds. It also includes personnel contingency funds for payouts relating to retirements, resignations, and other unanticipated personnel costs.

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
	TRANSFERS OUT									
10-4710-810.0	TRANSFERS TO CAPITAL PROJECTS FUNDS	1,741,737	1,006,162	140,307	280,613	280,613	103,158	162,886		-42%
10-4710-820.0	TRANSFER TO RECREATION FUND	17,500	0	9,838	19,676	19,676	23,908	21,108		7%
10-4710-900.0	TRANSFER TO REDEVELOPMENT AGENCY FUND	0	84,207	0	187,371	180,000	180,000	190,000		6%
10-4710-920.0	TRANSFER TO DRAINAGE FUND	0	0	6,000	12,000	12,000	12,000	12,000		0%
10-4710-952.0	TRANSFER TO TRANSPORATION FUND	415,592	415,592	207,796	415,592	415,592	415,592	415,592		0%
	SUBTOTAL	2,174,829	1,505,961	363,941	915,252	907,881	734,658	801,586	0	-12%
	NON-DEPARTMENTAL									
10-4710-990.0	CONTINGENCY - PERSONNEL ADJUSTMENTS	0	0	0	0	135,000	135,000	135,000		0%
	SUBTOTAL	0	0	0	0	135,000	135,000	135,000	0	0%
	TOTAL TRANSFERS OUT/NON-DEPARTMENTAL	**2,174,829**	**1,505,961**	**363,941**	**915,252**	**1,042,881**	**869,658**	**936,586**	**0**	-10%

RECREATION FUND SUMMARY

	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027
SUMMER RECREATION								
SUMMER RECREATION FEES	17,970	20,105	730	20,000	19,000	20,000	20,000	0
ADULT LEAGUE FEES	0	295	0	0	0	2,560	2,560	0
TRANSFER FROM GENERAL FUND	17,500	0	9,838	19,676	19,676	23,908	21,108	0
SUMMER RECREATION REVENUES	$35,470	$20,400	$10,568	$39,676	$38,676	$46,468	$43,668	$0
PERSONNEL	22,120	23,385	12,232	24,464	11,040	25,120	25,120	0
OPERATIONS	14,847	6,474	4,070	12,888	17,500	16,300	16,300	0
SUMMER RECREATION EXPENDITURES	$36,967	$29,859	$16,302	$37,352	$28,540	$41,420	$41,420	$0
OFF SEASON RECREATION								
OFF SEASON RECREATION FEES	20,400	21,710	28,385	28,385	22,000	27,625	27,625	0
OFF SEASON REVENUES	20,400	21,710	28,385	28,385	22,000	27,625	27,625	0
OPERATIONS	17,789	17,744	250	26,773	18,500	27,275	27,275	0
OFF SEASON EXPENDITURES	17,789	17,744	250	26,773	18,500	27,275	27,275	0
YOUTH BASEBALL								
BASEBALL FEES	36,840	59,395	12,660	40,534	40,000	40,000	40,000	0
BASEBALL DONATIONS	6,447	10,453	250	7,150	8,200	8,200	8,200	0
YOUTH BASEBALL REVENUES	$43,287	$69,848	$12,910	$47,684	$48,200	$48,200	$48,200	$0
PERSONNEL	11,850	11,625	6,370	12,740	26,036	16,348	16,348	0
OPERATIONS	32,661	35,806	21,834	43,668	35,800	34,450	34,450	0
YOUTH BASEBALL EXPENDITURES	$44,511	$47,431	$28,204	$56,408	$61,836	$50,798	$50,798	$0
CONCESSIONS								
CONSESSION SALES	1,595	0	0	0	0	0	0	0
CONCESSIONS REVENUES	$1,595	$0	$0	$0	$0	$0	$0	$0
PERSONNEL	0	0	0	0	0	0	0	0
OPERATIONS	1,110	4,102	195	400	0	2,800	0	0
CONCESSIONS EXPENDITURES	$1,110	$4,102	$195	$400	$0	$2,800	$0	$0
TOTAL TRANSFERS IN	17,500	0	9,838	19,676	19,676	23,908	21,108	0
TOTAL PROGRAM REVENUES	83,252	111,958	42,025	96,069	89,200	98,385	98,385	0
TOTAL EXPENDITURES	100,377	99,136	44,951	120,933	108,876	122,293	119,493	0
REV. OVER/UNDER EXP.	$375	$12,822	$6,912	-$5,188	$0	$0	$0	$0

RECREATION FUND

The Recreation Division is focused on providing the residents with recreational and fitness related activities to promote a healthy and active community. The program is heavily supported by seasonal part-time staff.

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
REVENUES										
25-34-100000	SUMMER RECREATION FEES	17,970	20,105	730	20,000	19,000	20,000	20,000		5%
25-34-300000	OFF SEASON RECREATION FEES	20,400	21,710	28,385	28,385	22,000	27,625	27,625		26%
25-34-400000	YOUTH BASEBALL/SOFTBALL FEES	36,840	59,395	12,660	40,534	40,000	40,000	40,000		0%
25-34-500000	ADULT PROGRAMS	0	295	0	0	0	2,560	2,560		100%
25-36-000000	CONCESSION SALES	1,595	0	0	0	0	0	0		0%
25-38-750000	DONATIONS & FUNDRAISER	6,447	10,453	250	7,150	8,200	8,200	8,200		0%
25-39-100000	TRANSFER FROM GENERAL FUND	17,500	0	9,838	19,676	19,676	23,908	21,108		7%
	TOTAL RECREATION REVENUE	**100,752**	**111,958**	**51,863**	**115,745**	**108,876**	**122,293**	**119,493**	**0**	10%
EXPENDITURES										
	SUMMER RECREATION									
25-4000-120.0	PART TIME WAGES	20,279	21,605	10,960	21,920	10,000	23,000	23,000		130%
25-4000-130.0	FICA	1,528	1,603	985	1,970	765	1,760	1,760		130%
25-4000-135.0	WORKERS COMPENSATION	313	177	287	574	275	360	360		31%
25-4000-220.0	PUBLIC NOTICES	40	0	0	0	0	0	0		0%
25-4000-242.0	POSTAGE	9	68	0	0	0	0	0		0%
25-4000-310.0	MEDICAL EXAMS	0	0	55	110	500	500	500		0%
25-4000-314.0	COMPUTER SERVICES	4,774	2,459	2,778	2,778	5,000	2,800	2,800		-44%
25-4000-320.0	BANKING SERVICES	0	0	0	0	0	3,500	3,500		100%
25-4000-330.0	EDUCATION & TRAINING	0	0	0	0	0	0	0		0%
25-4000-480.0	MISC SUPPLIES	10,024	3,947	1,237	10,000	12,000	9,500	9,500		-21%
	SUBTOTAL - SUMMER REC	36,967	29,859	16,302	37,352	28,540	41,420	41,420	0	45%
	OFF SEASON RECREATION									
25-4200-120.0	PART TIME WAGES	0	0	0	0	0	800	800		100%
25-4200-130.0	FICA	0	0	0	0	0	62	62		100%
25-4200-135.0	WORKERS COMPENSATION	0	0	0	0	0	16	16		100%
25-4200-260.0	EQUIP MAINT & SUPPLIES	0	4,650	0	0	0	0	0		100%
25-4200-310.0	INSTRUCTORS	9,500	10,000	0	13,650	9,500	14,333	14,333		51%
25-4200-480.0	TRANSPORTATION & MISC SUPPLIES	8,289	3,094	250	13,123	9,000	12,942	12,942		44%
	SUBTOTAL - OFF SEASON RECREATION	17,789	17,744	250	26,773	18,500	27,275	27,275	0	47%
	BASEBALL									
25-4300-120.0	PART TIME WAGES	10,841	10,679	5,793	11,586	24,000	15,000	15,000		-38%
25-4300-130.0	FICA	830	850	443	886	1,836	1,148	1,148		-37%
25-4300-135.0	WORKERS COMPENSATION	179	96	134	268	200	200	200		0%
25-4300-260.0	EQUIP MAINT & SUPPLIES	643	0	3,095	6,190	8,600	3,000	3,000		-65%
25-4300-310.0	UMPIRES - CONTRACTED	850	2,222	675	1,350	750	1,000	1,000		33%
25-4300-311.0	PROFESSIONAL SERVICES	6,192	3,900	2,995	5,990	2,450	450	450		-82%
25-4300-480.0	MISC SUPPLIES	24,976	29,684	15,069	30,138	24,000	30,000	30,000		25%
	SUBTOTAL - BASEBALL	44,511	47,431	28,204	56,408	61,836	50,798	50,798	0	-18%
	CONCESSIONS									
25-4900-120.0	PART TIME WAGES	0	0	0	0	0	0	0		0%
25-4900-130.0	FICA	0	0	0	0	0	0	0		0%
25-4900-135.0	WORKERS COMPENSATION	0	0	0	0	0	0	0		0%
25-4900-240.0	OFFICE SUPPLIES	0	0	0	0	0	0	0		0%
25-4900-260.0	EQUIP MAINT & SUPPLIES	60	539	0	0	0	2,800	0		100%
25-4900-310.0	PROFESSIONAL SERVICES	1,050	2,936	195	400	0	0	0		0%
25-4900-480.0	MISC SUPPLIES	0	627	0	0	0	0	0		0%
	SUBTOTAL - CONCESSIONS	1,110	4,102	195	400	0	2,800	0	0	100%
	TOTAL RECREATION EXPEND.	**100,377**	**99,136**	**44,951**	**120,933**	**108,876**	**122,293**	**119,493**	**0**	10%
	EXCESS REVENUES OVER (UNDER) EXPENDITURES	375	12,822	6,912	-5,188	0	0	0	0	

RAP TAX FUND SUMMARY

	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027
TOTAL REVENUES	$628,530	$631,948	$312,028	$624,056	$570,000	$570,000	$570,000	$0
TRANSFERS OUT	$551,177	$1,148,807	$281,318	$562,796	$570,000	$570,000	$570,000	$0
TOTAL EXPENDITURES	$551,177	$1,148,807	$281,318	$562,796	$570,000	$570,000	$570,000	$0
TOTAL REVENUES	$628,530	$631,948	$312,028	$624,056	$570,000	$570,000	$570,000	$0
TOTAL EXPENDITURES	$551,177	$1,148,807	$281,318	$562,796	$570,000	$570,000	$570,000	$0
REV OVER/UNDER EXP.	$77,353	-$516,859	$30,710	$61,260	$0	$0	$0	$0

RAP TAX FUND

Centerville City submitted an opinion to the residents of the City at the municipal general election held on November 3, 2015, providing each resident an opportunity to express the resident's opinion on the reauthorization of a local sales and use tax of one-tenth of one percent (0.10%) on certain qualifying transactions within the City to fund recreational facilities and cultural facilities and organizations for the City (2015 RAP Tax). A majority of the City's registered voters voting on the opinion question voted in favor of imposing the 2015 RAP Tax. The monies collected from the 2015 RAP Tax shall be used for financing recreational and cultural facilities, to finance ongoing operating expenses of recreational facilities or cultural organizations, and for any other eligible facilities or organizations provided by law as approved by the City Council.

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
REVENUES										
27-31-350000	RAP TAX	565,111	576,579	296,468	592,936	550,000	550,000	550,000		0%
27-36-100000	INTEREST INCOME	63,419	55,369	15,560	31,120	20,000	20,000	20,000		0%
27-39-250000	USE OF FUND BALANCE	0	0	0	0	0	0	0		0%
	TOTAL REVENUES	**628,530**	**631,948**	**312,028**	**624,056**	**570,000**	**570,000**	**570,000**	**0**	0%
EXPENDITURES										
	TRANSFERS OUT									
27-5000-710.0	Parks	491,136	1,098,555	251,998	503,996	487,500	487,500	487,500	0	0%
27-5000-750.0	Whitaker	31,151	28,531	14,700	29,400	27,500	27,500	27,500	0	0%
27-5000-800.0	DCPA	28,890	21,721	14,620	29,400	27,500	27,500	27,500	0	0%
27-5000-850.0	TBD	0	0	0	0	27,500	27,500	27,500	0	0%
	TOTAL EXPENDITURES	**551,177**	**1,148,807**	**281,318**	**562,796**	**570,000**	**570,000**	**570,000**	**0**	0%

CEMETERY PERPETUAL CARE FUND

The purpose of the Perpetual Care Fund is for providing perpetual care funding for the maintenance, care, and operation of the City Cemetery.

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
REVENUES										
30-34-820000	PERPETUAL CARE FEE	28,500	13,700	5,700	11,400	30,000	30,000	30,000		0%
30-34-821000	MONUMENT PERMIT FEE	3,800	5,000	3,200	6,400	3,000	3,000	3,000		0%
30-36-100000	INTEREST INCOME	2,358	2,202	1,023	2,046	2,000	2,000	2,000		0%
	TOTAL REVENUES	**34,658**	**20,902**	**9,923**	**19,846**	**35,000**	**35,000**	**35,000**	**0**	0%
EXPENDITURES										
30-4710-810.1	TRANSFER TO GENERAL FUND	22,800	14,960	0	15,877	28,000	28,000	28,000	0	0%
30-4710-980.0	CONTRIBUTION TO FUND BALANCE	0	0	0	0	7,000	7,000	7,000		0%
	TOTAL EXPENDITURES	**22,800**	**14,960**	**0**	**15,877**	**35,000**	**35,000**	**35,000**	**0**	0%

Did you know the first burials in the Cemetery happened in the 1850's?

CAPITAL IMPROVEMENT FUNDS SUMMARY

	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027
PARK FUND								
REVENUE	$588,918	$1,645,233	$319,016	$592,284	$574,079 #	$651,500	$547,500	$0
SUB TOTAL	$588,918	$1,645,233	$319,016	$592,284	$574,079	$651,500	$547,500	$0
EXPENDITURES	$741,934	$1,858,703	$81,478	$477,718	$574,079 #	$651,500	$547,500	$0
SUB TOTAL	$741,934	$1,858,703	$81,478	$477,718	$574,079	$651,500	$547,500	$0
CAPITAL PROJECTS FUND								
REVENUE	$1,858,597	$1,236,595	$256,618	$513,235	$1,476,109 #	$3,969,911	$3,985,252	$0
SUB TOTAL	$1,858,597	$1,236,595	$256,618	$513,235	$1,476,109	$3,969,911	$3,985,252	$0
EXPENDITURES	$1,033,328	$931,805	$569,217	$1,421,844	$1,476,109 #	$3,969,861	$3,947,861	$0
SUB TOTAL	$1,033,328	$931,805	$569,217	$1,421,844	$1,476,109	$3,969,861	$3,947,861	$0
TRANSPORTATION FUND								
REVENUE	$1,838,665	$1,837,823	$946,729	$1,893,458	$1,834,800 #	$6,237,817	$6,237,817	$0
SUB TOTAL	$1,838,665	$1,837,823	$946,729	$1,893,458	$1,834,800	$6,237,817	$6,237,817	$0
EXPENDITURES	$2,304,366	$1,879,577	$847,052	$1,818,342	$1,834,800 #	$6,237,817	$6,237,817	$0
SUB TOTAL	$2,304,366	$1,879,577	$847,052	$1,818,342	$1,834,800	$6,237,817	$6,237,817	$0
UTOPIA FUND								
REVENUE	$603,038	$542,442	$192,793	$553,272	$553,272 #	$565,278	$565,278	$0
SUB TOTAL	$603,038	$542,442	$192,793	$553,272	$553,272	$565,278	$565,278	$0
EXPENDITURES	$532,674	$543,327	$276,636	$553,272	$553,272 #	$565,278	$565,278	$0
SUB TOTAL	$532,674	$543,327	$276,636	$553,272	$553,272	$565,278	$565,278	$0

PARK FUND

The Parks Fund is dedicated to the capital improvement of the City's park system infrastructure. RAP Tax is generally the primary source of funding for the Parks Fund.

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
REVENUES										
45-34-700000	PARK IMPACT FEES	55,623	37,297	60,249	75,000	40,000	40,000	40,000		0%
45-34-920000	TRANSFER IN - RAP TAX	491,136	1,098,555	251,998	503,996	487,500	487,500	487,500		0%
45-33-700000	GRANT REVENUE	0	400,000	0	0	0	0	0		0%
45-36-100000	INTEREST INCOME	42,159	32,246	6,519	13,038	46,579	20,000	20,000		-57%
45-38-450000	MISC. CONTRIBUTIONS	0	14,135	250	250	0	0	0		0%
45-39-250000	USE OF FUND BALANCE	0	0	0	0	0	104,000	0		0%
	TOTAL REVENUES	**588,918**	**1,645,233**	**319,016**	**592,284**	**574,079**	**651,500**	**547,500**	**0**	-5%
EXPENDITURES										
45-4810-100.0	CAPITAL PROJECTS	277,410	410,260	40,500	40,500	172,600	651,500	547,500		217%
ITEM 1	Community Park Infield Fencing						21,500	21,500		
ITEM 2	Freedom Hills Asphalt Path Replacement						30,000	30,000		
ITEM 3	Community Park Restrooms (expansion fields)						130,000	130,000		
ITEM 4	Wetland mitigation						50,000	50,000		
ITEM 5	Bike Lanes - 1250 W						20,000	20,000		
ITEM 6	Future Projects TBD						-	296,000		
ITEM 7	~~West Side Trail Head, Bathrooms, Parking~~						~~400,000~~	-		
45-4810-120.0	SMITH PARK	0	3,398	24,199	24,199	0	0	0		0%
45-4860-181.0	ISLAND VIEW PRINCIPAL	381,000	405,000	0	391,000	391,000	0	0		-100%
45-4860-182.0	ISLAND VIEW INTEREST	31,544	21,333	5,239	10,479	10,479	0	0		-100%
45-4860-250.0	COMMUNITY PARK PICKLEBALL COURTS	51,980	1,018,712	11,540	11,540	0	0	0		0%
	TOTAL EXPENDITURES	**741,934**	**1,858,703**	**81,478**	**477,718**	**574,079**	**651,500**	**547,500**	**0**	-5%
	REVENUE OVER EXPENDITURES	-153,016	-213,470	237,538	114,566	0	0	0	0	

RAP Tax is a primary funding source for the Parks Fund. They allow the City to provide new park infrastructure, such as this playground at Community Park.

CAPITAL PROJECTS FUND

The Capital Projects Fund is dedicated for the use of purchasing capital equipment and intrastructure for the City's governmental funds.

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
REVENUES										
47-34-100000	TRANSFER IN - GENERAL FUND	1,741,737	1,006,162	140,307	280,613	280,613	103,158	162,886		-42%
47-36-100000	INTEREST INCOME	116,860	230,433	116,311	232,622	100,000	200,000	200,000		100%
	SALE OF FIXED ASSETS	0	0	0	0	0	45,000	0		0%
47-39-250000	USE OF FUND BALANCE	0	0	0	0	1,095,496	3,621,703	3,584,975		227%
	TOTAL REVENUES	**1,858,597**	**1,236,595**	**256,618**	**513,235**	**1,476,109**	**3,969,861**	**3,947,861**	**0**	167%
EXPENDITURES										
Transfers Out										
47-4000-510	TRANSFER TO OTHER FUNDS	0	0	0	0	0	2,000,000	2,400,000		100%
Courts										
47-4120-740.0	CAPITAL EQUIPMENT	0	0	0	0	0	0	0		0%
Administration										
47-4130-740.0	CAPITAL EQUIPMENT	267,090	64,014	0	0	0	56,000	5,000		100%
47-4130-750.0	CAPITAL PROJECTS	0	0	0	0	0	0	0		0%
ITEM 1	PTZ - Oakridge Tank						5,000	5,000		
ITEM 2	~~Truck~~						~~51,000~~	-		
Police										
47-4210-740.0	CAPITAL EQUIPMENT	214,332	365,909	0	472,569	472,569	275,100	275,100		-42%
ITEM 1	Vehicles (3)						179,022	179,022		
ITEM 2	Computers						22,500	22,500		
ITEM 3	Radios						22,188	22,188		
ITEM 4	Bi-Directional Amplifier						51,390	51,390		
Public Works Admin										
47-4405-740.0	CAPITAL EQUIPMENT	7,675	0	102,101	102,206	104,500	0	0		-100%
Streets										
47-4410-740.0	CAPITAL EQUIPMENT	402,777	234,382	327,924	584,800	584,800	884,000	759,000		30%
47-4410-750.0	CAPITAL PROJECTS	0	0	0	0	0	0	0		0%
CAPITAL EQUIPMENT DETAIL										
ITEM 1	10-Wheel Body/Plow Equipment						410,000	410,000		
ITEM 2	Bobtail w/ Plow Equipment						290,000	290,000		
ITEM 3	Cat Asphalt Roller						59,000	59,000		
ITEM 4	~~F-550 w/ Plow Equipment~~						~~125,000~~	-		
GIS										
47-4470-740.0	CAPITAL EQUIPMENT	0	0	0	12,218	14,500	5,500	5,500		-62%
CAPITAL EQUIPMENT DETAIL										
ITEM 1	Laptop w/ Parallels						5,500	5,500		
Parks										
47-4510-740.0	CAPITAL EQUIPMENT	81,185	210,789	139,051	139,051	139,540	154,761	154,761		11%
47-4510-750.0	CAPITAL PROJECTS	24,786	1,284	0	0	0	94,500	-		0%
CAPITAL EQUIPMENT DETAIL										
ITEM 1	Tow Aerial Lift						54,761	54,761		
ITEM 2	Tractor Snowmachine						48,000	48,000		
ITEM 3	Truck						52,000	52,000		
CAPITAL PROJECTS DETAIL										
ITEM 1	~~Community Park Baseball Field LED Lights~~						~~80,500~~	-		
ITEM 2	~~Smoot Park Tennis Court LED Lights~~						~~14,000~~	-		
Parks & Recreation Facility										
47-4595-740.0	CAPITAL EQUIPMENT	0	14,480	0	0	7,800	-	-		-100%
47-4595-750.0	CAPITAL PROJECTS	8,371	0	0	0	0	14,000	6,500		100%
CAPITAL PROJECT DETAIL										
ITEM 1	A/C Furnace						6,500	6,500		
ITEM 2	~~Records Room~~						~~7,500~~	-		

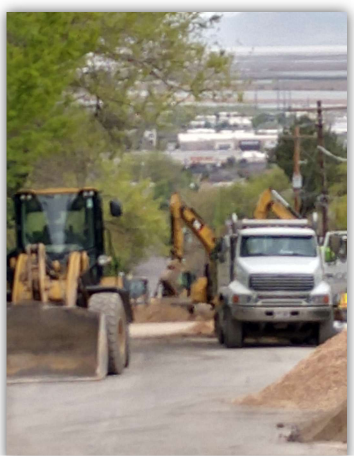
Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
Public Works Facility										
47-4596-740.0	CAPITAL EQUIPMENT	4,875	24,936	141	11,000	11,000	-	-		-100%
47-4596-750.0	CAPITAL PROJECTS	0	0	0		0	165,000	53,000		100%
CAPITAL PROJECT DETAIL										
ITEM 1	Asphalt Repair (in front of salt shed)						40,000	40,000		
ITEM 2	HVAC Upgrade						30,000	13,000		
ITEM 3	~~Electrical Disconnect~~						~~95,000~~	-		
City Hall										
47-4597-740.0	CAPITAL EQUIPMENT	0	15,153	0	100,000	141,400	-	-		-100%
47-4597-750.0	CAPITAL PROJECTS	13,537	0	0	0	0	262,000	240,000		100%
CAPITAL PROJECTS DETAIL										
ITEM 1	Electrical Disconnect						145,000	145,000		
ITEM 2	Transfer Switches						95,000	95,000		
ITEM 3	~~Replace SE Sidewalk~~						~~22,000~~	-		
Public Works Storage/Decant										
47-4598-750.0	CAPITAL PROJECTS	8,700	858	0	0	0	59,000	49,000		100%
CAPITAL PROJECTS DETAIL										
ITEM 1	Upsize Water Line, Hot Water, Gas Connect, Presser Washer						30,000	30,000		
ITEM 2	Door Openers						20,000	10,000		
ITEM 3	Shop Heaters						9,000	9,000		
	TOTAL EXPENDITURES	**1,033,328**	**931,805**	**569,217**	**1,421,844**	**1,476,109**	**3,969,861**	**3,947,861**	**0**	167%
	REVENUE OVER EXPENDITURES	825,269	304,790	-312,599	-908,609	0	0	0	0	

Vehicle and equipment replacement is an important part of providing services to the citizens and businesses while reducing risk.

TRANSPORATION FUND

The Transporation Fund is dedicated for the use of improving the City's transporation infrastrucure. The City receives a share of State sales tax dedicated to Class C road maintenance. A portion of the City's property tax revenue is another primary funding source for the Transporation Fund.

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
REVENUES										
48-31-300000	SALES TAX	507,032	515,752	264,019	528,038	500,000	500,000	500,000		0%
48-33-430000	CLASS C ROADS	742,814	860,082	451,892	903,784	725,000	725,000	725,000		0%
48-33-450000	GRANTS	106,345	0	0	0	0	3,925,960	3,925,960		100%
48-36-100000	INTEREST	66,882	46,397	23,022	46,044	50,000	50,000	50,000		0%
48-34-800000	TRANSFER - GENERAL FUND	415,592	415,592	207,796	415,592	415,592	415,592	415,592	0	0%
48-39-250000	USE OF FUND BALANCE	0	0	0	0	144,208	621,265	621,265		331%
	TOTAL REVENUE	**1,838,665**	**1,837,823**	**946,729**	**1,893,458**	**1,834,800**	**6,237,817**	**6,237,817**	**0**	240%
EXPENDITURES										
48-4000-310.0	PROFESSIONAL SERVICES	12,000	12,000	6,432	12,864	12,000	12,000	12,000		0%
48-4000-316.0	ENGINEERING - GENERAL	20,418	76,882	9,890	38,000	37,800	37,800	37,800		0%
48-4000-710.0	CAPITAL PROJECTS	1,752	25,660	1,351	1,351	0	0	0		0%
48-4000-736.0	1250 W RESCONST-PARRISH TO 200N	5,986	0	0	0	0				
48-4000-756.0	400 E STREET RECONSTRUCTION	0	0	0	0	0	4,194,175	4,194,175		100%
48-4000-756.1	400 E STREET REBUILD - ENGINEE	30,223	86,153	6,216	30,000	0				
48-4000-756.2	400 E STREET REBUILD - CONSTRU	0	0	0	0	0				
48-4000-756.3	400 E STREET REBUILD - MATERIA	0	0	0	0	0				
48-4000-757.0	400 S (PORTER LN) WIDENING	0	0	0	0	0	1,368,842	1,368,842		100%
48-4000-757.1	400 S (PORTER LN) WIDENING - ENGINEERING	0	6,425	17,150	45,000	0				
48-4000-757.2	400 S (PORTER LN) WIDENING - CONSTRUCTION	0	0	0	0	0				
48-4000-757.3	400 S (PORTER LN) WIDENING - MATERIAL	0	0	0	0	0				
48-4000-795.0	PARRISH LANE - INTERSECTIONS	473	0	0	0	0				
48-4000-800.0	NOLA DRIVE 1350 N TO 1680 N	0	12,271	0	0	0				
48-4000-815.0	LONDON ROAD REBUILD	26,550	0	0	0	0				
48-4000-820.0	RAWLINS CIRCLE & 400 WEST	4,476	0	0	0	0				
48-4000-825.0	Cottonwood Dr Street Rebuild	26,214	0	0	0	0				
48-4000-827.0	DEERFIELD DR STREET REBUILD	397,868	0	0	0	0				
48-4000-828.0	LINDA LOMA STREET REBUILD	248,147	0	0	0	0				
48-4000-829.0	WILMAR PLACE CIR STREET REBUILD	243,039	0	0	0	0				
48-4000-830.0	PEACH TREE DR STREET REBUILD	51,220	64,414	3,331	3,331	0				
48-4000-831.0	BRIARWOOD DR STREET REBUILD	50,921	455,773	21,319	21,319	0				
48-4000-832.0	1250 W MULTI-USE TRAIL	12,209	457	0	0	0				
48-4000-833.0	PARRISH LN/LEGACY TRAIL	12,381	24,344	3,996	3,996	0				
48-4000-834.1	1250 N STREET REBUILD - ENGINEERING	22,748	54,215	0	0	0				
48-4000-834.2	1250 N STREET REBUILD - CONSTRUCTION	0	339,944	17,892	17,892	0				
48-4000-835.0	231 W 1950 N SEWER LATERAL	0	0	0	813	0				
	ARIANE WAY REBUILD	0	0	0	0	0	200,000	200,000		100%
48-5000-760.0	STREET OVERLAY PROJECTS	905,646	141,694	608,522	1,217,044	1,360,000	0	0		-100%
48-5000-770.0	STREET CRACK SEAL PROJECTS	0	71,668	34,566	69,132	75,000	75,000	75,000		0%
48-5000-780.0	STREET SLURRY SEAL PROJECTS	0	212,293	43,886	212,598	225,000	225,000	225,000		0%
48-5000-800.0	SIDEWALK REPAIR / ACTIVE TRANSPORTATION	232,095	295,384	72,501	145,002	125,000	125,000	125,000		0%
					0					
	TOTAL EXPENDITURES	**2,304,366**	**1,879,577**	**847,052**	**1,818,342**	**1,834,800**	**6,237,817**	**6,237,817**	**0**	240%
	REVENUE OVER EXPENDITURES	-465,701	-41,754	99,677	75,116	0	0	0	0	



UTOPIA FUND

The City entered into a Pledge and Loan Agreement with the Utah Telecommunication Open Infrastructure Agency (UTOPIA). UTOPIA is an interlocal cooperative created to finance, construct and operate a system of fiber optic communication lines in various cities in the state. UTOPIA leases use of the fiber optic system to retail vendors of telephone, video, and internet services. The pledge commits the City to set aside and deposit funds as security in a debt service fund for the portion of the project related to the City.

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
REVENUES										
49-33-110000	UTOPIA REBATE	146,202	156,856	0	167,686	167,686	179,692	178,810		7%
49-34-850000	TRANSFER - TAX INCREMENT	456,836	385,586	192,793	385,586	385,586	385,586	386,468		0%
	TOTAL REVENUE	**603,038**	**542,442**	**192,793**	**553,272**	**553,272**	**565,278**	**565,278**	**0**	2%
EXPENDITURES										
49-4000-800.0	PLEDGE PAYMENTS	532,674	543,327	276,636	553,272	553,272	565,278	565,278		2%
	TOTAL EXPENDITURES	**532,674**	**543,327**	**276,636**	**553,272**	**553,272**	**565,278**	**565,278**	**0**	2%
	REVENUE OVER EXPENDITURES	70,364	-885	-83,843	0	0	0	0	0	

ENTERPRISE FUND SUMMARY

	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027
WATER FUND								
REVENUES	$4,561,426	$4,342,883	$2,414,338	$5,996,868	$5,898,260	$6,498,260	$7,198,260	$0
TOTAL REVENUES	$4,561,426	$4,342,883	$2,414,338	$5,996,868	$5,898,260	$6,498,260	$7,198,260	$0
PERSONNEL	$480,864	$592,530	$260,801	$521,602	$584,700	$626,761	$639,101	$0
OPERATIONS	$2,597,337	$2,559,455	$1,564,525	$2,998,305	$2,767,002	$2,987,591	$2,856,505	$0
DEBT SERVICE	$29,731	$26,900	$98,010	$108,966	$108,966	$110,234	$110,234	$0
CAPITAL	$101,683	$51,565	$51,979	$2,461,553	$2,937,592	$3,273,674	$4,092,420	$0
TOTAL EXPENDITURES	$2,631,976	$2,625,180	$1,674,983	$6,090,426	$5,898,260	$6,498,260	$7,198,260	$0
(note less depreciation)	$577,639	$605,270	$300,332	$600,664	$500,000	$500,000	$500,000	$0
SANITATION FUND								
REVENUES	$1,393,862	$1,483,706	$740,026	$1,490,284	$1,458,400	$1,575,462	$1,553,748	$0
TOTAL REVENUES	$1,393,862	$1,483,706	$740,026	$1,490,284	$1,458,400	$1,575,462	$1,553,748	$0
OPERATIONS	$1,327,958	$1,353,034	$631,079	$1,325,294	$1,458,400	$1,575,462	$1,553,748	$0
TOTAL EXPENDITURES	$1,327,958	$1,353,034	$631,079	$1,325,294	$1,458,400	$1,575,462	$1,553,748	$0
DRAINAGE FUND								
REVENUES	$1,432,971	$1,894,268	$1,081,612	$3,134,824	$2,036,000	$2,370,298	$2,363,393	$0
TOTAL REVENUES	$1,432,971	$1,894,268	$1,081,612	$3,134,824	$2,036,000	$2,370,298	$2,363,393	$0
PERSONNEL	$112,891	$173,909	$121,809	$243,618	$246,110	$263,171	$258,891	$0
OPERATIONS	$1,108,946	$1,208,254	$604,795	$1,430,363	$1,320,483	$1,421,035	$1,418,410	$0
DEBT SERVICE	$6,803	$6,132	$27,644	$30,734	$30,734	$31,092	$31,092	$0
CAPITAL	$20,284	$5,338	$108,702	$1,735,702	$558,673	$775,000	$775,000	$0
TOTAL EXPENDITURES	$1,089,124	$1,225,801	$779,703	$3,273,923	$2,036,000	$2,370,298	$2,363,393	$0
(note less depreciation)	$159,800	$167,832	$83,247	$166,494	$120,000	$120,000	$120,000	$0
TELECOMMUNICATIONS UTILITY								
REVENUES	$105,608	$93,703	$43,524	$87,048	$110,200	$100,200	$100,200	$0
TOTAL REVENUES	$105,608	$93,703	$43,524	$87,048	$110,200	$100,200	$100,200	$0
EXPENDITURES	$104,952	$94,340	$42,607	$89,566	$110,200	$100,200	$100,200	$0
TOTAL EXPENDITURES	$104,952	$94,340	$42,607	$89,566	$110,200	$100,200	$100,200	$0

WATER FUND

The Water Fund is used to account for the activities of the City's culinary water system. The Centerville City Public Works Water Division has a proud heritage of providing high quality culinary water to Centerville residents at affordable rates. Over the years, the Water Division has been honored with numerous awards ranging from safety to taste tests! We strive to offer the best service and are constantly finding innovative methods of improving the water system.

STAFFING	Prior Year Actual FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027
Water Supervisor	1.00	1.00	1.00	
Water Department Lead Worker	-	1.00	1.00	
Electrician	1.00	1.00	1.00	
Water Maintenance I-II	4.00	3.00	3.00	
	6.00	6.00	6.00	-

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
REVENUES										
51-33-202000	FEDERAL GRANTS	0	0	141,185	1,500,000	1,500,000	0	0		-100%
51-34-400000	WATER IMPACT FEES	100,838	34,442	30,907	61,814	60,000	60,000	60,000		0%
51-34-450000	WATERLINE CONST FEES - NEW SUB.	636,287	321,248	83,760	167,520	75,000	75,000	75,000		0%
51-36-100000	BANKING & INVEST. - INTEREST	68,264	39,065	17,320	34,640	50,000	50,000	50,000		0%
51-36-200000	MISCELLANEOUS	200	3,605	0	0	0	0	0		0%
51-37-110000	WATER SALES	3,648,084	3,884,643	2,076,723	4,153,446	4,127,760	4,127,760	4,427,760		7%
51-37-130000	WATER YOKES AND METERS	9,705	11,330	7,449	14,898	10,000	10,000	10,000		0%
51-37-150000	WTR LATERAL FEES - NEW SBD	3,910	0	0	0	0	0	0		0%
51-37-160000	HYDRANT WATER SALES	13,427	5,279	179	1,500	3,500	3,500	3,500		0%
51-37-200000	DELINQUENT PENALTY	30,560	12,279	1,265	7,500	12,000	12,000	12,000		0%
51-37-300000	GAIN ON SALE OF FIXED ASSET	50,151	30,992	55,550	55,550	60,000	160,000	160,000		167%
	TRANSFER IN - CAPITAL PROJECTS FUND/LOAN	0	0	0	0	0	2,000,000	2,400,000		100%
51-39-250000	USE OF FUND BALANCE	0	0	0	0	0	0	0		0%
	TOTAL REVENUE	**4,561,426**	**4,342,883**	**2,414,338**	**5,996,868**	**5,898,260**	**6,498,260**	**7,198,260**	**0**	22%
EXPENDITURES										
	PERSONNEL									
51-4000-110.0	SALARY AND WAGES	324,095	370,126	169,594	339,188	353,121	378,256	371,856		5%
51-4000-111.0	OVERTIME PAY	6,702	8,387	2,377	4,754	5,000	5,000	5,000		0%
51-4000-120.0	TEMPORARY & PART-TIME WAGES	7,939	10,192	5,316	10,632	20,000	20,000	20,000		0%
51-4000-130.0	FICA	25,530	27,099	13,238	26,476	28,927	30,850	30,360		5%
51-4000-131.0	RETIREMENT	45,895	76,631	27,174	54,348	60,774	65,039	56,416		-7%
51-4000-132.0	MEDICAL INSURANCE	63,604	95,571	38,482	76,964	107,378	118,116	145,969		36%
51-4000-134.0	LONG TERM DISABILITY	991	1,192	579	1,158	1,400	1,400	1,400		0%
51-4000-135.0	WORKERS COMPENSATION	6,108	3,332	4,041	8,082	8,100	8,100	8,100		0%
	SUBTOTAL PERSONNEL	480,864	592,530	260,801	521,602	584,700	626,761	639,101	0	9%
	OPERATIONS									
51-4000-200.0	UNIFORM PURCHASE	2,470	2,646	2,240	2,240	2,850	2,850	2,850		0%
51-4000-205.0	BANK PROCESSING CHARGES -XPRESS	36,076	41,467	19,316	38,632	27,000	27,000	27,000		0%
51-4000-210.0	BOOKS & SUBSCRIPTIONS	0	0	0	0	300	300	300		0%
51-4000-211.0	MEMBERSHIPS	2,046	2,046	0	2,046	2,800	2,800	2,800		0%
51-4000-220.0	PUBLIC NOTICES	0	190	0	0	500	500	500		0%
51-4000-240.0	OFFICE SUPPLIES	1,257	1,022	355	1,400	1,000	1,000	1,000		0%
51-4000-241.0	PRINTING	13,581	7,379	6,888	13,776	9,500	9,500	9,500		0%
51-4000-242.0	POSTAGE	7,105	14,615	1,169	7,000	11,500	11,500	11,500		0%
51-4000-250.0	VEHICLE MAINT & SUPPLIES	23,521	19,886	10,259	20,518	16,000	14,000	14,000		-13%
51-4000-260.0	LAND USE AGREEMENT - FOREST SERVICE	1,471	1,392	0	1,417	2,100	2,100	2,100		0%
51-4000-261.0	EQUIPMENT MAINTENANCE - RADIO	0	0	0	0	500	500	500		0%
51-4000-263.0	EQUIPMENT MAINTENANCE - OFFICE	955	659	760	1,520	500	500	500		0%
51-4000-264.0	IT SERVICES AND LICENSES	379	665	665	665	700	920	920		31%
51-4000-265.0	FIRE EXTINGUISHER	287	0	0	486	400	400	400		0%
51-4000-266.0	METER READING MAINTENANCE	2,335	3,700	200	400	2,300	2,300	2,300		0%
51-4000-275.0	UTILITIES - PUMPS AND WELLS	71,063	75,351	30,950	61,900	66,000	69,000	69,000		5%
51-4000-280.0	TELEPHONE AND DATA	3,458	3,512	915	1,830	3,200	3,200	3,200		0%
51-4000-286.0	TELEMETERING	25,345	42,688	2,998	16,000	19,000	19,000	19,000		0%
51-4000-290.0	GASOLINE & DIESEL SERVICES	21,408	17,133	6,343	19,000	22,000	22,000	22,000		0%
51-4000-310.0	PROFESSIONAL SERVICES	23,834	14,242	10,547	21,094	54,000	22,800	22,800		-58%
51-4000-314.0	COMPUTER SUPPORT	5,684	7,828	3,694	7,388	7,734	10,100	10,100		31%
51-4000-316.0	ENGINEER	48,520	61,315	106,339	150,000	6,000	6,000	6,000		0%
51-4000-330.0	EDUCATION AND TRAINING	6,682	6,427	990	6,500	9,500	9,500	9,500		0%
51-4000-340.0	CERTIFICATIONS - EXAMS	730	796	576	1,152	1,500	1,500	1,500		0%
51-4000-478.0	COMMERCIAL WATER METERS	3,245	6,701	0	4,000	7,500	7,500	7,500		0%
51-4000-479.0	HAULING CONSTRUCTION MATERIAL	489	0	0	400	1,500	1,500	1,500		0%
51-4000-480.0	MISC SUPPLIES	52,795	42,049	11,653	23,306	40,000	40,000	40,000		0%
51-4000-481.0	METER REPAIRS	7,475	9,643	969	3,000	10,500	10,500	10,500		0%
51-4000-483.0	NEW METERS - REPLACEMENT	0	0	3,758	3,758	0	0	0		0%
51-4000-484.0	WATER MAIN SUPPLIES	36,279	40,001	34,441	68,882	43,000	48,000	48,000		12%
51-4000-485.0	BLUE STAKES	5,337	4,158	1,854	5,000	6,700	6,700	6,700		0%

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
51-4000-486.0	ASPHALT	1,667	5,976	0	0	12,000	12,000	12,000		0%
51-4000-487.0	ROAD BASE	3,952	3,255	1,109	5,000	5,000	8,000	8,000		60%
51-4000-488.0	SAND	1,001	1,718	268	1,200	2,000	5,000	5,000		150%
51-4000-489.0	CHLORINE	12,595	12,139	12,608	14,000	17,000	17,000	17,000		0%
51-4000-490.0	WEBER BASIN PURCHASES	128,271	141,689	74,575	170,945	170,945	195,470	195,470		14%
51-4000-491.0	INSTALL LATERALS	774	0	0	0	0	0	0		0%
51-4000-492.0	FLOURIDATION	9,841	11,051	1,077	37,000	35,000	35,000	35,000		0%
51-4000-493.0	NEW METERS	18,817	9,589	4,784	9,568	40,000	40,000	40,000		0%
51-4000-495.0	WATER RIGHTS	0	0	0	0	2,000	2,000	2,000		0%
51-4000-496.0	BACKFLOW PROGRAM	1,060	1,495	995	1,990	2,000	2,000	2,000		0%
51-4000-510.0	WATERLINE MAINTENANCE AND REPAIRS	192,966	51,963	191,190	250,000	180,000	205,000	205,000		14%
51-4000-511.0	INSURANCE - LIABILITY	8,143	8,117	8,468	8,468	18,819	19,760	19,760		5%
51-4000-512.0	INSURANCE - AUTO LIABILITY	2,433	2,590	4,993	4,933	515	541	541		5%
51-4000-513.0	INSURANCE - WELLS & PUMPS	2,481	2,926	22,491	22,491	2,881	3,026	3,026		5%
51-4000-621.0	WATER TESTING	15,245	33,051	3,989	7,978	21,000	21,000	21,000		0%
51-4000-630.0	UNCOLLECTABLE ACCOUNTS	41	-21	0	0	1,000	1,000	1,000		0%
51-4000-640.0	GENERAL FUND ADMIN. SERVICE	1,216,584	1,241,136	679,767	1,380,758	1,380,758	1,567,324	1,436,238		4%
51-4000-910.0	DEPRECIATION EXPENSE	577,639	605,270	300,332	600,664	500,000	500,000	500,000		0%
	SUBTOTAL OPERATIONS	2,597,337	2,559,455	1,564,525	2,998,305	2,767,002	2,987,591	2,856,505	0	3%
	DEBT SERVICE									
51-4000-810.0	SERIES 2012 REVENUE BONDS	0	0	0	0	0				
51-4000-850.0	UWFA - BOND PAYMENT	29,731	26,900	98,010	108,966	108,966	110,234	110,234		1%
	SUBTOTAL DEBT SERVICE	29,731	26,900	98,010	108,966	108,966	110,234	110,234	0	1%
	CAPITAL									
51-5154-740.0	CAPITAL EQUIPMENT	96,183	29,450	0	0	21,500	416,500	416,500	0	1837%
51-5154-750.0	CAPITAL PROJECTS	5,500	22,115	51,979	2,461,553	2,916,092	2,857,174	3,675,920	0	26%
	SUBTOTAL CAPITAL	101,683	51,565	51,979	2,461,553	2,937,592	3,273,674	4,092,420	0	39%
CAPITAL EQUIPMENT DETAIL										
ITEM 1	Scada Computer						3,500	3,500		
ITEM 2	Truck Replacement (2)						110,000	110,000		
ITEM 3	Scada Replacement						18,000	18,000		
ITEM 4	Backhoe						130,000	130,000		
ITEM 5	Vac Trailer						155,000	155,000		
							416,500	416,500	0	
CAPITAL PROJECTS DETAIL										
PROJECT 1	Main St Waterline Replacement (Chase Ln to 1700 N)						2,500,000	2,400,000		
PROJECT 2	New Well Site Land						275,000	275,000		
PROJECT 3	550 South Cul-de-sac/400 E						72,000	72,000		
PROJECT 4	Future Projects TBD						10,174	928,920		
							2,857,174	3,675,920	0	
	TOTAL EXPENDITURES	**3,209,615**	**3,230,450**	**1,975,315**	**6,090,426**	**6,398,260**	**6,998,260**	**7,698,260**	**0**	20%

Did you know over 463 millon gallons flowed through Centerville City's waterlines last year?

The City owns 9 wells and 6 storage tanks to provide all that water!

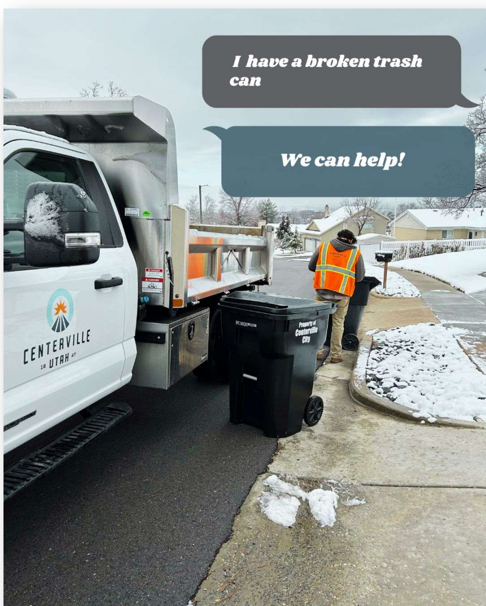
Construction of the Oakridge Tank is expected to be completed in Summer 2026.

This new storage tank will hold 1 million gallons of drinking water!

SANITATION FUND

The Sanitation Fund is used to account for the activities of the City's solid waste (garbage), recycling, and green waste collection. The current service contractor for the City is ACE Disposal. The City owns the garbage and green waste containers and contracts for collection services.

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
REVENUES										
52-36-100000	INTEREST INCOME	3,759	6,457	4,521	9,042	3,000	5,000	5,000		67%
52-36-200000	FALL CLEANUP REVENUE	360	720	180	180	400	400	400		0%
52-36-900000	SUNDRY REVENUE	198	73,758	30,794	72,000	72,000	72,000	72,000		0%
52-37-100000	REFUSE COLLECTION CHARGES	947,565	956,011	479,295	958,590	941,000	992,600	992,600		5%
52-37-200000	RECYCLING REVENUES	243,245	245,833	123,387	246,774	243,000	243,000	243,000		0%
52-37-250000	GREEN WASTE CHARGES	191,560	194,689	99,482	198,964	192,000	192,000	192,000		0%
52-37-300000	CONTAINER ADVANCE LEASE PAYMT	7,175	6,238	2,367	4,734	7,000	7,000	7,000		0%
52-36-250000	USE OF FUND BALANCE	0	0	0	0	0	63,462	41,748		100%
	TOTAL REVENUE	**1,393,862**	**1,483,706**	**740,026**	**1,490,284**	**1,458,400**	**1,575,462**	**1,553,748**	**0**	7%
EXPENDITURES										
52-4000-205.0	BANKING & INV/INTEREST EXPENSE	5,050	5,050	2,525	5,050	5,050	5,050	5,050		0%
52-4000-241.0	PRINTING	6,791	3,690	3,444	6,888	3,200	3,200	3,200		0%
52-4000-242.0	POSTAGE	2,783	6,686	0	0	7,000	7,000	7,000		0%
52-4000-314.0	COMPUTER SUPPORT	5,684	7,828	3,694	7,388	7,734	10,100	10,100		31%
52-4000-320.0	GREEN WASTE COLLECTION	96,371	101,157	45,239	90,478	104,160	109,368	109,368		5%
52-4000-321.0	COLLECTION	284,344	295,880	130,040	260,080	307,020	322,371	322,371		5%
52-4000-322.0	DISPOSAL & TIPPING FEES	480,841	484,774	244,009	488,018	500,000	570,000	570,000		14%
52-4000-324.0	RECYCLING COLLECTION	189,187	196,977	86,335	172,670	205,065	215,319	215,319		5%
52-4000-325.0	GLASS RECYCLING COLLECTION	0	3,953	1,639	3,278	3,200	5,500	5,500		72%
52-4000-480.0	MISC SUPPLIES	242	121	0	0	100	100	100		0%
52-4000-485.0	FLYER POSTAGE/FALL/SPG PICKUP	0	0	0	0	500	0	0		-100%
52-4000-486.0	SPRING CLEANUP	8,283	11,140	0	0	20,000	20,000	20,000		0%
52-4000-510.0	GENERAL LIABILITY INSURANCE	2,036	3,778	2,117	2,117	5,569	4,000	4,000		-28%
52-4000-640.0	GF ADMIN SERVICES	211,324	208,977	112,037	227,327	227,327	270,454	248,740		9%
52-4000-750.0	CONTAINERS	35,022	23,023	0	62,000	62,475	33,000	33,000		-47%
	TOTAL EXPENDITURES	**1,327,958**	**1,353,034**	**631,079**	**1,325,294**	**1,458,400**	**1,575,462**	**1,553,748**	**0**	7%



Did you know the City receives a rebate when you recycle properly?

The City receives over $6,000 per month from the diversion incentive. This helps keep your rate low!

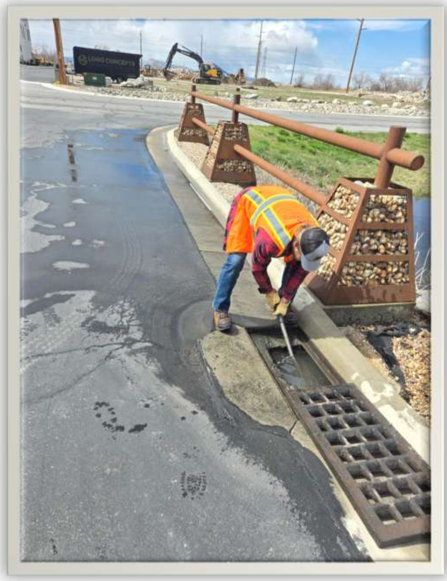
DRAINAGE FUND

The Drainage Fund is used to account for the activities of the City's storm water system. The Drainage Utility Division maintains the City owned stormwater facilities to prevent public and private property from flood damage. The Division also oversees and administers the City's floodplain.

STAFFING	Prior Year Actual FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027
Drainage Utility Supervisor	1.00	1.00	1.00	
Stormwater Coordinator	1.00	1.00	1.00	
	1.00	1.00	1.00	-

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
REVENUES										
53-34-400000	DRAINAGE IMPACT FEE	66,174	0	12,867	25,734	30,000	30,000	30,000		0%
53-34-500000	VIDEO INSPECTION FEE	0	0	150	3,000	9,000	9,000	9,000		0%
53-36-100000	INTEREST INCOME	20,611	7,935	9,612	19,224	25,000	25,000	25,000		0%
53-36-800000	DEVELOPER CONTRIBUTIONS	0	0	0	1,000,000	0	0	0		0%
53-36-900000	MISCELLANEOUS	0	150	0	0	0	0	0		0%
53-37-100000	DRAINAGE CHARGES	879,366	1,357,688	741,889	1,483,778	1,470,000	1,470,000	1,470,000		0%
53-37-300000	SUB DRAIN CHARGES	466,820	528,495	279,994	559,988	460,000	460,000	460,000		0%
53-37-400000	SALE OF FIXED ASSETS	0	0	31,100	31,100	30,000	30,000	30,000		0%
53-39-700000	TRANSFERS FROM OTHER FUNDS	0	0	6,000	12,000	12,000	12,000	12,000	0	0%
53-36-250000	USE OF FUND BALANCE	0	0	0	0	0	334,298	327,393		100%
	TOTAL REVENUE	**1,432,971**	**1,894,268**	**1,081,612**	**3,134,824**	**2,036,000**	**2,370,298**	**2,363,393**	**0**	16%
EXPENDITURES										
	PERSONNEL									
53-4000-110.0	SALARY & WAGES	73,202	110,978	76,674	153,348	152,872	160,350	160,359		5%
53-4000-111.0	OVERTIME PAY	29	0	196	392	500	1,000	1,000		100%
53-4000-130.0	FICA	5,309	7,239	5,570	11,140	11,733	12,344	12,344		5%
53-4000-131.0	RETIREMENT	10,348	19,883	12,078	24,156	26,028	27,382	24,156		-7%
53-4000-132.0	MEDICAL INSURANCE	22,690	34,673	25,472	50,944	53,177	58,495	57,432		8%
53-4000-134.0	LONG TERM DISABILITY	242	338	257	514	400	400	400		0%
53-4000-135.0	WORKERS COMPENSATION	1,071	798	1,562	3,124	1,400	3,200	3,200		129%
	SUBTOTAL PERSONNEL	112,891	173,909	121,809	243,618	246,110	263,171	258,891	0	5%
	OPERATIONS									
53-4000-200.0	UNIFORM PURCHASE	391	606	777	777	950	950	950		0%
53-4000-205.0	BANKING & INV/INTEREST EXPENSE	5,050	5,050	2,525	5,050	5,050	5,050	5,050		0%
53-4000-220.0	PUBLIC NOTICES	0	0	0	0	200	200	200		0%
53-4000-240.0	OFFICE SUPPLIES	633	883	0	950	1,000	1,000	1,000		0%
53-4000-241.0	PRINTING	6,790	3,690	3,444	6,000	8,000	8,000	8,000		0%
53-4000-242.0	POSTAGE	2,783	6,686	0	7,000	9,500	9,500	9,500		0%
53-4000-250.0	VEHICLE MAINTENANCE	3,948	2,478	646	1,292	2,500	2,500	2,500		0%
53-4000-264.0	IT SERVICES AND LICENSES	140	209	417	417	425	425	425		0%
53-4000-280.0	TELEPHONE AND DATA	903	1,013	313	1,000	1,460	1,460	1,460		0%
53-4000-290.0	GASOLINE	1,654	755	501	1,002	3,000	3,000	3,000		0%
53-4000-310.0	PROFESSIONAL SERVICES	17,010	12,000	7,169	14,338	42,000	24,200	24,200		-42%
53-4000-314.0	COMPUTER SUPPORT	13,784	15,958	8,734	17,468	25,000	25,000	25,000		0%
53-4000-316.0	ENGINEERING	35,875	95,714	10,758	200,000	40,000	40,000	40,000		0%
53-4000-322.0	DAVIS COUNTY STORM WATER	4,297	4,297	4,796	4,796	7,000	7,000	7,000		0%
53-4000-330.0	EDUCATION & TRAINING	2,850	288	1,054	4,500	5,000	5,000	5,000		0%
53-4000-352.0	FRONTAGE ROAD SWALE - Transfer to GF	60,000	60,000	30,000	60,000	60,000	60,000	60,000		0%
53-4000-353.0	STREET SWEEPING	32,028	33,448	0	33,000	40,000	40,000	40,000		0%
53-4000-368.0	VIDEO INSPECTION	3,889	742	2,290	4,580	9,000	9,000	9,000		0%
53-4000-371.0	UTILITIES-FRONTAGE ROAD PUMP	694	904	525	2,200	1,500	2,500	2,500		67%
53-4000-374.0	SYSTEM MAINTENANCE & REPAIRS	0	25,491	15,149	30,298	20,000	30,000	75,000		275%
53-4000-375.0	CONTRACT MAINTENANCE	166,409	169,484	112,521	225,042	225,000	225,000	225,000		0%
53-4000-479.0	DECANT HAULING & MAINTENANCE	5,187	6,010	5,324	10,648	15,000	30,000	30,000		100%
53-4000-480.0	MISC SUPPLIES	2,792	3,483	333	2,000	4,500	4,500	4,500		0%
53-4000-481.0	FLOOD MITIGATION	0	0	0	0	10,000	10,000	10,000		0%
53-4000-510.0	GENERAL LIABILITY INSURANCE	2,036	2,915	3,034	3,034	30,921	32,468	32,468		5%
53-4000-515.0	LIABILITY RESERVE	0	0	0	0	5,000	5,000	5,000		0%
53-4000-640.0	GF ADMINISTRATIVE SERVICES	580,003	588,318	311,238	628,477	628,477	719,282	671,657		7%
53-4000-900.0	DEPRECIATION EXPENSES	159,800	167,832	83,247	166,494	120,000	120,000	120,000		0%
	SUBTOTAL OPERATIONS	1,108,946	1,208,254	604,795	1,430,363	1,320,483	1,421,035	1,418,410	0	7%
	DEBT SERVICE									
53-4000-740.0	DEBT SERVICE	6,803	6,132	27,644	30,734	30,734	31,092	31,092		1%
	SUBTOTAL DEBT SERVICE	6,803	6,132	27,644	30,734	30,734	31,092	31,092	0	1%

	CAPITAL										
53-4000-745.0	CAPITAL EQUIPMENT	0	5,338	99,677	99,677	100,000		25,000	25,000	0	-75%
53-4000-750.0	CAPITAL PROJECTS	20,284	0	9,025	1,636,025	458,673		750,000	750,000	0	64%
	SUBTOTAL CAPITAL	20,284	5,338	108,702	1,735,702	558,673	0	775,000	775,000	0	39%
	CAPITAL EQUIPMENT DETAIL										
ITEM 1	Roll-off Dumpster							25,000	25,000		
								25,000	25,000	0	
	CAPITAL PROJECTS DETAIL										
ITEM 1	Ariane Way Subdrain Replacement							750,000	750,000		
								750,000	750,000	0	
	TOTAL EXPENDITURES	**1,248,924**	**1,393,633**	**862,950**	**3,440,417**	**2,156,000**		**2,490,298**	**2,483,393**	**0**	15%



The Drainage Division currently oversees the maintenance and repair of:

1,413 manholes
973 catch basins
29 miles of storm drain
18 miles of sub drain
1 mile of culvert
1 mile of swale
5 miles of open ditches
133 outfalls (connections to the County creeks)

TELECOMMUNICATIONS UTILITY FUND

The Telecommunications Utility Fund is used to account for the activities of the UTOPIA fiber connection fees. The activity of this fund is strictly a pass-through to another interlocal agency.

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
REVENUES										
54-36-100000	INTEREST INCOME	181	317	143	286	200	200	200		0%
54-37-100000	UTILITY SERVICE CHARGES	105,427	93,386	43,381	86,762	110,000	100,000	100,000		-9%
	TOTAL REVENUE	**105,608**	**93,703**	**43,524**	**87,048**	**110,200**	**100,200**	**100,200**	**0**	-9%
EXPENDITURES										
54-4000-320.0	CONTRACT SERVICES - UIA	100,436	90,175	42,607	85,214	104,700	95,200	95,200	0	-9%
54-4000-640.0	ADMINISTRATIVE SERVICES	4,516	4,165	0	4,352	5,500	5,000	5,000	0	-9%
	TOTAL EXPENDITURES	**104,952**	**94,340**	**42,607**	**89,566**	**110,200**	**100,200**	**100,200**	**0**	-9%

RDA FUND SUMMARY

	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027
REDEVELOPMENT AGENCY								
REVENUES	$2,081,445	$2,424,512	$124,313	$2,675,390	$2,363,000	$2,363,000	$2,545,000	$0
OPERATING EXPENDITURES	$724,268	$928,713	$147,901	$993,432	$1,437,414	$1,777,414	$1,958,532	$0
TRANSFERS OUT	$456,836	$385,586	$192,793	$385,586	$385,586	$385,586	$386,468	$0
CAPITAL EXPENDITURES	$64,016	$10,239	$492,883	$547,000	$540,000	$200,000	$200,000	$0
TOTAL EXPENDITURES	$1,245,120	$1,324,538	$833,577	$1,926,018	$2,363,000	$2,363,000	$2,545,000	$0

REDEVELOPMENT AGENCY

The Redevelopment Agency (RDA) is an agency authorized under State Law Title 17C known as the Limited Purpose Local Government Entities-Community Development and Renewal Agencies. The purpose of the RDA is to facilitate redevelopment efforts in a designated community and to administer projects/programs to assist in economic development, community development and renewing urban areas. The RDA's governing body consists of the current members of the City Council.

The RDA promotes economic development by encouraging private and public investment in previously developed areas that are underutilized or blighted; and by working with businesses to increase jobs available in the community and the state as a whole.

The RDA currently has four Project Areas:

1) Parrish Lane Gateway Project Area (traditional Redevelopment Area or RDA);
2) Legacy Crossing at Parrish Lane Project Area (Community Development Area or CDA);
3) Barnard Creek Project Area (CDA); and
4) Porter-Walton Area (Community Reinvestment Area or CRA).

Acct #	Acct Description	Actual FY 2024	Prior Year Actual FY 2025	6 Month Actual FY 2026	12 Month Estimate FY 2026	Amended Budget FY 2026	Dept. Request Budget FY 2027	Tentative Budget FY 2027	Adopted Budget FY 2027	Change
REVENUES										
20-31-100000	TAX INCREMENT - PARRISH LANE	1,109,895	1,222,244	0	1,336,895	1,222,000	1,222,000	1,336,000		9%
20-31-150000	TAX INCREMENT - LEGACY XING	403,768	404,588	0	462,721	404,000	404,000	462,000		14%
20-31-160000	TAX INCREMENT - BARNARD CREEK	321,807	371,635	0	359,837	322,000	322,000	322,000		0%
20-31-170000	TAX INCREMENT - PORTER WALTON	0	0	0	79,940	75,000	75,000	75,000		0%
20-36-100000	INTEREST INCOME	101,941	122,462	53,283	106,566	50,000	50,000	50,000		0%
20-38-750000	DCPA LEASE PAYMENT	144,034	143,401	71,030	142,060	110,000	110,000	110,000		0%
20-39-200000	TRANSFER IN - GENERAL FUND	0	84,207	0	187,371	180,000	180,000	190,000	0	6%
	TOTAL REVENUE	**2,081,445**	**2,424,512**	**124,313**	**2,675,390**	**2,363,000**	**2,363,000**	**2,545,000**	**0**	8%
EXPENDITURES										
	OPERATIONS									
20-4000-210.0	PUBLIC NOTICES	0	0	0	0	100	100	100		0%
20-4000-310.0	PROFESSIONAL SERVICES	29,627	64,916	11,532	30,000	56,000	56,000	56,000		0%
20-4000-315.0	TRF - ELIGIBLE EXPENSES	0	0	1,343	1,343	1,000	72,000	72,000		7100%
20-4000-316.0	ENGINEERING	5,875	1,720	0	0	1,000	1,000	1,000		0%
20-4000-420.0	OTHER OBLIGATIONS	578	0	0	0	422,603	677,147	849,465		101%
20-4000-430.0	CONTRACTUAL - LEGACY CROSSING	215,347	206,606	0	227,504	216,000	216,000	228,000		6%
20-4000-440.0	CONTRACTUAL - BARNARD CREEK	47,948	58,345	0	60,026	58,000	58,000	60,000		3%
20-4000-445.0	CONTRACTUAL - H S LLC	21,250	18,961	0	16,565	19,000	0	0		-100%
20-4000-450.0	CONTRACTUAL - YOUNG POWERSPORTS	0	143,166	-84,207	248,486	240,000	240,000	249,000		4%
20-4000-480.0	MISC SUPPLIES	24,352	23,395	500	1,500	3,000	3,000	3,000		0%
20-4000-511.0	INSURANCE - LIABILITY AND PROPERTY	24,653	28,468	28,001	28,001	30,168	31,677	31,677		5%
20-4710-810.0	AFFORDABLE HOUSING TRANSFER TO GF	45,910	64,027	32,232	64,464	75,000	75,000	75,000		0%
20-4000-620.0	ADMINISTRATIVE SERVICES	308,728	319,109	158,500	315,543	315,543	347,490	333,290		6%
	SUBTOTAL OPERATIONS	724,268	928,713	147,901	993,432	1,437,414	1,777,414	1,958,532	0	36%
	TRANSFERS OUT									
20-4710-830.0	TRANSFER - ADDITIONAL INCREM	456,836	385,586	192,793	385,586	385,586	385,586	386,468		0%
	SUBTOTAL TRANSFERS OUT	456,836	385,586	192,793	385,586	385,586	385,586	386,468	0	0%
	CAPITAL									
20-4000-750.0	CAPTIAL PROJECTS	0	0	0	0	0	200,000	200,000		100%
20-5000-100.0	TRAFFIC SIGNAL - 400 W	64,016	5,448	492,883	507,000	500,000	0	0		-100%
20-5000-150.0	RDA IMPROVEMENTS - Economic Development Plan	0	4,791	0	40,000	40,000	0	0		-100%
	SUBTOTAL CAPITAL	64,016	10,239	492,883	547,000	540,000	200,000	200,000	0	-63%
	TOTAL EXPENDITURES	**1,245,120**	**1,324,538**	**833,577**	**1,926,018**	**2,363,000**	**2,363,000**	**2,545,000**	**0**	8%

Proposed Property Tax Impact Schedule

Centerville City will consider an increase to its property tax rate from 0.001200 to 0.001386 (estimated) to generate an additional $361,640. 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 property tax rate remains the same.

Centerville City's Current Property Tax Rate	0.001200
Centerville City's Current Property Tax Revenue	$2,330,249
Proposed Revenue with Tax Change	$2,691,889
New Property Tax Revenue to Centerville City	$361,640

Estimated Increase to Centerville City's Property Tax Rate	15.5%
Estimated Increase to a Resident's Combined Rate	2.0%

Estimated Increase to a primary residence of $582,000	$59.61
Estimated Increase to a business valued at $582,000	$108.39

Affected Department	Proposed Budget	Budget without Tax Change	Budget Change
Police	$4,397,777	$4,217,777	$180,000
Capital Projects - Police	$275,100	$205,100	$70,000

Impact of No Tax Increase – The Police Department would not be able to hire an additional officer, purchase a new patrol vehicle, or fund associated equipment and operational costs such as fuel, training, and maintenance. This may impact response capacity and overall service levels.

Affected Department	Proposed Budget	Budget without Tax Change	Budget Change
Fire	$1,252,699	$1,216,997	$35,702

Impact of No Tax Increase – The City is required to pay the increased assessment to South Davis Metro Fire. Without a tax increase, other General Fund departments would need to reduce their budgets to absorb this cost, potentially decreasing service levels Citywide. Alternatively, the City may rely on fund balance to cover the increase.

Affected Department	Proposed Budget	Budget without Tax Change	Budget Change
Attorney	$281,662	$ 265,849	$15,813

Impact of No Tax Increase – The Attorney's Office would be unable to utilize interns or outside legal consultants. This may reduce service capacity and increase the City's exposure to legal risk.

Affected Department	Proposed Budget	Budget without Tax Change	Budget Change
Court	$373,139	$ 361,139	$12,000

Impact of No Tax Increase – The City would be unable to fully fund increased prosecution service costs due to rising rates. Alternatively, fund balance may be used to cover this increase.

Affected Department	Proposed Budget	Budget without Tax Change	Budget Change
Administration	$983,250	$960,485	$22,765

Impact of No Tax Increase – The City would not be able to implement Yappify, a communication platform that enhances engagement with residents and businesses. Additionally, the City would be unable to fund an intern position, which may reduce operational capacity and service levels.

Affected Department	Proposed Budget	Budget without Tax Change	Budget Change
Streets	$1,072,859	$1,056,999	$15,860

Impact of No Tax Increase – Due to rising electricity and maintenance costs, the City may need to reduce street lighting by turning off lights or delaying repairs, which could impact public safety and service levels.

Affected Department	Proposed Budget	Budget without Tax Change	Budget Change
Trails Committee	$2,940	$1,440	$1,500

Impact of No Tax Increase – The Trails Committee would be unable to fund trail signage and recommended maintenance, which may limit usability and long-term upkeep of the trail system.

Affected Department	Proposed Budget	Budget without Tax Change	Budget Change
Mayor & City Council	$111,760	$103,760	$8,000

Impact of No Tax Increase – The Mayor and City Council would be unable to attend recommended trainings, which may limit their ability to stay informed on evolving state and federal laws and best practices.

FY 2027 Tentative Budget

CENTERVILLE CITY

5 MAY 2026

Introduction

State law requires Budget Officer submit Proposed Budget by first meeting in May

City Council adopts Tentative Budget and sets date and time of Final Budget public hearing

Proposed Budget is a balanced budget

Timeline

JANUARY 2026	Budget Request Worksheets sent to Department Heads
FEBRUARY 2026	Budget Requests Due to Finance
	City Manager, Finance Director, and Dept. Heads Meet to Review Requests
MARCH 2026	Budget Retreat
APRIL 2026	Work Sessions
MAY 2026	Presentation of Tentative Budget (Public Hearing)
JUNE 2026	Adoption of Executive Officers Compensation (Public Hearing)
	Adoption of Final or Interim Budget (Public Hearing)
	Adoption of Compensation Schedule and Judge's Salary (Public Hearing)
	Adoption of Final Tax Rate or Set New Tax Rate and Schedule Truth-In-Taxation
AUGUST 2026	Truth-in-Taxation Hearing and adoption of Final Budget (Public Hearing)

City-Wide Highlights

- Employee Compensation
  - COLA 2.9%
  - Merit 2% overall to be allocated by department
- Property Insurance
  - 5% Increase
- Medical/Dental Insurance
  - 7.9% increase to Medical
  - 1.6% increase to Dental
- Retirement
  - Public Employees – 14.97%
  - Public Safety – 32.54%

Centerville Public Works 2025

General Fund Revenues (pg. 8)

Property Tax (10-31-100000)

- $2.7M
  - Includes $361,640 new revenue (15.5% increase)

Sales Tax (10-31-300000)

- $5.6M

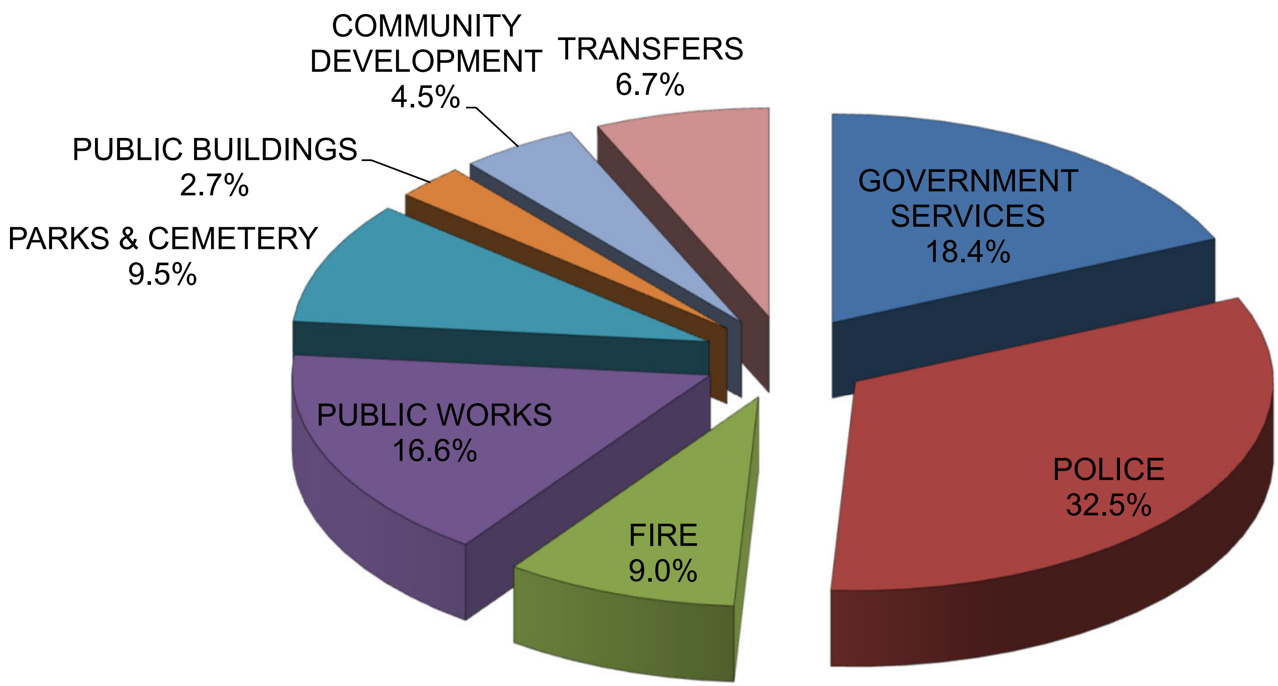
Beer Tax (10-33-580000)

- $22,700

City Court

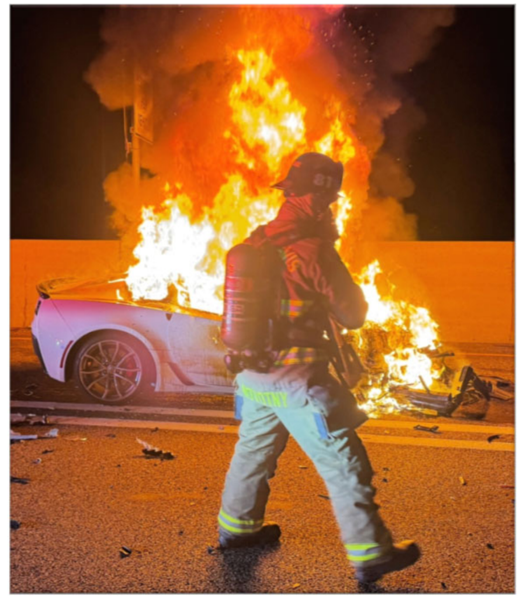
- $375,000

General Fund Expenditures



Fire Services (pg. 22)

- South Davis Fire District Assessment (10-4155-323.0)
  - $1,252,699
  - 2.9% increase



Police (pg. 24)

- Requesting New Officer

Interns

Administration

Attorney

Transfers/Non-Departmental (pg. 50)

Transfer to Capital Projects Fund (10-4710-810.0)

- $162,886

Transfer to Recreation Fund (10-4710-820.0)

- $21,108

Transfer to RDA Fund (10-4710-900.0)

- $190,000

Transfer to Drainage Fund (10-4710-920.0)

- $12,000

Transfer to Transportation (10-4710-990.0)

- $415,592

Recreation Fund (pg. 51)

- Increased Ski School capacity
- Transfer from General Fund (25-39-1000000)
  - $21,108

RAP Tax Fund (pg. 53)

- $550,000

- Maintains historical distribution
- Parks Fund – 85%
- Whitaker Museum – 5%
- Theater – 5%
- TBD – 5%

Parks Fund (pg. 56)

- Capital Projects (45-4810-100.0)
  - Community Park Infield Fence - $21,500
  - Freedom Hills Path Replacement - $30,000
  - Community Park Restrooms - $130,000
  - Wetland Mitigation - $50,000
  - Bike Lanes - $20,000

Capital Projects Fund (pg. 57)

- Transfer from General Fund - $162,886
- Capital Equipment/Projects- $1.9M
- Use of Fund Balance – $3.5M
  - $2.4M Loan to Water Fund

Transportation Fund (pg.59)

- Grants (48-33-450000) - $3.9M
- Major Projects:
  - 400 E Rebuild
  - 400 S (Porter Ln) Widening
  - Ariane Way Rebuild
- Crack Seal Projects (48-5000-770.0) - $75,000
- Slurry Seal Projects (48-5000-780.0) - $225,000
- Sidewalk Repair/Active Transportation (48-5000-800.0) - $125,000

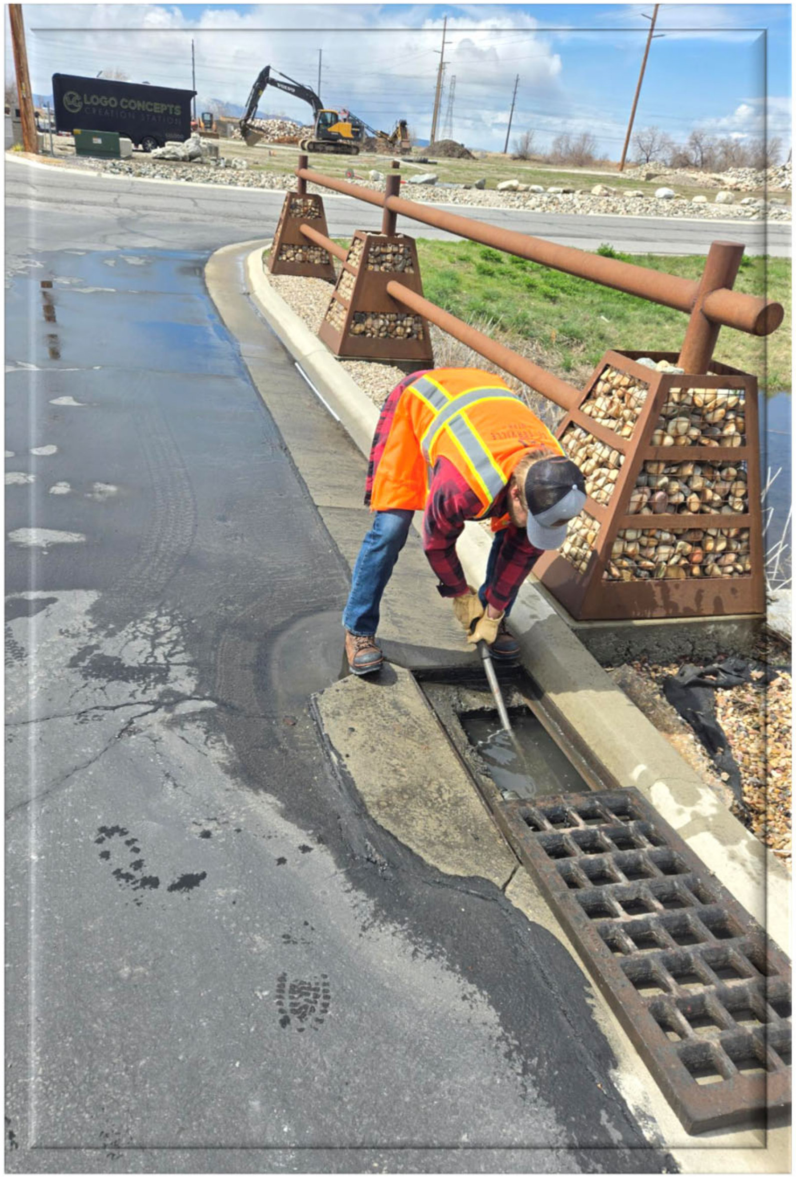
Water Fund (pg. 62)

- Proposed 7% rate increase (51-37-110000)
- Loan from Capital Projects Fund - $2.4M

- Capital Projects (51-5154-750.0)
  - Main St. Waterline Replacement
  - Land for New Well
  - 550 S Cul-de-sac Waterline Replacement

Sanitation Fund (pg. 64)

- Includes Rate Increase $1.00/garbage can
- ACE Disposal increasing rates 5%
  - Green Waste Collection (52-4000-320.0)
  - Collection (52-4000-321.0)
  - Recycling Collection (52-4000-324.0)
- Wasatch Integrated Waste increased tipping fees 14%
  - $1.00/can
- Glass Recycling Collection
  - $5,500



Drainage Fund (pg. 65)

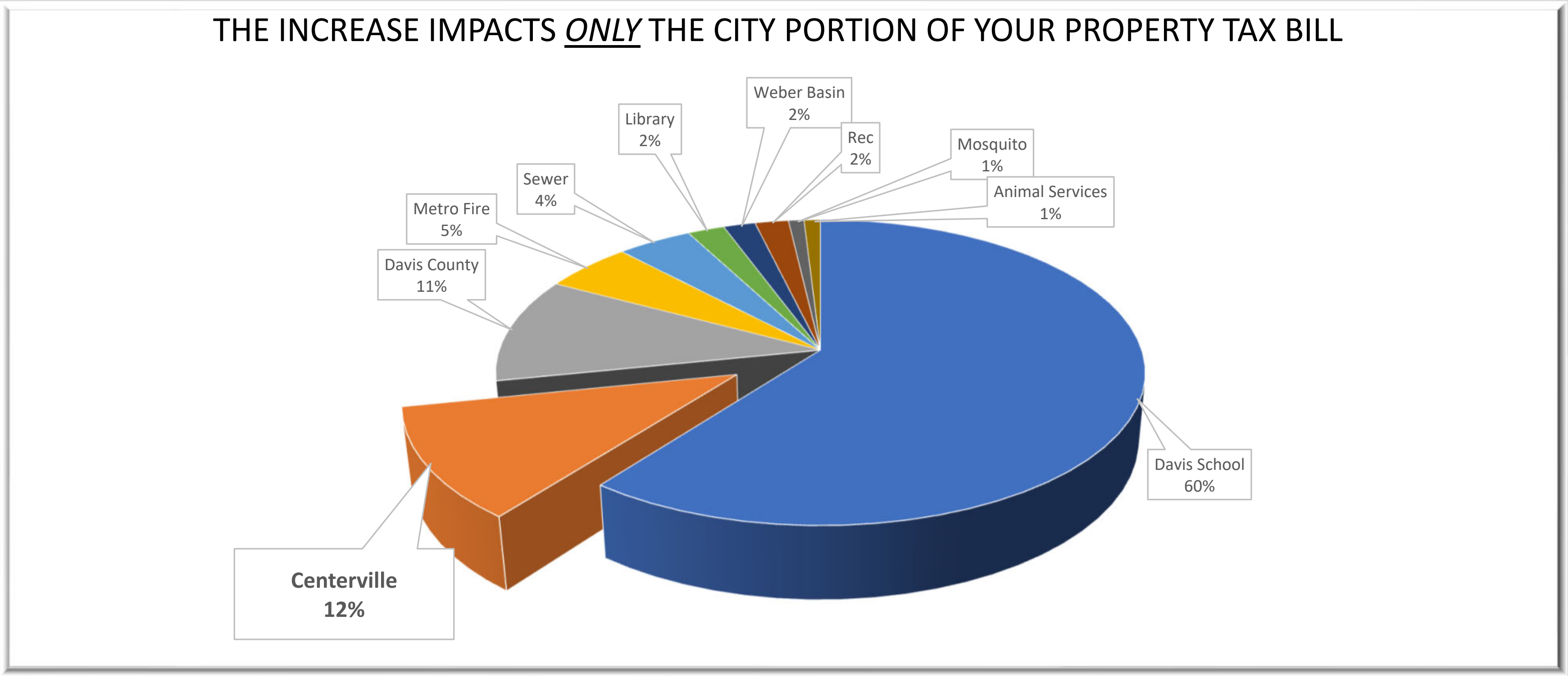
- System Maintenance & Repairs (53-4000-374.0) - $75,000
- Capital Equipment (53-4000-745.0)
  - Roll-off Dumpster
- Capital Projects (53-4000-750.0)
  - Ariane Way Subdrain Replacement

PROPERTY TAXES

Property Tax Impact

Department	Reason	Amount
Police	New Officer	$250,000
Fire	Fire Assessment	$35,702
Attorney	Intern/Consultants	$15,813
Court	Prosecution Services	$12,000
Administration	Intern/Communication Service	$22,765
Streets	Street Lights	$15,860
Trails Committee	Trail Signage/Maintenance	$1,500
Mayor & City Council	Education & Training	$8,000
	Total Impact	**$361,640**

Davis County Tax Bill



How do property taxes work in Utah?

- Property tax **rates** are based on the actual amount of tax dollars collected the prior year
- State law limits the City to receiving the **same dollar amount** in property taxes as it received the prior year
- UNLESS:
  - The City experiences new growth

    AND/OR
  - City Council enacts the "**Truth-in-Taxation**" process

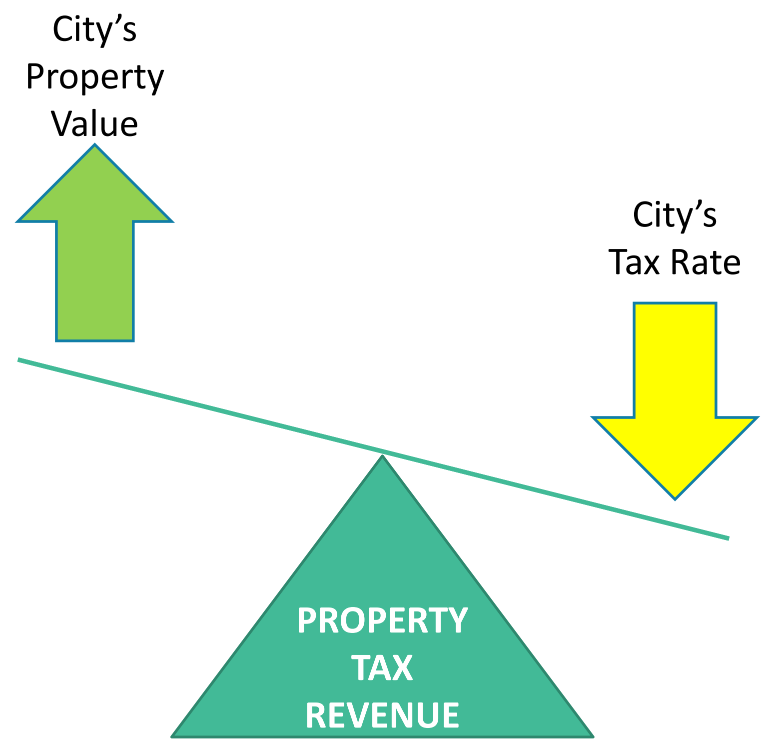
Property Tax Calculation

Property Tax = Tax Rate x Taxable Value

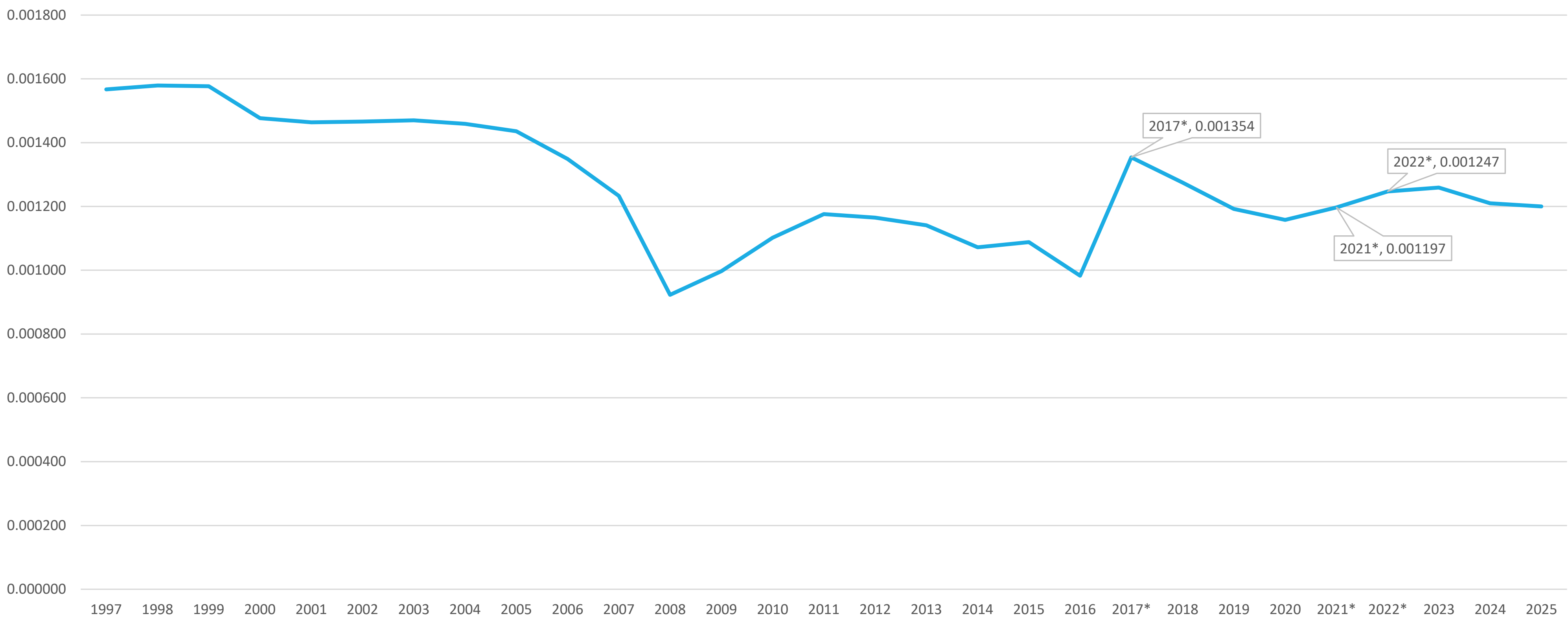
%

How do property taxes work in Utah? (cont.)

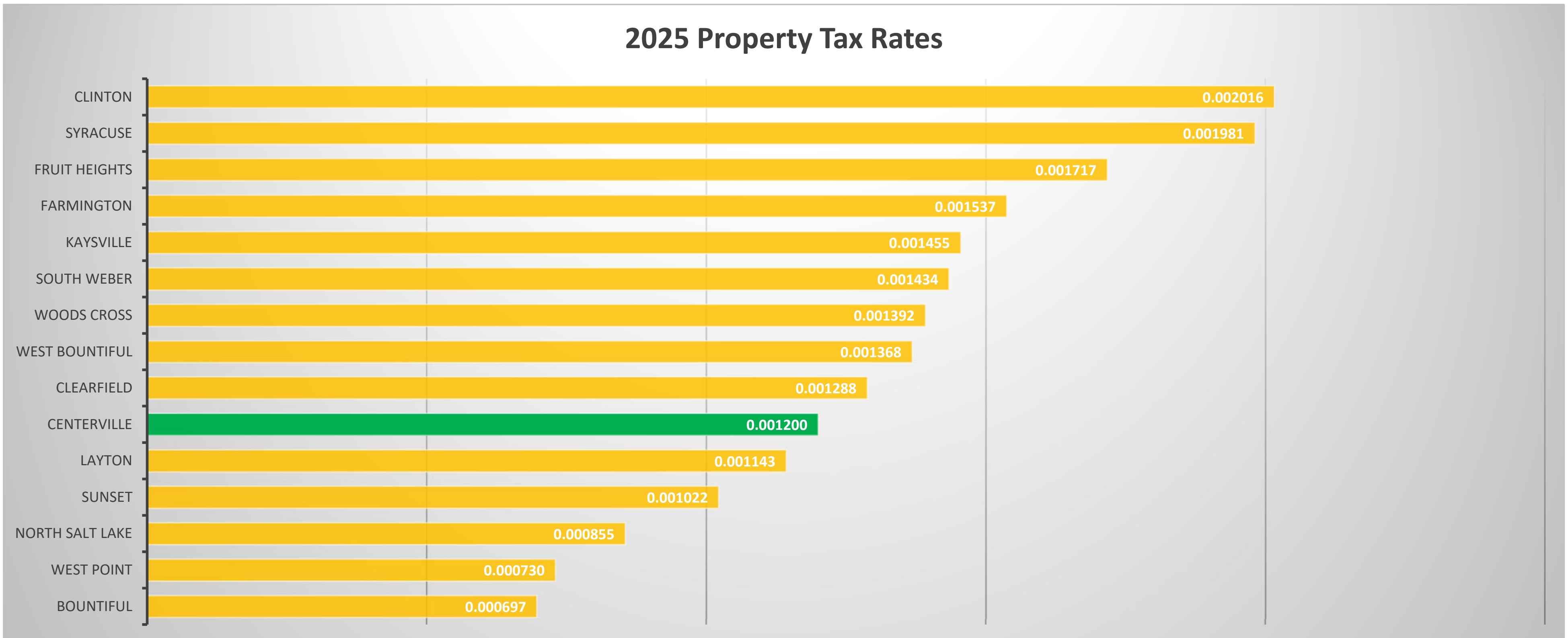
- **Market Value**
  - Davis County performs an assessment on your property
  - 2024 Average Home Value= $568,000
  - 2025 Average Home Value = $582,000
- **Taxable Value**
  - Value at which your property is taxed
  - Primary residents are given a 45% discount
- **Certified Tax Rate**
  - Rate at which your property is taxed (calculated by County)
  - **As property values go up, the Certified Tax Rate goes down.**
  - 2024 Tax Rate = 0.001210
  - 2025 Tax Rate = 0.001200



Centerville City's Tax Rate History



Davis County Cities Comparison



Are property taxes affected by inflation?

- No. To adjust property taxes, the city must initiate a public hearing process called Truth-in-Taxation

Why have my property taxes gone up if the City hasn't raised them?

- Two possible reasons for the change:

1. Another taxing entity (school district, County, etc.) has gone through the Truth-in-Taxation process and raised their rates

2. Your property has increased in value more than other properties.
   - When the property value of the City increases, the tax rate decreases which gives the City the same revenue from year to year.
   - However, if your property increases in value at a rate higher than the tax rate decreased, you will see a tax increase.
   - NOTE: The City will not see that increase because another property's tax bill would have been decreased and result in no change to the City's revenue.

Example Year 1

Here's a city with a total taxable value* of $1,200,000 (add up the taxable values for all the homes).

The City has been collecting $1,500 a year in property taxes. This amount does not change the next year.

The State Tax Commission then uses this formula:

*A home is taxed at 55% of the assessed value.

$1,500 total taxes collected / $1,200,000 total taxable value = .00125 new city property tax rate

$187.50 $312.50 $437.50 $250.00 $312.50

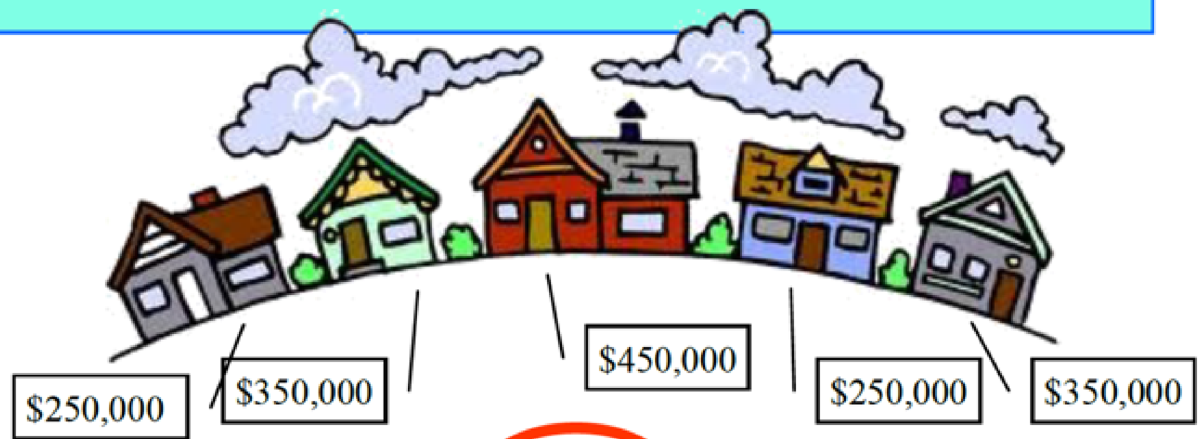
Example Year 2

DOES THE TOTAL TAX DOLLARS GO UP WHEN VALUES GO UP?

Same city, but the total taxable value went up to $1,650,000.

The City has been collecting $1,500 a year in property taxes.

The State Tax Commission then uses the formula:



$1,500 total taxes collected / $1,650,000 total taxable value = .00091 new city property tax rate

$227.50	$318.50	$409.50	$227.50	$318.50
+$40.00	+$6.00	($28.00)	($22.50)	+$6.00

How will the tax increase affect me?

- Average home MV (2025) = $582,000
  - Taxable Value = $320,100
- The average home currently pays $384.12 in Centerville City property taxes
- Proposed increase = 15.5%
- The average home would pay $441.74
- Increase of **$57.62/year** or **$4.80/month**

Recommendation

Adopt Resolution No. 2026-11, tentatively adopting the FY 2027 Tentative Budget and set the date for the public hearing on the FY 2027 Final Budget for June 2, 2026 at 7:00 PM at Centerville City Hall.

Centerville City Proposed Tax Increase – 2027 Budget Comments

Councilmember Rick Bangerter May 12, 2027

General Position

I support many of the needs identified in the proposed 2027 budget and acknowledge that several expenditures are necessary, including public safety staffing, equipment replacement, and employee compensation adjustments, etc. I would cautiously support a moderate tax increase if needed to address legitimate operational and infrastructure needs.

However, I believe most residents favor implementing tax increases incrementally rather than through a single large increase. The large proposed **15.5%** property tax increase is significant and can be evaluated carefully alongside opportunities for expenditure reductions, delayed purchases, and more conservative spending in select budget areas.

The proposed budget contains hundreds of line items, and I support the vast majority of them. However, more than 46-line items reflect increases greater than 5% over the prior year's budget or expenditures. These items, in particular, warrant additional review.

I also believe projected city revenues for 2027 may be somewhat understated. Conservative revenue forecasting is appropriate, but revenue projections should also reflect current economic and city growth conditions.

Areas Specifically 'Recommended for Reconsideration'

Education and Training

Department	2026 Budget	2027 Proposed	Increase	% Increase
Administration	$25,000	$30,600	$5,600	22%
Mayor & City Council	$4,000	$12,000	$8,000	200%
Police	$27,000	$44,481	$17,481	65%
Community Services	$4,200	$5,300	$1,100	26%

(There are several other departments with much smaller amounts and % increases)

City wide Education and Training expenditures increase from $102,100 in 2026 to $134,281 in 2027, an increase of **$32,181**, or approximately **31%.**

Recommendation:

- Consider limiting the overall Education and Training increase to **20%,** which would reduce expenditure by approximately $8,161.
- Evaluate whether more training can be completed through remote participation, recorded sessions, or local alternatives.
- Consider requiring partial employee cost participation for out-of-town travel, lodging, or meal expenses associated with training.

Intern Positions

The addition of interns may reduce workload demands currently carried by full-time staff and supervisors.

Proposed Intern Positions

- Administration Intern: $10,000
- Attorney Intern: $10,000

Recommendation:

- Consider slightly reducing proposed salary increases within departments receiving intern support to offset part of the added intern cost. $2,000 per intern per department from departments Wages and Salary would be $4,000 budget reduction.

Mayor, City Council & Dept Heads – Meals

Department	2026 Budget	2027 Proposed	Increase	% Increase
Mayor, City Council, Dept Head - Meals	$4,000	$6,000	$2,000	50%

Recommendation:

- Reduce the number or frequency of work sessions where meals are provided.
- Conduct more discussion items routinely addressed in workshops during regular agenda discussions of City Council meetings when practical.

- Limit required attendance at City Council meetings and work sessions to those department heads directly related to agenda items being discussed or considered.
- Maintain the current budget level (no increase) and save approximately $2,000.

Capital Projects

Public Works – Vehicle Replacement

Proposed:

- Replace 3 trucks (pickups?): $179,022 *
- Purchase 10-wheel body/plow truck: $410,000
- Purchase bobtail truck with plow equipment: $290,000

Recommendation:

- * Consider replacing only 2 pickup trucks this year and delaying one replacement, potentially reducing 2027 expenditure by approximately $60,000.

Parks and Recreation Building

Proposed:

- A/C and furnace replacement: $6,500

Recommendation:

- Delay replacement as long as systems remain functional and non-critical. Potential savings or deferred savings: $6,500.

Public Works Storage/Decant Facility

Proposed:

- Replace all automatic garage door openers: $20,000

Recommendation:

- Replace units individually as failures occur. Perhaps purchase one now to have in reserve when one fails. Potential savings or deferral: approximately $18,000.

Police Department Vehicles

Proposed:

- Replace 2 police vehicles

Recommendation:

- Note: I initially recommended replacement of only 1 of the 2 police vehicles this year ($60 K saving), however, after discussion with the Police Chief, I no longer recommend delaying replacement of either of the police vehicles.

Employee Salary and Wage Increases

Administration Department

Category	2026 Budget	2027 Proposed	Increase	% Increase
Administration Salary & Wages	$448,240	$475,397	$27,157	6%

Other departments are all proposed at 5% increases, except for Community Development proposed at 4.5%. (Not sure why?)

Recommendation:

- Consider reducing the Administration Department Salary and Wage increase from 6% to 5%, resulting in approximately $4,754 in savings.
- Evaluate whether all departments should receive a 4.5% increase rather than 5%, given the proposed 15.5% property tax increase and an estimated cost-of-living adjustment (COLA) of approximately 2.9%. This adjustment alone could save about $29,000 (Exact amount?) plus associated employee expense reductions in medical insurance, FICA matches, Unemployment, Work Comp, etc.

I also recommend Community Development be evaluated to ensure compensation and improvements aligning with the city's economic development objectives and support for long-term revenue growth goals.

Total potential savings with the above recommended adjustments = $132,415 +

Councilmember Plummer’s Comments

Mayor Wilkinson, Council Members, Brant, and Nate,

As we move into budget discussions for FY 2027, I wanted to share several areas of concern and some recommendations for consideration as we continue refining the tentative budget.

First, I appreciate the significant amount of work that has gone into preparing the budget and identifying the City’s operational needs. I recognize that many of the proposed expenditures are tied to legitimate service demands and rising costs. However, given the current economic uncertainty and the impact any tax increase has on residents, I believe we need to approach this year’s budget with a particularly conservative mindset.

Regarding the proposed property tax increase, I currently support only the portions directly tied to:

- Police staffing and related public safety needs
- Street lighting and maintenance related to public safety

At this time, I do not support using the proposed tax increase to fund:

- Yappify or additional communication software/platform subscriptions
- Additional Mayor/Council training increases
- Attorney intern funding
- Increased prosecution-related costs
- Trails signage and one-time trail expenditures
- The South Davis Metro Fire assessment increase through a tax increase

On the fire assessment specifically, I support South Davis Metro Fire and the important work they do. However, I do not believe assessment increases should automatically result in additional taxation without a clearer understanding of the methodology and long-term implications. I believe the City should absorb this increase within the existing budget where possible and communicate clearly that the Council expects transparency and predictability regarding future assessments.

More broadly, in regard to the 2027 Tentative Budget, I would like the Council to strongly consider the following principles during this budget process:

1. Reduce or freeze software and computer-service expansion
   I am increasingly concerned about the continued growth of recurring software and technology-related expenditures across multiple departments. In many cases, computer services, support, licensing, and software subscriptions are increasing significantly year-over-year.

My recommendation would be to hold most computer/software-related expenditures at FY 2026 levels unless there is a clearly demonstrated operational necessity.

2. Return training budgets closer to FY 2026 levels
   While training is important, many training and conference-related budgets are increasing substantially. Given current economic conditions and uncertainty over the next 12 months, I believe we should exercise restraint and return most education and training budgets to FY 2026 levels where possible.

3. Remove Ferguson Group funding
   I remain opposed to continued funding for the Ferguson Group and would support removing those expenditures from departmental budgets.

4. Scrutinize large percentage increases and consider reverting to 2026 budget amounts.
   There are several line items throughout the budget showing substantial increases that I believe deserve additional explanation and review before approval, including:

- Computer services increases
- Professional services increases
- Office supply increases
- Insurance increases
- Banking and support service increases

Some increases may ultimately be justified, but I believe the Council should carefully evaluate whether each reflects a true operational necessity for FY 2027.

I also want to note that I do support continued investment in parks, trails, arts, and recreation where practical and sustainable. These services contribute significantly to community quality of life. I would be supportive of continued support for organizations such as the Bountiful Davis Art Center, particularly if we can improve visibility and opportunities for Centerville artists and residents.

Again, I appreciate the work staff has done on this budget. My goal is not simply to reduce expenditures, but to ensure we are prioritizing core services, maintaining long-term fiscal discipline, and being respectful of the burden placed on taxpayers.

Thank you,
Brian Plummer
Centerville City Council

Councilmember Hirst's Comments

Mayor, Council and Staff,

I appreciate the work staff has put into presenting a budget that reflects fiscal conservatism while also addressing some of the communication and transparency concerns (ie Yappify) discussed over the past several months.

I support maintaining expected service levels for residents and providing reasonable COLA and inflationary increases necessary to do that. With the recent additional leak in the water system, I am especially grateful for the conservative budgeting practices from prior years that have allowed the City to move forward with a water line project that likely could not wait six months or longer while searching for outside funding.

I also appreciate the conservative estimate related to sales tax revenue and the City's continued focus on maintaining reserves and planning ahead for infrastructure needs and economic uncertainty. Several years ago, the Council identified a policy preference to maintain reserves in the General Fund at approximately 30% of annual expenditures, which is permitted under Utah statute. I believe maintaining strong reserves is important to the long-term financial stability of the City as we continue providing critical services and infrastructure such as drainage, drinking water, streets, and public safety that protect residents at the most basic level.

As far as the Tax Impact Statement from the council - I do think there is a difference between ongoing structural obligations and operational expenses that could potentially be adjusted during a significant financial downturn. Items such as training, communication initiatives, interns, and similar expenses are important and provide value to the City, but they also may be the type of expenses that could be temporarily reduced if the City were faced with a major revenue loss. In contrast, recurring obligations such as salaries, medical costs, and public safety staffing become long-term commitments within the budget.

For that reason, I would still like staff to provide the total projected COLA cost and total projected medical cost increase for all employees so there is a clearer understanding of the long-term structural impact of those costs within the budget. Whether or not those are part of the Tax Impact Statement, that is still an important point for all of use to understand and should be part of the discussion. I believe the information related to the additional police officer, patrol vehicle, and required fire expenses has already been adequately identified and explained.

Thank you!

Gina

Councilmember Mecham's Comments

Questions for budget. A few questions about training. Council training. Administration % raise.

CENTERVILLE CITY
250 North Main Centerville, Utah 84014-1824 • (801) 295-3477 ·Fax: (801) 292-8034
Incorporated in 1915

Property Tax Impact Schedule

Centerville City is proposing a property tax increase and will hold a Truth-in-Taxation hearing on August 25, 2026, at 6:00 pm at Centerville City Hall located at 250 N Main St, Centerville, Utah 84014.

The Interim Fiscal Year 2026-2027 General Fund Budget has a projected shortfall (expenses exceed revenue) of approximately $1,546,615. To fund the shortfall, the City is proposing to use approximately $809,113 in fund balance. The City is also proposing to increase the current property tax rate from 0.001200 to 0.001580 (estimated) to collect an additional $737,502 to balance the general fund budget.

The approximate percentage increase of 31.65% in tax revenue is based on the proposed tax rate levy of 0.001580 and would generate approximately $737,502 in additional property tax revenue for the City. The projected $737,502 in additional property tax revenue is included in the presented Interim Fiscal Year 2026-2027 General Fund Budget. The proposed increase in tax levy is being proposed to fund the following:

Salary Increases	$288,513
Medical Insurance Increases	$83,401
New Police Officer Position	$250,000
South Davis Fire Assessment Increase	$35,702
Streetlight Electricity Costs and Repairs Increase	$15,860
Additional Intern Positions	$16,578
Property and Liability Insurance Increase	$14,716
Electricity Costs at City-owned Facilities Increase	$5,738
Irrigation Water Costs at City-owned Facilities Increase	$4,994
Contracted Attorney Services Increase	$10,000
Prosecution Services Increase	$12,000
Total New Property Tax Revenue	**$737,502**

Centerville City's Current Property Tax Rate	0.001200
Centerville City's Current Property Tax Revenue	$2,330,249
Proposed Property Tax Rate (estimated)	0.001580
Proposed Revenue with Tax Change	$3,067,751
New Property Tax Revenue to Centerville City	$737,502

The proposed property tax rate of 0.001580 (31.65%) would have the following impact on residential and commercial properties:

	2025 Taxable Property Value	Current Property Tax Rate 0.001200	Proposed Property Tax Rate 0.001580	Annual Increase
Resident	$320,100 ($582,000)	$384.12	$505.76	$121.64
Commercial	$1,680,000	$2,016.00	$2,654.40	$638.40

SALARY INCREASES

Affected Department	Proposed Budget	Budget without Tax Change	Budget Change
Justice Court	$373,139	$366,897	$6,242
Administration	$983,250	$954,016	$29,234
Attorney	$281,662	$272,617	$9,045
Finance	$720,835	$702,256	$18,579
Whitaker	$56,294	$54,948	$1,346
Police	$4,397,777	$4,259,520	$138,257
School Crossing	$95,602	$95,537	$65
Public Works Administration	$805,718	$780,226	$25,492
Streets	$1,072,859	$1,052,813	$20,046
GIS	$196,064	$190,381	$5,683
Parks	$1,125,445	$1,108,071	$17,374
Community Services	$192,450	$188,424	$4,026
Community Development	$552,079	$538,955	$13,124
Total Change			**$288,513**

Impact of Tax Increase – Maintaining fair compensation is important to retaining experienced employees and minimizing turnover within City operations. Workforce stability supports the consistent and reliable delivery of services residents and businesses expect from the City.

MEDICAL INSURANCE INCREASES

Affected Department	Proposed Budget	Budget without Tax Change	Budget Change
Justice Court	$373,139	$369,672	$3,467
Administration	$983,250	$977,729	$5,521
Attorney	$281,662	$280,842	$820
Finance	$720,835	$715,476	$5,359
Whitaker	$56,294	$56,294	$0
Police	$4,397,777	$4,359,771	$38,006
Public Works Administration	$805,718	$796,425	$9,293
Streets	$1,072,859	$1,064,702	$8,157
GIS	$196,064	$193,946	$2,118
Parks	$1,125,445	$1,119,382	$6,063
Community Services	$192,450	$192,439	$11
Community Development	$552,079	$547,493	$4,586
Total Change			**$83,401**

Impact of Tax Increase – The City continues to experience rising employee medical insurance costs due to increases in healthcare and insurance expenses. This adjustment is necessary to maintain employee health insurance coverage and align the budget with actual costs.

New Police Officer Position

Affected Department	Proposed Budget	Budget without Tax Change	Budget Change
Police	$4,397,777	$4,217,777	$180,000
Capital Projects - Police	$275,100	$205,100	$70,000
Total Change			**$250,000**

Impact of Tax Increase – Funding would support the addition of a new police officer, including the purchase of a patrol vehicle and associated operational costs such as equipment, fuel, maintenance, and training. This investment would help maintain service levels and improve the Department's overall response capacity.

South Davis Fire Assessment Increase

Affected Department	Proposed Budget	Budget without Tax Change	Budget Change
Fire	$1,252,699	$1,216,997	$35,702

Impact of Tax Increase – Increased fire service assessment costs from the South Davis Metro Fire have impacted the City's operational expenses related to emergency services. This assessment is separate from and in addition to any potential property tax increase implemented directly by the Fire District.

Streetlight Electricity Costs and Repairs Increase

Affected Department	Proposed Budget	Budget without Tax Change	Budget Change
Streets	$1,072,859	$1,056,999	$15,860

Impact of Tax Increase – Increasing electricity and maintenance expenses have impacted the cost of operating and maintaining the City's streetlight system. This adjustment is necessary to support the continued operation, repair, and replacement of streetlights throughout the community.

Additional Intern Positions

Affected Department	Proposed Budget	Budget without Tax Change	Budget Change
Administration	$983,250	$972,485	$10,765
Attorney	$281,662	$275,849	$5,813
Total Change			**$16,578**

Impact of Tax Increase – The City is proposing the addition of an intern position within the Administration Department and the expansion of internship support within the Attorney's Office. Internship programs provide operational assistance to departments while also creating educational and professional development opportunities for students and emerging professionals.

PROPERTY AND LIABILITY INSURANCE INCREASE

Affected Department	Proposed Budget	Budget without Tax Change	Budget Change
Administration	$983,250	$983,235	$15
Finance	$720,835	$718,469	$2,366
Police	$4,397,777	$4,394,896	$2,881
Public Works Administration	$805,718	$805,623	$95
Streets	$1,072,859	$1,072,494	$365
Parks	$1,125,445	$1,117,363	$8,082
Parks & Rec Facility	$32,359	$32,291	$68
Public Works Facility	$73,776	$73,646	$130
City Hall	$213,444	$212,864	$580
Public Works Storage/Decant	$19,377	$19,294	$83
Whitaker Home	$35,699	$35,648	$51
Total Change			**$14,716**

Impact of Tax Increase – Increases in property and liability insurance premiums have contributed to higher operating costs across City departments and services. Maintaining appropriate insurance coverage is an important part of protecting public assets and managing organizational risk.

ELECTRICITY COSTS AT CITY-OWNED FACILITIES INCREASE

Affected Department	Proposed Budget	Budget without Tax Change	Budget Change
Parks	$1,125,445	$1,125,397	$48
Parks & Rec Facility	$32,359	$31,859	$500
Public Works Facility	$73,776	$72,776	$1,000
City Hall	$213,444	$209,254	$4,190
Public Works Storage/Decant	$19,377	$19,377	$0
Total Change			**$5,738**

Impact of Tax Increase – The City has also experienced increased utility costs associated with operating City-owned facilities and infrastructure. Rising electricity rates and overall energy expenses continue to impact operational budgets and the cost of providing municipal services.

IRRIGATION WATER COSTS AT CITY-OWNED FACILITIES INCREASE

Affected Department	Proposed Budget	Budget without Tax Change	Budget Change
Parks	$1,125,445	$1,120,451	$4,994

Impact of Tax Increase – Increased water rates from the City's water providers have resulted in higher costs associated with irrigating and maintaining parks and public landscaping areas. This adjustment is intended to align funding with the actual cost of providing and maintaining these community amenities.

CONTRACTED ATTORNEY SERVICES INCREASE

Affected Department	Proposed Budget	Budget without Tax Change	Budget Change
Attorney	$281,662	$ 265,849	$10,000

Impact of No Tax Increase – The Attorney's Office would be unable to utilize outside legal consultants. This may reduce service capacity and increase the City's exposure to legal risk.

PROSECUTION SERVICES INCREASE

Affected Department	Proposed Budget	Budget without Tax Change	Budget Change
Court	$373,139	$ 361,139	$12,000

Impact of Tax Increase – The City has experienced increased costs for contracted prosecution services due to higher professional service rates, as well as increased expenses for contracted legal services resulting from greater service demand. The proposed adjustment more accurately reflects the City's actual costs for these professional services.

If the Centerville City Council decides to proceed with a property tax increase, there will be a public hearing on August 25, 2026, at 6:00pm, at which members of the public will be able to address the City Council. A public notice of this meeting will be provided.

This notice as well as Centerville City's Interim Fiscal Year 2026-2027 General Fund Budget can be found on our website at www.centervilleutah.gov and is also available at Centerville City Hall at 250 N Main St, Centerville, Utah 84014.