



Willard City Corporation

435-734-9881
80 W 50 S
PO Box 593
Willard, Utah 84340
www.willardcityut.gov

Mayor
Travis Mote
City Council Members
J. Hulsey
R. Christensen
M. Braegger
R. Mund
J. Bodily

The Willard City Council of Willard City Corporation will hold a Council meeting on **Thursday, August 28, 2025**, at Willard City Offices 80 W 50 S. will begin promptly at **6:30 p.m.** The agenda will be as follows:

6:30 p.m.

1. Call to Order

1. Invocation
2. Pledge of Allegiance
3. Conflict of interest declaration

2. Public hearing 6:35 p.m.

Willard City Council will hold a public hearing to receive public comments regarding Resolution 2025-16 adopting the final budget for fiscal year 2025-2026.

3. Open Comment Period (Individuals have three minutes for open comments. If required, items may be referred to department heads for resolution. Items requiring action by the City Council will be placed on the agenda for a future meeting.)

4. Planning Commission Report

- a. Report
- b. Confirm Diana Baker as an alternate planning commission member.

5. New Business

- a. Motion to adopt Resolution 2025-16 final budget for the fiscal year 2025-2026.

6. Minutes

- a. Approval of August 6, 2025, City Council Minutes and August 14, 2025

7. Financial

- a. Warrants, Vouchers, Reports

8. Department Reports

- a. Public Works
- b. Police Department
- c. Fire Department

9. Council Member Reports

- a. Jacob Bodily



Willard City Corporation

435-734-9881
80 W 50 S
PO Box 593
Willard, Utah 84340
www.willardcityut.gov

Mayor
Travis Mote
City Council Members
J. Hulsey
R. Christensen
M. Braegger
R. Mund
J. Bodily

- b. Rod Mund
- c. Mike Braegger
- d. Rex Christensen
- e. Jordan Hulsey

10. Next agenda September 11, 2025

11. Mayor's General Correspondence and Information

12. City Manager's Report

13. City Planners Report

14. City Attorney Report

15. Consideration of Motion to Enter a Closed Session (if necessary) pursuant to UCA §52-4-205 (a) except as provided in Subsection (3), discussion of the character, professional competence, or physical or mental health of an individual; (b) strategy sessions to discuss collective bargaining; (c) strategy sessions to discuss pending or reasonably imminent litigation; (d) strategy sessions to discuss the purchase, exchange, or lease of real property, including any form of a water right or water shares (e) strategy sessions to discuss the sale of real property, including any form of a water right or water shares; (f) discussion regarding deployment of security personnel, devices, or systems; or (g) investigative proceedings regarding allegations of criminal misconduct.

16. Adjourn

/s/ Susan O Bray
City Recorder, Willard City
Posted August 25, 2025

1 **Willard City Council Meeting**
2 **August 6, 2025**
3 **Willard City Council Room: 6:30 p.m.**
4 **Truth & Taxation Meeting**

5
6 **Officials Present:**

7 Mayor Travis Mote
8 Council Member Jacob Bodily
9 Council Member Rod Mund
10 Council Member Mike Braegger
11 Council Member Rex Christensen
12 Council Member Jordan Hulsey
13 Madison Brown, Planner
14 Susan Obray, City Recorder

15
16 **Others Present:**

17 Doug Younger
18 John Simmons
19 Evan Ciccinelli
20 Judy Loveland
21 Jean Loveland
22 Gaye Moniaque
23 Ken Ormond
24 Ruth Ormond
25 Steven Biemer
26 Jay Thackeray
27 Amy Nielson
28 Chris Engelbrecht
29 Jen Johnson
30 Diana Mund
31 Van Mund
32 Amy Randall
33 Duane Roper
34 Ryan Child

35 **Invocation**

36 Mayor Mote led the invocation.

37 **Pledge**

38 Councilmember Bodily led the Pledge of Allegiance.

1 **6:30 p.m. Public Hearing: Truth in Taxation proposed tax increase.**

2 Mayor Mote opened the discussion by explaining that the only item on the
3 agenda was the public hearing for the truth in taxation proposal. He outlined the
4 details of the proposed increase:

- 5 ● The tax on a \$515,000 residence (the average residence value in the city)
6 would increase from \$271.35 to \$394.85, which is a \$123.50 increase per
7 year.
- 8 ● The tax on \$515,000 business would increase from \$493.37 to \$717.91,
9 which is \$224.54 per year.
- 10 ● If approved, Willard City would receive an additional \$130,999 in
11 property tax revenue per year.
- 12 ● This represents a 45.15% increase from last year's property tax revenue.

13 Mayor Mote provided context for the proposed tax increase, noting that the city
14 council had been reviewing the budget since April and had already made cuts in
15 several areas, including public works personnel, operating machinery costs, and
16 vehicle purchases. He explained that the city has growing needs, including a
17 future ambulance for the city, maintaining police coverage as the city grows,
18 and increased costs for parks and roads maintenance from new subdivisions.

19 Motion to open the public hearing made by Council Member Braegger,
20 seconded by Council Member Bodily. All voted in favor.

21 **Evan Cicchinelli (833 South 260 East)** expressed concern about the 45% tax
22 increase occurring at a time when property values had decreased by
23 approximately \$3,000. He calculated this would raise his property taxes by
24 about 28% overall and questioned what value residents would receive for this
25 increase.

26 Mayor Mote explained how property taxes work, noting that as property values
27 increase or decrease, the levy rate adjusts to keep city revenue stable with only
28 slight increases for new construction. He clarified that the biggest costs to the
29 city are salaries, which affect all departments from water and sewer to parks,
30 roads, and emergency services. He emphasized that maintaining competitive
31 salaries helps prevent costly staff turnover. The mayor further explained that the
32 city needs additional police coverage as it expands, noting they are below the
33 recommended officer-to-population ratio, and the current proposal would bring
34 them to 5 officers, still short of their goal of 7.

35 **Steven Beimer (860 Center Street)** asked why the city does not send out a
36 detailed breakdown of how the tax increase would be spent. He also raised
37 concerns about water infrastructure for new developments, questioning who
38 would be responsible for wells if they fail after annexation. Mayor Mote

1 explained that impact fees can only be used for specific infrastructure upgrades
2 and not for maintenance or operations. Mr. Beamer also complained about
3 garbage service damaging cans, and Mayor Mote encouraged residents to report
4 such issues to the city.

5 **Chris Engelbrecht (256 East 825 South)** asked for clarification on how
6 population growth affects revenue. City Accountant Ryan Child explained that
7 property taxes represent \$305,000 of the city's \$2.2 million general fund budget,
8 and population growth brings in additional sales tax revenue but does not
9 automatically increase property tax revenue due to state laws. Ryan also
10 clarified that the proposed tax increase is specifically to fund a new police
11 officer position (\$60,000 in wages, \$30,000 in benefits, and \$14,000 in supplies
12 and training) and that water and sewer funds are separate from property taxes.

13 **Gaye Moniasque (65 South 100 East)** expressed concern about the impact on
14 retired residents living on fixed incomes. She noted that the city had previously
15 stated it could absorb costs without tax increases and now was proposing a
16 significant increase. She worried about future costs for the ambulance service,
17 questioned the need for an additional police officer, and suggested cross-
18 training existing staff. She also expressed concerns about pending increases to
19 sewer, water, and garbage rates, stating that these combined increases were
20 becoming unaffordable.

21 **Jan Johnson (71 East 100 North)** questioned why fire hydrants with bags over
22 them had not been repaired for over a year, expressing concern that this could
23 affect insurance rates and fire protection. Council members acknowledged this
24 issue and indicated they would address it.

25 **Amy Neilson (135 South Main Street)** inquired about ambulance service
26 options, asking if the city could work with other nearby cities besides Brigham
27 City. Council Member Bodily explained that other districts like North Ogden
28 are busy with their own areas and do not want to extend coverage. He detailed
29 the ambulance planning process, noting that they had been working on this
30 since Brigham City indicated they would end service. He explained the costs
31 involved with staffing an ambulance and that they have been developing a
32 budget that includes potentially refurbished equipment to save costs.

33 **Jay Thackeray (1562 North Hargis Hill Road)** suggested the city should
34 focus funding on the fire department for ambulance service rather than adding
35 police officers. He questioned whether police coverage was necessary given the
36 city's low crime rate. He expressed concern about rising utility rates while
37 service quality declines and suggested the city should be more developer-
38 friendly to increase tax revenue through growth. He recommended considering
39 a smaller tax increase of 15% instead of 45%.

1 **Chris Engelbrecht and Evan Chickenelli** returned to discuss an issue with a
2 12-inch secondary water line that was installed in 2016 but is not properly
3 documented or buried. They expressed concern about potential flooding if the
4 line breaks. Mayor Mote indicated they would investigate this issue separately.

5 **Jean Loveland (105 South 100 East)** spoke in support of the tax increase,
6 suggesting that the low crime rate might be due to the effectiveness of current
7 police officers. She recommended the council reevaluate some expenditures
8 approved of last year.

9 **Judy Loveland** suggested implementing an impact fee for police service in
10 South Willard. Mayor Mote explained they were working with the county on a
11 "rooftop fee" arrangement to ensure proportional cost sharing based on the
12 number of residences served.

13 **Duane Roper (195 West Center Street)** expressed concern about high
14 property taxes, especially for non-primary residences which are taxed at a
15 higher rate.

16 **Ruth Ormond (150 North Main Street)** spoke in support of hiring another
17 police officer, stating that the crime rate is increasing and the current officers
18 are getting burned out.

19 Several council members expressed appreciation for the public's input and
20 explained that they had spent months reviewing the budget and making tough
21 decisions. They encouraged residents to attend regular council meetings and to
22 contact them directly with concern.

23 Motion to close the public hearing made by Council Member, seconded by
24 Councilmember Christensen. All voted in favor.

25 **Adjournment**

26 Motion to adjourn the meeting made by Council Member Braegger, seconded
27 by Council Member Christensen. All voted in favor.

**WILLARD CITY
GENERAL FUND BUDGET
FISCAL YEAR ENDED JUNE 30, 2026**

DESCRIPTION		FY 2024	FY 25 ESTIMATE	FY 26 REQUESTED	FY 26 TENTATIVE
10-31-100	Current Year Property Taxes	301,673	305,000	305,000	305,000
	Truth In Taxation - Police Officer			113,739	90,000
10-31-300	Sales and Use Taxes	444,468	540,000	540,000	540,000
10-31-350	Gravel Sales Tax	191,476	112,000	112,000	112,000
10-31-400	Franchise Taxes	168,370	164,000	169,200	169,200
10-31-500	Taxes - Penalty & Interest Chgs		-	-	-
10-31-700	Telecommunications Tax	7,089	7,000	8,000	8,000
10-31-800	Mass Transit Tax	199,970	215,000	-	-
10-31-820	Transient Room Tax	2,871	2,500	3,000	4,000
10-31-850	Road Tax	165,759	160,000	150,000	150,000
10-31-900	Vehicle in Lieu	15,000	14,000	14,000	15,000
10-32-100	Business Licenses and Permits	3,705	17,000	16,000	16,000
10-32-210	Building Permits	136,791	120,000	120,000	120,000
10-32-250	Animal Licenses	3,792	3,500	3,500	3,500
10-33-400	State Grants	-	-	-	-
10-33-410	State Fire Grants	43,881	6,006	-	-
10-33-420	State Grants - Police	5,707	15,000	-	-
10-33-560	Class C Road Fund Allotment	143,967	150,000	185,000	185,000
10-33-580	State Liquor Fund Allotment	2,311	5,000	5,000	5,000
10-33-600	Grants	7,400	12,519	-	-
10-34-200	Zoning & Planning	-	2,000	5,500	8,500
10-34-210	Developer Fees	-	-	12,000	12,000
10-34-250	Charges - Plann Comm & BD of Adj	271	20,000	15,000	19,150
10-34-710	Fire Protection	3,401	3,000	3,000	3,000
10-34-740	Parks & Public Prop Rental Fee	7,256	8,000	5,000	5,000
10-34-750	Recreation Fees	3,535	4,000	8,500	8,500
10-35-100	Court Fines	190,112	190,000	190,000	190,000
10-38-100	Interest Earnings	54,912	30,000	62,300	62,300
10-38-400	Sale of Fixed Assets	-	-	-	-
10-38-700	4th of July Revenue	7,394	10,000	10,000	10,000
10-38-750	Fire Dep't Fundraiser	13,220	15,000	20,000	20,000
10-38-800	Returned Check Charges	-	-	-	-
10-38-900	Sundry Revenues	57,844	20,000	20,000	20,000
10-39-300	Bond Proceeds	-	-	-	-
	Unappropriated Fund Balance				23,739
10-39-220	CLASS C FUND BALANCE	-	-	140,000	140,000
	TOTAL REVENUES	2,182,175	2,150,525	2,235,739	2,244,889

DESCRIPTION		FY 2024	FY 25 ESTIMATE	FY 26 REQUESTED	FY 26 TENTATIVE
COURT					
10-42-110	Salaries & Wages - Perm Employees	26,230	26,357	46,206	46,206
10-42-120	Salaries & Wages - court clerks	30,783	16,696	-	-
10-42-130	FICA	4,615	2,071	3,325	3,325
10-42-140	Retirement	9,819	5,677	6,500	6,500
10-42-150	Health Insurance	8	213	250	250
10-42-210	Training	804	2,085	2,000	2,000
10-42-240	Office Supplies and Expense	1,836	3,104	3,100	3,100
10-42-250	Equipment Maintenance & Supplies	3,467	5,960	5,500	5,500
10-42-280	Telephone	1,998	920	1,000	1,000
10-42-310	Professional Fees	16,094	22,068	22,000	22,000
10-42-440	Bank Charges	(132)	-	-	-
10-42-510	Insurance and Surety Bonds	1,743	6,545	5,000	5,000
10-42-610	Mileage	1,109	412	1,000	1,000
10-42-620	Fines & Forfeit	-	-	-	-
10-42-720	Capital Outlay - Improvements	-	-	-	-
10-42-740	Capital Outlay - Equipment	-	-	-	-
		98,374	92,109	95,881	95,881
ADMINISTRATIVE					
		-	-	-	-
10-43-110	Salaries & Wages - Perm Employees	88,965	98,384	122,803	122,803
10-43-115	Council Payment	14,500	15,333	18,000	18,000
10-43-120	Salaries & Wages - Temp Employees	882	17,619	-	-
10-43-130	FICA	8,191	5,981	11,500	11,500
10-43-140	Retirement	14,543	14,672	17,500	17,500
10-43-150	Health Insurance	13,925	5,387	10,500	10,500
10-43-210	Training	2,265	1,784	1,500	1,500
10-43-220	Public Notices	1,139	1,156	1,000	1,000
10-43-240	Office Supplies & Expense	1,689	7,567	8,000	8,000
10-43-250	Equipment Supplies & Maintenance	2,926	3,396	4,000	4,000
10-43-265	Fuel	(413)	-	500	500
10-43-310	Professional Fees	149,444	117,423	88,000	105,500
10-43-320	IT Prof Services	-	2,133	10,000	10,000
10-43-325	IT Equipment/software	-	13,319	10,000	10,000
10-43-440	Bank Charges	-	-	-	-
10-43-510	Insurance and Surety Bonds	27,105	27,679	25,000	25,000
10-43-550	Emergency Fund	-	-	-	-
10-43-560	Contingency Fund	-	-	-	-
10-43-610	Miscellaneous Supplies	16,612	16,528	13,000	13,000
10-43-620	4th of July	18,394	24,499	25,000	25,000
10-43-630	Building Inspector	-	-	-	-
10-43-710	CDBG Expenditures	-	-	-	-
10-43-740	Capital Equipment	-	-	-	-
		360,167	372,859	366,303	383,803
GENERAL GOVERNMENT BUILDINGS					
		-	-	-	-
10-51-120	Salaries & Wages - Temp Employees	2,221	5,400	7,800	7,800
10-51-130	FICA	24	-	-	-
10-51-250	Equipment Maintenance & Supplies	1,786	2,040	3,000	3,000
10-51-260	Supplies & Maintenance	1,943	1,543	2,000	2,000
10-51-270	Utilities	10,762	13,956	14,000	14,000
10-51-280	Telephone	3,395	1,929	3,000	3,000
10-51-720	Capital Outlay - Improvements	1,998	-	-	-
		22,129	24,868	29,800	29,800

DESCRIPTION	FY 2024	FY 25 ESTIMATE	FY 26 REQUESTED	FY 26 TENTATIVE
PLANNING & ZONING				
10-52-110 Wages	59,887	74,244	79,456	79,456
10-52-120 FICA	582	3,871	4,064	4,064
10-52-130 Benefits	3,516	-		
10-52-140 Retirement	9,524	11,177	11,100	11,100
10-52-150 Health Insurance	10,033	18,653	19,400	19,400
10-52-210 Training	573	2,701	3,000	3,000
10-52-240 Office Supplies	1,143	4,849	4,500	4,500
10-52-250 Equipment Maint & Supp	5	585	600	600
10-52-265 Fuel	496	173	500	500
10-52-310 Professional Fees	1,069	80,133	8,000	8,000
10-52-510 Insurance & Surety Bonds	1,372	1,839	1,500	1,500
10-52-630 Building Inspector	32,378	1,844	34,000	34,000
	<u>120,578</u>	<u>200,071</u>	<u>166,120</u>	<u>166,120</u>
POLICE DEPARTMENT				
10-54-110 Salaries & Wages - Perm Employees	301,145	329,865	416,335	416,335
10-54-120 Salaries & Wages - Part Time	22,869	25,096	27,104	27,104
10-54-130 FICA	25,125	25,000	33,923	33,923
10-54-140 Retirement	88,350	96,359	118,000	118,000
10-54-150 Health Insurance	22,418	57,828	72,028	72,028
10-54-210 Training	6,923	9,000	12,610	12,610
10-54-240 Office Supplies & Expense	13,971	10,000	10,000	10,000
10-54-250 Equipment Supplies & Maintenance	10,075	6,000	9,808	9,808
10-54-260 Vehicle Maintenance	5,717	6,703	8,000	8,000
10-54-265 Fuel	19,283	21,563	25,563	25,563
10-54-270 Uniforms	3,317	1,759	2,861	2,861
10-54-280 MDT Reporting	6,731	6,000	9,500	9,500
10-54-290 Radio Expense	546	1,956	3,496	3,496
10-54-310 Professional Fees	7,801	2,335	2,500	2,500
10-54-510 Insurance and Surety Bonds	10,932	17,092	14,000	14,000
10-54-720 Grant	771	5,692	-	-
10-54-721 Mental Health	3,850	3,117	3,617	3,617
10-54-730 Alcohol Allotment	(652)	-	3,700	3,700
Lexipol Program				9,150
10-54-740 Capital Outlay - Equipment	-	-	-	-
	<u>549,172</u>	<u>625,364</u>	<u>773,044</u>	<u>782,194</u>

		FY 2024	FY 25 ESTIMATE	FY 26 REQUESTED	FY 26 TENTATIVE
FIRE PROTECTION					
10-57-120	Expense Checks - Vol Firemen	13,974	16,315	19,000	19,000
10-57-130	FICA	1,222	776	1,463	1,463
10-57-210	Training	9,260	3,336	3,000	3,000
10-57-250	Equipment Supplies & Maintenance	46,907	32,508	21,000	21,000
	Vehicle Maintenance			8,000	8,000
10-57-255	July 4th Fundraiser	2,851	920	3,000	3,000
10-57-256	Spending of fundraiser money	-	-	-	-
10-57-260	Cert Supplies	386	-	3,000	3,000
10-57-265	Fuel	2,298	3,036	5,000	5,000
10-57-330	Fee Study	-	-	-	10,000
10-57-510	Insurance and Surety Bonds	356	573	600	600
10-57-610	Matching Grant Fund	-	-	-	-
10-57-612	Equipment Cert & Maint	3,900	547	1,000	1,000
10-57-720	Capital Outlay - Improvement	-	-	-	-
10-57-721	Mental Health	3,025	3,851	5,000	5,000
10-57-740	Capital Outlay - Equipment	5,460	-	-	-
10-57-810	Debt Service - Principal	-	-	-	-
10-57-820	Debt Service - Interest	-	-	-	-
		89,639	61,861	70,063	80,063
STREETS					
		-			
10-60-110	Salaries & Wages - Perm Employees	47,462	45,135	48,391	48,391
10-60-120	Salaries & Wages - Temp Employees	-	-	-	-
10-60-130	FICA	3,692	2,411	3,000	3,000
10-60-140	Retirement	7,925	6,769	8,000	8,000
10-60-150	Health Insurance	5,962	6,844	7,500	7,500
10-60-250	Equipment - Supplies & Maintenance	31,012	41,879	34,000	34,000
10-60-265	Fuel	1,904	5,696	6,000	6,000
	Vehicle Maintenance			8,000	8,000
10-60-270	Utilities	16,521	9,972	10,000	10,000
10-60-280	UTA Mass Transit Tax	199,970	215,000	-	-
10-60-285	Salt	-	-	5,000	5,000
10-60-290	Class C Road Expenditures	-	-	-	-
10-60-310	Professional Fees	16,054	677	1,000	1,000
10-60-510	Insurance and Surety Bonds	2,732	13,000	13,000	13,000
10-60-720	CAPITAL OUTLAY IMPROVEMENTS	-	-	-	-
10-60-740	CAPITAL OUTLAY EQUIPMENT	-	-	-	-
10-60-745	Street Lights	-	5,631	6,000	6,000
		333,234	353,013	149,891	149,891
Class C Streets					
10-66-200	Class C Roads Expenses	212,689	1,333	325,000	325,000
10-66-250	Road Tax	256,869	253	150,000	150,000
		469,558	1,587	475,000	475,000

DESCRIPTION		FY 2024	FY 25 ESTIMATE	FY 26 REQUESTED	FY 26 TENTATIVE
PARKS					
10-70-110	Salaries & Wages	27,964	36,624	39,455	39,455
10-70-120	Salaries & Wages - Temp Employees	14,849	7,696	9,081	9,081
10-70-130	FICA	3,315	2,267	3,500	3,500
10-70-140	Retirement	4,509	5,501	4,600	4,600
10-70-150	Health Insurance	3,493	7,859	6,000	6,000
10-70-250	Equipment - Supplies & Maintenance	20,143	23,779	12,000	12,000
				8,000	8,000
10-70-260	Bldgs & Grounds Maintenance	(571)	-	-	-
10-70-270	Utilities	12,740	15,020	14,000	14,000
10-70-310	Professional Fees - Parks	6,044	4,704	4,500	22,000
10-70-510	Insurance and Surety Bonds	96	-	-	-
10-70-610	Miscellaneous Supplies	8,734	-	8,500	8,500
10-70-720	Capital Outlay - Improvements	-	-	-	-
10-70-740	Land Purchases	-	-	-	-
		101,316	103,449	109,636	127,136
10-90-100	Transfers to Capital Projects Fund	500,000	113,731	-	
10-90-110	Transfers to Ambulance Fund	-		-	
		500,000	113,731	-	-
	Total Revenues	2,182,175	2,150,525	2,235,739	2,244,889
	Total Expenses	2,644,167	1,948,912	2,235,739	2,289,889
	Fund Balance (Addition) Use	(461,992)	201,613	(0)	(45,000)
	Unassigned Fund Balance 3/31/25			512,845	
	Remaining Fund Balance at June 30, 2026			512,845	

**WILLARD CITY
CAPITAL PROJECTS FUND
FISCAL YEAR ENDED JUNE 30, 2026**

ACC. #	DESCRIPTION	FY 2024 ACTUAL	FY 25 ESTIMATE	FY 26 REQUESTED	FY 26 TENTATIVE
45-38-900	Miscellaneous Revenue	-	-	-	-
45-38-100	Interest Income	35,358	50,000	32,000	32,000
45-38-500	Gain on Sale of Asset	49,800	22,951	54,000	30,000
45-39-100	Transfer From General Fund	500,000	180,000	-	-
		<u>585,158</u>	<u>252,951</u>	<u>86,000</u>	<u>62,000</u>
Equipment					
45-40-142	Court Equipment	-	-	-	-
45-40-143	Admin Equipment	6,221	3,000	-	-
45-40-144	IT upgrades	-	10,000	-	-
45-40-151	Building Equipment	10,393	-	-	-
45-40-152	Planning & Zoning Equipment	56,610	-	40,000	-
45-40-154	Police Equipment	4,595	97,970	50,000	-
45-40-157	Fire Equipment	30,643	53,727	45,000	45,000
45-40-160	Streets Equipment	163,695	2,574	60,000	10,000
45-40-170	Parks Equipment	-	-	-	-
		<u>272,157</u>	<u>167,271</u>	<u>195,000</u>	<u>55,000</u>
Capital Projects					
45-40-242	Court Capital Projects	-	-	-	-
45-40-243	Admin Capital Projects	-	-	-	-
45-40-251	Building Capital Projects	-	-	-	-
45-40-252	Planning & Zoning Capital Projects	-	-	-	-
45-40-254	Police Capital Projects	-	-	-	-
45-40-257	Fire Capital Projects	-	-	-	150,000
45-40-260	Streets Capital Projects	-	60,841	-	-
45-40-270	Parks Capital Projects	-	-	-	-
		<u>-</u>	<u>60,841</u>	<u>-</u>	<u>150,000</u>
45-90-999	Fund Balance	-	-	-	-
	Total Income	585,158	252,951	86,000	62,000
	Total Expenditures	<u>272,157</u>	<u>228,112</u>	<u>195,000</u>	<u>205,000</u>
	Excess (Deficiency)	313,001	24,839	(109,000)	(143,000)
	Fund Balance at 3/31/2025			<u>1,107,090</u>	
	Fund Balance at 6/30/2026			<u>998,090</u>	

**WILLARD CITY
WATER FUND
FISCAL YEAR ENDED JUNE 30, 2026**

DESCRIPTION	FY 2024 ACTUAL	FY 25 ESTIMATE	FY 26 REQUESTED	FY 26 TENTATIVE
51-37-100 Water Sales	357,568	391,371	392,000	512,000
51-37-200 Connection Fees	13,620	21,908	20,000	6,000
51-37-300 Penalties & Forfeitures	6,610	7,893	6,000	6,000
	<u>377,798</u>	<u>421,172</u>	<u>418,000</u>	<u>524,000</u>
51-37-210 Impact Fees	197,191	273,640	100,000	76,000
51-38-100 Interest Earnings	66,821	58,060	55,000	15,000
51-38-900 Miscellaneous	(17)	19,664	10,000	10,000
	<u>263,995</u>	<u>351,364</u>	<u>165,000</u>	<u>101,000</u>
TOTAL REVENUE	<u>641,793</u>	<u>772,536</u>	<u>583,000</u>	<u>625,000</u>
51-40-110 Salaries & Wages - Perm Employees	177,636	207,487	217,861	217,861
51-40-120 Salaries & Wages - Temp Employees	-	-	-	-
51-40-130 FICA	13,215	10,911	16,666	16,666
51-40-140 Retirement	27,290	32,028	33,629	33,629
51-40-150 Health Insurance	2,439	27,788	29,177	29,177
51-40-155 Clothing Allowance	1,736	3,256	3,500	3,500
51-40-210 Training	2,101	4,401	3,500	3,500
51-40-220 Public Notices	-	464	500	500
51-40-240 Office Supplies & Expense	12,625	12,860	12,000	12,000
51-40-250 Equipment-Supplies & Maintenance	(2,205)	45,253	35,000	35,000
51-40-265 Fuel	4,701	12,539	13,000	13,000
51-40-270 Utilities	46,454	61,171	62,000	62,000
51-40-280 Telephone	6	-	1,000	1,000
51-40-310 Professional & Technical Services	67,787	38,948	64,000	64,000
51-40-325 IT Software/Equipment	-	325	3,000	3,000
51-40-440 Bank Charges	6,016	8,937	7,000	7,000
51-40-510 Insurance and Surety Bonds	16,501	11,747	9,000	9,000
51-40-650 Depreciation	124,846	98,328	110,000	110,000
OPERATING EXPENSES	<u>501,148</u>	<u>576,443</u>	<u>620,834</u>	<u>620,834</u>
51-40-740 Capital Outlay - Equipment	-	-	-	-
51-40-755 Water Meters	-	-	30,000	30,000
51-40-780 Water Tank Project	6,500	-	-	-
51-40-790 Capital Outlay - Other	2,115	-	50,000	50,000
NONOPERATING EXPENSES	<u>8,615</u>	<u>-</u>	<u>80,000</u>	<u>80,000</u>
TOTAL EXPENSES	<u>509,763</u>	<u>576,443</u>	<u>700,834</u>	<u>700,834</u>
EXCESS (DEFICIENCY)	132,030	196,093	(117,834)	(75,834)
UNRESTRICTED CASH			340,933	
LESS IMPACT FEES			(100,000)	
DEPRECIATION			110,000	
ENDING UNRESTRICTED CASH			<u>233,099</u>	

**WILLARD CITY
SEWER FUND
FISCAL YEAR ENDED JUNE 30, 2026**

DESCRIPTION	FY 2024 ACTUAL	FY 25 ESTIMATE	FY 26 REQUESTED	FY 26 TENTATIVE
52-37-100 SEWER SALES	588,787	677,987	678,000	881,000
52-37-200 CONNECTION FEES	15,000	20,000	20,000	6,000
52-37-600 TAXES-SWSSD	28,224	28,225	28,225	28,225
	<u>632,011</u>	<u>726,212</u>	<u>726,225</u>	<u>915,225</u>
52-37-210 SEWER IMPACT FEES	216,000	316,536	225,000	86,400
52-38-100 INTEREST	120,389	126,656	110,000	110,000
52-38-900 MISCELLANEOUS NONOPERATING REVENUE	-	-	-	-
	<u>336,389</u>	<u>443,192</u>	<u>335,000</u>	<u>196,400</u>
TOTAL REVENUE	<u>968,401</u>	<u>1,169,404</u>	<u>1,061,225</u>	<u>1,111,625</u>
52-40-110 WAGES - PERM EMPLOYEES	168,558	200,275	210,288	210,288
52-40-130 FICA	12,636	10,527	11,053	11,053
52-40-140 RETIREMENT	26,065	30,967	32,515	32,515
52-40-150 HEALTH INSURANCE	3,766	26,432	27,754	27,754
52-40-210 TRAINING	-	-	3,000	3,000
52-40-220 PUBLIC NOTICES	-	-	-	-
52-40-240 OFFICE SUPPLIES AND EXPENSE	4,179	7,625	6,000	6,000
52-40-250 EQUIP MAINTENANCE & SUPPLIES	15,598	6,272	10,000	10,000
52-40-260 VEHICLE MAINTENANCE	-	1,601	1,500	1,500
52-40-265 FUEL	3,484	5,509	6,000	6,000
52-40-270 UTILITIES	7,698	4,437	5,000	5,000
52-40-280 TELEPHONE	-	-	-	-
52-40-310 PROF/TECH SERVICES	31,088	19,863	30,000	30,000
52-40-320 PHOSPHOROUS REMOVAL	-	324	-	-
52-40-325 IT Equipment/Software	-	-	1,000	1,000
52-40-440 BANK FEES	7,276	13,801	10,500	10,500
52-40-510 INSURANCE AND SURETY BONDS	16,287	11,456	12,000	12,000
52-40-610 CONTRACTED SERVICES	-	-	-	-
52-40-615 PERRY/WILLARD WWTP SVCS	191,572	179,039	250,000	250,000
52-40-620 DISPOSAL	-	-	-	-
52-40-650 DEPRECIATION EXPENSE	392,781	419,301	420,000	420,000
52-40-710 SWSSD ASSESSMENT OPERATING EXPENSES	-	-	-	-
	<u>880,990</u>	<u>937,429</u>	<u>1,036,610</u>	<u>1,036,610</u>
52-40-740 CAPITAL OUTLAY - EQUIPMENT	-	-	25,000	25,000
52-40-750 CAPITAL OUTLAY - SPECIAL PROJECTS	-	-	-	-
52-40-790 CAPITAL OUTLAY - OTHER IMPACT FEE STUDY	-	-	45,000	45,000
52-40-810 DEBT SERVICE-PRINCIPAL	284,000	287,000	298,000	298,000
52-40-811 DEBT SERVICE RESERVE FUND NONOPERATING EXPENSES	-	-	83,775	83,775
	<u>284,000</u>	<u>287,000</u>	<u>451,775</u>	<u>451,775</u>
TOTAL EXPENSES	<u>1,164,990</u>	<u>1,224,429</u>	<u>1,488,385</u>	<u>1,488,385</u>
EXCESS (DEFICIENCY)	<u>(196,589)</u>	<u>(55,026)</u>	<u>(427,160)</u>	<u>(376,760)</u>

**WILLARD CITY
GARBAGE FUND
FISCAL YEAR ENDED JUNE 30, 2026**

DESCRIPTION	FY 2024	FY 25 Estimated	FY 26 Requested	FY 26 Tentative
54-37-500 Garbage Service Fees	160,070	164,004	183,960	183,960
54-37-100 Interest Income	-	1,100	1,040	1,040
54-38-900 Miscellaneous	-		-	-
	<u>160,070</u>	<u>165,104</u>	<u>185,000</u>	<u>185,000</u>
54-40-310 Prof/Tech Services	-	3,060	4,100	4,100
54-40-440 Bank Fees	-	2,503	3,500	3,500
Cans		-	10,000	10,000
54-40-620 Landfill Expenses		-	42,000	42,000
54-40-621 Garbage Services Expenses	152,395	165,000	129,600	129,600
	<u>152,395</u>	<u>170,563</u>	<u>189,200</u>	<u>189,200</u>
Total Expenses				
	<u>152,395</u>	<u>170,563</u>	<u>189,200</u>	<u>189,200</u>
Excess (Deficiency)	<u>7,675</u>	<u>(5,459)</u>	<u>(4,200)</u>	<u>(4,200)</u>