NOTICE AND AGENDA
SOUTH OGDEN CITY COUNCIL
WORK SESSION
TUESDAY, AUGUST 5, 2025- 5PM

Notice is hereby given that the South Ogden City Council will hold their regularly scheduled work session at 5 pm Tuesday, August 5, 2025. The meeting will be located at City Hall, 3950 Adams Ave., South Ogden, Utah, 84403, in the EOC. The meeting is open to the public; anyone interested is welcome to attend. No action will be taken on any items discussed during the pre-council work session. Discussion of agenda items is for clarification only. Some members of the council may be attending the meeting electronically.

WORK SESSION AGENDA

I. CALL TO ORDER – Mayor Russell Porter

II. REVIEW OF COUNCIL MEETING AGENDA

III. DISCUSSION ITEMS

- **A.** Annual Fraud Risk Self-Assessment Report
- **B.** FY2026 Budget

IV. ADJOURN

The undersigned, duly appointed City Recorder, does hereby certify that a copy of the above notice and agenda was posted to the State of Utah Public Notice Website, on the City's website (southogdencity.gov) and emailed to the Standard Examiner on August 1, 2025. Copies were also delivered to each member of the governing body.

Leesa Kapetanov

Leesa Kapetanov, City Recorder

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during the meeting should notify the City Recorder at 801-622-2709 at least 24 hours in advance.

Fraud Risk Assessment

Continued

*Total Points Earned: 375/395 *Risk Level:

Very Low	Low	Moderate	High	Very High
> 355	316-355	276-315	200-275	< 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	200	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	✓	5
b. Procurement?	✓	5
c. Ethical behavior?	✓	5
d. Reporting fraud and abuse?	✓	5
e. Travel?	✓	5
f. Credit/Purchasing cards (where applicable)?	✓	5
g. Personal use of entity assets?	✓	5
h. IT and computer security?	✓	5
i. Cash receipting and deposits?	✓	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team? CPFA	✓	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	✓	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	✓	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	✓	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	✓	20
7. Does the entity have or promote a fraud hotline?	✓	20
8. Does the entity have a formal internal audit function?	✓	20
9. Does the entity have a formal audit committee?	—	20

*Entity Name: SOUTH OGDEN CITY

*Completed for Fiscal Year Ending: 2025 *Completion Date: 07/09/25

*CAO Name: Matthew J. Dixon *CFO Name: PETER ANTJEWIERDEN

*CAO Signature: Matthew J. Dixon *CFO Signature: P. A.

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	✓			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	✓			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".			✓	
4. Are all the people who have access to blank checks different from those who are authorized signers?	✓			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	✓			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	✓			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	✓			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	✓			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	✓			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?			✓	
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			

* MC = Mitigating Control

South Ogden City

FY 2026

Working Budget

(Updated 08-05-2025)

Account Number	Account Title	2020-21 Prior year 4 Actual	2021-22 Prior year 3 Actual	2022-23 Prior year 2 Actual	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Future year Budget
GENERAL FUND								
TAX REVENUE								
10-31-100	Property Tax Collections CY	3,404,244	3,724,351	4,183,551	4,227,794	4,645,255	4,232,298	4,596,400
10-31-105	Prop 1 Tax Increment	382,274	425,870	444,360	442,716	453,356	500,870	451,700
10-31-200	Property Tax - Delinquent	101,803	80,570	57,553	72,630	57,280	48,250	72,300
10-31-250	Motor Vehicle & Personal Prop.	223,307	222,671	219,163	345,394	290,971	126,101	225,000
10-31-300	General Sales and Use Taxes	4,797,312	5,318,956	5,546,310	5,535,981	5,605,769	5,663,680	5,595,300
10-31-400	Utility Franchise Fee	367,287	379,499	384,201	220,245	197,055	180,275	220,000
10-31-500	Franchise Tax	248,293	248,036	240,996	216,809	216,979	109,410	245,000
10-31-550	Municipal Energy Use Tax	886,862	935,210	1,113,787	1,125,203	1,135,533	1,174,865	1,147,200
	Total TAX REVENUE:	10,411,381	11,335,163	12,189,922	12,186,772	12,602,198	12,035,748	12,552,900
LICENSES & PERMITS								
10-32-100	Business Licenses	136,314	137,323	146,077	141,065	140,346	132,140	142,500
10-32-200	Building Permits	186,019	280,604	240,903	148,195	171,080	102,510	172,800
10-32-300	Animal Licenses	11,746	9,560	7,929	6,995	7,753	6,287	7,800
10-32-325	Micro-Chipping Fees	740	1,260	5,270	400	450	100	500
10-32-350	Animal Adoptions	17,225	16,325	26,450	32,505	30,013	23,618	32,800
10-32-375	Animal Shelter Fees	4,808	4,057	605	4,295	25,608	23,624	5,200
	Total LICENSES & PERMITS:	356,852	449,129	427,233	333,455	375,250	288,280	361,600
INTERGOVERNMENTAL REVENUE								
10-33-100	CARES Act Funding	1,461,761	0	0	0	0	0	0
10-33-150	State Liquor Fund Allotment	19,905	20,554	23,859	25,988	25,988	11,363	26,200
10-33-200	ARPA - American Rescue Plan	0	0	0	0	2,035,512	0	2,035,600
10-33-600	State/Local Grants	710,334	57,352	698,508	96,763	1,143,838	1,055,450	876,400
10-33-610	Federal FEMA Awards	0	0	55,737	8,925	0	0	9,000
10-33-900	Class "C" Road Fund Allotment	686,267	709,066	747,926	772,908	1,235,837	1,452,998	811,700
10-33-925	Resource Officer Contract	46,875	46,875	46,875	59,500	98,563	90,925	72,100
	Total INTERGOVERNMENTAL REVENUE:	2,925,143	833,847	1,572,905	964,084	4,539,738	2,610,735	3,831,000
RECREATION & PLANNING FEES								
10-34-200	Baseball Revenue	11,370	13,291	13,893	17,983	18,670	17,223	18,200
10-34-250	Soccer	3,947	5,308	6,320	9,211	12,473	13,171	9,300
10-34-300	Spike/Kickball Fees	90	315	-360	820	315	335	800

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10-34-350	Basketball Fees	14,420	17,415	19,413	52,172	46,295	42,723	52,700
10-34-352	Comp Youth Basketball	84,135	91,580	98,800	85,880	95,000	82,585	96,000
10-34-354	Comp Adult Basketball	3,605	10,800	12,620	12,970	13,500	12,990	13,600
10-34-356	Comp Adult Volleyball	0	0	0	0	0	300	0
10-34-360	Ultimate Frisbee Fees	0	0	0	1,370	0	0	1,400
10-34-375	Flag Football	2,440	3,043	3,235	3,900	5,989	5,690	4,400
10-34-450	Volleyball Registration	790	4,537	5,615	6,734	6,621	6,163	6,800
10-34-500	Football	18,885	15,597	15,821	13,551	18,900	4,475	19,100
10-34-505	Football Apparel	1,222	3,100	960	3,605	3,100	688	3,600
10-34-550	Tennis / Pickleball	1,460	280	0	1,768	280	445	1,800
10-34-575	Concession Revenues	0	0	0	1,085	0	0	1,100
10-34-700	Plan Check Fee	99,618	162,758	124,206	82,059	53,680	51,083	70,000
10-34-725	Engineering Review Fees	2,471	18,314	8,239	6,758	15,947	0	16,100
10-34-726	Zoning/Subdivision Fees	6,835	7,595	4,490	3,640	2,400	600	3,700
10-34-750	Street Cut Fee	8,786	4,593	5,592	26,352	38,576	35,587	26,600
10-34-755	Chicken Permit Fee	0	0	0	0	173	160	500
10-34-850	Bowery Rental	1,150	3,275	3,100	2,500	2,412	2,550	2,500
10-34-875	Sex Offender Registration Fee	600	650	550	850	921	975	900
10-34-900	Public Safety Reports	14,964	19,197	21,235	23,970	23,973	23,020	24,200
	Total RECREATION & PLANNING FEES:	276,787	381,646	343,728	357,177	359,225	300,762	373,300
FINES & FORFEITURES								
10-35-200	Fines- Regular	375,885	374,167	397,836	438,330	495,243	477,306	442,700
10-35-300	Alarm Fines/Permits	5,550	3,750	5,000	4,200	3,750	3,400	4,200
	Total FINES & FORFEITURES:	381,435	377,917	402,836	442,530	498,993	480,706	446,900
MISCELLANEOUS REVENUE								
10-36-100	Interest	46,682	45,478	424,726	562,302	355,208	335,735	267,000
10-36-105	Cash Over/Short	-31	94	-45	13	0	-10	0
10-36-200	Sub 4 Santa	0	20	0	0	0	0	0
10-36-400	Sales of Fixed Assets	103,622	19,853	56,948	1,647	22	20	1,700
10-36-500	75th Anniversary Sales	20	20	40	0	0	0	0
10-36-601	Donations to South Ogden City	7,816	6,620	14,728	6,658	5,089	5,695	6,700
10-36-700	Contractual Agreement Reven	162,346	168,586	172,408	138,512	164,722	134,222	166,400
10-36-800	CPR Course	0	0	0	0	488	450	0
10-36-900	Misc. Revenue	180,610	90,051	190,213	170,933	72,563	76,623	65,000

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10-36-950	Traffic School	25	0	0	0	0	0	0
10-36-960	Youth Council Collections	0	0	0	0	500	500	0
	Total MISCELLANEOUS REVENUE:	501,091	330,723	859,017	880,064	598,592	553,235	506,800
CHARGE FOR SERVICE & TRANSFERS								
10-39-100	Bond Financing Proceeds	0	0	0	0	0	0	0
10-39-150	Lease Financing	0	524,694	0	1,079,556	0	0	20,000
10-39-242	Transfer in from Sewer Fund	10,418	11,043	11,595	12,059	12,059	0	12,200
10-39-244	Transfer in from Storm Drain	15,048	15,950	16,748	17,418	17,418	0	17,600
10-39-250	Transfer in from Water Fund	54,404	57,668	60,551	62,974	62,974	0	63,600
10-39-300	Transfer In From CPF	2,663,277	0	0	0	2,157,737	0	2,157,700
10-39-350	Charge for Service - CDRA	5,734	5,615	16,926	11,190	22,375	5,595	22,600
10-39-400	Charge for Service - Water Fnd	247,080	268,668	270,256	359,904	359,912	329,912	363,500
10-39-410	Charge for Service - Sewer Fnd	283,644	230,820	261,388	244,764	244,764	224,367	247,200
10-39-420	Charge for Svc - Storm Drn Fnd	161,460	188,100	202,251	119,628	119,630	109,659	120,800
10-39-430	Charge for Service - Grbge Fnd	100,092	97,704	109,902	88,404	88,409	81,037	89,300
10-39-440	Charge for Service - Amb Fnd	64,800	66,564	70,742	74,760	74,761	68,530	75,500
10-39-700	Appropriated Fund Bal-Class C	0	0	0	0	48,500	0	49,000
	Total CHARGE FOR SERVICE & TRANSFERS:	3,605,957	1,466,827	1,020,359	2,070,657	3,208,539	819,100	3,239,000
COUNCIL								
10-41-110	Salaries and Wages	113,427	65,623	71,877	77,917	79,845	76,604	80,600
10-41-130	Employee Benefits	17,623	7,918	8,673	9,247	9,347	9,799	9,400
10-41-210	Books, Subscrip.& Memberships	10,685	11,298	12,483	13,682	31,117	28,706	30,000
10-41-230	Travel & Training	4,231	5,598	6,839	6,089	9,800	8,009	6,700
10-41-240	Supplies	2	0	214	33	514	605	500
10-41-280	Telephone	0	0	0	0	0	418	0
10-41-700	Small Equipment	0	0	755	1,152	772	0	1,200
10-41-750	Capital Outlay	0	0	0	0	0	0	0
	Total COUNCIL:	145,967	90,437	100,841	108,119	131,395	124,140	128,400
LEGAL DEPARTMENT								
10-42-110	Salaries and Wages	63,217	15,083	15,425	23,262	39,163	22,364	39,600
10-42-130	Employee Benefits	9,369	1,143	1,217	1,801	2,996	1,775	3,000
10-42-210	Books, Subscriptions & Member	1,779	0	0	0	0	0	0

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10-42-230	Travel & Training	0	0	1,234	520	1,484	884	1,500
10-42-240	Supplies	0	0	0	0	514	0	500
10-42-280	Telephone	375	0	0	0	0	0	0
10-42-310	Outside Legal Counsel	16,776	51,710	83,969	65,474	104,644	34,162	105,700
10-42-320	Prosecutorial Fees	15,400	30,000	30,000	30,000	29,100	27,500	30,300
10-42-750	Capital Outlay	0	0	0	0	0	0	0
Total LEGAL DEPARTMENT:		106,916	97,936	131,845	121,057	177,901	86,685	180,600
Court Department								
10-43-110	Salaries & Wages	172,528	171,388	204,276	232,549	250,374	179,805	279,400
10-43-112	Overtime	0	0	0	53	2,500	83	2,500
10-43-130	Employee Benefits	52,836	55,898	66,848	77,561	77,399	57,216	82,000
10-43-210	Books, Subscriptions, & Mbrshp	0	349	216	307	514	85	500
10-43-230	Travel & Training	108	818	1,374	3,727	2,500	2,026	3,800
10-43-240	Office Supplies	2,854	4,009	7,212	437	257	0	3,100
10-43-275	State Surcharge	97,335	97,248	100,150	114,199	143,000	119,379	115,300
10-43-280	Telephone	300	300	275	316	461	450	300
10-43-300	Public Defender Fees	14,500	12,400	13,000	13,400	15,421	11,635	15,600
10-43-305	Wasatch Constable Contract	1,938	3,525	14,931	17,317	21,879	12,947	22,100
10-43-310	Professional & Technical	1,516	2,096	1,854	2,518	3,599	3,199	3,600
10-43-329	Computer Repairs	0	50	0	0	257	0	300
10-43-330	Witness Fees	37	0	0	0	1,067	0	1,100
10-43-700	Small Equipment	332	230	188	0	309	0	300
10-43-750	Capital Outlay	1,439	0	7,126	0	0	0	0
Total Court Department:		345,723	348,311	417,449	462,384	519,537	386,825	529,900
ADMINISTRATION								
10-44-110	Salaries and Wages	596,979	587,119	699,210	826,925	1,027,365	1,027,015	1,084,500
10-44-112	Overtime	0	90	0	144	5,000	0	5,100
10-44-130	Employee Benefits	215,871	224,619	258,372	314,569	392,380	378,239	447,000
10-44-210	Books, Subscriptions & Member	3,057	3,605	3,793	5,592	4,112	4,009	5,600
10-44-230	Travel & Training	6,961	16,227	15,768	14,780	22,520	20,140	19,200
10-44-240	Office Supplies & Miscell	3,989	4,077	4,193	4,239	16,683	16,576	6,700
10-44-247	Car Allowance	6,804	6,804	6,237	7,169	6,600	6,804	7,200
10-44-248	Vehicle Maintenance	51	0	246	69	678	904	500
10-44-280	Telephone	4,499	4,661	4,706	5,499	15,521	16,143	5,600

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10-44-300	Gas	81	531	-150	422	772	309	800
10-44-310	Professional & Technical	25,776	11,636	15,992	17,868	22,795	17,374	23,000
10-44-329	Computer Repairs	319	0	0	0	257	0	300
10-44-600	Service Charges	44,636	49,174	53,473	60,793	53,202	54,565	63,800
10-44-650	Lease Payments	0	0	0	0	3,104	0	3,100
10-44-700	Small Equipment	1,200	45	879	224	6,532	4,476	2,600
10-44-750	Capital Outlay	0	2,184	3,769	8,764	40,000	15,823	8,900
	Total ADMINISTRATION:	910,221	910,773	1,066,488	1,267,056	1,617,521	1,562,377	1,683,900
NON-DEPARTMENTAL								
10-49-130	Retirement Benefits	40,206	48,697	62,192	87,743	90,618	83,596	89,000
10-49-220	Public Notices	3,993	1,710	2,309	2,501	2,910	1,181	2,900
10-49-250	Unemployment	0	2,423	5,728	488	2,056	0	2,100
10-49-255	Ogden Weber Chamber Fees	3,000	3,000	3,000	3,000	3,085	3,000	3,100
10-49-260	Workers Compensation	77,729	88,725	84,721	78,780	95,274	30,839	96,200
10-49-290	City Postage	30,000	45,000	10,000	34,339	48,500	35,903	49,000
10-49-291	Newsletter Printing	7,440	8,004	8,112	8,670	11,827	12,196	8,800
10-49-310	Auditors	12,550	11,830	13,250	13,365	20,940	19,685	21,100
10-49-320	Professional & Technical	69,801	84,790	67,941	63,055	106,502	39,652	107,600
10-49-321	I/T Supplies	2,231	485	114	300	3,085	688	3,100
10-49-322	Computer Contracts	74,781	66,804	76,891	67,694	154,217	143,051	73,100
10-49-323	City-wide Telephone	6,663	8,440	9,741	12,817	17,128	12,981	25,000
10-49-324	City-wide Internet	6,667	6,673	6,677	3,935	6,539	4,968	6,600
10-49-329	Server Repairs	100	0	0	1,218	0	0	1,200
10-49-400	Unreserved	0	0	0	0	77,600	0	78,400
10-49-430	Sales Tax Admin Fee	31,250	34,643	36,409	21,701	36,440	0	36,800
10-49-450	Homeless Shelter State Fee	33,416	36,979	43,138	31,802	66,585	0	67,300
10-49-500	City Safety/Wellness Program	12,142	4,092	3,689	3,182	6,305	2,706	6,400
10-49-510	Insurance	164,530	160,970	186,077	194,931	206,075	80,955	208,100
10-49-515	City Donations	4,100	4,153	4,100	71,955	14,458	4,600	15,000
10-49-520	Employee Assistance Plan	3,680	4,080	4,080	4,080	3,958	4,080	4,100
10-49-550	COVID - 19/ CARES ACT	943,589	4,633	0	0	0	0	0
10-49-596	Employee Dinner	0	5,269	5,525	5,414	6,150	5,673	5,700
10-49-597	Employee Recognition Prog	3,651	4,571	7,568	8,312	11,665	10,761	8,400
10-49-598	City Hosted Events	0	4,057	4,022	6,327	6,321	5,476	9,300
10-49-599	Easter Egg Hunt	1,249	2,067	2,750	2,630	3,085	2,210	0

10-49-600	Community Programs	12,923	5,318	7,014	4,738	6,215	3,264	6,300

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10-49-601	Community Brand	0	0	2,000	4,428	0	0	4,500
10-49-605	Continuing Education	2,651	6,000	4,180	3,851	6,790	4,001	6,900
10-49-607	Soba	0	0	0	0	0	0	0
10-49-610	Government Immunity	500	0	2,975	0	5,820	0	5,900
10-49-620	Youth City Council	0	0	0	0	4,176	3,852	5,000
10-49-700	Small Equipment	549	0	0	4,064	2,056	0	4,100
10-49-750	Capital Outlay	2,816	197,070	62,424	9,926	76,246	70,338	43,300
	Total NON-DEPARTMENTAL:	1,552,207	850,482	726,626	755,245	1,102,626	585,654	1,004,300
ELECTIONS								
10-50-240	Supplies	0	8,197	0	9,974	0	0	10,000
	Total ELECTIONS:	0	8,197	0	9,974	0	0	10,000
BUILDING AND GROUNDS								
10-51-260	Senior Center Maint & Util	0	0	0	0	0	0	0
10-51-262	Old City Hall Utilities	0	0	0	0	0	0	0
10-51-263	Fire Station #82 Utilities	7,651	7,757	9,884	10,395	8,225	7,054	10,400
10-51-264	Station #82 Maintenance	2,742	1,930	7,422	21,501	10,056	9,354	10,000
10-51-265	Cleaning Contract	18,496	18,450	18,555	20,705	21,680	17,225	17,200
10-51-266	Elevator Maintenance	12,053	6,570	7,087	7,345	12,080	10,660	12,100
10-51-270	New City Hall Maintenance	54,025	52,434	99,632	59,630	96,132	94,303	66,100
10-51-275	New City Hall Utilities	125,773	115,943	114,345	130,838	118,568	74,236	118,600
10-51-280	City Building Upgrades	0	0	0	0	196,000	15,554	120,000
10-51-750	Capital Outlay	79,449	236,058	61,743	98,603	60,081	0	98,600
	Total BUILDING AND GROUNDS:	300,189	439,142	318,668	349,018	522,822	228,386	453,000
PLANNING & ZONING								
10-52-120	Commission Allowance	5,275	6,050	4,775	4,325	6,111	4,925	6,200
10-52-210	Books, Subscrip, Memberships	0	18	15	78	257	0	500
10-52-230	Travel & Training	0	0	89	0	514	337	1,000
10-52-310	Professional & Technical Servi	76,554	111,775	118,997	118,408	30,000	21,588	20,000
10-52-330	General Plan Revision	24,762	0	41,463	0	0	0	0

Account Number	Account Title	2020-21 Prior year 4 Actual	2021-22 Prior year 3 Actual	2022-23 Prior year 2 Actual	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Future year Budget
Total PLANNING & ZONING:		106,591	117,843	165,338	122,811	36,882	26,850	27,700
POLICE SERVICES								
10-55-110	Full time wages - Police	1,241,070	1,849,475	2,098,366	2,364,906	2,380,519	2,374,565	2,602,700
10-55-111	Part time wages - Police	36,898	17,418	26,182	24,438	33,101	26,110	34,900
10-55-112	Overtime wages - Police	43,851	47,393	53,074	66,294	78,968	76,215	70,300
10-55-115	Animal Control Wages	46,350	51,102	56,408	53,292	77,588	68,933	77,500
10-55-116	Crossing Guards	15,030	12,608	12,865	15,012	29,895	27,026	29,000
10-55-130	Benefits - Police	946,812	1,081,857	1,209,228	1,295,043	1,316,251	1,318,411	1,360,900
10-55-131	WTC - A/C Contract	67,472	73,642	79,563	77,971	90,000	80,173	83,500
10-55-132	Liquor Funds Expenditures	22,586	23,054	22,586	23,860	25,988	13,656	25,500
10-55-150	Death Benefit Ins. - Police	2,322	310	311	321	388	239	400
10-55-151	Mental Health Services	0	0	7,838	33,323	33,351	30,443	33,300
10-55-210	Mbrshps, Bks & Sub - Police	6,415	7,039	7,135	7,050	7,475	7,439	50,000
10-55-230	Travel & Training - Police	15,009	9,834	15,726	12,779	18,933	13,807	18,200
10-55-240	Office Supplies - Police	7,537	3,909	3,959	4,182	6,168	2,974	4,200
10-55-245	Clothing Contract - Police	21,221	11,965	10,756	10,771	12,659	8,964	10,800
10-55-246	Special Dept Supplies - Police	7,134	7,817	9,471	8,032	11,737	11,993	8,000
10-55-247	Animal Control Costs	24,324	28,169	61,325	49,106	59,110	38,515	51,000
10-55-248	Vehicle Maintenance - Police	11,361	16,245	42,006	34,306	29,233	30,635	34,300
10-55-250	Equipment Maintenance - Police	0	0	0	0	2,056	119	0
10-55-280	Telephone/Internet - Police	22,343	19,955	23,060	22,843	23,132	20,970	22,800
10-55-300	Gas	65,841	89,749	85,374	75,567	87,791	51,686	75,600
10-55-310	Professional & Tech - Police	26,283	18,218	22,225	28,331	28,966	19,422	28,300
10-55-323	MDT/Radio Repairs	3,077	1,039	2,135	666	3,171	0	700
10-55-329	Computer Repairs - Police	0	679	20	799	1,439	29	800
10-55-350	Crime Scene Investigations	33,939	35,373	37,935	43,560	46,004	46,004	57,500
10-55-400	Weber/Morgan Strike Force	17,146	17,063	17,488	17,541	17,678	17,678	22,100
10-55-450	K-9	1,606	589	396	42	2,056	59	2,000
10-55-470	Community Education/Programs	382	0	199	0	582	549	500
10-55-649	Lease Interest/Taxes	8,567	8,477	6,099	6,472	207,091	3,091	6,500
10-55-650	Lease Payments - Police	121,686	143,129	225,005	275,894	67,918	252,903	252,000
10-55-700	Small Equipment - Police	9,931	934	26,766	157,610	66,851	8,612	11,000
10-55-750	Capital Outlay - Police	136,671	93,026	72,773	558,972	38,000	53,854	75,000

Account Number	Account Title	2020-21 Prior year 4 Actual	2021-22 Prior year 3 Actual	2022-23 Prior year 2 Actual	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Future year Budget
Total POLICE SERVICES:		2,962,864	3,670,067	4,236,274	5,268,986	4,804,099	4,605,073	5,049,300
FIRE PROTECTION								
10-57-110	Salaries & Wages	842,624	1,288,022	1,418,793	1,644,617	1,723,506	1,685,793	1,909,700
10-57-111	Part Time Wages	184,741	186,017	167,783	194,192	205,254	165,340	165,000
10-57-112	Overtime	275,297	229,697	232,567	270,893	222,433	256,259	160,000
10-57-130	Employee Benefits	512,535	619,206	665,734	737,678	727,718	744,587	828,000
10-57-210	Memberships, Books & Subscrptn	766	1,555	2,846	3,595	2,842	1,561	3,000
10-57-230	Travel & Training	3,497	14,474	13,361	9,909	13,230	6,852	13,300
10-57-240	Office Supplies & Expense	777	846	1,590	911	2,056	669	2,100
10-57-245	Clothing Contract	27,054	25,006	36,150	21,165	23,646	18,606	23,000
10-57-246	Special Department Supplies	10,684	11,149	11,966	15,812	41,706	16,844	17,000
10-57-250	Vehicle Maintenance	54,832	38,598	76,826	72,375	79,505	96,053	75,000
10-57-255	Other Equipment Maintenance	8,106	7,862	8,123	11,547	9,959	7,618	10,000
10-57-280	Telephone/Internet	11,757	10,770	11,147	10,766	9,550	8,944	9,600
10-57-300	Gas	22,020	30,555	30,801	27,038	32,044	17,226	30,000
10-57-310	Professional & Technical	24,221	11,937	11,650	10,367	17,383	17,475	20,000
10-57-330	Fire Prevention/ Community Edu	0	1,235	3,126	2,067	1,615	1,867	1,500
10-57-400	Emergency Management Planning	6,336	5,847	5,314	2,592	2,191	1,018	2,100
10-57-649	Lease Interest/Taxes	21,347	18,568	12,935	10,460	7,464	0	8,000
10-57-650	Lease Payments	34,707	42,537	53,980	58,902	137,342	33,509	65,000
10-57-690	PPE - Personal Protection Equp	0	0	0	30,593	25,220	20,615	30,000
10-57-700	Small Equipment	9,138	16,303	10,479	90,755	16,820	14,108	17,000
10-57-750	Capital Outlay	1,419	47,496	105,706	163,888	1,995,467	41,909	2,035,600
Total FIRE PROTECTION:		2,051,859	2,607,680	2,880,875	3,390,121	5,296,951	3,156,853	5,424,900
INSPECTION SERVICES								
10-58-110	Salaries and Wages	87,891	86,403	93,894	103,239	108,462	104,528	113,400
10-58-130	Employee Benefits	22,301	36,413	45,865	50,314	49,306	50,353	52,000
10-58-210	Books, Subscrip. & Memberships	185	694	2,073	64	668	0	700
10-58-230	Travel & Training	235	1,075	1,963	134	2,202	235	2,200
10-58-240	SUPPLIES	175	0	317	0	514	0	500
10-58-245	Clothing Allowance	33	176	588	366	21,019	352	400
10-58-248	Vehicle Maintenance	0	1,373	50	104	514	0	500
10-58-280	CELLULAR PHONE	1,284	600	550	632	582	600	600
10-58-300	Gas	1,337	2,480	1,408	1,475	2,136	905	2,100

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10-58-315	PROFESSIONAL & TECHNICAL	49,828	82,140	27,082	43,834	23,286	9,320	17,200
10-58-649	Lease Interest/Taxes	67	77	59	2,439	0	0	0
10-58-650	Lease Payments	4,541	8,488	6,507	24,492	15,434	19,105	0
10-58-700	Small Equipment	40	0	0	10	0	0	0
10-58-750	CAPITAL OUTLAY	0	0	2,086	75,494	0	0	0
	Total INSPECTION SERVICES:	167,916	219,918	182,443	302,597	224,123	185,397	189,600
STREETS								
10-60-110	Salaries and Wages	241,247	241,491	266,252	314,906	326,229	309,350	328,600
10-60-112	Overtime	2,886	1,449	1,956	8,463	6,381	3,683	6,000
10-60-130	Employee Benefits	87,603	88,490	98,860	127,740	125,373	134,897	134,200
10-60-210	Books, Subscrip. Memberships	1,104	298	1,296	886	1,542	52	1,500
10-60-230	Travel & Training	2,591	1,452	2,087	6,334	6,603	6,091	7,000
10-60-240	Office Supplies & Expense	850	1,613	901	975	1,508	1,391	1,000
10-60-245	Clothing/Uniform/Equip. Allow.	2,164	2,240	1,721	2,254	2,910	2,179	2,900
10-60-248	Vehicle Maintenance	23,467	22,422	27,560	36,500	25,702	19,735	25,700
10-60-260	Building & Grounds Maintenance	9,362	51,042	5,962	3,709	5,994	4,274	17,000
10-60-270	Utilities	39,863	39,857	47,752	47,297	44,620	39,008	44,600
10-60-280	Telephone	3,550	4,132	2,923	2,859	4,064	3,167	4,100
10-60-300	Gas	19,298	25,915	31,404	29,735	22,337	16,712	22,300
10-60-310	Professional	15,034	17,331	16,931	39,020	26,637	25,001	16,100
10-60-325	GIS - Service & Equipment	0	0	0	0	1,820	255	5,800
10-60-329	Computer Repairs	0	0	0	330	514	8	0
10-60-400	Class C Maintenance	78,115	97,485	161,289	153,647	140,000	73,699	120,000
10-60-480	Special Department Supplies	18,683	14,928	14,646	17,197	24,774	24,330	25,000
10-60-600	Siemens Streetlight Lease	44,492	46,749	11,844	0	0	0	0
10-60-649	Lease Interest/Taxes	21,700	20,909	17,185	7,060	3,898	3,596	4,500
10-60-650	Lease Payments	201,395	193,620	494,326	152,103	141,160	141,160	102,000
10-60-700	Small Equipment	735	557	1,646	5,997	7,196	981	7,200
10-60-725	Sidewalk Replacements	11,877	2,604	7,916	38,966	48,500	8,075	49,000
10-60-730	Street Light Maintenance	32,836	12,730	9,390	29,785	25,980	22,423	30,000
10-60-750	Capital Outlay	45,790	127,951	127,721	452,196	0	0	0
	Total STREETS:	904,643	1,015,267	1,351,567	1,477,959	993,742	840,068	954,500
PARKS								
10-70-110	Salaries and Wages	211,406	253,285	320,465	374,537	397,226	373,960	401,700

Account Number	Account Title	2020-21 Prior year 4 Actual	2021-22 Prior year 3 Actual	2022-23 Prior year 2 Actual	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Future year Budget
10-70-112	Overtime	5,423	6,351	7,306	6,566	13,830	10,763	10,400
10-70-120	Temporary - Parks	3,088	12,403	8,164	9,841	8,121	2,704	5,000
10-70-130	Employee Benefits	151,899	164,941	189,893	221,725	227,051	218,410	246,300
10-70-210	Books, Subscriptions & Mbrshps	570	750	770	732	1,762	1,625	2,000
10-70-230	Travel & Training	200	1,827	3,940	3,312	5,917	3,490	5,900
10-70-240	Special Dept. Supplies - Parks	46,741	43,950	40,804	39,491	26,151	22,872	62,500
10-70-244	Office Supplies Expense	63	223	20	97	1,028	0	1,000
10-70-245	Clothing/Uniform/Equip. Allow.	3,225	2,973	3,364	3,890	5,335	2,948	5,000
10-70-248	Vehicle Maintenance	13,908	16,495	12,006	27,755	12,336	8,455	12,300
10-70-260	Building Maintenance	557	2,547	2,669	934	13,580	231	10,000
10-70-270	Utilities	52,132	61,831	71,473	75,967	65,209	20,399	65,200
10-70-275	Off Leash Dog Area	1,883	1,206	1,138	0	2,231	1,340	1,000
10-70-280	Telephone/Internet	3,233	5,872	5,894	6,948	8,496	5,808	8,500
10-70-300	Gas	17,077	17,454	15,423	14,494	16,604	8,355	16,600
10-70-310	Professional & Technical	7,235	9,791	17,617	17,480	11,309	9,503	11,300
10-70-320	Urban Forestry Commssion	0	0	189	3,419	1,500	10	1,500
10-70-329	2020 Wind Disaster	312,482	-37	0	0	0	0	0
10-70-450	RAMP Grant Projects	0	0	0	0	391,116	-2,000	10,000
10-70-549	Constrctn Mgmt - Burch Creek	17,683	6,895	0	0	0	0	0
10-70-550	Burch Creek Park Constr	2,663,653	112,307	1,020	0	0	0	0
10-70-551	Club Heights lights (AT&T)	0	0	193,287	0	0	0	0
10-70-552	Constrctn Mgmt - Club Heights	32,998	2,075	1,381	0	0	0	0
10-70-553	Club Heights Park Constr	752,545	328,619	138,307	0	0	0	0
10-70-600	Secondary Water Fees	29,302	30,808	31,819	33,889	41,616	38,391	48,000
10-70-649	Lease Interest/Taxes	10,777	11,045	6,837	2,035	0	0	0
10-70-650	Lease Payments	108,475	105,851	183,024	67,680	20,678	19,076	0
10-70-700	Small Equipment	2,195	5,108	2,006	3,081	29,000	19	29,000
10-70-750	Capital Outlay- Parks	228,066	0	107,055	721,011	197,055	6,313	150,000
Total PARKS:		4,676,816	1,204,573	1,365,872	1,634,884	1,497,151	752,672	1,103,200
RECREATION								
10-71-110	Salaries & Wages	59,196	63,169	106,645	142,315	140,943	130,762	135,200
10-71-125	Temporary - Recreation	93,148	98,951	88,960	80,847	98,009	91,196	100,300
10-71-130	Employee Benefits	41,961	44,424	48,746	53,856	57,360	54,917	56,000
10-71-210	Books, Subscriptions & Mbrshps	503	803	475	5,505	1,067	0	1,100
10-71-225	Concession Expenses	0	0	0	509	0	0	0

10-71-230	Travel & Training	0	2,089	2,070	2,304	2,056	1,452	2,100

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10-71-240	Office Supplies Expense	74	301	299	665	1,234	140	1,200
10-71-241	Comp League Expenses	13,097	13,204	18,663	28,218	38,836	35,827	19,000
10-71-242	Special Dept. Supplies	7,774	21,972	2,769	14,867	9,253	872	9,300
10-71-248	Vehicle Maintenance	30	0	30	35	1,028	0	1,000
10-71-250	Gym Facility Utilities/Opertns	5,696	3,506	10,897	99	6,580	0	6,600
10-71-280	Telephone/Internet	1,276	1,037	1,086	1,039	1,940	780	2,000
10-71-300	Gas	0	569	-470	189	1,028	49	1,000
10-71-310	Professional & Technical	6,407	5,742	8,299	11,797	10,786	10,186	12,000
10-71-329	Computer Repairs	0	0	0	0	514	0	500
10-71-350	Officials Fees	28,221	42,738	26,334	36,860	16,255	15,150	29,300
10-71-649	Lease Interest/Taxes	0	0	529	426	349	322	1,000
10-71-650	Lease Payments	0	0	7,034	7,137	7,849	7,241	9,100
10-71-700	Small Equipment	-228	0	349	0	2,571	0	2,000
10-71-750	Capital Outlay	190,988	36,212	0	0	20,972	19,347	0
	Total RECREATION:	448,143	334,716	322,715	386,669	418,630	368,241	388,700
TRANSFERS								
10-80-080	Unreserved - Fund Balance	0	0	0	0	1,376,091	0	776,300
10-80-160	Reserve for Fund Balance	0	0	0	0	466,478	0	450,500
10-80-170	Transfer Prop 1 to CPF	382,274	425,870	444,360	442,716	453,356	151,688	451,700
10-80-190	Trans Utility F/F to CPF	183,643	189,750	192,100	17,182	0	0	0
10-80-230	Trans to Capital Improv Fund	1,500,000	125,000	0	0	1,500,000	0	855,000
10-80-235	Trans to CPF - Class 'C'	262,572	282,948	592,423	651,075	663,663	542,563	695,000
10-80-240	Transfer Class 'c' to Debt Ser	242,184	242,388	0	0	0	0	0
10-80-250	Transfer to Debt Service Fund	1,041,204	1,047,948	1,047,707	1,050,707	1,037,707	875,580	890,000
10-80-251	Transfer to Ambulance Fund	64,489	0	0	0	0	0	0
10-80-260	CARES to Weber County	459,226	0	0	0	0	0	0
10-80-275	Trnfr to South Ogden Days Fund	50,004	67,000	68,000	72,000	50,000	24,000	50,000
10-80-330	Transfer CDRA Sales Tax	157,483	47,073	11,026	8,721	12,000	7,599	15,000
	Total TRANSFERS:	4,343,080	2,427,977	2,355,616	2,242,402	5,559,295	1,601,429	4,183,500
	GENERAL FUND Revenue Total:	18,458,645	15,175,251	16,816,000	17,234,740	22,182,535	17,088,566	21,311,500
	GENERAL FUND Expenditure Total:	19,023,135	14,343,317	15,622,616	17,899,283	22,902,675	14,510,651	21,311,500
	Total GENERAL FUND:	-564,490	831,934	1,193,384	-664,543	-720,140	2,577,915	0

Account Number	Account Title	2020-21 Prior year 4 Actual	2021-22 Prior year 3 Actual	2022-23 Prior year 2 Actual	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Future year Budget
South Ogden Days Fund								
Revenue								
12-30-200	Sponsor Donations	11,500	18,950	27,750	24,000	0	45,000	25,000
12-30-225	Vendor Booth Rentals	3,210	3,425	2,350	3,825	0	3,220	0
12-30-260	Pickleball Registration Fees	920	670	910	-30	0	0	0
12-30-270	Advertising Fees	0	0	0	0	0	1,231	0
12-30-320	In-Kind Donations	100	0	0	0	0	0	0
12-30-325	Miscellaneous Sales & Fees	185	0	15	15	0	0	0
12-30-400	Transfer in from General Fund	50,004	67,000	68,000	72,000	50,000	24,000	50,000
Total Revenue:		65,919	90,045	99,025	99,810	50,000	73,451	75,000
Expenditures								
12-40-112	S/O Days Overtime	8,926	3,996	14,449	13,767	0	0	0
12-40-300	Entertainment	22,738	24,205	13,721	25,322	0	16,290	0
12-40-325	Fireworks	10,000	10,000	10,000	10,000	0	5,000	0
12-40-350	Printing & Banners	749	1,787	1,785	1,944	0	0	0
12-40-375	Equipment Rentals	28,179	37,269	31,250	30,815	0	0	0
12-40-400	T-shirt Printing	1,189	1,960	2,498	2,834	0	2,371	0
12-40-410	Awards	1,326	1,153	1,715	750	0	0	0
12-40-475	Miscellaneous Expenses	6,343	5,979	9,433	11,084	50,000	7,708	75,000
Total Expenditures:		79,450	86,349	84,851	96,516	50,000	31,369	75,000
South Ogden Days Fund Revenue Total:		65,919	90,045	99,025	99,810	50,000	73,451	75,000
South Ogden Days Fund Expenditure Total:		79,450	86,349	84,851	96,516	50,000	31,369	75,000
Total South Ogden Days Fund:		-13,531	3,696	14,174	3,294	0	42,082	0

Account Number	Account Title	2020-21 Prior year 4 Actual	2021-22 Prior year 3 Actual	2022-23 Prior year 2 Actual	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Future year Budget
DEBT SERVICE FUND								
REVENUE								
31-30-100	Transfer in - Park Imapct Fees	0	200,000	850,000	50,000	0	0	0
31-30-150	Transfer in from Class 'c'	242,184	242,388	0	0	0	0	0
31-30-300	Transfer From General Fund	1,041,204	1,047,948	1,047,707	1,050,707	1,037,707	875,580	890,000
31-30-400	Proceeds from Bond Premium	0	0	0	0	0	0	0
31-30-410	Bond Proceeds	0	0	0	0	0	0	0
31-30-455	Interest Earned - Trustee Acct	154	469	1,959	2,424	250	0	300
31-30-800	Appropriated Fund Balance	0	0	0	0	1,250	0	1,300
	Total REVENUE:	1,283,542	1,490,805	1,899,666	1,103,131	1,039,207	875,580	891,600
EXPENDITURES								
31-40-100	Administrative & Professional	3,000	3,000	1,500	1,500	1,500	1,500	1,500
31-40-150	Bond Payment - Principal	896,000	941,000	740,000	780,000	630,000	630,000	658,300
31-40-200	Interest on Bond	385,897	347,853	307,706	270,706	231,707	231,706	231,800
	Total EXPENDITURES:	1,284,897	1,291,853	1,049,206	1,052,206	863,207	863,206	891,600
	DEBT SERVICE FUND Revenue Total:	1,283,542	1,490,805	1,899,666	1,103,131	1,039,207	875,580	891,600
	DEBT SERVICE FUND Expenditure Total:	1,284,897	1,291,853	1,049,206	1,052,206	863,207	863,206	891,600
	Total DEBT SERVICE FUND:	-1,355	198,952	850,460	50,925	176,000	12,374	0

Account Number	Account Title	2020-21 Prior year 4 Actual	2021-22 Prior year 3 Actual	2022-23 Prior year 2 Actual	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Future year Budget
CAPITAL IMPROVEMENTS								
REVENUE								
40-30-100	WACOG/CDBG Grants	204,600	0	229,940	384,201	0	0	0
40-30-110	Traffic Impact Fees	11,527	120,600	153,157	56,071	12,000	222	12,000
40-30-120	Park Impact Fees	217,320	554,676	219,200	12,330	24,000	7,530	24,000
40-30-200	Interest	5,601	9,995	101,155	175,255	117,792	108,664	40,000
40-30-205	Interest Earned - Traffic I/F	26	106	5,269	14,929	10,034	9,256	1,000
40-30-210	Interest Earned - Park I/Fees	396	660	6,413	2,208	2,000	1,369	2,000
40-30-300	Transfer In G/F - Prop 1	382,274	425,870	444,360	442,716	453,356	151,688	451,700
40-30-400	Transfer In From General Fund	1,500,000	125,000	0	0	1,500,000	0	835,000
40-30-450	Trans From G/F- Class 'C' Rev	262,572	282,948	592,423	651,075	663,663	542,563	695,000
40-30-500	Transfer in Util F/F - G/F	183,643	189,750	192,100	17,182	0	0	0
40-30-600	Transfer in RIF	556,733	586,071	602,821	617,261	602,821	298,996	602,800
40-30-800	Appropriate Fund Balance	0	0	0	0	2,532,098	0	1,843,400
Total REVENUE:		3,324,694	2,295,676	2,546,839	2,373,230	5,917,764	1,120,287	4,506,900
EXPENDITURES								
40-40-121	FY 2026 Road Projects	0	0	0	2,503,784	178,334	164,515	2,106,200
40-40-122	40th St & Chimes View Dr.	39,790	62,245	347,924	384,201	0	0	0
40-40-124	FY 2023 Road/Sidewalk Projects	0	0	1,328,599	0	0	0	0
40-40-127	FY 2025 Road Projects	0	0	0	0	1,903,806	1,780,860	200,000
40-40-128	2019/2020 Road/sidewalk proj	0	0	0	0	0	0	0
40-40-130	Burch Creek Sport Fields	0	0	0	14,415	36,249	33,440	5,000
40-40-475	Skatepark Seed Money	0	0	6,552	178,432	1,500,000	1,309,114	12,000
40-40-480	Transfer to General Fund	2,663,277	0	0	0	2,086,723	0	2,157,700
40-40-500	Transfer to DSF - Park Imp/Fee	0	200,000	850,000	50,000	0	0	0
40-40-550	Park Impact Fee Projects	0	0	0	0	26,000	0	26,000
40-40-700	Traffic Impact Fee Projects	0	0	0	0	13,000	0	0
Total EXPENDITURES:		2,703,067	262,245	2,533,076	3,130,832	5,744,112	3,287,928	4,506,900
CAPITAL IMPROVEMENTS Revenue Total:		3,324,694	2,295,676	2,546,839	2,373,230	5,917,764	1,120,287	4,506,900
CAPITAL IMPROVEMENTS Expenditure Total:		2,703,067	262,245	2,533,076	3,130,832	5,744,112	3,287,928	4,506,900
Total CAPITAL IMPROVEMENTS:		621,627	2,033,431	13,763	-757,602	173,652	-2,167,641	0

Account Number	Account Title	2020-21 Prior year 4 Actual	2021-22 Prior year 3 Actual	2022-23 Prior year 2 Actual	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Future year Budget
WATER FUND								
REVENUE								
51-30-100	Interest	21,617	23,224	101,845	126,754	82,320	75,941	42,000
51-30-105	Interest Earned I/Fees	448	270	6,319	10,618	7,137	6,584	5,500
51-30-150	Hydrant Rentals	1,000	1,100	700	0	700	100	100
51-30-200	Water Sales	1,877,582	1,909,086	1,948,461	2,212,216	2,387,154	2,445,072	2,421,400
51-30-210	Connection Fees Water	710	6,510	13,385	1,080	2,000	1,125	1,400
51-30-220	Water Impact Fees	46,791	118,187	39,828	117,618	10,000	909	1,100
51-30-225	Late Fees	22,471	22,630	25,215	25,720	23,630	26,240	24,700
51-30-850	Sale of Fixed Assets	0	21,120	10,395	0	0	0	0
51-30-860	Transfer In - City Center CRA	0	166,063	0	0	0	0	0
51-30-875	Transfer in from Storm Drain	0	0	0	0	8,521	0	10,000
51-30-890	Appropriation of Fund Balance	0	0	0	0	4,277,486	0	1,274,100
51-30-925	Misc. Revenue	1,234	11,349	935	14,933	87,074	55,722	1,000
Total REVENUE:		1,971,853	2,279,539	2,147,083	2,508,939	6,886,022	2,611,693	3,781,300
EXPENDITURES								
51-40-110	Salaries and Wages	260,165	243,316	261,236	254,758	291,524	278,024	307,700
51-40-112	Overtime	15,748	14,990	20,002	9,918	15,542	14,433	15,600
51-40-130	Employee Benefits	18,590	70,398	117,912	95,406	143,319	137,160	144,000
51-40-140	Franchise Fee	109,287	110,629	112,637	26,975	59,666	60,497	46,300
51-40-210	Books, Subscript. & Membership	2,913	3,778	5,234	10,689	10,006	9,231	9,300
51-40-230	Travel & Training	4,163	2,826	4,495	3,323	10,165	1,875	7,100
51-40-240	Office Supplies	844	1,231	1,475	206	688	635	200
51-40-245	Clothing/Uniform/Equip. Allow.	2,667	2,431	2,805	2,118	4,936	1,704	2,000
51-40-248	Vehicle Maintenance	5,688	9,346	10,092	17,861	10,282	3,713	4,600
51-40-260	Gain/Loss on F/A sale	0	0	0	0	0	0	0
51-40-270	Utilities	0	0	0	31	159	160	200
51-40-280	Telephone	5,495	3,631	6,669	3,171	6,072	3,011	3,300
51-40-290	Building Maintenance	4,289	1,049	1,188	0	7,712	0	0
51-40-300	Gas	7,461	11,281	13,493	12,080	11,670	5,933	12,000
51-40-310	Professional & Technical Servi	9,766	46,583	24,029	39,984	220,987	204,890	233,400
51-40-311	Bad Debts Expense	4,396	2,318	571	0	0	0	0
51-40-320	Blue Stake Service	2,283	2,376	2,899	3,790	3,557	2,432	2,300
51-40-325	GIS - Service & Equipment	0	0	0	8,663	6,387	5,892	5,500
51-40-329	Computer Repairs	0	0	0	220	515	0	0

51-40-330	Valve Repair	26,925	12,271	22,589	22,198	33,950	10,909	20,000

Account Number	Account Title	2020-21 Prior year 4 Actual	2021-22 Prior year 3 Actual	2022-23 Prior year 2 Actual	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Future year Budget
51-40-400	PRV Maintenance	460	14,750	2,448	3,127	19,400	7,501	9,500
51-40-480	Special Department Supplies	46,246	40,920	38,206	36,965	41,124	22,202	30,300
51-40-490	Water Sample Testing	5,008	4,744	8,586	8,396	13,075	7,181	6,000
51-40-550	Weber Basin Exchange Water	281,630	312,270	181,646	124,735	336,725	207,771	346,100
51-40-560	Power and Pumping	5,432	5,727	5,745	6,125	9,700	244	300
51-40-610	h2o Tank Inspection/Maint	2,313	10,462	0	2,400	5,209	4,805	10,000
51-40-649	Lease Interest/Taxes	2,368	2,855	4,662	3,232	2,788	1,844	2,300
51-40-650	Lease Payments	3,000	0	676	6,120	68,339	63,043	59,000
51-40-667	Radio Read Maintenance	20,515	37,481	24,342	35,865	50,000	12,838	50,000
51-40-680	Charge for Services - G/F	247,080	268,668	270,256	359,904	359,912	329,912	363,500
51-40-700	Doren Drive H2O-line	0	0	0	2,095	14,607	13,475	0
51-40-702	40th Street Waterline	0	0	0	0	0	0	1,178,640
51-40-709	Ben Lomond & Sunset	0	0	0	0	985,033	851,920	0
51-40-710	40th & Chimes - FY 2023	0	0	0	0	1,304,390	1,203,312	0
51-40-711	Brier Point Loop	0	0	0	0	506,400	3,122	0
51-40-713	Porter (42 to 44 Adam to Jeff)	0	0	0	0	601,000	37,066	0
51-40-714	44th to 46th PRV	0	0	0	0	591,560	0	591,560
51-40-716	Radio Antennas - Water Mtrs	0	0	0	0	115,000	0	10,000
51-40-720	40Th Street 2025 Project	0	0	0	0	200,000	13,635	0
51-40-749	Small Equipment	0	183	664	6,291	7,865	0	8,000
51-40-750	Capital Outlay	0	0	0	162,394	0	0	0
51-40-770	Water Impact Fee Projects	47	0	47	0	11,000	0	11,000
51-40-790	Transfer to General Fund	54,404	57,668	60,551	62,974	62,974	0	63,600
51-40-970	Depreciation	187,282	276,796	302,603	326,260	194,000	64,400	200,000
51-40-980	Contingency	0	22,992	31,000	31,095	24,281	22,399	28,000
	Total EXPENDITURES:	1,336,466	1,593,971	1,538,757	1,689,367	6,361,519	3,607,165	3,781,300
	WATER FUND Revenue Total:	1,971,853	2,279,539	2,147,083	2,508,939	6,886,022	2,611,693	3,781,300
	WATER FUND Expenditure Total:	1,336,466	1,593,971	1,538,757	1,689,367	6,361,519	3,607,165	3,781,300
	Total WATER FUND:	635,387	685,568	608,326	819,572	524,503	-995,472	0

Account Number	Account Title	2020-21 Prior year 4 Actual	2021-22 Prior year 3 Actual	2022-23 Prior year 2 Actual	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Future year Budget
SANITARY SEWER								
REVENUE								
52-30-100	Interest Earned	14,305	16,694	88,190	118,645	101,443	71,443	110,000
52-30-200	Sewer Sales	2,183,031	2,245,141	2,249,417	2,307,790	2,307,973	2,309,661	2,400,000
52-30-250	Connection Fees Sewer	300	2,400	7,400	400	1,000	400	1,000
52-30-880	Transfer In - City Center CRA	0	112,547	0	0	0	0	0
52-30-890	Appropriation of Fund Balance	0	0	0	0	633,427	0	799,800
52-30-925	Misc. Revenue	6,124	6,000	6,000	6,000	69,979	6,000	70,000
	Total REVENUE:	2,203,760	2,382,782	2,351,007	2,432,834	3,113,822	2,387,504	3,380,800
EXPENDITURES								
52-40-110	Salaries and Wages	228,270	223,643	242,543	277,785	295,913	245,790	296,000
52-40-112	Overtime	5,859	4,989	13,072	14,166	15,824	4,083	15,800
52-40-130	Employee Benefits	125,063	54,184	101,938	135,651	141,522	117,866	142,400
52-40-140	Franchise Fee	130,384	133,847	134,222	74,474	69,240	60,474	86,200
52-40-210	Memberships	225	363	1,025	709	720	261	700
52-40-230	Travelinlg & Training	1,604	2,915	4,997	6,711	7,081	4,552	7,100
52-40-240	Office Supplies	402	1,060	782	97	1,612	120	1,600
52-40-245	Clothing/Uniform/Equip. Allow.	2,778	2,679	2,753	3,178	4,936	3,119	4,900
52-40-248	Vehicle Maintenance	2,596	4,152	2,971	4,478	5,141	469	5,100
52-40-280	Telephone	1,888	3,103	1,727	2,764	5,509	1,906	5,500
52-40-290	Building Maintenance	4,289	1,049	1,188	0	5,141	0	5,100
52-40-300	Gas	2,436	4,818	2,612	4,201	4,267	2,532	25,000
52-40-309	Gain/Loss on F/A Sale	0	0	0	0	0	0	0
52-40-310	Professional & Technical	11,017	20,027	10,607	2,886	10,282	6,171	10,300
52-40-311	Bad Debts Expense	305	1,107	670	0	0	0	0
52-40-315	Sewer Lines Cleaning Service	10,741	22,730	54,210	46,592	53,500	37,912	53,500
52-40-320	Blue Stake Service	0	0	0	0	2,823	0	2,800
52-40-325	GIS - Service & Equipment	0	0	0	1,322	5,820	0	5,800
52-40-400	Transfer to General Fund	10,418	11,043	11,595	12,059	12,059	0	12,200
52-40-480	Maintenance Supplies	755	3,209	6,475	7,977	15,524	2,462	15,500
52-40-550	Central Weber Sewer Pre-Trea	12,372	12,748	13,249	13,774	25,227	23,272	23,300
52-40-610	Central Weber Sewer Fees	1,069,800	1,073,580	1,171,792	1,214,132	1,214,856	1,214,856	1,239,200
52-40-650	Manhole Replacement	0	777	4,570	0	43,844	11,000	43,800
52-40-665	Video & Fix Trouble Spots	5,117	3,151	13,831	10,145	25,000	7,653	25,000
52-40-680	Charge for Services - G/F	283,644	230,820	261,388	244,764	244,764	224,367	247,200

52-40-700	Small Equipment	0	0	1,074	0	5,141	0	5,100

Account Number	Account Title	2020-21 Prior year 4 Actual	2021-22 Prior year 3 Actual	2022-23 Prior year 2 Actual	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Future year Budget
52-40-704	Lining 40th to Country Club	0	0	0	0	246,731	1,274	246,700
52-40-705	Replace 700 E/H Guy Child	0	0	0	0	440,857	114,262	727,000
52-40-750	Capital Outlay	0	0	-300	120,249	0	0	0
52-40-970	Depreciation	119,319	120,058	89,883	83,099	128,000	40,000	128,000
	Total EXPENDITURES:	2,029,283	1,936,050	2,148,875	2,281,213	3,031,334	2,124,399	3,380,800
	SANITARY SEWER Revenue Total:	2,203,760	2,382,782	2,351,007	2,432,834	3,113,822	2,387,504	3,380,800
	SANITARY SEWER Expenditure Total:	2,029,283	1,936,050	2,148,875	2,281,213	3,031,334	2,124,399	3,380,800
	Total SANITARY SEWER:	174,477	446,732	202,132	151,621	82,488	263,105	0

Account Number	Account Title	2020-21 Prior year 4 Actual	2021-22 Prior year 3 Actual	2022-23 Prior year 2 Actual	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Future year Budget
STORM DRAIN FUND								
REVENUE								
53-30-100	Interest	5,283	9,555	63,578	97,247	84,296	60,296	87,000
53-30-105	Interest Earned I/Fees	1,959	362	5,889	18,714	16,578	11,603	3,000
53-30-200	Storm Drain Revenue	1,196,893	1,263,010	1,266,894	1,309,180	1,258,675	1,316,165	1,258,700
53-30-220	Storm Drain Impact Fees	61,978	118,671	213,599	164,117	10,000	8,605	10,000
53-30-850	Sale of Fixed Assets	0	54,781	0	0	0	0	0
53-30-880	Transfer In - City Center CRA	0	122,847	0	0	0	0	0
53-30-890	Appropriation of Fund Balance	0	0	0	0	1,731,664	0	1,699,800
53-30-925	Misc. Revenue	0	2,002	48	0	0	0	0
	Total REVENUE:	1,266,113	1,571,228	1,550,008	1,589,257	3,101,213	1,396,670	3,058,500
EXPENDITURES								
53-40-110	Salaries and Wages	259,769	279,805	288,325	344,806	361,744	347,895	376,000
53-40-112	Overtime	10,787	15,507	14,726	17,390	31,836	30,768	32,100
53-40-130	Employee Benefits	137,402	91,352	104,579	133,747	162,055	155,756	142,500
53-40-140	Franchise Fee	70,911	74,824	74,506	84,416	37,761	32,721	37,800
53-40-210	BOOKS,SUBSCRIPT. & MEMBERSHIPS	2,600	2,813	5,434	3,759	5,820	1,825	5,800
53-40-230	Travel & Training	1,633	0	6,997	2,864	8,543	7,881	7,600
53-40-240	Office Supplies	497	959	605	107	737	680	500
53-40-245	Clothing/Uniform/Equip. Allow.	3,975	3,449	2,720	2,592	6,169	1,554	6,200
53-40-248	Vehicle Maintenance	3,706	11,491	8,684	8,539	6,328	5,838	6,200
53-40-280	Telephone	499	570	1,133	2,914	3,502	890	3,500
53-40-290	Building Maintence	4,289	2,498	1,188	0	8,225	0	8,200
53-40-300	Gas	9,162	9,490	9,004	7,379	6,042	5,506	6,000
53-40-310	Prof & Tech Services	10,676	31,406	6,065	9,362	25,262	13,177	25,300
53-40-311	Bad Debts Expense	39	1,283	-255	0	0	0	0
53-40-320	Blue Stake Serivce	0	0	0	0	720	0	700
53-40-325	GIS - Service & Equipment	0	0	0	4,224	5,820	0	5,800
53-40-330	Gain/Loss on F/A Sale	0	0	0	0	0	0	0
53-40-400	System Maintenance Program	19,861	30,020	35,756	34,736	38,800	24,215	38,800
53-40-480	Special Department Supplies	2,608	6,749	3,694	5,653	6,169	4,513	6,200
53-40-649	Lease Interest/Taxes	1,580	2,013	2,358	1,333	1,092	1,007	1,000
53-40-650	Lease Payments	0	0	-317	0	24,561	22,658	22,700
53-40-655	Transfer to Water Fund	0	0	0	0	8,521	0	8,500
53-40-660	42ns St - Liberty to Adams	0	0	0	11,430	0	0	0

53-40-670	Transfer to General Fund	15,048	15,950	16,748	17,418	17,418	0	17,600

Account Number	Account Title	2020-21 Prior year 4 Actual	2021-22 Prior year 3 Actual	2022-23 Prior year 2 Actual	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Future year Budget
53-40-680	Charge for Services - G/F	161,460	188,100	202,251	119,628	119,630	109,659	120,800
53-40-700	Small Equipment	0	0	873	103	1,543	0	1,500
53-40-701	Burch Creek Hollow Rel-line	0	0	0	0	90,000	45	90,000
53-40-702	Replace 42nd St / Lib & Adams	0	0	0	-11,430	768,238	1,306	768,200
53-40-703	Replace 40th / Wash & Burch Cr	0	0	0	0	298,800	0	298,800
53-40-704	42nd Adams to 40th	0	0	0	0	903,200	0	903,200
53-40-750	Capital Outlay	0	0	0	57,727	0	0	0
53-40-970	Depreciation	78,238	105,280	127,735	126,682	104,000	34,400	104,000
53-40-980	Contingency	41,647	1,470	0	31,384	40,655	37,505	0
53-40-981	Impact Fee Projects	4,109	26,060	0	0	13,000	0	13,000
	Total EXPENDITURES:	840,495	901,088	912,809	1,016,762	3,106,191	839,800	3,058,500
	STORM DRAIN FUND Revenue Total:	1,266,113	1,571,228	1,550,008	1,589,257	3,101,213	1,396,670	3,058,500
	STORM DRAIN FUND Expenditure Total:	840,495	901,088	912,809	1,016,762	3,106,191	839,800	3,058,500
	Total STORM DRAIN FUND:	425,618	670,140	637,199	572,495	-4,978	556,870	0

Account Number	Account Title	2020-21 Prior year 4 Actual	2021-22 Prior year 3 Actual	2022-23 Prior year 2 Actual	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Future year Budget
GARBAGE FUND								
REVENUE								
54-30-100	Interest Earned	1,287	1,554	8,955	13,457	-3,045	8,344	5,800
54-30-200	Garbage Fees	723,940	769,874	805,082	814,744	772,526	820,796	825,000
54-30-205	Recycling Fees	221,150	233,438	242,182	243,169	240,383	243,229	262,000
54-30-850	Misc. Rental	2,810	2,045	1,395	2,635	1,919	2,135	2,800
54-30-890	Appropriate Fund Balance	0	0	0	0	136,933	0	101,300
54-30-925	Misc. Revenue	0	0	100	100	0	0	0
	Total REVENUE:	949,186	1,006,910	1,057,715	1,074,105	1,148,716	1,074,504	1,196,900
EXPENDITURES								
54-40-140	Franchise Fee	56,705	60,199	62,836	34,380	30,388	26,584	30,400
54-40-220	Gain/Loss on F/A Sale	0	0	0	0	0	0	0
54-40-230	Traveling & Training	0	0	0	1,350	0	0	0
54-40-240	Office Spplies	344	939	591	0	571	0	600
54-40-248	Vehicle Maintenance	7,602	5,162	6,700	6,359	3,789	3,495	3,100
54-40-280	Telephone	0	0	0	0	1,543	0	1,500
54-40-290	Building Maintenance	1,433	1,049	0	0	5,141	0	5,100
54-40-300	Gas	2,948	4,288	4,337	3,661	2,451	1,788	2,500
54-40-310	Prof & Teach Services	412	482	208	587	1,029	763	1,000
54-40-311	Bad Debts Expense	51	1,252	-188	0	0	0	0
54-40-420	Republic Services - Contract	488,468	520,226	519,093	677,486	625,200	338,009	625,200
54-40-425	Wasatch Integrated Recycling	38,430	32,208	10,716	15,197	35,872	20,620	35,900
54-40-430	Tipping Fees	276,237	236,324	257,890	298,714	329,600	297,370	273,600
54-40-440	Additional Cleanups	12,516	13,374	9,735	26,839	10,000	-94,054	20,000
54-40-450	Construction Materials Tipping	1,298	1,489	299	2,236	6,166	0	6,200
54-40-520	Tree Removal	13,500	13,930	12,080	15,440	30,000	1,940	30,000
54-40-615	Junk Ordinance Enforcement	0	-125	0	0	7,712	0	30,000
54-40-649	Lease Interest/Taxes	1,360	1,569	1,496	1,126	1,124	173	1,100
54-40-650	Lease Payments	0	0	-1,673	0	20,355	3,902	20,400
54-40-680	Charge for Services - G/F	100,092	97,704	109,902	88,404	88,409	81,037	89,300
54-40-700	Small Equipment	0	0	0	0	0	0	0
54-40-750	Capital Outlay	0	0	0	9,321	0	0	10,000
54-40-970	Depreciation	16,885	16,424	15,069	16,131	11,000	3,600	11,000

Account Number	Account Title	2020-21 Prior year 4 Actual	2021-22 Prior year 3 Actual	2022-23 Prior year 2 Actual	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Future year Budget
Total EXPENDITURES:		1,018,282	1,006,494	1,009,091	1,197,232	1,210,350	685,228	1,196,900
GARBAGE FUND Revenue Total:		949,186	1,006,910	1,057,715	1,074,105	1,148,716	1,074,504	1,196,900
GARBAGE FUND Expenditure Total:		1,018,282	1,006,494	1,009,091	1,197,232	1,210,350	685,228	1,196,900
Total GARBAGE FUND:		-69,096	416	48,624	-123,127	-61,634	389,276	0

Account Number	Account Title	2020-21 Prior year 4 Actual	2021-22 Prior year 3 Actual	2022-23 Prior year 2 Actual	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Future year Budget
ROAD IMPROVEMENT FEE FUND								
REVENUE								
55-30-200	Road Improvement Fees	554,179	591,001	602,821	621,993	602,821	630,943	602,800
Total REVENUE:		554,179	591,001	602,821	621,993	602,821	630,943	602,800
EXPENDITURES								
55-40-311	Bad Debt Expense	340	-142	-37	0	0	0	0
55-40-550	Transfer RIF to CPF	556,733	586,071	602,821	617,261	602,821	298,996	602,800
Total EXPENDITURES:		557,073	585,929	602,784	617,261	602,821	298,996	602,800
ROAD IMPROVEMENT FEE FUND Revenue Total:		554,179	591,001	602,821	621,993	602,821	630,943	602,800
ROAD IMPROVEMENT FEE FUND Expenditure Total:		557,073	585,929	602,784	617,261	602,821	298,996	602,800
Total ROAD IMPROVEMENT FEE FUND:		-2,894	5,072	37	4,732	0	331,947	0

Account Number	Account Title	2020-21 Prior year 4 Actual	2021-22 Prior year 3 Actual	2022-23 Prior year 2 Actual	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Future year Budget
AMBULANCE FUND								
REVENUE								
58-30-100	Interest Earned	9	10	75	4,650	3,200	2,878	3,200
58-30-201	Ambulance Fees - S/O - DPS	710,528	1,162,644	957,031	1,014,558	957,031	1,033,515	1,036,600
58-30-210	Miscellaneous Revenue	21,035	18,015	16,494	24,981	8,500	0	0
58-30-850	State/Local Grants	7,738	0	0	0	0	0	0
58-30-870	Transfer from General Fund	64,489	0	0	0	0	0	0
58-30-925	Sale of Fixed Assets	0	10,450	0	0	0	0	0
Total REVENUE:		803,799	1,191,118	973,600	1,044,188	968,731	1,036,393	1,039,800
EXPENDITURES								
58-40-110	Salaries and Wages	94,042	143,085	157,643	182,062	191,446	186,685	195,500
58-40-111	Part Time Wages	19,941	20,669	18,643	20,930	27,337	18,371	17,700
58-40-112	Overtime	30,706	25,541	26,372	29,821	29,320	28,382	20,000
58-40-130	Employee Benefits	49,312	49,384	67,682	85,237	81,473	82,397	87,600
58-40-210	Memberships	1,177	595	2,184	0	536	0	0
58-40-230	Travel & Training	3,590	1,756	0	3,150	3,153	1,736	3,000
58-40-240	Office Supplies	372	251	692	400	385	0	0
58-40-245	Uniform Allowance	2,406	3,954	2,824	5,194	5,040	252	2,000
58-40-248	Vehicle Maintenance	10,838	9,445	16,191	3,595	9,253	8,087	10,800
58-40-250	Equipment Maintenance	4,037	4,571	6,159	1,714	5,603	719	6,000
58-40-270	GoldCross Billing Fees	30,453	50,741	52,811	56,168	58,539	53,329	56,200
58-40-280	Telephone	90	90	38	0	773	0	500
58-40-300	Gas	5,293	5,591	6,340	5,108	5,372	3,225	3,500
58-40-310	Professional & Technical	50,895	58,592	73,374	28,909	26,956	26,956	35,700
58-40-311	Oxygen Costs	0	0	14,960	16,320	6,053	168	10,000
58-40-312	PMA Fees	67,602	88,201	91,836	112,488	113,350	99,675	116,000
58-40-315	Bad Debts Expense	0	309,959	0	7,755	0	0	4,000
58-40-320	State Assessment Fee	0	0	0	51,035	58,878	43,877	62,000
58-40-330	EMS Education	1,050	808	1,363	2,199	1,417	282	400
58-40-480	Special Department Supplies	288	2,012	3,600	905	1,573	312	400
58-40-490	Disposable Medical Supplies	28,040	30,875	27,471	33,929	36,758	35,270	30,000
58-40-680	Charge for Services - G/F	64,800	66,564	70,742	74,760	74,761	68,530	75,500
58-40-700	Small Equipment	0	0	449	4,370	4,240	1,501	2,000
58-40-750	Capital Outlay	0	0	0	33,209	0	0	0
58-40-970	Depreciation	31,920	32,629	19,832	22,032	28,000	9,200	22,000

58-40-980	Retained Earnings	0	0	0	0	279,355	0	279,000

Account Number	Account Title	2020-21 Prior year 4 Actual	2021-22 Prior year 3 Actual	2022-23 Prior year 2 Actual	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Future year Budget
Total EXPENDITURES:		496,853	905,313	661,206	781,289	1,049,571	668,953	1,039,800
AMBULANCE FUND Revenue Total:		803,799	1,191,118	973,600	1,044,188	968,731	1,036,393	1,039,800
AMBULANCE FUND Expenditure Total:		496,853	905,313	661,206	781,289	1,049,571	668,953	1,039,800
Total AMBULANCE FUND:		306,946	285,805	312,394	262,899	-80,840	367,440	0

Account Number	Account Title	2020-21 Prior year 4 Actual	2021-22 Prior year 3 Actual	2022-23 Prior year 2 Actual	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Future year Budget
Community Developmnt & Renewal								
REVENUE								
61-30-110	Tax Inc. - 36th Street	92,445	82,848	0	0	0	0	0
61-30-170	Interest - 36th Street	51	24	0	0	0	0	0
	Total REVENUE:	92,496	82,872	0	0	0	0	0
EXPENDITURES								
61-40-400	Professional	0	0	0	0	0	0	0
61-40-700	Transfer to Housing Authority	0	0	0	37,203	0	0	0
61-40-710	Charge for Services - G/F	4,622	4,142	0	0	0	0	0
61-40-820	Loan Interest Expense	574	149	0	0	0	0	0
	Total EXPENDITURES:	5,196	4,291	0	37,203	0	0	0
	Community Developmnt & Renewal Revenue Total:	92,496	82,872	0	0	0	0	0
	Community Developmnt & Renewal Expenditure Total:	5,196	4,291	0	37,203	0	0	0
	Total Community Developmnt & Renewal:	87,300	78,581	0	-37,203	0	0	0

Account Number	Account Title	2020-21 Prior year 4 Actual	2021-22 Prior year 3 Actual	2022-23 Prior year 2 Actual	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Future year Budget
CRA - Young Mazda Project Area								
REVENUE								
66-30-100	Tax Increment	22,226	25,047	24,319	25,950	32,500	44,815	32,500
66-30-101	Interest	12	6	52	180	40	0	0
66-30-125	Sales Tax Revenue	19,739	20,868	25,065	24,909	23,000	7,599	23,000
Total REVENUE:		41,978	45,921	49,436	51,039	55,540	52,414	55,500
EXPENDITURES								
66-40-100	Professional & Technical	25	0	0	0	30,915	1,000	30,900
66-40-550	Tax Increment Incentives	32,125	20,868	25,065	24,909	23,000	0	23,000
66-40-600	Charge for Services - G/F	1,111	1,252	1,216	810	1,625	405	1,600
Total EXPENDITURES:		33,262	22,120	26,281	25,719	55,540	1,405	55,500
CRA - Young Mazda Project Area Revenue Total:		41,978	45,921	49,436	51,039	55,540	52,414	55,500
CRA - Young Mazda Project Area Expenditure Total:		33,262	22,120	26,281	25,719	55,540	1,405	55,500
Total CRA - Young Mazda Project Area:		8,716	23,801	23,155	25,320	0	51,009	0

Account Number	Account Title	2020-21 Prior year 4 Actual	2021-22 Prior year 3 Actual	2022-23 Prior year 2 Actual	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Future year Budget
City Center CRA Project								
Revenue								
68-30-100	Tax Increment	0	6,301	314,196	450,572	415,000	585,702	415,000
68-30-300	Interest Income	10,495	9,065	653	1,780	400	0	500
68-30-500	Sale of Property	0	500,000	0	0	0	0	0
Total Revenue:		10,495	515,365	314,849	452,352	415,400	585,702	415,500
Expenditures								
68-40-400	Professional & Technical	38,019	11,481	4,242	377	25,000	17,231	25,000
68-40-450	Transfer to Hinckley Housing	0	630	31,420	0	41,500	0	41,500
68-40-475	Tax Increment Incentives	0	8,343	0	0	150	0	200
68-40-500	Charge for Services - G/F	0	221	15,710	10,380	20,750	5,190	20,800
68-40-510	Transfer to Enterprise Funds	0	401,458	0	0	0	0	0
68-40-520	Transfer to General Fund	0	0	0	0	0	0	0
68-40-600	New CDRA Projects	0	0	0	0	328,000	17,359	328,000
Total Expenditures:		38,019	422,132	51,371	10,757	415,400	39,780	415,500
City Center CRA Project Revenue Total:		10,495	515,365	314,849	452,352	415,400	585,702	415,500
City Center CRA Project Expenditure Total:		38,019	422,132	51,371	10,757	415,400	39,780	415,500
Total City Center CRA Project:		-27,524	93,233	263,478	441,595	0	545,922	0

Account Number	Account Title	2020-21 Prior year 4 Actual	2021-22 Prior year 3 Actual	2022-23 Prior year 2 Actual	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-26 Future year Budget
CDRA Housing Authority Fund								
REVENUE								
85-30-400	Transfer in from City Cntr CRA	0	630	31,420	0	41,500	0	41,500
85-30-410	Transfer in from NW Proj. CDRA	0	0	0	56,736	0	0	0
85-30-420	Transfer in from 36th St Proj	0	0	0	37,203	0	0	0
	Total REVENUE:	0	630	31,420	93,939	41,500	0	41,500
EXPENDITURES								
85-40-100	Housing Expenditures	0	0	0	0	41,500	0	41,500
	Total EXPENDITURES:	0	0	0	0	41,500	0	41,500
	CDRA Housing Authority Fund Revenue Total:	0	630	31,420	93,939	41,500	0	41,500
	CDRA Housing Authority Fund Expenditure Total:	0	0	0	0	41,500	0	41,500
	Total CDRA Housing Authority Fund:	0	630	31,420	93,939	0	0	0
	Total Asset:	0	0	0	0	0	0	0
	Total Liability:	0	0	0	0	0	0	0
	Total Equity:	0	0	0	0	0	0	0
	Total Revenue:	31,026,659	28,719,145	30,439,468	30,679,558	45,523,271	28,933,706	40,357,600
	Total Expenditure:	29,445,478	23,361,153	26,240,922	29,835,640	45,434,220	26,958,881	40,357,600
	Grand Revenue Total:	31,026,659	28,719,145	30,439,468	30,679,558	45,523,271	28,933,706	40,357,600
	Grand Expenditure Total:	29,445,478	23,361,153	26,240,922	29,835,640	45,434,220	26,958,881	40,357,600
	Grand Totals:	1,581,181	5,357,992	4,198,546	843,918	89,051	1,974,825	0

NOTICE AND AGENDA
SOUTH OGDEN CITY COUNCIL MEETING

TUESDAY, AUGUST 5, 2025- 6 PM

Notice is hereby given that the South Ogden City Council will hold their regularly scheduled council meeting at 6 pm Tuesday, August 5, 2025. The meeting will be located at City Hall, 3950 Adams Ave., South Ogden, Utah, 84403, in the city council chambers. The meeting is open to the public; anyone interested is welcome to attend. Some members of the council may be attending the meeting electronically. The meeting will also be streamed live over www.youtube.com/@southogdencity and www.facebook.com/southogdencity .

CITY COUNCIL MEETING AGENDA

I. OPENING CEREMONY

A. **Call to Order –** Mayor Russell Porter

B. **Prayer/Moment of Silence -**

C. **Pledge of Allegiance –** Council Member Jeanette Smyth

II. PUBLIC HEARING

To Receive and Consider Comments on the Following Items:

A. Possible Increase to South Ogden City's Portion of Property Taxes

B. FY2026 Budget

III. DISCUSSION ITEMS

A. Possible Increase in South Ogden City's Portion of Property Taxes

B. FY2025 Budget

IV. ADJOURN

NOTICE OF PROPOSED TAX INCREASE
SOUTH OGDEN CITY

The SOUTH OGDEN CITY is proposing to increase its property tax revenue.

The SOUTH OGDEN CITY tax on a $483,000 residence would increase from $652.17 to $684.85, which is $32.68 per year.

The SOUTH OGDEN CITY tax on a $483,000 business would increase from $1,185.77 to $1,245.17, which is $59.40 per year.

If the proposed budget is approved, SOUTH OGDEN CITY would receive an additional $229,665 in property tax revenue per year as a result of the tax increase. If the proposed budget is approved, SOUTH OGDEN CITY would increase its property tax budgeted revenue by 4.87% above last year's property tax budgeted revenue excluding eligible new growth.

The SOUTH OGDEN CITY invites all concerned citizens to a public hearing for the purpose of hearing comments regarding the proposed tax increase and to explain the reasons for the proposed tax increase. You have the option to attend or participate in the public hearing in person or online.

PUBLIC HEARING

Date/Time: 8/5/2025 6:00 PM

Location: South Ogden City Hall Council Hearing Room
3950 South Adams Ave
South Ogden City

Virtual Meeting Link: https://www.youtube.com/@southogdencity

To obtain more information regarding the tax increase, citizens may contact the SOUTH OGDEN CITY at 801-622-2700 or visit https://www.southogdencity.gov/