NORTH OGDEN CITY

SETTLED 1851

NORTH OGDEN CITY COUNCIL
MEETING MINUTES

May 5, 2026

The North Ogden City Council convened on May 5, 2026, at 6:00 p.m. at the North Ogden City Public Safety Building at 515 East 2600 North. Notice of time, place, and agenda of the meeting was posted on the bulletin board at the municipal office and posted to the Utah Public Notice Website on April 30, 2026. Notice of the annual meeting schedule was posted on the bulletin board at the municipal office and posted to the Utah Public Notice Website on December 10, 2025.

Note: The timestamps indicated in blue correspond with the recording of this meeting, which can be located on YouTube: https://www.youtube.com/channel/UCriqbePBxTucXEzRr6fclhQ/videos **or by requesting a copy of the audio file from the North Ogden City Recorder.**

CITY COUNCIL MEMBERS PRESENT:

Ryan Barker	Mayor
Tera Carney	Council Member
Jay D Dalpias	Council Member
Chris Pulver	Council Member
Christina Watson	Council Member
Steven Nabor	Council Member

STAFF PRESENT:

Rian Santoro	City Recorder
Jon Call	City Manager/Attorney
Brian Eynon	Police Chief
Scott Hess	Community and Economic Development Director
Timm Dixon	City Engineer
Peter Brown	Finance Director
Casey Hunsaker	Treasurer

VISITORS:

Kim Christensen	Kevin Burns
Aumee Dussol	Walt Nielsen
Mike Kuhn	Phillip Swanson
Edyth Kuhn	John Arrington

Karen Collman	Dorothy Roberts
Alan Christensen	Mindy Albee
Janis Christensen	Brent Call
Merrill Sunderlund	Brenda Ashdown
Kate Przybycien	Susan Kilborn
Brian Bartholomew	Byron Dalinga
Alicia Tischer	Jim Urry
Dorothy Roberts	Mark Bennett
Kimal Jones	Kathy Gardner
Mona Wald	Kevin Christensen
Shaylie Faichild	
Annette West	

0:00:06 Mayor Ryan Barker called the meeting to order. Council Member Nabor shared that he had completed his first 90 days serving on the Council and had met with and interviewed most administrative staff members. Council Member Nabor stated that his impressions of the staff had been very positive. He also discussed participating in his first Truth in Taxation cycle and attending training through the Utah League of Cities and Towns, which he found helpful in understanding the process and ensuring the City follows proper legal procedures. Council Member Nabor stated that the experience had been enlightening and expressed appreciation for the opportunity to serve on the Council and contribute toward improving City operations.

CONSENT AGENDA

1. CONFLICT OF INTEREST DISCLOSURE

0:01:45 No Conflict of Interest was disclosed.

ACTIVE AGENDA -TENTATIVE BUDGET

2. PUBLIC COMMENTS

0:02:41 Jim Urry, a North Ogden resident, shared concerns regarding traffic visibility near the North Ogden welcome sign and along Fruitland Drive, questioned the purpose of an unoccupied police vehicle parked near his neighborhood, and discussed water conservation incentives offered through the Weber Basin Water Conservancy District. Mr. Urry encouraged the City to explore additional water conservation incentives and safety improvements. Mayor Ryan Barker stated that the traffic concerns would be forwarded to the Streets Department for review.

Council Member Pulver explained that participation in additional Weber Basin incentive programs would require City administration and staffing resources, which had previously been discussed by the Council.

3. CERTIFICATION OF COMPLIANCE WITH TRUTH IN TAXATION REQUIREMENTS CERTIFICATION BY THE CITY RECORDER THAT ALL STATUTORY NOTICING AND POSTING REQUIREMENTS HAVE BEEN MET

0:10:13 City Recorder Rian Santoro provided a formal certification that all public notice, posting, and access requirements for the Truth in Taxation hearing had been completed in accordance with Utah State Code. Rian reviewed the publication dates for the public notices, postings to the Utah Public Notice Website and City website, virtual meeting access information, and availability of tax impact schedules and supporting materials. Rian also noted and corrected a date error listed on the agenda and confirmed that all required notifications had been completed within the statutory notice timelines.

See Attachment A – Recorder Certification

4. OFFICIAL ANNOUNCEMENT OF INTENT TO CONSIDER PROPERTY TAX INCREASE FORMAL ANNOUNCEMENT THAT NORTH OGDEN CITY IS CONSIDERING A PROPERTY TAX RATE THAT EXCEEDS THE CERTIFIED TAX RATE, AS REQUIRED BY UTAH CODE 59-2-919

0:11:59 Mayor Ryan Barker explained recent changes to Utah's Truth in Taxation process resulting from new State legislation, which now requires cities to consider proposed tax increases earlier in the budget process. Mayor Barker stated that the Council was reviewing the proposed budget for the first time and explained that the accelerated timeline required the City to publish notice of a potential tax increase before the budget was finalized.
Mayor Barker then provided the formal announcement of intent to consider a property tax increase as required by Utah State Code. He reviewed the estimated impacts to residential and business property owners, the projected increase in annual property tax revenue, and the proposed percentage increase above the prior year's budgeted property tax revenue, excluding new growth.

See Attachment B – Official Notice

5. REQUIRED TRUTH-IN-TAXATION DISCLOSURES

0:14:50 Finance Director Peter Brown explained that the proposed budget and Truth in Taxation process remained preliminary and that several statutory requirements must still be completed before any proposed property tax increase could be implemented.

Peter reviewed the required public hearing and disclosure process, explained that the City would adopt an interim budget prior to June 30, and clarified that no funds related to the proposed tax increase could be obligated unless the tax increase was later approved by the City Council and certified by the Utah State Tax Commission. Peter also explained that additional budget discussions and refinements would occur throughout the coming months as part of the ongoing budget process.
Mayor Ryan Barker then introduced the presentation of the tentative Fiscal Year 2026 through 2027 budget. Mayor Barker noted that physical copies of the proposed budget were available for members of the public in attendance.

6. PRESENTATION OF TENTATIVE BUDGET PRESENTATION AND OVERVIEW OF THE PROPOSED TENTATIVE BUDGET FOR FISCAL YEAR 2026–2027

0:17:42 Finance Director Peter Brown presented an overview of the proposed FY 2026-2027 budget, explaining that the presentation focused on major budget highlights and policy considerations rather than a full line-by-line review. Peter reviewed projected revenues, including property tax, sales tax, permits, intergovernmental revenues, and miscellaneous revenues. He explained that the proposed 5% property tax increase would fund a new Community Service Officer position, related vehicle and equipment costs, and cybersecurity software improvements.
Discussion occurred regarding reductions in School Resource Officer reimbursements from the Weber School District. Police staff explained that negotiations with the District were ongoing and that if the position were reduced, the officer would return to patrol operations within the City.
Peter reviewed major expenditure categories, including salaries and benefits, healthcare increases, departmental restructuring, administrative offsets, and capital transfers. He explained the creation of separate Emergency Services and Amphitheater departments to track operational costs and revenues better. Council Members discussed reserve funds, fund balances, and the use of prior year revenues for capital projects.
Peter also reviewed planned capital improvement projects, including Barker Park improvements, road and sidewalk repairs, parking lot reconstruction, the Community Pond project, and road widening projects.
Council Members discussed the importance of clearly communicating grant funding, impact fee contributions, and long-term project planning to residents.
Peter reviewed special revenue funds for North Shore Aquatics and Cherry Days, explaining that the programs are separately tracked for budgeting purposes while still remaining part of the overall general fund structure. Discussion occurred regarding pool revenues, fee projections, sponsorships, and event funding.
Peter reviewed the Motor Pool Fund and enterprise funds for water, sewer, stormwater, and solid waste operations. He explained that enterprise funds are structured to operate similarly to standalone

businesses and include operational, capital, and depreciation costs. Discussion occurred regarding vehicle replacement practices, transportation funding, and utility fee structures.
Peter reviewed updates made to the tentative budget since publication and explained that staff continued refining salary projections, fee schedules, depreciation calculations, and impact fee analyses prior to adoption of the interim budget. Council Members also discussed recommendations from the Citizen Budget Committee regarding fleet usage, operational costs, wage analysis, and program cost recovery.
Peter then presented the formal Property Tax Impact Schedule required under Utah Code. He explained that the proposed 5% property tax increase would increase annual property taxes by approximately $19.13 for an average residential property and approximately $34.17 for an average commercial property. Peter reviewed the departments and expenditures associated with the proposed increase, including the Community Service Officer position and cybersecurity software improvements. Mayor Ryan Barker clarified that the personnel costs included both wages and benefits. Discussion occurred regarding internal controls to ensure that no expenditures related to the proposed tax increase would occur prior to formal Truth in Taxation approval and certification

See Attachment C – Budget Presentation

7. PRESENTATION OF PROPERTY TAX IMPACT SCHEDULE

1:26:29 Peter then presented the formal Property Tax Impact Schedule required under Utah Code. He explained that the proposed 5% property tax increase would increase annual property taxes by approximately $19.13 for an average residential property and approximately $34.17 for an average commercial property. Peter reviewed the departments and expenditures associated with the proposed increase, including the Community Service Officer position and cybersecurity software improvements. Mayor Ryan Barker clarified that the personnel costs included both wages and benefits.
Discussion occurred regarding internal controls to ensure that no expenditures related to the proposed tax increase would occur prior to formal Truth in Taxation approval and certification

8. PUBLIC HEARING – TENTATIVE BUDGET AND PROPOSED TAX INCREASE

1:31:22 Mayor Ryan Barker explained that recent changes to State law required the City to identify a proposed property tax increase before completion of the full budget process. Mayor Barker stated that the tentative 5% increase represented a high estimate and noted that staff and Council would continue refining the budget over the coming weeks. Mayor Barker also noted that neighboring cities were proposing significantly larger increases.

Council Member Nabor motioned to open the public hearing on the tentative budget. Council Member Carney seconded the motion. The motion carried by voice vote.

Mayor Barker reviewed the public hearing procedures, including public comment time limits, participation guidelines, and options for online participation. Mayor Barker noted that online attendees could participate either by raising their hand or by submitting comments through the Zoom chat feature, which had been enabled for the first time due to changes in State law. The meeting paused briefly after the City's Zoom connection experienced technical difficulties.

1:37:16 Alan Christensen, a North Ogden resident and former City Council member, expressed appreciation to the Mayor, Council, and staff for their time and service to the community and thanked them for their work on the budget process. Alan stated that he loved North Ogden and wanted to see the City remain a desirable place for families to live. Alan shared his perspective that the City budget should be approached similarly to a family budget, emphasizing the importance of balancing needs with available revenues and carefully evaluating expenditures before increasing taxes. Alan encouraged the Council to keep spending reasonably and to carefully consider the distinction between City responsibilities and public wants. Alan also reflected on his prior Council experience and noted that disagreements regarding spending priorities contributed to his resignation during his second term on the Council.

1:42:45 Amy, a North Ogden resident, asked questions regarding the proposed budget and tax increase. Amy requested clarification regarding the police department wage and benefit increases reflected in the budget and questioned whether the increase included more than the proposed new position. Mayor Ryan Barker responded that the figures likely included both wages and benefits and stated staff would review the numbers further.
Amy discussed cost-saving measures implemented within her own local government workplace, including staff reductions through layoffs and attrition, reduced retirement benefits, reduced Affordable Care Act matching contributions, and limiting employee raises. Amy questioned whether similar cost reduction measures had been considered by the City before proposing a tax increase. Amy also expressed concern regarding the cumulative impact of property tax increases on residents over time. Amy further commented on court fines and fee collections, referencing personal experiences related to court proceedings involving the death of her uncle. Amy expressed concern that fines and fees were being reduced or waived too frequently and questioned whether the City was fully collecting revenues associated with court cases and violations. Amy encouraged the City to explore additional methods of recovering revenues before increasing taxes

1:48:06 Kathy Gardner, a North Ogden resident, expressed concern regarding the impact of rising property taxes and overall living costs on residents, particularly senior citizens and those on fixed incomes. Kathy shared that she and her mother live together and that she assists in caring for her. Kathy stated that her recent wage increase was only 2% while costs for fuel, groceries, and other household expenses had continued to rise significantly. Kathy encouraged the Council to consider the financial burden additional property tax increases may place on residents with limited incomes and requested that the Council reconsider the proposed increase. Kathy also thanked the Council for their service and encouraged Council Members to thoroughly review and question the proposed budget to ensure public funds were being spent responsibly. Kathy stated that during her time serving on the City Council, she regularly reviewed budget details carefully because public funds belonged to the residents. Kathy further expressed concern regarding the impact of tax increases on senior citizens living on fixed incomes and discussed a previous suggestion regarding reduced solid waste fees for residents who generate less garbage. Kathy encouraged the City to explore options that could provide financial relief for senior citizens and residents with lower waste usage.

1:53:47 Phil Swanson, a North Ogden resident, commented on the challenges created by recent legislative changes requiring cities to present tentative budgets and proposed tax increases prior to receiving certified tax rate information from the County. Phil noted that the City was being required to make budget decisions before final tax rate calculations were available.
Phil asked for clarification regarding whether the proposed increase would remain a flat 5% increase or whether the percentage would be adjusted once the certified tax rate was finalized. Staff clarified that the recommendation from staff was a 5% increase based on the amount of property tax revenue collected. He concluded by thanking the Council and staff for their work during what he described as a particularly difficult budget season due to the new legislative requirements.

1:54:24 Mark Bennett, a North Ogden resident, stated that this was the first City Council meeting he had attended and expressed appreciation for the opportunity to better understand the City budget and the purpose of the proposed tax increase. Mark noted concerns regarding recurring tax increases and questioned whether the proposed Community Service Officer position would still be necessary if the School Resource Officer position returned to patrol duties due to changes with the Weber School District agreement. Mark encouraged the Council to consider whether the additional costs could be absorbed within the existing budget rather than increasing property taxes.

1:55:52 John Arrington, a North Ogden resident, thanked the Mayor and Council for the time and effort dedicated to serving the community and acknowledged the significant time commitment involved in public service. John stated that he recently had the opportunity to serve on the Budget Committee and described the experience as educational. John also expressed appreciation for the detailed analysis and review performed by Budget Committee members and staff throughout the budget process.
John commented that, in his view, the proposed tax increase represented a relatively small monthly impact for residents and thanked the Council for their service and efforts.

1:57:29 Kevin Burns, a North Ogden resident, encouraged the Council to provide additional public explanation regarding how property tax revenues within the City are allocated toward public safety services. Kevin shared information from a recent FBI conference he attended regarding emerging artificial intelligence technologies being utilized in law enforcement, including automated reporting systems, drone deployment, facial recognition technology, and other officer safety tools already being implemented in communities across the country. Kevin encouraged the Council and staff to continue evaluating future technologies and tools that could improve efficiency, officer safety, and service capacity within the Police Department. Kevin also commented that while employees are often asked to do more with fewer resources, there are limits to staff capacity and workloads. Kevin thanked the Council and staff for their efforts and service to the community.

2:01:42 Kevin Christensen, a North Ogden resident, thanked the Council for their work and dedication to the community. Janice shared her experiences serving on the school board during prior Truth in Taxation discussions and encouraged Council Members to carefully consider their individual positions regarding the proposed tax increase.
Janice stated that elected officials should feel comfortable voting according to their conscience and what they believe is best for residents and families, even when those decisions may be difficult or unpopular.

2:04:33 Susan Kilborn, a North Ogden resident, thanked the Mayor, Council, staff, and residents for their participation and efforts related to the budget presentation and public hearing. Susan expressed appreciation for the questions and public discussion that occurred during the meeting.

2:06:00 Two written public comments submitted by email were read into the record. Paige Henninger expressed opposition to the proposed property tax increase, citing concerns regarding rising utility and transportation-related costs, the cumulative impact of ongoing increases on residents, and a desire for additional transparency regarding the reasons for the increase and alternative options considered by the City. Paige also questioned whether public feedback meaningfully influenced Council decisions.

Zachary Loveland submitted several questions regarding the proposed budget and tax increase, including questions related to essential versus discretionary spending, major cost drivers, expense reductions, long-term budget sustainability, alternative revenue sources, debt service impacts, and Council oversight of City operations.

Staff clarified that written comments submitted through Zoom chat were being accepted in compliance with recent State law changes. Brenda Ashdown expressed concern that questions submitted during the public hearing had not yet been answered and questioned the purpose of public comments if responses were not immediately provided. Council Member Dalpias stated that the Council planned to consolidate and respond to questions toward the end of the discussion.

2:11:53 Kathy Gardner asked whether apartment residents contributed toward the proposed public safety costs since they do not directly pay property taxes. Mayor Ryan Barker, Council Member Dalpias, and staff explained that apartment property owners do pay property taxes and impact fees, and that those costs may indirectly affect rental rates for tenants. Staff also clarified that residential apartment properties receive the same residential property tax assessment rate as other residential properties.

Mayor Barker responded to concerns raised regarding court fee collections and explained that the City does not direct judicial decisions regarding fines or fee reductions. Mayor Barker stated that the majority of court fees are remitted to the State of Utah and do not significantly impact City revenues.
Mayor Barker and Council Members discussed the challenges associated with recent legislative changes to the Truth in Taxation process, noting that the City was required to identify a proposed tax increase much earlier in the budget process than in previous years. Council Members explained that the tentative budget remained under review and would continue to be refined over the coming months prior to final adoption. Council Members also noted that the earlier timing of the process had resulted in increased public participation and discussion regarding the budget.

Council Member Dalpias motioned to close the public hearing. Council Member Pulver seconded the motion. The motion carried by voice vote.

9. DISCUSSION AND CONSIDERATION OF TENTATIVE BUDGET ADOPTION

2:15:03 Council Members' discussion included public safety funding, employee compensation, operational costs, cybersecurity needs, economic development opportunities, and possible alternative revenue sources. Council Members emphasized that the tentative budget would continue to be refined prior to final adoption and encouraged continued public participation throughout the budget process.

Council Member Dalpias motioned to approve Resolution 04-2026, accepting the tentative budget and scheduling the next public hearing for June 16, 2026, at 6:00 p.m. at the North Ogden City Public Safety Building. Council Member Nabor seconded the motion.

Voting on the motion:

Council Member Dalpias	**aye**
Council Member Pulver	**aye**
Council Member Watson	**aye**
Council Member Carney	**aye**
Council Member Nabor	**aye**

The motion passed unanimously.

10. SCHEDULING OF FINAL BUDGET PUBLIC HEARING

2:38:03 Mayor Barker announced that the next public hearing regarding the budget would be held on June 16, 2026, at 6:00 p.m. at the North Ogden City Public Safety Building.

11. PUBLIC COMMENTS

2:39:30 Kevin Burns, a North Ogden resident, commented that he had previously attended presentations regarding the distribution of property taxes, sales taxes, and fees, and stated that a presentation recently given by Community and Economic Development Director Scott Hess provided one of the clearest explanations he had heard regarding the City's revenue structure. Kevin encouraged the Council to consider sharing similar educational information with residents to help improve public understanding of property tax notices and the breakdown of taxing entities. Kevin also discussed common misunderstandings regarding property tax notices and taxing entities, and asked whether other taxing entities would also be considering Truth in Taxation increases. Mayor Ryan Barker explained that different taxing entities follow separate schedules based on their fiscal year timelines.

12. MAYOR/COUNCIL/STAFF COMMENTS

2:46:48 City Recorder Rian Santoro reminded residents that the City's annual Shred Day event would be held on Thursday, May 14, at the North Shore Aquatic Center from 9:00 a.m. to 10:30 a.m. Rian stated that residents could bring documents for shredding and noted there was no residency verification requirement or specific limit on the number of documents accepted, provided the quantity remained reasonable.

2:47:35 Finance Director Peter Brown encouraged Council Members and residents to reach out with questions regarding the tentative budget and invited the public to contact him directly or meet with him to further discuss budget details and questions.

2:48:05 City Manager/Attorney Jon Call discussed upcoming meeting schedules and noted that the most immediate budget-related item remaining before the Council was consideration of the North Shore Aquatics fee schedule.
Discussion occurred regarding whether to hold an additional meeting prior to the next regular Council meeting to address the fee schedule and other potential budget items. Jon also reminded residents that the City's spring cleanup event would run from May 11 through May 16 and clarified that the cleanup included more than just green waste disposal.

2:51:14 Council Member Pulver discussed follow-up research related to utility strip maintenance concerns and stated additional information would be gathered regarding possible ordinance changes or resolutions to assist residents.

2:52:39 Council Member Nabor and Council Member Watson expressed appreciation to City staff, particularly Finance Director Peter Brown and City Manager/Attorney Jon Call, for their work preparing the tentative budget and supporting City operations. Council Members also recognized the dedication, professionalism, and service provided by City staff to the community.

13. ADJOURNMENT

Council Member Watson motioned to adjourn the meeting.

The meeting adjourned at 8:51 p.m.

Ryan M. Barker, Mayor

Rian Santoro
City Recorder

5/26/26
Date Approved

ATTACHMENTS

A. Recorder Certification
B. Official Public Hearing Notice
C. Budget Presentation

I hereby certify that all noticing, posting, and public access requirements have been completed in accordance with Utah Code for the Truth in Taxation process.

☐ Class A Notice published
Date: 4/21/2026
☐ Notice posted on Utah Public Notice Website
Date: 4/21/2026
☐ City website homepage includes link to tax increase information
Date: 4/21/2026
☐ Detailed tax information page created and accessible
Date: 4/21/2026
☐ 14-day noticing requirement met
☐ Virtual meeting access and instructions posted
Date: 4/21/2026 and 4/30/2026
☐ Property Tax Impact Schedule available online and at hearing
Date:4/21/2026 and 5/5/2026
☐ State Tax Commission and County notified of hearing
Date: 5/5/2026 via Email by Finance Director, Peter Brown

County List (59-2-919.2):
☐ Not provided by County
☐ Received and posted on website
Date (if applicable): ____________________

☐ All dates, times, and notice content verified for compliance

All supporting documentation is maintained in the official Truth in Taxation file.

Signature: ______________________________

Name: Rian Santoro, City Recorder

Date: _________________________

NOTICE OF PROPOSED TAX INCREASE

INTERIM BUDGET

NORTH OGDEN CITY

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

The NORTH OGDEN CITY tax on a $535,000 (2025 average value) residence would increase from$383.70 to $402.83, which is $19.13 per year.

The NORTH OGDEN CITY tax on a $535,000 business would increase from $697.64 to $732.42, which is $34.78 per year.

If the proposed budget is approved, NORTHOGDEN CITY would receive an additional $149,854 in property tax revenue per year as a result of the tax increase.

If the proposed budget is approved, NORTH OGDEN CITY would increase its property tax budgeted revenue by 5% above last year's property tax budgeted revenue excluding eligible new growth.

The NORTH 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 virtually.

PUBLIC HEARING

Date/Time: May 5th, 2026 at 6:00 pm

Location: North Ogden Public Safety Building – Court/Council Chambers 515 E. 2600 N. North Ogden, UT 84414

Virtual Meeting Link: https://us02web.zoom.us/j/83411129719

Written Comments: recorder@northogdencity.gov

To obtain more information regarding the tax increase, citizens may contact the NORTH OGDEN CITY at 801-782-7211 or visit Northogdencity.gov

Instructions for virtual participation in the public hearing will be available at www.northogdencity.gov/taxes no later than 24hours before the public hearing is scheduled to begin.

NORTH OGDEN CITY

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Truth-in-Taxation Disclosures

Truth-in-Taxation Disclosures

- The city intends to propose a property tax rate increase of 5% over prior year's budget excluding growth
- The amount will be $150,000
- **Tonight's discussion is a proposal that is tentative and cannot fully be implemented until the following is met:**
- An interim budget presentation must be considered prior to June 30 that excludes obligation of the proposed property tax rate increase until:
  - The required public meetings are held and disclosures are met
  - The city council adopts the proposed tax increase
  - The city holds a Truth in Taxation meeting in August, <u>which date must be set by June 1 with Weber County and the Utah State Tax Commission</u>
  - The state certifies the rate by September 1

NORTH OGDEN CITY

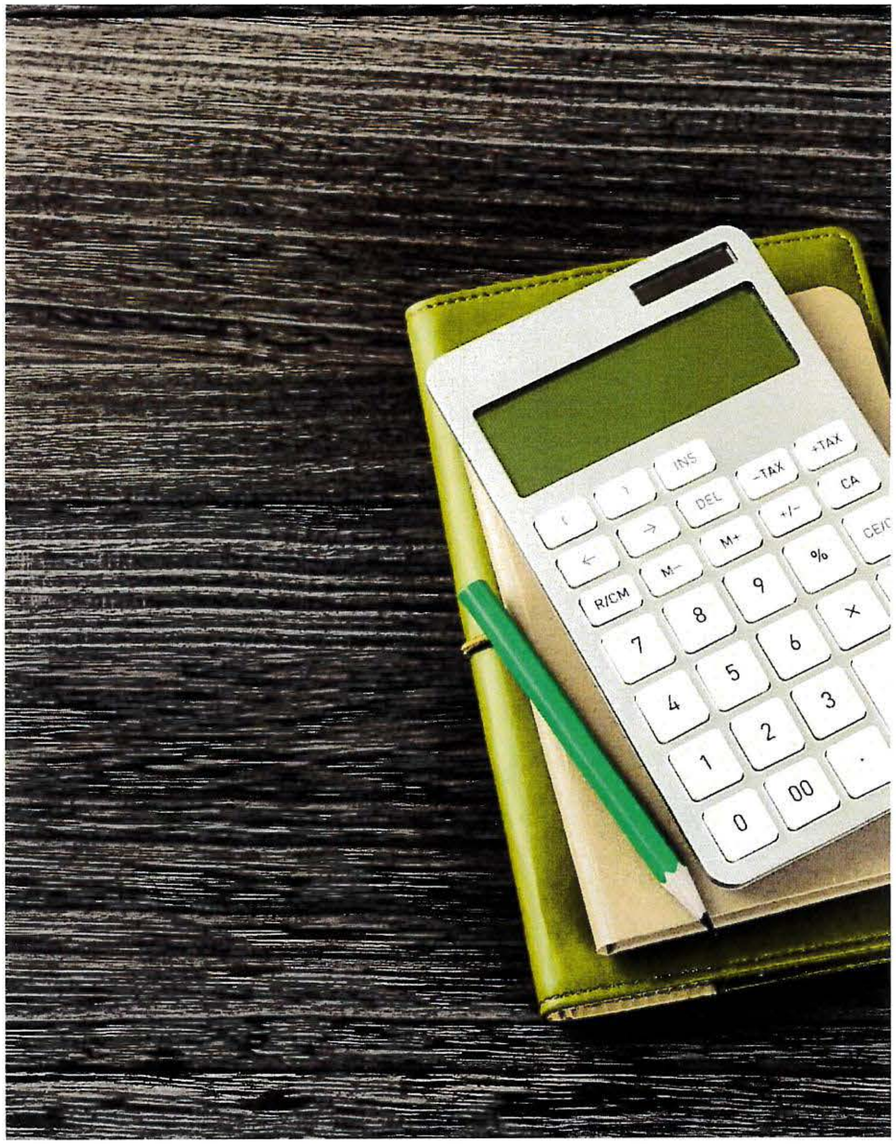
NORTH OGDEN CITY

SETTLED 1851

North Ogden City Tentative Budget Highlights

General Fund Revenue Overview – Taxes (pg. 1)

- General Taxes - $9.66 million
  - $3.25 million - Property Tax RATE goes up 5% ($150k), covers
    - One new CSO Position and Vehicle
    - Software to help with cyber security
    - Rest of the increase due to growth
      - Total cost is $158,000
  - $5.04 million - Sales Tax increase 3.3% (Tagged to yearly CPI average)
    - Sales Tax Admin Costs – $130,000 (Moved from Non-Dept Line)
  - Other Taxes are Budgeted Flat or Average



General Fund Review Overview - Other (pgs. 1-2)

- **Licenses and Permits**
  - Budgeted Flat or Averaged
- **Intergovernmental**
  - Roads Funds – Slight Increase 1%
  - Weber Schools – Down a Resource Officer
- **Charges for Services**
  - Budgeted Flat, slight increase in Excavation Permits
- **Fines and Forfeitures**
  - Slight increase in fines 2%
- **Miscellaneous**
  - Takeout Vehicle Sales (Wrong Budget) Rents are up (Verizon Tower) and Amphitheatre Revenue

General Fund Review Overview – Other (pgs. 2-3)

Investments

Tagged to current rates, jumps from last year which was a low figure estimate

Contributions

Added $20k of donation contingencies

Added $10k for Mental Wellness

Fund Balance

$592,000 – Covers capital transfers and is prior year fund balance

General Fund Expenditures - Overview

- **Salaries and Wages**
  - Quantitatively tied to market studies, will need further refinement
- **Benefits up 8%**
- **New Departments**
  - Emergency Services
  - Amphitheatre
- **Admin Offsets**
  - $1.6 million charged to enterprise funds
- **Transfers**
  - $650,000 to capital, $450,000 for roads
  - $572,000 to service debt on Police/Council Bldg.
  - $31,000 for Cherry Days

General Fund Expenditures - Highlights

Council (pg. 3)

- Down 25% - Elections

Emergency Mgmt. (pg. 5)

- $19.5K – Reclassed from other Depts

Non- Dept – Up 5% Adjusted (pg. 6)

- Tax offset moved to income as an offset
- Personnel-Related – Retirements
- Insurance up

Buildings and Grounds (pg. 6)

- Admin Offsets restructured to other Depts

General Fund Expenditures - Highlights

Police (pg. 7)

- Up 7% - Related to Market Wages

Planning (pg. 8)

- Placer AI?

Building Inspection (pg. 8)

- Down one part time employee

Public Safety – CSO (pg. 9)

- Add one new position
- Tied to Property Tax Rate Increase

General Fund Expenditures - Highlights

Streets (pg. 9)

Vehicle Expenses from 2026 will be moved to another fund

Adjusted Budget is up 12%

- Street Light Maintenance
- Parking Lots

Public Works (pg. 10)

Restructured Offset Costs

Slightly down due to equipment, other cost reductions

Community Events 9pg. 11)

Down due to RAMP grant expectations

Amphitheatre (pg. 12)

$22,000 on $31,000 of revenue expectations

Labor Costs not factored could be up to $30,000

Special Revenue Funds

Cherry Days (pg. 16)

Income $72,600, mostly donations

Expenditures match with $31,000 general fund support

North Shore Aquatics (pg. 17)

Revenue $615,000

Expenses Match

No General Fund Operational Support

Capital Budget – Overview (pg. 26)

- **Revenue**
  - Interest - $100k
  - Grants - $5 million
  - Impact Fees - $1.8 million
  - Transpiration Utility Fee – Roads ONLY - $1.4 million
  - Fund Transfers $2.15 million (Water and General Fund)
  - Balance Use - $1.53 million

Capital Budget - Overview

General Government Capital	• $470,000
Parks Capital	• $1.1 Million
Roads Capital	• $1.8 million
Development –Paid by Developers/Grants	• $6 million

Capital Projects – Specific Projects

Parks

Barker Park $390,600

Landscaping $170,000

Trails (Grant Funded) $330,000

Oaklawn Parking Lot $180,000

City Building Improvements

$170,000 General

$270,000 Public Works Parking Lot

$15,000 Lighting

$15,000 Senior Center Improvement

Community Pond

$3 Million (Grants and Impact Fee Funded)

Road & Sidewalk Projects

$450,000 Reconstruction/Repair

$1.4 Million TUF Projects

$26,000 Crosswalk 1700 N

Development

$ 750,000 400/450 E Acquisition

$1.0 Million 450 E Widening

$1.3 Million Mountain Road Acquisition

Paid by Impact Fees, Developers, and Grants

Enterprise Funds: Overview

Water (pg. 29)

$4.03 Revenue

- Includes past year of $400k
- Adds Interest Income

$3.7 Expenditures

- Includes Depreciation
- $2.9 million capital projects

Savings intended for future projects

Sewer (pg. 32)

$3.1 million Revenue

- Adds Interest Income

$2.5 million

- Includes Depreciation
- Includes $755,000 capital projects

Savings Intended for Future Projects

Storm Water (pg. 34)

$1.8 Million Revenue

- Adds Interest Income

$1.4 Million Expenses

- Includes Depreciation
- $745k Capital Projects

Savings Intended for Future Projects

Solid Waste (pg. 35)

$1.76 Million Revenue

$1.75 Million Expenses

- Includes $123k in Capital Projects
- Includes Depreciation
- **Adjustments needed due to Transfer Station Fee Costs**

Motor Pool Funds (pg. 38)

- Support Funds
  - Still a work in progress
  - Expense depreciation, not capital costs (full accrual accounting)
- Vehicle Program
  - Generally, buy and trade within one-year, net expense budgeted $36,000
    - Watch for when the program no longer makes sense

Update from April 21st Posting

- Added Fund Budget for 400 E Widening
  - $25,000 Revenue (Remaining Rents)
  - $8,000 Expenses
  - Remining Roll into Project
- Admin Fee Offsets – Small Adjustments
- Public Safety Impact Fee Transfer – Matches at $31,000
- Updated Admin Sales Contribution - $150k to $130k
- Updated Grant and Donation Revenues - $30,000
- Updated Fund Balance Use to $592,000

Still Updating . . .

- Fine Tuning Salaries and Wages
- Refining Admin Offset Costs (Largely net to zero)
- Refining Depreciation Schedule for Motor Pool
  - Affects the leasing costs to general fund and enterprise funds
- Enterprise Fund Fee Schedules (Solid Waste Transfer Fees)
- North Shore Revenue Projections
- Roads Income/Expenditure Analysis
- Impact Fee Analysis
- 400/450 East Widening Fund
- Reserve Use (For Capital)