NOTICE AND AGENDA
SOUTH OGDEN CITY COUNCIL
WORK SESSION
TUESDAY, JUNE 16, 2026- 5PM

Notice is hereby given that the South Ogden City Council will hold their regularly scheduled work session at 5 pm Tuesday, June 16, 2026. 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.** FY2027 Interim Budget
- **B.** Discussion on Water Restrictions

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 June 12, 2026. 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.

NOTICE AND AGENDA
SOUTH OGDEN CITY COUNCIL MEETING

TUESDAY, JUNE 16, 2026- 6 PM

Notice is hereby given that the South Ogden City Council will hold their regularly scheduled council meeting at 6 pm Tuesday, June 16, 2026. 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.

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 COMMENTS – This is an opportunity to address the mayor and council with any concerns, suggestions, or praise regarding any item that is NOT on the agenda. No action can or will be taken at this meeting on comments made.

Please limit your comments to three minutes.

III. RESPONSE TO PUBLIC COMMENT

IV. CONSENT AGENDA

A. Approval of June 2, 2026 Council Minutes

V. PUBLIC HEARINGS / ACTION ITEMS

A. **Public Hearing** to Receive and Consider Comments on Proposed Transfers Between Enterprise Funds for the FY2026 Budget

B. **Public Hearing** to Receive and Consider Comments on Proposed Amendments to the FY2026 Budget Including Transfers Between Enterprise Funds

C. Consideration of **Resolution 26-15** – Amending the FY2026 Budget Including Transfers Between Enterprise Funds

D. Presentation and Overview of **FY2027 Property Tax Impact Schedule**

E. Consideration of **Resolution 26-16** - Approving an Increase to the Employer Election Pick-Up Contributions to Utah Retirement Systems for Tier-2 Public Safety and Firefighter Employees

F. **Public Hearing** to Receive and Consider Comments on the Proposed Compensation of Executive Municipal Officers for FY2027

G. Consideration of **Ordinance 26-05** – Approving the Compensation of Executive Municipal Officers for FY2027

H. **Public Hearing** to Receive and Consider Comments on the City's Intent to Continue Not Charging Itself for Water, Sewer, and Storm Drain Used for Normal City Operations During FY2027

I. **Public Hearing** to Receive and Consider Comments on Proposed Utility Franchise Fee Transfers from Enterprise Funds to the General Fund in FY2027

J. **Public Hearing** to Receive and Consider Comments on the Proposed FY2027 Interim Budget, Including an Increase in Property Taxes and an Increase in Garbage Rates

K. Consideration of **Resolution 26-17** - Adopting the FY2027 Interim Budget

L. Consideration of **Resolution 26-18** – Approving a Memorandum of Understanding with Utah Division of Forestry, Fire and State Lands for Procurement, Use, and Compensation for Wildfire Services

VI. REPORTS/DIRECTION TO CITY MANAGER

A. City Council Members

B. City Manager

C. Mayor

VII. 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 June 12, 2026. Copies were also delivered to each member of the governing body.

Leesa Kapetanov

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MINUTES OF THE
SOUTH OGDEN CITY COUNCIL
WORK SESSION AND
CITY COUNCIL MEETING

TUESDAY, JUNE 2, 2026
WORK SESSION – 5 PM IN EOC ROOM
COUNCIL MEETING – 6 PM IN COUNCIL ROOM

WORK SESSION MINUTES

COUNCIL MEMBERS PRESENT

Mayor Russell Porter, Council Members Mike Howard, Jeannette Smyth, Doug Stephens, Jeremy Howe, and Clayton Peterson

STAFF MEMBERS PRESENT

City Manager Matt Dixon, Assistant City Manager Summer Palmer, City Attorney Amy Hugie, Finance Director Peter Anjewierden, Fire Chief Cameron West, Police Chief Darin Parke, Public Works Director Jon Andersen, Planner Alika Murphy, Code Compliance Official Guillermo Garcia, and Recorder Leesa Kapetanov

OTHERS PRESENT

No one else attended the work session.

Note: The time stamps indicated in blue correspond to the audio recording of this meeting, which can be found by clicking the link: https://cms7files.revize.com/southogdennew/document_center/Sound%20Files/2026/CC260602_1557.mp3?t=202606031652160&t=202606031652160 or by requesting a copy from the office of the South Ogden City Recorder.

I. CALL TO ORDER

- At 5:03 pm, Mayor Porter called the meeting to order and asked for a motion to begin.

00:00:00

Council Member Howard so moved, followed by a second from Council Member Peterson. Council Members Howard, Smyth, Stephens, Howe, and Peterson all voted aye.

II. REVIEW OF COUNCIL MEETING AGENDA

- No one requested a review of agenda items

III. DISCUSSION ITEMS

A. FY2026 and FY2027 Budgets

- City Finance Director Peter Anjewierden reviewed the financial report and fund balance analysis 00:00:23
- The council instructed staff to move forward with adding a mule and an ambulance to the FY2027 budget 00:29:43
- Staff was instructed to increase garbage rates due to increases from Republic Services, the City's garbage hauler 00:34:36
- Director Anjewierden asked the council members to take some budget training so the City would receive additional points on their audit self-assessment 00:41:03
- The council asked staff to try to add one additional police officer to the FY2027 budget 00:48:03

B. Follow-up on Water Restrictions for City Owned Properties

- Public Works Director Jon Andersen gave a handout (see Attachment A) to the Council and explained the different levels for both culinary and secondary water usage 00:50:24
- The Council discussed ways to conserve water 00:52:51
- After discussion, the Council requested that the culinary and secondary water levels be changed so they matched

IV. ADJOURN

- At 6:02 pm, Mayor Porter called for a motion to end the work session 00:59:15

Council Member Howe so moved, followed by a second from Council Member Peterson. The voice vote was unanimous in favor of the motion.

COUNCIL MEETING MINUTES

COUNCIL MEMBERS PRESENT

Mayor Russell Porter, Council Members Mike Howard, Jeanette Smyth, Doug Stephens, Jeremy Howe, and Clayton Peterson

STAFF MEMBERS PRESENT

City Manager Matt Dixon, Assistant City Manager Summer Palmer, City Attorney Amy Hugie, Finance Director Peter Anjewierden, Fire Chief Cameron West, Police Chief Darin Parke, Public Works Director Jon Andersen, Planner Alika Murphy, Code Compliance Official Guillermo Garcia, and Recorder Leesa Kapetanov

MEMBERS OF THE PUBLIC PRESENT

James Edwards, Bryan Comer, Liz Bell, Nate Fasig, Bruce & Joyce Hartman, Jordan Morrill

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I. OPENING CEREMONY

A. Call To Order

- Mayor Porter called the meeting to order at 6:06 pm and called for a motion to begin

00:00:00

Council Member Howard so moved. The motion was seconded by Council Member Smyth. In a voice vote Council Members Howard, Smyth, Stephens, Howe, and Peterson all voted aye.

B. Prayer/Moment of Silence

- The mayor led those present in a moment of silence

C. Pledge Of Allegiance

- Council Member Howard led everyone in the Pledge of Allegiance

II. PUBLIC COMMENT

James Edwards	00:01:31	Had complaints about how the City had handled a property in which he had a vested interest

- The mayor asked City Attorney Amy Hugie to respond to Mr. Edwards comments

00:04:07

Jordan Morrill	00:04:38	Concerned about fireworks for upcoming holidays

III. RESPONSE TO PUBLIC COMMENT

Mayor Porter responded to Mr. Morrill's comments

00:08:45

IV. CONSENT AGENDA

Approval of May 19, 2026 Council Minutes

- Mayor Porter asked if any corrections needed to be made to the minutes; seeing none, the mayor called for a motion to approve the consent agenda

00:09:18

Council Member Stephens so moved. The motion was seconded by Council Member Smyth. All present voted aye.

V. DISCUSSION / ACTION ITEMS

A. Consideration of **Resolution 26-11** – Approving an Interlocal Agreement with Weber County for Heavy Rescue Team Services

- Fire Chief Cameron West reviewed this item

00:09:39

- There was no discussion by the Council
- Mayor Porter called for a motion to approve Resolution 26-11

00:10:50

Council Member Howe so moved, followed by a second from Council Member Smyth. The mayor asked if there were any further discussion, and seeing none, he called the vote:

Council Member Howard-	**Yes**
Council Member Smyth-	**Yes**
Council Member Stephens-	**Yes**
Council Member Howe-	**Yes**
Council Member Peterson-	**Yes**

Resolution 26-11 was adopted.

B. Consideration of Resolution 26-12 – Approving the Municipal Wastewater Report for the Year Ending 2025

- Public Works Director Jon Andersen explained about the report
  00:11:12
- City Manager Dixon pointed out a correction on the report
  00:12:27
- Mayor Porter called for a motion to approve Resolution 26-12 with the correction
  00:13:00

Council Member Smyth so moved, followed by a second from Council Member Howe. After determining there was no further discussion, the mayor called the vote:

Council Member Peterson-	**Yes**
Council Member Howe-	**Yes**
Council Member Stephens-	**Yes**
Council Member Smyth-	**Yes**
Council Member Howard-	**Yes**

The wastewater report was approved.

C. Consideration of Resolution 26-13 – Approving a Funding Agreement with Weber County for Use of RAMP Grant Funds

- Public Works Director Jon Andersen explained for what the RAMP grant funds were awarded. He also recommended adding some additional money for the playground at Nature Park 00:13:28
- Comments by City Manager Dixon on additional playground funds
  00:15:26
- Questions by Council 00:16:49
- Mayor Porter called for a motion to approve Resolution 26-13
  00:18:04

Council Member Howe so moved, followed by a second from Council Member Peterson. Seeing no further discussion, Mayor Porter called the vote:

Council Member Peterson-	**Yes**
Council Member Stephens-	**Yes**
Council Member Smyth-	**Yes**
Council Member Howard-	**Yes**
Council Member Howe-	**Yes**

The motion stood.

D. Consideration of Resolution 26-14 – Amending the South Ogden City Purchasing Policy

- City Recorder Leesa Kapetanov reviewed the changes to the Purchasing Policy 00:18:27
- Discussion by Council 00:22:15
- Mayor Porter called for a motion to approve Resolution 26-14 00:24:27

Council Member Howe so moved, followed by a second from Council Member Stephens. The mayor asked if there were any further discussion, and seeing none, he called the vote:

Council Member Howe-	**Yes**
Council Member Howard-	**Yes**
Council Member Smyth-	**Yes**
Council Member Stephens-	**Yes**
Council Member Peterson-	**Yes**

Resolution 26-14 was approved.

VI. RECESS INTO COMMUNITY DEVELOPMENT AND RENEWAL AGENCY BOARD MEETING

At 6:30 pm, Mayor Porter called for a motion to leave City Council meeting and recess into a Community Development and Renewal Agency (CDRA) Board meeting. 00:24:47

Council Member Howard so moved, followed by a second from Council Member Smyth. The voice vote was unanimous in favor of the motion.

See separate minutes

VII. ADJOURN CDRA BOARD MEETING AND RECONVENE CITY COUNCIL MEETING

Motion from CDRA Board meeting:

- At 6:34 pm, Chair Porter called for a motion to adjourn the CDRA Board Meeting and reconvene City Council meeting 00:28:03

Board Member Howard so moved. Board Member Smyth seconded the motion. All present voted aye.

VIII. REPORTS/DIRECTION TO CITY MANAGER

A. <u>City Council Members</u>

Council Member Peterson -	00:28:20
Council Member Stephens -	00:28:38
Council Member Smyth -	00:31:39
Council Member Howard -	00:32:47
Council Member Howe -	nothing to report

B. City Manager 00:35:00

C. Comments by Council Member Smyth
00:38:15

D. Mayor 00:40:13

IX. ADJOURN

- At 6:47 pm, Mayor Porter called for a motion to adjourn
00:41:14

Council Member Howe so moved, followed by a second from Council Member Peterson. The voice vote was unanimous in favor of the motion.

I hereby certify that the foregoing is a true, accurate and complete record of the South Ogden City Work Session and Council Meeting held Tuesday, June 2, 2026.

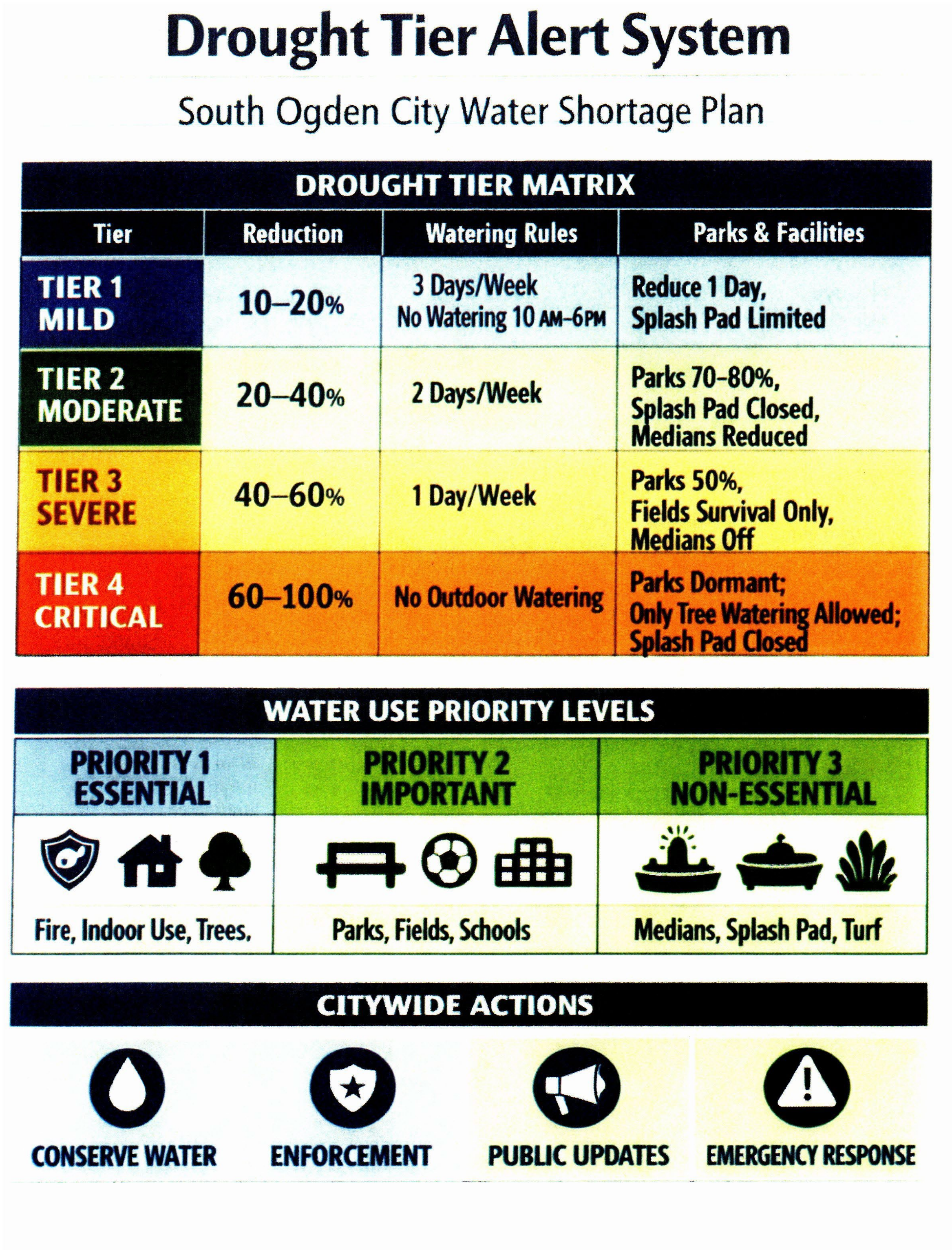
Leesa Kapetanov

Leesa Kapetanov, City Recorder

Date Approved by the City Council

ATTACHMENT A

Water Levels Handout



Drought Tier Alert System

South Ogden City Water Shortage Plan

DROUGHT TIER MATRIX

Tier	Reduction	Watering Rules	Parks & Facilities
TIER 1 MILD	10–20%	3 Days/Week No Watering 10 AM–6 PM	Reduce 1 Day, Splash Pad Limited
TIER 2 MODERATE	20–40%	2 Days/Week	Parks 70-80%, Splash Pad Closed, Medians Reduced
TIER 3 SEVERE	40–60%	1 Day/Week	Parks 50%, Fields Survival Only, Medians Off
TIER 4 CRITICAL	60–100%	No Outdoor Watering	Parks Dormant; Only Tree Watering Allowed; Splash Pad Closed

WATER USE PRIORITY LEVELS

PRIORITY 1 ESSENTIAL	PRIORITY 2 IMPORTANT	PRIORITY 3 NON-ESSENTIAL
Fire, Indoor Use, Trees,	Parks, Fields, Schools	Medians, Splash Pad, Turf

CITYWIDE ACTIONS

CONSERVE WATER

ENFORCEMENT

PUBLIC UPDATES

EMERGENCY RESPONSE

Proposed Residential Water Rate Schedule

Monthly Base Rates (All Conditions)

Meter Size	Monthly Base Rate
5/8"	$16.66
1"	$23.32
1.5"	$29.84
2"	$48.04

Water Usage Rates (per 1,000 gallons)

Normal Conditions

Monthly Usage	Rate per 1,000 Gallons
0 – 2,999 gallons	$1.49
3,000 – 6,999 gallons	$4.08
7,000 – 10,999 gallons	$4.83
11,000 – 14,999 gallons	$5.54
15,000+ gallons	$5.93

Severe Drought Conditions (+50%)

Monthly Usage	Rate per 1,000 Gallons
0 – 2,999 gallons	$2.24
3,000 – 6,999 gallons	$6.12
7,000 – 10,999 gallons	$7.25
11,000 – 14,999 gallons	$8.31
15,000+ gallons	$8.90

Extreme Drought Conditions (+75%)

Monthly Usage	Rate per 1,000 Gallons
0 – 2,999 gallons	$2.61
3,000 – 6,999 gallons	$7.14
7,000 – 10,999 gallons	$8.45

Monthly Usage	Rate per 1,000 Gallons
11,000 – 14,999 gallons	$9.70
15,000+ gallons	$10.38

Exceptional Drought Conditions (+100%)

Monthly Usage	Rate per 1,000 Gallons
0 – 2,999 gallons	$2.98
3,000 – 6,999 gallons	$8.16
7,000 – 10,999 gallons	$9.66
11,000 – 14,999 gallons	$11.08
15,000+ gallons	$11.86

STAFF REPORT

SUBJECT: **Hearing on City FY2026 Enterprise Transfers & FY2026 Budget Amendments**
AUTHOR: **Peter Anjewierden**
DEPARTMENT: **Finance**
DATE: **06/16/2026**

RECOMMENDATION

In order to comply with State statutory standards the council will consider in a public hearing the proposed Enterprise Fund Transfers and and Final FY 2026 Budget Amendments and adopt Resoultion 26-15.

BACKGROUND

2026 Budget Amendments are attached to Resolution 26-15 and include some enterprise transfers. Staff will explain the need to re-balance Enterprise funds due to a stronger than usual need and strain on the Water Fund for Capital Improvements.

ANALYSIS

In order to keep Utility Rates for Water from Increasing excessively for residents, staff recommends utilizing retained earnings from the other enterprise funds that residents pay into already.

SIGNIFICANT IMPACTS

Impacts and budget will be adjusted as outlined but will be better positiend for next fiscal year.

ATTACHMENTS

The budget amendments, including the franchise fund transfers, are attached to Resolution 26-15

Resolution No. 26-15

A RESOLUTION OF SOUTH OGDEN CITY, UTAH, AMENDING THE CITY'S FISCAL YEAR 2025-2026 BUDGET BY MAKING CERTAIN CHANGES TO SEVERAL OF THE CITY'S FUNDS, INCLUDING TRANSFERS BETWEEN ENTERPRISE FUNDS

WHEREAS, the City of SOUTH OGDEN City ("City") is a municipal corporation duly organized and existing under the laws of Utah; and,

WHEREAS, the City Council finds that in conformance with Utah Code (UC") §10-3-717, the governing body of the city may exercise all administrative powers by resolution; and,

WHEREAS, the City Council finds that in conformance with UC §10-3-702, the governing body of the city may pass any ordinance to regulate, require, prohibit, govern, control or supervise any activity, business, conduct or condition authorized by State law or any other provision of law; and,

WHEREAS, the City Council finds that certain exigencies of city governmental operations require amendments be made to the current city budget and related documents, including making transfers from the sewer and storm drain enterprise funds to the water enterprise fund; and,

WHEREAS, the City Council finds that UC §10-6-119 provides authority for amending the City's budget as necessary;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF SOUTH OGDEN THAT THE SOUTH OGDEN CITY BUDGET FOR FISCAL YEAR 2025-2026 BE, AND THE SAME HEREBY IS, AMENDED AS FOLLOWS:

SECTION 2 - CHANGES TO BUDGET

The changes set out in **Attachment "A"**, attached hereto, and incorporated as if fully set out, shall amend the previously authorized fiscal year 2025-2026 Budget.

The foregoing recitals are fully incorporated herein.

SECTION 3 - PRIOR ORDINANCES AND RESOLUTIONS

The body and substance of all prior Ordinances and Resolutions, together with their provisions, where not otherwise in conflict with this Ordinance, are reaffirmed and readopted.

SECTION 4 - REPEALER OF CONFLICTING ENACTMENTS

All orders, ordinances and resolutions regarding the changes herein enacted and adopted which have heretofore been adopted by the City, or parts thereof, which conflict with any of this Ordinance Amendment, are, to the extent of such conflict, repealed, except this repeal shall not be construed to revive any act, order or resolution, or part thereof, heretofore repealed.

SECTION 5 - SAVINGS CLAUSE

If any provision of this Ordinance shall be held or deemed to be or shall be invalid, inoperative or unenforceable for any reason, such reason shall not have the effect of rendering any other invalid, inoperative or unenforceable to any extent whatever, this Ordinance being deemed to be the separate independent and severable act of the City Council of South Ogden City.

SECTION VI - DATE OF EFFECT

This Resolution shall be effective on 16th day of June, 2026, and after publication or posting as required by law.

DATED this 16th day of June, 2026.

SOUTH OGDEN

____
Russel L. Porter
Mayor

Attested and recorded

____
Leesa Kapetanov, MMC
City Recorder

ATTACHMENT "A"

A Resolution of South Ogden City, Utah, Amending the City's Fiscal Year 2025-2026 Budget by Making Certain Changes to Several of The City's Funds, Including Transfers Between Enterprise Funds

16 Jun 26

South Ogden City

June 16th, 2026

Budget Amendment

		Current Budget	New Budget	Difference +/-
General Revenue				
	10-34-200 Baseball Revenue	$18,200	$21,200	$3,000
	10-34-250 Soccer	$9,300	$16,200	$6,900
	10-34-375 Flag Football	$4,400	$5,400	$1,000
	10-34-450 Volleyball Registration	$6,800	$9,100	$2,300
	10-34-700 Plan Check Fee	$20,000	$46,300	$26,300
	10-36-100 Interest	$372,000	$390,000	$18,000
	10-36-400 Sales of Fixed Assets	$1,700	$22,100	$20,400
	10-36-700 Contractual Agreement Reven	$164,700	$176,000	$11,300
	GF Revenue Sub-Total	$597,100	$686,300	$89,200
	10-39-800 Appropriated Fund Balance	$250,820	$182,120	($68,700)
	General Fund			
Admin Expenses	10-44-110 Salaries and Wages	$1,097,000	$1,071,700	($25,300)
	10-44-130 Employee Benefits	$454,200	$445,800	($8,400)
	10-44-240 Office Supplies & Miscell	$6,700	$21,000	$14,300
	10-44-247 Car Allowance	$7,200	$9,000	$1,800
	10-44-280 Telephone	$5,600	$15,000	$9,400
	10-44-600 Service Charges	$63,800	$73,300	$9,500
	10-44-700 Small Equipment	$2,600	$1,300	($1,300)
Non-Departmental	10-49-290 City Postage	$49,000	$42,000	($7,000)
	10-49-320 Professional & Technical	$107,600	$138,400	$30,800
	10-49-323 City-wide Telephone	$25,000	$13,000	($12,000)
	10-49-324 City-wide Internet	$6,600	$11,200	$4,600
	10-49-597 Employee Recognition Prog	$8,400	$11,000	$2,600
	10-51-264 Station #82 Maintenance	$10,000	$16,600	$6,600
Building & Grounds	10-51-270 New City Hall Maintenance	$66,100	$118,800	$52,700
	10-51-750 Capital Outlay	$98,600	$39,300	($59,300)
Fire	10-57-130 Employee Benefits	$801,000	$841,000	$40,000
	10-57-110 Salaries & Wages	$1,909,700	$1,871,700	($38,000)
	10-57-250 Vehicle Maintenance	$75,000	$95,000	$20,000
	10-57-240 Office Supplies & Expense	$2,100	$1,600	($500)
	10-57-245 Clothing Contract	$23,000	$23,500	$500
	10-57-310 Professional & Technical	$29,500	$27,000	($2,500)
	10-57-330 Fire Prevention/ Community Edu	$1,500	$4,000	$2,500
	10-57-255 Other Equipment Maintenance	$10,000	$3,500	($6,500)
	10-57-700 Small Equipment	$17,000	$23,500	$6,500
	10-57-650 Lease Payments	$98,100	$76,100	($22,000)
Police	10-55-110 Full time wages - Police	$2,537,600	$2,465,600	($72,000)
	10-55-115 Animal Control Wages	$77,500	$116,500	$39,000
	10-55-116 Crossing Guards	$29,000	$34,800	$5,800
	10-55-130 Benefits - Police	$1,426,000	$1,476,800	$50,800
	10-55-650 Lease Payments - Police	$348,200	$324,600	($23,600)
Streets	10-60-130 Employee Benefits	$134,200	$155,900	$21,700
	10-60-650 Lease Payments	$265,600	$243,900	($21,700)
Parks	10-70-280 Telephone/Internet	$8,500	$10,000	$1,500
	General SOD			
	12-30-225 Vendor Booth Rentals	$0	$3,500	$3,500
	12-40-112 S/O Days Overtime	$0	$15,000	$15,000
	12-40-300 Entertainment	$0	$15,000	$15,000
	12-40-325 Fireworks	$0	$12,000	$12,000
	12-40-350 Printing & Banners	$0	$3,000	$3,000
	12-40-375 Equipment Rentals	$0	$22,000	$22,000
	12-40-475 Miscellaneous Expenses	$75,000	$31,500	($43,500)
Capital Proj. Revenue	40-30-600 Transfer in RIF	$602,800	$650,000	$47,200
	40-40-121 Current Road Projects	$600,000	$700,000	$100,000
	40-40-122 40th Street	$800,000	$443,000	($357,000)
	40-40-127 FY 2025 Road Projects	$100,000	$300,000	$200,000
	40-40-130 Burch Creek Sport Fields	$403,000	$460,000	$57,000
Revenue	51-30-200 Water Sales	$2,589,400	$2,640,000	$50,600
Revenue	51-30-220 Water Impact Fees	$1,100	$15,000	$13,900
Revenue	51-30-875 Transfer in from Storm Drain	$8,500	$458,500	$450,000
Revenue	51-30-885 Transfer in from Sewer fund	$0	$400,000	$400,000
	51-40-400 PRV Maintenance	$9,500	$25,000	$15,500
	51-40-720 40Th Street 2025 Project (New)	$0	$849,000	$849,000

		Current Budget	New Budget	Difference +/-
	51-40-702 40th Street Waterline	$998,400	$898,400	($100,000)
	51-40-710 40th & Chimes - FY 2023	$0	$70,000	$70,000
	51-40-716 Radio Antennas - Water Mtrs	$10,000	$90,000	$80,000
	Sewer Fund			
Sewer Revenue	52-30-890 Appropriation of Fund Balance	$799,800	$1,199,800	$400,000
	52-40-455 Transfer to Water Fund	$8,500	$408,500	$400,000
	52-40-248 Vehicle Maintenance	$5,100	$30,000	$24,900
	52-40-110 Salaries and Wages	$296,000	$271,100	($24,900)
	Storm Sewer Fund			
Revenue	53-30-100 Interest	$87,000	$120,000	$33,000
Revenue	53-30-105 Interest Earned I/Fees	$3,000	$5,000	$2,000
Revenue	53-30-200 Storm Drain Revenue	$1,258,700	$1,338,700	$80,000
Revenue	53-30-220 Storm Drain Impact Fees	$10,000	$35,000	$25,000
Revenue	53-30-890 Appropriation of Fund Balance	$1,699,800	$2,025,800	$326,000
	53-40-655 Transfer to Water Fund	$8,500	$458,500	$450,000
	53-40-130 Employee Benefits	$142,500	$158,500	$16,000
	Garbage Fund			
Revenue	54-30-200 Garbage Fees	$835,000	$845,000	$10,000
Revenue Beg	54-30-890 Appropriate Fund Balance	$87,300	$272,900	$185,600
	54-40-420 Republic Services - Contract	$625,200	$755,000	$129,800
	54-40-440 Additional Cleanups	$20,000	$33,000	$13,000
	54-40-450 Construction Materials Tipping	$6,200	$59,000	$52,800
	Road Improvement Fund			
Revenue	55-30-200 Road Improvement Fees	$602,800	$650,000	$47,200
	55-40-550 Transfer RIF to CPF	$602,800	$650,000	$47,200
	Ambulance fund			
Revenue	58-30-201 Ambulance Fees - S/O - DPS	$1,036,600	$1,140,800	$104,200
	58-40-700 Small Equipment	$2,000	$2,100	$100
	58-40-110 Salaries and Wages	$195,500	$201,900	$6,400
	58-40-111 Part Time Wages	$17,700	$26,000	$8,300
	58-40-112 Overtime	$20,000	$25,000	$5,000
	58-40-130 Employee Benefits	$87,600	$90,000	$2,400
	58-40-320 State Assessment Fee	$62,000	$70,000	$8,000
	58-40-250 Equipment Maintenance	$11,200	$11,400	$200
	58-40-490 Disposable Medical Supplies	$30,000	$38,000	$8,000
	58-40-311 Oxygen Costs	$10,000	$3,500	($6,500)
	58-40-980 Retained Earnings	$279,000	$351,300	$72,300
	City Center CRA Project			
Revenue	68-30-100 Tax Increment	$415,000	$650,000	$235,000
	68-40-600 New CDRA Projects	$328,000	$93,000	($235,000)

SOUTH OGDEN CITY
PROPOSED PROPERTY TAX IMPACT SCHEDULE

South Ogden City will consider an increase to its property tax rate from .002455 (preliminary) to .002694117 (estimated) to generate an additional $476,300. The following information is intended to provide decision makers and the public an explanation of how the City's operations would be impacted if the proposed tax increase is adopted.

South Ogden City's Current Property Tax Rate (Preliminary)	**0.002455**
South Ogden City's Current Property Tax Revenue	**$ 4,583,958**
South Ogden City Estimated Property Tax Revenue	**$ 5,060,258**
Proposed Revenue with Tax Change	**$ 476,300**
Estimated Increase to South Ogden City Property Tax Revenue	**10.39%**
Estimated Increase to Primary Residence of $483,000	**$ 67.76**
Estimated Increase to a Business Valued at $483,000	**$ 123.20**

HOW FUNDS FROM INCREASED PROPERTY TAXES WILL BE SPENT

Affected Department	Proposed Budget	Budget Without Change	Budget Change	Budget Line Item
Fire	**$ 281,300**	**$ 0**	**$ 281,300**	10-80-160

To meet national fire safety standards, the city must replace fire engines on a regular basis. It takes four years to build a fire engine, and the city must commit to its purchase before the manufacturer will begin the build. The city will reserve 25% of a new fire engine's cost annually over the next four years. (Strategic Plan Initiatives 2.1 & 2.3)

Affected Department	Proposed Budget	Budget Without Change	Budget Change	Budget Line Item
Public Works	**$ 100,000**	**$ 50,000**	**$ 50,000**	10-60-725

Many of the city's sidewalks are in need of replacement or repair. Funds from increased property taxes will be used for annual funding for sidewalk replacement and maintenance. (Strategic Plan Initiative 3.2)

Affected Department	Proposed Budget	Budget Without Change	Budget Change	Budget Line Item
Capital Improvement for Parks	**$ 150,000**	**$50,000**	**$ 100,000**	10-70-750

Due to recent park improvements, the city's operational needs to maintain them has increased. The city will increase annual funding for these operational needs. (Strategic Initiative 4.1)

Affected Department	Proposed Budget	Budget Without Change	Budget Change	Budget Line Item
Police Fleet	**$ 45,000**	**$ 0**	**$ 45,000**	10-55-750

Police vehicles receive hard use and must be replaced on a regular basis to be safe. The requested additional funding will be used to replace some of the police vehicles. (Strategic Initiatives 2.1 & 2.3)

Total Increase to General Fund: $ 476,300

Resolution 26-16

A RESOLUTION OF SOUTH OGDEN CITY, UTAH, APPROVING THE EMPLOYER ELECTION TO PICK-UP REQUIRED CONTRIBUTIONS TO UTAH RETIREMENT SYSTEMS FOR TIER-2 PUBLIC SAFETY AND FIREFIGHTER EMPLOYEES

WHEREAS, the city of South Ogden (*"City")* provides certain retirement benefits to certain of its officers and employees through the City's participation in the Utah Retirement Systems (*"URS");* and,

WHEREAS, City employees in the URS Tier-2 Public Safety and Firefighter retirement system have a required contribution rate equal to a certain percentage of their salary; and,

WHEREAS, the Utah State Legislature gives any entity that participates in URS the option to "pick-up" or pay a certain percentage of the required Tier-2 Public Safety and Firefighter employee contribution rate; and,

WHEREAS, the City Council, in the past, has chosen to pick-up a certain percentage of the required Tier-2 Public Safety and Firefighter employee contribution rate; and,

WHEREAS, federal law, including Internal Revenue Code Section 414 and IRS Revenue Ruling 2006-43, allows for employer pick-up of employee retirement contributions; and,

WHEREAS, URS has increased the Tier-2 Public Safety and Firefighter employee contribution rate; and,

WHEREAS, the City Council desires to continue to show support for its Public Safety and Firefighter employees by increasing the City's retirement contribution; and,

WHEREAS, this resolution is necessary to formally elect and document the employer's commitment to pick-up these contributions,

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF SOUTH OGDEN THAT:

1. The City hereby elects to pick-up the URS member retirement contributions for Tier- 2 Public Safety and Firefighter employees by covering the 5.98% employee contribution rate, which can be adjusted in accordance with URS rate adjustments or as the City budget may dictate.

2. The pick-up contributions paid by the City, even though designated as employee contributions for state law purposes, are being paid by the City in lieu of the required employee contributions;
3. The pick-up contributions will not be included in the employee's gross income for federal or state income taxes (i.e., for tax withholding purposes) until distributed from the URS, so that the contributions shall be treated as employer contributions pursuant to Section 414(h)(2) of the Internal Revenue Code;
4. The pick-up contributions are a supplement and not a salary reduction to the City employees who are eligible for and participating members in the System;
5. From and after the effective date of this pick-up, a City employee (a) does not have a cash or deferred election right with respect to the designated employee contributions, (b) may not opt out of the pick-up, or (c) may not choose to receive the contributed amounts directly instead of having them paid by the City to the URS on behalf of the employee.

SECTION 3 - PRIOR ORDINANCES AND RESOLUTIONS

The body and substance of all prior Resolutions, with their provisions, where not otherwise in conflict with this Resolution, are reaffirmed and readopted.

SECTION 4 - REPEALER OF CONFLICTING ENACTMENTS

All orders, and Resolutions regarding the changes enacted and adopted which have been adopted by the City, or parts, which conflict with this Resolution, are, for such conflict, repealed, except this repeal shall not be construed to revive any act, order or resolution, or part repealed.

SECTION 5 - SAVINGS CLAUSE

If any provision of this Resolution shall be held or deemed or shall be invalid, inoperative or unenforceable such shall render no other provision or provisions invalid, inoperative or unenforceable to any extent whatever, this Resolution being deemed the separate independent and severable act of the City Council of South Ogden City.

SECTION 6 - DATE OF EFFECT

This Resolution shall be effective on the 16th day of June, 2026, and after publication or posting as required by law.

PASSED AND ADOPTED BY THE CITY COUNCIL OF SOUTH OGDEN CITY, STATE OF UTAH, on this 16th day of June, 2026.

SOUTH OGDEN CITY

____
Russell L. Porter, Mayor

Attested and recorded

____
Leesa Kapetanov, MMC
City Recorder

STAFF REPORT

SUBJECT: Update to Employer Election for Tier 2 Public Safety and Firefighter "Pick-up" Contributions
AUTHOR: Summer Palmer
DEPARTMENT: Administration
DATE: 06/16/2026

RECOMMENDATION

Authorize staff to execute an updated Tier 2 Pick-up Agreement.

BACKGROUND

In July of 2025 Council elected to begin Tier 2 Public Safety and Firefighter "Pick-up" Contribution. The contribution rates have moved from 4.73% to 5.98% this year. To increase the percentage, we need to update the documentation with URS.

SIGNIFICANT IMPACTS

The 1.25% increase represents approximately a $20,000 increase to the budget.

ATTACHMENTS

- Employer Pick-up Form

Utah Retirement Systems
PO Box 1590
Salt Lake City, UT 84110-1590
801-366-7318 | 800-753-7318
www.urs.org

Employer Election To Pick-up Member Contributions

Instructions:
1. This form is designed to notify Utah Retirement Systems (URS) of an Employer's formal election to pick-up retirement contributions.
2. This form and accompanying documentation must be returned to URS for processing.
3. A separate Election must be indicated and submitted for each URS system for which the Employer is electing to pick-up Employee contributions, whether on a single form or multiple submitted forms.
4. For information regarding employer pick-up contributions, please refer to Internal Revenue Code Section 414, and IRS Revenue Ruling 2006-43. If you would like to update the *Employer Election to Pick-Up Member Contributions* form on file for your employees, please input the total amount you are electing to pick-up. By submitting this information, it will amend your previous election, and it cannot be less than the previous pick-up amount.
5. An Employer should consult its legal, financial, and tax advisors if it has any questions concerning the consequences of member contribution pick-ups and submitting this form.

SECTION A » EMPLOYER INFORMATION

Employer Name	Employer Number	Date
South Ogden City	477	

Desired Effective Date: 7\1\26 (The effective date must be after the date that the pick-up election was formally adopted as provided in the attached documentation.)

SECTION B » PICKUP AMOUNT(S)

The above-named Employer certifies that it has taken formal action to provide that the contributions on behalf of its covered employees in the following URS System, although designated as employee contributions, will be paid by the employer in lieu of employee contributions. (Please check the box and fill in the portion of employee contributions picked-up for each affected system below).

Attach written documentation to this form that provides evidence that the Employer formally elected to prospectively pick-up specified employee contributions. (For example, ordinance, resolution, governing body meeting minutes, etc.)

- ☐ Tier 1 Firefighters' Retirement System, with a pick-up election of ______% of salary that will be paid by the Employer in lieu of employee contributions. *This election only available to employers initially entering participation with URS in the Firefighters' Retirement System.*
- ☑ Tier 2 Public Safety and Firefighter Contributory Retirement System, with a pick-up election of 5.98% of salary that will be paid by the Employer in lieu of employee contributions for members serving as a **Public Safety Officer**.
- ☑ Tier 2 Public Safety and Firefighter Contributory Retirement System, with a pick-up election of 5.98% of salary that will be paid by the Employer in lieu of employee contributions for members serving as a **Firefighter**.

SECTION C » CERTIFICATION AND SIGNATURE

I acknowledge and certify the following:
- I represent and have the authority to sign and submit this form on behalf of the participating employer;
- The Employer has taken all appropriate and necessary actions to make a formal Employer pick-up of employee contributions on behalf of its employees;
- The election to pay for the Employee contributions shall constitute an Employer pick-up of designated contributions pursuant to Internal Revenue Code Section 414(h);
- From and after the date of the pick-up election, an Employer may not: 1) have a cash or deferred election right with respect to the designated Employee contributions; 2) be permitted to opt out of the pick-up; or 3) have the option of choosing to receive or receiving the contributed amounts directly instead of having them paid by the Employer to the specified system/plan;
- In order for contributions to be considered paid by the employer, and therefore not subject to Social Security and Medicare tax (FICA), the Employer contributions: 1) Must be mandatory for all Employees covered by the retirement system; and 2) Must be a salary supplement and not a salary reduction – in other words, the Employer must not reduce Employee salary to offset the amount designated as Employee contributions;
- Future modifications to this Employer election may be disallowed or limited;
- The election authorized to be taken by the foregoing is not contrary to any governing provisions of the Employer;
- I understand that URS is not providing the Employer legal, financial, or tax advice relating to making a "pick-up" election or submitting this form; and
- The information provided on this form and attached documentation is correct and can be relied upon by URS.
- I agree that the Employer will indemnify URS from and against any claims or other liability including attorney fees based upon the Employer's failure to comply with pick-up election requirements.

Printed Name of Employer Representative (Binding Official)	Signature of Binding Official	Title

Resolution 26-16

A RESOLUTION OF SOUTH OGDEN CITY, UTAH, APPROVING THE EMPLOYER ELECTION TO PICK-UP REQUIRED CONTRIBUTIONS TO UTAH RETIREMENT SYSTEMS FOR TIER-2 PUBLIC SAFETY AND FIREFIGHTER EMPLOYEES

WHEREAS, the city of South Ogden (*"City")* provides certain retirement benefits to certain of its officers and employees through the City's participation in the Utah Retirement Systems (*"URS");* and,

WHEREAS, City employees in the URS Tier-2 Public Safety and Firefighter retirement system have a required contribution rate equal to a certain percentage of their salary; and,

WHEREAS, the Utah State Legislature gives any entity that participates in URS the option to “pick-up” or pay a certain percentage of the required Tier-2 Public Safety and Firefighter employee contribution rate; and,

WHEREAS, the City Council, in the past, has chosen to pick-up a certain percentage of the required Tier-2 Public Safety and Firefighter employee contribution rate; and,

WHEREAS, federal law, including Internal Revenue Code Section 414 and IRS Revenue Ruling 2006-43, allows for employer pick-up of employee retirement contributions; and,

WHEREAS, URS has increased the Tier-2 Public Safety and Firefighter employee contribution rate; and,

WHEREAS, the City Council desires to continue to show support for its Public Safety and Firefighter employees by increasing the City’s retirement contribution; and,

WHEREAS, this resolution is necessary to formally elect and document the employer's commitment to pick-up these contributions,

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF SOUTH OGDEN THAT:

1. The City hereby elects to pick-up the URS member retirement contributions for Tier- 2 Public Safety and Firefighter employees by covering the 5.98% employee contribution rate, which can be adjusted in accordance with URS rate adjustments or as the City budget may dictate.

2. The pick-up contributions paid by the City, even though designated as employee contributions for state law purposes, are being paid by the City in lieu of the required employee contributions;
3. The pick-up contributions will not be included in the employee's gross income for federal or state income taxes (i.e., for tax withholding purposes) until distributed from the URS, so that the contributions shall be treated as employer contributions pursuant to Section 414(h)(2) of the Internal Revenue Code;
4. The pick-up contributions are a supplement and not a salary reduction to the City employees who are eligible for and participating members in the System;
5. From and after the effective date of this pick-up, a City employee (a) does not have a cash or deferred election right with respect to the designated employee contributions, (b) may not opt out of the pick-up, or (c) may not choose to receive the contributed amounts directly instead of having them paid by the City to the URS on behalf of the employee.

SECTION 3 - PRIOR ORDINANCES AND RESOLUTIONS

The body and substance of all prior Resolutions, with their provisions, where not otherwise in conflict with this Resolution, are reaffirmed and readopted.

SECTION 4 - REPEALER OF CONFLICTING ENACTMENTS

All orders, and Resolutions regarding the changes enacted and adopted which have been adopted by the City, or parts, which conflict with this Resolution, are, for such conflict, repealed, except this repeal shall not be construed to revive any act, order or resolution, or part repealed.

SECTION 5 - SAVINGS CLAUSE

If any provision of this Resolution shall be held or deemed or shall be invalid, inoperative or unenforceable such shall render no other provision or provisions invalid, inoperative or unenforceable to any extent whatever, this Resolution being deemed the separate independent and severable act of the City Council of South Ogden City.

SECTION 6 - DATE OF EFFECT

This Resolution shall be effective on the 16th day of June, 2026, and after publication or posting as required by law.

PASSED AND ADOPTED BY THE CITY COUNCIL OF SOUTH OGDEN CITY, STATE OF UTAH, on this 16th day of June, 2026.

SOUTH OGDEN CITY

____
Russell L. Porter, Mayor

Attested and recorded

____
Leesa Kapetanov, MMC
City Recorder

STAFF REPORT

SUBJECT:	S.B. 91 (Ordinance 26-05)
AUTHOR:	Summer Palmer
DEPARTMENT:	Administration
DATE:	06/16/2026

RECOMMENDATION

Staff recommends City Council approve Ordinance 26-05 pertaining to S.B. 91.

BACKGROUND

S.B. 91 requires Local Government Officers Compensation be fixed by ordinance after holding a public meeting.

ANALYSIS

Attached is the compensation schedule for City employees. The schedule attached reflects previous Council discussions regarding the City's salary/wage philosophy and guidelines including the most recent salary analysis. The Senate bill also requires "other forms of compensation" to be included. Those items are included and called out with an * at the end of the compensation schedule.

SIGNIFICANT IMPACTS

Any financal impact will be contained in a future budget approval.

ATTACHMENTS

None

ORDINANCE NO. 26-05

AN ORDINANCE OF SOUTH OGDEN CITY, UTAH, APPROVING THE COMPENSATION INCREASE OF EXECUTIVE MUNICIPAL OFFICERS FOR FY2027; AND ESTABLISHING AN EFFECTIVE DATE

SECTION I - RECITALS:

WHEREAS, SOUTH OGDEN City ("City") is a municipal corporation duly organized and existing under the laws of the State of Utah; and,

WHEREAS, in conformance with Utah Code ("UC") § 10-3-717, and UC § 10-3- 701, the governing body of the city may exercise all administrative and legislative powers by resolution or ordinance; and,

WHEREAS, in conformance with UC §10-3-818, the governing body of the city must fix by ordinance the compensation for executive municipal officers; and,

WHEREAS, in conformance with UC §10-3-818, if the governing body of the city anticipates increasing compensation for executive municipal officers it must first hold a public hearing thereto; and,

WHEREAS, the City Council anticipates adopting a Fiscal Year 2027 Interim Budget that provides cost of living and merit increases for executive municipal officers; and,

WHEREAS, the City Council has held a public hearing concerning the proposed cost of living and merit increases for executive municipal officers; and,

WHEREAS, the City Council finds that it now wishes to set the compensation for executive municipal officers;

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF SOUTH OGDEN CITY, UTAH THAT:

SECTION II – COMPENSATIONS APPROVED:

The Compensations as Set Out in Attachment "A", And By This Reference Incorporated Herein, Are Approved and Adopted and That the Compensation Amounts Will Take Effect the First Full Pay Period in July.

SECTION III - REPEALER OF CONFLICTING ENACTMENTS:

All orders, ordinances and resolutions regarding the changes enacted and adopted which have heretofore been adopted by the City, or parts thereof, which conflict with any of this Ordinance, are, for such conflict, repealed, except this repeal will not be construed to revive any act, order or resolution, or part thereof, heretofore repealed.

SECTION IV - PRIOR ORDINANCES AND RESOLUTIONS:

The body and substance of all prior Ordinances and Resolutions, with their specific provisions, where not otherwise in conflict with this Ordinance, are reaffirmed and readopted.

SECTION V - SAVINGS CLAUSE:

If any provision of this Ordinance be held or deemed to be or shall, in fact, be invalid, inoperative or unenforceable for any reason, such reason will not render any other provision or provisions invalid, inoperative or unenforceable to any extent whatever, this Ordinance being deemed to be the separate independent and severable act of the City Council of South Ogden City.

SECTION VI - DATE OF EFFECT

This Ordinance will be effective the first full pay period of June 16, 2026, and after publication or posting as required by law.

DATED this 16th day of June, 2026.

SOUTH OGDEN CITY

____
Mayor Russell L. Porter

Attested and recorded

____
Leesa Kapetanov, MMC
City Recorder

ATTACHMENT "A"

ORDINANCE NO. 26-05

An Ordinance of South Ogden City, Utah, Approving the Compensation Increase of Executive Municipal Officers for FY2027; And Establishing an Effective Date

16 Jun 26

South Ogden City Payscales 07.01.26

JOB TITLE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
CITY MANAGER	$133,283.94	$138,082.16	$142,915.04	$147,774.15	$152,650.70	$157,535.52	$162,419.12	$167,291.70	$172,143.15	$176,963.16	$181,741.17	$186,466.44	$191,128.10	$195,715.17	$200,216.62	$204,621.39	$208,918.44	$213,305.73
ASSISTANT CITY MANAGER	$116,930.07	$121,139.55	$125,379.43	$129,642.33	$133,920.53	$138,205.99	$142,490.37	$146,765.09	$151,021.27	$155,249.87	$159,441.62	$163,587.10	$167,676.77	$171,701.02	$175,650.14	$179,514.44	$183,284.25	$187,133.22
POLICE CHIEF	$114,610.00	$119,194.40	$123,962.17	$128,920.66	$134,077.49	$139,440.59	$145,018.21	$150,818.94	$155,343.51	$160,003.81	$164,803.93	$169,748.04	$174,840.49	$180,085.70	$182,967.07			
PUBLIC WORKS DIRECTOR	$112,295.29	$116,337.92	$120,409.75	$124,503.68	$128,612.30	$132,727.90	$136,842.46	$140,947.74	$145,035.22	$149,096.21	$153,121.80	$157,102.97	$161,030.55	$164,895.28	$168,687.87	$172,399.00	$176,019.38	$179,715.79
FIRE CHIEF	$110,341.34	$114,754.99	$119,345.19	$124,119.00	$129,083.76	$134,247.11	$139,616.99	$145,201.67	$149,557.72	$154,044.45	$158,665.79	$163,425.76	$168,328.53	$173,378.39	$176,152.44			
FINANCE DIRECTOR	$104,732.09	$108,502.45	$112,300.03	$116,118.23	$119,950.14	$123,788.54	$127,625.99	$131,454.76	$135,266.95	$139,054.43	$142,808.90	$146,521.93	$150,184.98	$153,789.42	$157,326.57	$160,787.76	$164,164.30	$167,611.75
DEPUTY CHIEF	$99,619.49	$103,604.27	$107,748.44	$112,058.38	$116,540.71	$121,202.34	$126,050.44	$131,092.45	$135,025.23	$139,075.98	$143,248.26	$147,545.71	$151,972.08	$156,531.24	$159,035.74			
LIEUTENANT	$90,663.74	$94,290.29	$98,061.90	$101,984.38	$106,063.76	$110,306.31	$114,718.56	$119,307.30	$122,886.52	$126,573.11	$130,370.31	$134,281.42	$138,309.86	$142,459.16	$144,738.50			
ASSISTANT PUBLIC WORKS DIRECTOR	$88,333.16	$91,513.15	$94,716.11	$97,936.46	$101,168.36	$104,405.75	$107,642.33	$110,871.60	$114,086.87	$117,281.31	$120,447.90	$123,579.55	$126,669.03	$129,709.09	$132,692.40	$135,611.63	$138,459.48	$141,367.13
BUILDING OFFICIAL	$77,473.45	$80,262.49	$83,071.68	$85,896.12	$88,730.69	$91,570.07	$94,408.74	$97,241.01	$100,061.00	$102,862.70	$105,640.00	$108,386.64	$111,096.30	$113,762.61	$116,379.15	$118,939.49	$121,437.22	$123,987.41
FIRE CAPTAIN	$76,706.48	$79,774.74	$82,965.73	$86,284.36	$89,735.73	$93,325.16	$97,058.17	$100,940.50	$103,968.71	$107,087.77	$110,300.40	$113,609.42	$117,017.70	$120,528.23	$122,456.68			
SERGEANT	$75,329.12	$78,342.29	$81,475.98	$84,735.02	$88,124.42	$91,649.39	$95,315.37	$99,127.98	$102,101.82	$105,164.88	$108,319.82	$111,569.42	$114,916.50	$118,364.00	$120,257.82			
FLEET MANAGER	$64,783.16	$67,115.35	$69,464.39	$71,826.18	$74,196.44	$76,570.73	$78,944.42	$81,312.75	$83,670.82	$86,013.60	$88,335.97	$90,632.71	$92,898.53	$95,128.09	$97,316.04	$99,456.99	$101,545.59	$103,678.04
FIELD MAINTENANCE SUPERVISOR	$63,601.04	$65,890.68	$68,196.85	$70,515.54	$72,842.56	$75,173.52	$77,503.90	$79,829.01	$82,144.06	$84,444.09	$86,724.08	$88,978.91	$91,203.38	$93,392.26	$95,540.28	$97,642.17	$99,692.65	$101,786.20
FIRE ENGINEER	$63,308.03	$65,840.35	$68,473.96	$71,212.92	$74,061.44	$77,023.90	$80,104.85	$83,309.05	$85,808.32	$88,382.57	$91,034.04	$93,765.07	$96,578.02	$99,475.36	$101,066.96			
JUSTICE COURT JUDGE	$62,955.36	$64,529.24	$66,142.48	$67,796.04	$69,490.94	$71,228.21	$73,008.92	$74,834.14	$76,704.99	$78,622.62	$80,588.18	$82,602.89	$84,667.96	$86,784.66	$88,954.28	$91,178.13	$93,457.59	$95,794.03
TREASURER	$60,793.99	$62,982.57	$65,186.96	$67,403.32	$69,627.62	$71,855.71	$74,083.24	$76,305.73	$78,518.60	$80,717.12	$82,896.48	$85,051.79	$87,178.09	$89,270.36	$91,323.58	$93,332.70	$95,292.68	$97,293.83
CITY PLANNER	$60,734.21	$62,920.64	$65,122.86	$67,337.04	$69,559.16	$71,785.06	$74,010.39	$76,230.70	$78,441.40	$80,637.75	$82,814.97	$84,968.16	$87,092.37	$89,182.58	$91,233.78	$93,240.93	$95,198.99	$97,198.16
CITY RECORDER	$60,486.31	$62,663.82	$64,857.06	$67,062.20	$69,275.25	$71,492.06	$73,708.31	$75,919.56	$78,121.23	$80,308.62	$82,476.95	$84,621.35	$86,736.89	$88,818.57	$90,861.40	$92,860.35	$94,810.42	$96,801.44
COMMUNICATIONS and EVENTS MANAGER	$60,314.38	$62,485.70	$64,672.69	$66,871.57	$69,078.33	$71,288.83	$73,498.79	$75,703.75	$77,899.16	$80,080.34	$82,242.51	$84,380.81	$86,490.33	$88,566.10	$90,603.12	$92,596.39	$94,540.91	$96,526.27
IT SUPPORT	$60,321.05	$62,492.61	$64,679.85	$66,878.97	$69,085.97	$71,296.72	$73,506.92	$75,712.13	$77,907.78	$80,089.20	$82,251.61	$84,390.15	$86,499.90	$88,575.90	$90,613.15	$92,606.63	$94,551.37	$96,536.95
POLICE OFFICER	$59,758.40	$63,343.90	$67,144.54	$71,173.21	$75,443.60	$79,970.22	$84,768.43	$88,159.17	$91,685.54	$95,352.96	$99,167.08	$103,133.76	$107,259.11	$109,404.29	$111,592.38			
PUBLIC WORKS CREW LEAD	$58,916.31	$61,037.30	$63,173.61	$65,321.51	$67,477.12	$69,636.39	$71,795.12	$73,948.97	$76,093.49	$78,224.11	$80,336.16	$82,424.90	$84,485.52	$86,513.17	$88,502.98	$90,450.04	$92,349.49	$94,288.83
PUBLIC WORKS MAINTENANCE III	$55,134.19	$57,119.02	$59,118.19	$61,128.21	$63,145.44	$65,166.09	$67,186.24	$69,201.83	$71,208.68	$73,202.53	$75,178.99	$77,133.65	$79,061.99	$80,959.48	$82,821.55	$84,643.62	$86,421.14	$88,235.98
ACCOUNTANT	$54,474.87	$56,435.96	$58,411.22	$60,397.20	$62,390.31	$64,386.80	$66,382.79	$68,374.28	$70,357.13	$72,327.13	$74,279.96	$76,211.24	$78,116.52	$79,991.32	$81,831.12	$83,631.40	$85,387.66	$87,180.80
FIREFIGHTER	$54,305.47	$56,477.69	$58,736.80	$61,086.27	$63,529.72	$66,070.91	$68,713.75	$71,462.30	$73,606.17	$75,814.35	$78,088.78	$80,431.45	$82,844.39	$85,329.72	$86,695.00			
RECREATION SUPERVISOR	$53,832.16	$55,770.12	$57,722.07	$59,684.62	$61,654.21	$63,627.15	$65,599.59	$67,567.58	$69,527.04	$71,473.79	$73,403.59	$75,312.08	$77,194.88	$79,047.56	$80,865.65	$82,644.70	$84,380.24	$86,152.22
PARKS CREW LEAD	$53,710.53	$55,644.10	$57,591.65	$59,549.76	$61,514.91	$63,483.38	$65,451.37	$67,414.91	$69,369.94	$71,312.30	$73,237.73	$75,141.91	$77,020.46	$78,868.95	$80,682.94	$82,457.96	$84,189.58	$85,957.56
OFFICE MANAGER- PD	$52,420.20	$54,307.33	$56,208.09	$58,119.16	$60,037.09	$61,958.28	$63,878.99	$65,795.36	$67,703.42	$69,599.12	$71,478.29	$73,336.73	$75,170.15	$76,974.23	$78,744.64	$80,477.02	$82,167.04	$83,892.54
JUSTICE COURT SUPERVISOR	$52,179.20	$54,057.65	$55,949.67	$57,851.95	$59,761.07	$61,673.42	$63,585.30	$65,492.86	$67,392.15	$69,279.13	$71,149.67	$72,999.56	$74,824.55	$76,620.34	$78,382.61	$80,107.02	$81,789.27	$83,506.84
PUBLIC WORKS INSPECTOR	$51,762.16	$53,625.60	$55,502.49	$57,389.58	$59,283.43	$61,180.50	$63,077.10	$64,969.41	$66,853.53	$68,725.42	$70,581.01	$72,416.12	$74,226.52	$76,007.96	$77,756.14	$79,466.77	$81,135.58	$82,839.42
FACILITIES MAINTENANCE FOREMAN	$51,706.93	$53,568.38	$55,443.27	$57,328.34	$59,220.18	$61,115.22	$63,009.79	$64,900.09	$66,782.19	$68,652.09	$70,505.70	$72,338.85	$74,147.32	$75,926.85	$77,673.17	$79,381.98	$81,049.00	$82,751.03
EXECUTIVE ADMIN ASSISTANT- PD	$51,724.61	$53,586.70	$55,462.23	$57,347.95	$59,240.43	$61,136.13	$63,031.35	$64,922.29	$66,805.03	$68,675.57	$70,529.81	$72,363.59	$74,172.68	$75,952.82	$77,699.74	$79,409.13	$81,076.72	$82,779.34
CODE COMPLIANCE OFFICIAL	$48,837.86	$50,596.03	$52,366.89	$54,147.36	$55,934.22	$57,724.12	$59,513.57	$61,298.97	$63,076.65	$64,842.79	$66,593.55	$68,324.98	$70,033.10	$71,713.90	$73,363.32	$74,977.31	$76,551.83	$78,159.42
MECHANIC	$48,837.86	$50,596.03	$52,366.89	$54,147.36	$55,934.22	$57,724.12	$59,513.57	$61,298.97	$63,076.65	$64,842.79	$66,593.55	$68,324.98	$70,033.10	$71,713.90	$73,363.32	$74,977.31	$76,551.83	$78,159.42
FIRE INSPECTOR	$50,405.26	$52,219.85	$54,047.55	$55,885.16	$57,729.37	$59,576.71	$61,423.59	$63,266.30	$65,101.02	$66,923.85	$68,730.79	$70,517.80	$72,280.74	$74,015.48	$75,717.83	$77,383.63	$79,008.68	$80,667.86
PUBLIC WORKS MAINTENANCE II	$48,242.02	$49,978.74	$51,727.99	$53,486.74	$55,251.81	$57,019.86	$58,787.48	$60,551.10	$62,307.08	$64,051.68	$65,781.08	$67,491.39	$69,178.67	$70,838.96	$72,468.26	$74,062.56	$75,617.87	$77,205.85
LEGAL TECHNICIAN	$47,557.62	$49,269.70	$50,994.13	$52,727.94	$54,467.96	$56,210.93	$57,953.47	$59,692.07	$61,423.14	$63,142.99	$64,847.85	$66,533.90	$68,197.25	$69,833.98	$71,440.16	$73,011.84	$74,545.09	$76,110.54
WATER TECHNICIAN	$47,199.16	$48,898.33	$50,609.77	$52,330.50	$54,057.41	$55,787.24	$57,516.65	$59,242.15	$60,960.17	$62,667.05	$64,359.07	$66,032.40	$67,683.21	$69,307.61	$70,901.68	$72,461.52	$73,983.21	$75,536.86
PUBLIC WORKS MAINTENANCE	$46,113.60	$47,958.14	$49,876.47	$51,871.53	$53,946.39	$56,104.25	$58,348.42	$60,682.35	$63,109.65	$65,634.03	$68,259.39	$70,989.77	$73,829.36	$76,782.53	$79,853.84	$83,047.99	$86,369.91	$89,824.70
CSC/COURT CLERK	$45,447.37	$47,083.47	$48,731.39	$50,388.26	$52,051.07	$53,716.71	$55,381.93	$57,043.38	$58,697.64	$60,341.18	$61,970.39	$63,581.62	$65,171.16	$66,735.27	$68,270.18	$69,772.12	$71,237.34	$72,733.32
ANIMAL CONTROL OFFICER	$44,621.05	$46,227.41	$47,845.37	$49,472.11	$51,104.69	$52,740.04	$54,374.98	$56,006.23	$57,630.41	$59,244.06	$60,843.65	$62,425.59	$63,986.23	$65,521.90	$67,028.90	$68,503.54	$69,942.11	$71,410.90
RECREATION COORDINATOR	$42,872.80	$44,416.22	$45,970.79	$47,533.80	$49,102.41	$50,673.69	$52,244.58	$53,811.91	$55,372.46	$56,922.89	$58,459.81	$59,979.76	$61,479.26	$62,954.76	$64,402.72	$65,819.58	$67,201.79	$68,613.03
OFFICE SPECIALIST II- EVIDENCE	$42,733.06	$44,271.45	$45,820.95	$47,378.87	$48,942.37	$50,508.52	$52,074.29	$53,636.52	$55,191.98	$56,737.35	$58,269.26	$59,784.26	$61,278.87	$62,749.56	$64,192.80	$65,605.04	$66,982.75	$68,389.39
ADMINISTRATIVE ASSISTANT- PW	$42,451.51	$43,979.77	$45,519.06	$47,066.71	$48,619.91	$50,175.75	$51,731.20	$53,283.13	$54,828.34	$56,363.54	$57,885.35	$59,390.37	$60,875.13	$62,336.13	$63,769.86	$65,172.80	$66,541.43	$67,938.80
PARKS MAINTENANCE	$40,248.00	$41,857.92	$43,532.24	$45,273.53	$47,084.47	$48,967.85	$50,926.56	$52,963.62	$55,082.17	$57,285.45	$59,576.87	$61,959.95	$64,438.34	$67,015.88	$69,696.51	$72,484.37	$75,383.75	$78,399.10
ADMINISTRATIVE ASSISTANT- FIRE	$40,225.05	$41,673.15	$43,131.71	$44,598.19	$46,069.93	$47,544.17	$49,018.04	$50,488.58	$51,952.75	$53,407.43	$54,849.43	$56,275.51	$57,682.40	$59,066.78	$60,425.31	$61,754.67	$63,051.52	$64,375.60
RECORDS CLERK	$35,735.40	$37,021.88	$38,317.64	$39,620.44	$40,927.92	$42,237.61	$43,546.98	$44,853.39	$46,154.13	$47,446.45	$48,727.50	$49,994.42	$51,244.28	$52,474.14	$53,681.05	$54,862.03	$56,014.13	$57,190.43
CROSSING GUARD	$28,646.49	$29,677.76	$30,716.49	$31,760.85	$32,808.95	$33,858.84	$34,908.46	$35,955.72	$36,998.43	$38,034.39	$39,061.32	$40,076.91	$41,078.84	$42,064.73	$43,032.22	$43,978.93	$44,902.48	$45,845.44
RECREATION AIDE-OFFICAL	$27,560.00	$27,560.75	$27,561.50	$27,562.25	$27,563.00	$27,563.75	$27,564.50	$27,565.25	$27,566.00	$27,566.75	$27,567.50	$27,568.25	$27,569.00	$27,569.75	$27,570.50	$27,571.25	$27,572.00	$27,572.75

<u>CITY MANAGER</u>
Vehicle allowance $700/per month
Deferred Compensation equal to 4% of gross salary into 401k

STAFF REPORT

SUBJECT: **Hearings on City Not Charging Itself & Transfers from Enterprise Funds to General Funds**
AUTHOR: **Peter Anjewierden**
DEPARTMENT: **Finance**
DATE: **06/16/2026**

RECOMMENDATION

In order to comply with State statutory standards the council will consider proposed maximums for not charging ourselves and transfers from Enterprise funds to the general fund in FY 2027.

BACKGROUND

The purpose of the public hearing is to receive and consider comments on the City's practice of not charging itself for water, sewer, and storm drain fees that will be used for normal City operations during fiscal year 2027. All interested citizens are invited to attend and offer comment and transfer amounts for franchise fees.

ANALYSIS

We have included a schedule of maximum amounts enterprise funds could be billed for services that are not otherwise captured, and a schedule of franchise tax maximums to be transferred to the general fund.

SIGNIFICANT IMPACTS

Impacts and budget amounts are very similar to the prior year

ATTACHMENTS

The Interim Budget, attached to Resolution 26-17, includes the transfers.

STAFF REPORT

SUBJECT:	**Public Hearing on FY2027 Interim Budget**
AUTHOR:	**Peter Anjewierden**
DEPARTMENT:	**Finance**
DATE:	**06/16/2026**

RECOMMENDATION

Staff recommends City Council to adopt Resolution 26-18 Adopting the FY 2027 Interim Budget

BACKGROUND

Council has charged staff with re-balancing the budget for additional requests including an additional Police Officer, and Upgrades to Parks that were not in the prior version. The associated request for property tax increase remains the same as with the Tentative Budget, through the Truth in taxation process .

ANALYSIS

Staff has worked to rebalance the budget to fund these items for the upcoming year, but will need to make additional changes in subsequent years to continue to fund them.

SIGNIFICANT IMPACTS

There is a financial impact to all funds involved

ATTACHMENTS

The FY2027 Interim Budget is attached to Resolution 26-17

Resolution No. 26-17

A RESOLUTION OF SOUTH OGDEN CITY, UTAH, ADOPTING THE FY2027 INTERIM BUDGET FOR THE TIME PERIOD OF JULY 1, 2026 TO AUGUST 4, 2026 OR UNTIL SUCH TIME AS THE FY2027 FINAL BUDGET, CONTEMPLATING AN INCREASE IN PROPERTY TAXES, IS ADOPTED

WHEREAS, the City Council has chosen to go through the "Truth in Taxation" process in contemplation of enacting a property tax increase for Fiscal Year 2026-2027 (FY2027); and,

WHEREAS, the City Council finds that part of the Truth in Taxation process includes the adoption of a FY2027 Interim Budget to cover the time period between July 1, 2026 to August 4, 2026, or until such time that the FY2027 Final Budget, contemplating an increase in property taxes, is adopted; and,

WHEREAS, the City Council finds the FY2027 Interim Budget also contemplates an increase to Garbage Rates, that it also wishes to amend the City's Consolidated Fee Schedule to incorporate the new Garbage Rates; and,

WHEREAS, the City Council finds that after holding a public hearing and receiving and considering comments on the Interim Budget, it now wishes to adopt by resolution the FY2027 Interim Budget;

NOW, THEREFORE, BE IT RESOLVED by the City Council of South Ogden City:

SECTION 2 - FINDINGS OF GOVERNING BODY

The City Council finds that the FY2027 Interim Budget, as depicted and detailed in **Attachment "A",** attached hereto and by this reference fully incorporated herein, is adopted as the official budget of South Ogden City for the time period between July 1, 2026 to August 4, 2026, or until such time as the Final FY2027 Budget, contemplating an increase in property taxes, may be adopted; AND that the City's Consolidated Fee Schedule is amended to incorporate the increase in Garbage Rates.

SECTION 3 - PRIOR ORDINANCES AND RESOLUTIONS

The body and substance of all prior Ordinances and Resolutions, together with their provisions, where not otherwise in conflict with this Ordinance, are reaffirmed and readopted.

SECTION 4 - REPEALER OF CONFLICTING ENACTMENTS

All orders, ordinances and resolutions regarding the changes herein enacted and adopted which have heretofore been adopted by the City, or parts thereof, which conflict with any of this Ordinance Amendment, are, to the extent of such conflict, repealed, except this repeal shall not be construed to revive any act, order or resolution, or part thereof, heretofore repealed.

SECTION 5 - SAVINGS CLAUSE

If any provision of this Ordinance shall be held or deemed to be or shall be invalid, inoperative or unenforceable for any reason, such reason shall not have the effect of rendering any other invalid, inoperative or unenforceable to any extent whatever, this Ordinance being deemed to be the separate independent and severable act of the City Council of South Ogden City.

SECTION 6 - DATE OF EFFECT

This Resolution shall be effective on the 1st day of July, 2026, and after publication or posting as required by law.

DATED this16th day of June, 2026.

SOUTH OGDEN CITY

____

Russell L. Porter, Mayor

ATTEST:

____

Leesa Kapetanov, MMC
City Recorder

ATTACHMENT "A"

Resolution No. 26-17

A Resolution of South Ogden City, Utah, Adopting the FY2027 Interim Budget for the Time Period of July 1, 2026 to August 4, 2026, or Until Such Time as the FY2027 Final Budget, Contemplating an Increase in Property Taxes, is Adopted

16 Jun 26

SOUTH OGDEN CITY
FY2027
INTERIM BUDGET

Adopted June 16, 2026
Resolution 26-18

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current Year Actual	2025-26 Current Year Budget	2026-27 Future year Budget
GENERAL FUND					
TAX REVENUE					
10-31-100	Property Tax Collections CY	4,512,684	4,359,902.06	4,813,700	4,623,662.00
10-31-105	Prop 1 Tax Increment	451,503	392,716.25	451,700	451,700.00
10-31-110	Additional Property Tax Propos	0	.00	0	476,300.00
10-31-200	Property Tax - Delinquent	109,833	91,482.03	72,300	72,300.00
10-31-250	Motor Vehicle & Personal Prop.	236,241	122,508.23	225,000	240,000.00
10-31-300	General Sales and Use Taxes	5,750,072	4,386,119.99	5,661,900	6,210,000.00
10-31-400	Utility Franchise Fee	214,668	48,814.00	220,000	244,000.00
10-31-500	Franchise Tax	215,922	146,654.07	245,000	218,000.00
10-31-550	Municipal Energy Use Tax	1,069,153	888,257.37	1,247,200	1,300,000.00
	Total TAX REVENUE:	12,560,077	10,436,454.00	12,936,800	13,835,962.00
LICENSES & PERMITS					
10-32-100	Business Licenses	132,239	130,513.50	142,500	142,500.00
10-32-200	Building Permits	102,510	95,105.15	172,800	165,000.00
10-32-300	Animal Licenses	6,287	4,280.35	7,800	7,000.00
10-32-325	Micro-Chipping Fees	100	40.00	500	400.00
10-32-350	Animal Adoptions	23,618	18,740.00	32,800	32,500.00
10-32-375	Animal Shelter Fees	23,624	23,315.00	5,200	29,100.00
	Total LICENSES & PERMITS:	288,378	271,994.00	361,600	376,500.00
INTERGOVERNMENTAL REVENUE					
10-33-150	State Liquor Fund Allotment	25,363	23,643.85	26,200	26,000.00
10-33-200	ARPA - American Rescue Plan	0	2,035,512.00	2,035,600	.00
10-33-600	State/Local Grants	1,376,763	100,945.13	397,000	928,000.00
10-33-610	Federal FEMA Awards	0	.00	9,000	8,900.00
10-33-900	Class "C" Road Fund Allotment	894,928	757,122.76	1,272,900	900,000.00
10-33-925	Resource Officer Contract	90,925	65,065.44	88,200	102,200.00
	Total INTERGOVERNMENTAL REVENUE:	2,387,979	2,982,289.18	3,828,900	1,965,100.00
RECREATION & PLANNING FEES					
10-34-200	Baseball Revenue	17,223	19,286.00	18,200	22,800.00
10-34-250	Soccer	13,171	14,683.00	9,300	18,200.00
10-34-300	Spike/Kickball Fees	335	730.00	800	800.00
10-34-350	Basketball Fees	42,723	20,169.00	52,700	30,000.00
10-34-352	Comp Youth Basketball	82,585	77,190.00	96,000	96,000.00
10-34-354	Comp Adult Basketball	12,990	9,040.00	13,600	13,600.00
10-34-356	Comp Adult Volleyball	300	254.00-	0	.00
10-34-360	Ultimate Frisbee Fees	0	75.00	1,400	.00
10-34-375	Flag Football	5,690	4,865.00	4,400	6,000.00
10-34-450	Volleyball Registration	6,163	8,261.52	6,800	8,300.00
10-34-500	Football	4,475	6,241.00	19,100	4,400.00
10-34-505	Football Apparel	688	658.00	3,600	1,000.00
10-34-550	Tennis / Pickleball	445	870.00	1,800	500.00
10-34-575	Concession Revenues	0	.00	1,100	.00
10-34-600	Community Facility Rental Fees	0	75.00	0	.00
10-34-700	Plan Check Fee	51,083	42,120.54	20,000	65,000.00
10-34-725	Engineering Review Fees	0	4,974.00	16,100	6,800.00
10-34-726	Zoning/Subdivision Fees	600	1,025.00	3,700	3,600.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current Year Actual	2025-26 Current Year Budget	2026-27 Future year Budget
10-34-750	Street Cut Fee	35,587	6,610.00	26,600	35,600.00
10-34-755	Chicken Permit Fee	160	130.00	500	200.00
10-34-800	City Code Violation	0	125.00	0	.00
10-34-850	Bowery Rental	2,550	3,700.00	2,500	2,500.00
10-34-875	Sex Offender Registration Fee	975	975.00	900	1,100.00
10-34-900	Public Safety Reports	23,020	19,431.00	24,200	29,200.00
	Total RECREATION & PLANNING FEES:	300,762	240,980.06	323,300	345,600.00
FINES & FORFEITURES					
10-35-200	Fines- Regular	476,601	352,861.13	442,700	492,700.00
10-35-300	Alarm Fines/Permits	3,400	3,189.00	4,200	4,200.00
	Total FINES & FORFEITURES:	480,001	356,050.13	446,900	496,900.00
MISCELLANEOUS REVENUE					
10-36-100	Interest	464,099	341,939.00	372,000	610,000.00
10-36-105	Cash Over/Short	-10	.24	0	.00
10-36-200	Sub 4 Santa	444	443.93-	0	300.00
10-36-400	Sales of Fixed Assets	20	20,055.45	1,700	60,000.00
10-36-601	Donations to South Ogden City	5,695	2,530.00	6,700	6,700.00
10-36-700	Contractual Agreement Reven	138,119	160,352.25	164,700	205,200.00
10-36-800	CPR Course	450	1,300.00	0	600.00
10-36-900	Misc. Revenue	76,862	48,764.78	65,000	94,000.00
10-36-960	Youth Council Collections	500	1,600.00	0	1,000.00
	Total MISCELLANEOUS REVENUE:	686,179	576,097.79	610,100	977,800.00
CHARGE FOR SERVICE & TRANSFERS					
10-39-150	Lease Financing	0	.00	20,000	20,000.00
10-39-242	Transfer in from Sewer Fund	5,798	.00	12,200	12,200.00
10-39-244	Transfer in from Storm Drain	8,374	.00	17,600	17,600.00
10-39-250	Transfer in from Water Fund	30,276	.00	63,600	63,600.00
10-39-300	Transfer In From CPF	0	.00	0	.00
10-39-350	Charge for Service - CDRA	26,115	.00	22,600	27,000.00
10-39-400	Charge for Service - Water Fnd	359,904	361,052.00	363,500	363,500.00
10-39-410	Charge for Service - Sewer Fnd	244,764	245,779.00	247,200	262,000.00
10-39-420	Charge for Svc - Storm Drn Fnd	119,628	124,392.00	120,800	221,000.00
10-39-430	Charge for Service - Grbge Fnd	88,404	44,202.00	89,300	89,300.00
10-39-440	Charge for Service - Amb Fnd	74,760	47,619.37	75,500	81,000.00
10-39-700	Appropriated Fund Bal-Class C	0	.00	49,000	49,000.00
10-39-800	Appropriated Fund Balance	0	.00	250,820	413,788.00
	Total CHARGE FOR SERVICE & TRANSFERS:	958,022	823,044.37	1,332,120	1,619,988.00
COUNCIL					
10-41-110	Salaries and Wages	80,174	72,093.43	80,600	82,000.00
10-41-130	Employee Benefits	9,062	6,184.21	10,100	9,100.00
10-41-210	Books, Subscrip.& Memberships	14,171	14,555.55	30,000	30,000.00
10-41-230	Travel & Training	8,009	6,923.00	10,000	10,000.00
10-41-240	Supplies	535	105.00	500	500.00
10-41-280	Telephone	418	.00	0	.00
10-41-700	Small Equipment	0	.00	1,200	1,200.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current Year Actual	2025-26 Current Year Budget	2026-27 Future year Budget
	Total COUNCIL:	112,369	99,861.19	132,400	132,800.00
LEGAL DEPARTMENT					
10-42-110	Salaries and Wages	23,203	22,891.74	39,600	32,000.00
10-42-130	Employee Benefits	1,792	1,832.06	3,000	3,000.00
10-42-230	Travel & Training	884	1,065.33	1,500	.00
10-42-240	Supplies	0	2,272.46	500	500.00
10-42-310	Outside Legal Counsel	79,242	56,675.00	84,000	95,000.00
10-42-320	Prosecutorial Fees	30,000	27,500.00	30,300	30,300.00
	Total LEGAL DEPARTMENT:	135,121	112,236.59	158,900	160,800.00
Court Department					
10-43-110	Salaries & Wages	184,295	181,367.58	279,400	215,000.00
10-43-112	Overtime	136	.00	2,500	1,000.00
10-43-130	Employee Benefits	55,565	52,619.64	82,000	62,900.00
10-43-210	Books, Subscriptions, & Mbrshp	85	.00	500	.00
10-43-230	Travel & Training	2,026	2,533.65	3,800	3,800.00
10-43-240	Office Supplies	520	431.00	3,100	500.00
10-43-275	State Surcharge	129,101	83,937.29	115,300	115,300.00
10-43-280	Telephone	484	557.14	300	300.00
10-43-300	Public Defender Fees	11,635	11,800.00	15,600	15,600.00
10-43-305	Wasatch Constable Contract	13,959	23,328.02	22,100	22,100.00
10-43-310	Professional & Technical	5,757	2,648.51	3,600	3,600.00
10-43-329	Computer Repairs	0	.00	300	.00
10-43-330	Witness Fees	0	.00	1,100	1,100.00
10-43-700	Small Equipment	0	.00	300	300.00
	Total Court Department:	403,563	359,222.83	529,900	441,500.00
ADMINISTRATION					
10-44-110	Salaries and Wages	1,055,414	1,010,298.72	1,097,000	1,135,000.00
10-44-112	Overtime	16	6.43	5,100	2,000.00
10-44-130	Employee Benefits	375,401	424,296.81	454,200	486,300.00
10-44-210	Books, Subscriptions & Member	4,030	4,132.62	5,600	5,600.00
10-44-230	Travel & Training	21,028	17,997.77	19,200	25,000.00
10-44-240	Office Supplies & Miscell	15,844	15,845.15	6,700	16,000.00
10-44-247	Car Allowance	7,372	7,781.00	7,200	8,500.00
10-44-248	Vehicle Maintenance	625	123.21	500	500.00
10-44-280	Telephone	14,558	11,956.69	5,600	17,000.00
10-44-300	Gas	445	993.32	800	1,500.00
10-44-310	Professional & Technical	22,820	17,448.84	23,000	23,000.00
10-44-329	Computer Repairs	0	.00	300	.00
10-44-600	Service Charges	64,294	66,616.27	63,800	63,800.00
10-44-650	Lease Payments	0	.00	3,100	3,100.00
10-44-700	Small Equipment	4,476	.00	2,600	2,600.00
10-44-750	Capital Outlay	462	.00	8,900	.00
	Total ADMINISTRATION:	1,586,786	1,577,496.83	1,703,600	1,789,900.00
NON-DEPARTMENTAL					
10-49-130	Retirement Benefits	98,925	127,911.90	166,000	105,000.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current Year Actual	2025-26 Current Year Budget	2026-27 Future year Budget
10-49-220	Public Notices	1,181	.00	2,900	2,900.00
10-49-250	Unemployment	0	50.00	2,100	2,100.00
10-49-255	Ogden Weber Chamber Fees	3,000	3,400.00	3,100	3,100.00
10-49-260	Workers Compensation	71,700	90,245.01	96,200	96,200.00
10-49-290	City Postage	36,053	34,681.69	49,000	42,000.00
10-49-291	Newsletter Printing	12,304	8,121.75	8,800	8,800.00
10-49-310	Auditors	19,685	18,010.00	21,100	21,100.00
10-49-320	Professional & Technical	39,849	131,140.46	107,600	132,600.00
10-49-321	I/T Supplies	2,145	1,765.00	3,100	3,100.00
10-49-322	Computer Contracts	167,471	115,920.28	173,100	106,200.00
10-49-323	City-wide Telephone	15,108	8,050.12	25,000	25,000.00
10-49-324	City-wide Internet	6,162	10,193.65	6,600	6,600.00
10-49-329	Server Repairs	0	.00	1,200	1,200.00
10-49-400	Unreserved	0	.00	78,400	20,000.00
10-49-430	Sales Tax Admin Fee	34,638	7,096.52	36,800	36,800.00
10-49-450	Homeless Shelter State Fee	62,338	11,314.47	67,300	67,300.00
10-49-500	City Safety/Wellness Program	2,706	3,770.00	6,400	6,400.00
10-49-510	Insurance	242,900	126,882.75	208,100	220,000.00
10-49-515	City Donations	4,600	4,600.00	15,000	6,000.00
10-49-520	Employee Assistance Plan	4,080	3,740.00	4,100	4,100.00
10-49-596	Employee Dinner	5,673	.00	5,700	5,700.00
10-49-597	Employee Recognition Prog	10,761	9,994.22	8,400	8,400.00
10-49-598	City Hosted Events	7,099	2,443.12	9,300	.00
10-49-599	Easter Egg Hunt	2,340	.00	0	.00
10-49-600	Community Programs	3,271	778.60	6,300	6,300.00
10-49-601	Community Brand	0	1,496.00	4,500	4,500.00
10-49-605	Continuing Education	4,001	463.50	6,900	6,900.00
10-49-610	Government Immunity	0	.00	5,900	5,900.00
10-49-620	Youth City Council	3,852	207.84	5,000	5,000.00
10-49-700	Small Equipment	0	.00	4,100	4,100.00
10-49-750	Capital Outlay	70,338	.00	0	60,000.00
	Total NON-DEPARTMENTAL:	932,179	722,276.88	1,138,000	1,023,300.00
ELECTIONS					
10-50-240	Supplies	0	.00	10,000	.00
	Total ELECTIONS:	0	.00	10,000	.00
BUILDING AND GROUNDS					
10-51-263	Fire Station #82 Utilities	7,678	6,519.10	10,400	10,400.00
10-51-264	Station #82 Maintenance	15,600	15,306.74	10,000	10,000.00
10-51-265	Cleaning Contract	18,948	18,947.50	17,200	22,000.00
10-51-266	Elevator Maintenance	10,780	7,719.68	12,100	12,000.00
10-51-270	New City Hall Maintenance	98,816	110,235.78	66,100	66,100.00
10-51-275	New City Hall Utilities	103,529	77,866.67	118,600	118,600.00
10-51-280	City Building Upgrades	1,942	1,225.00	120,000	80,000.00
10-51-750	Capital Outlay	60,081	.00	98,600	.00
	Total BUILDING AND GROUNDS:	317,372	237,820.47	453,000	319,100.00
PLANNING & ZONING					
10-52-120	Commission Allowance	4,925	2,300.00	6,200	6,200.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current Year Actual	2025-26 Current Year Budget	2026-27 Future year Budget
10-52-210	Books, Subscrip, Memberships	0	.00	500	500.00
10-52-230	Travel & Training	337	467.28	1,000	1,000.00
10-52-310	Professional & Technical Servi	18,656	25,743.75	80,000	80,000.00
	Total PLANNING & ZONING:	23,918	28,511.03	87,700	87,700.00
POLICE SERVICES					
10-55-110	Full time wages - Police	2,441,682	2,308,608.56	2,537,600	2,606,800.00
10-55-111	Part time wages - Police	27,453	21,065.25	34,900	25,200.00
10-55-112	Overtime wages - Police	80,432	64,403.99	70,300	72,000.00
10-55-115	Animal Control Wages	72,001	105,897.03	77,500	120,200.00
10-55-116	Crossing Guards	27,455	34,790.01	29,000	39,300.00
10-55-130	Benefits - Police	1,281,726	1,342,518.57	1,426,000	1,472,500.00
10-55-131	WTC - A/C Contract	82,533	35,322.41	83,500	83,500.00
10-55-132	Liquor Funds Expenditures	13,656	29,665.57	25,500	25,500.00
10-55-150	Death Benefit Ins. - Police	293	154.28	400	400.00
10-55-151	Mental Health Services	36,330	21,337.50	33,300	33,300.00
10-55-210	Mbrshps, Bks & Sub - Police	7,439	7,723.32	50,000	25,000.00
10-55-230	Travel & Training - Police	14,457	17,371.20	18,200	18,200.00
10-55-240	Office Supplies - Police	3,307	3,032.60	4,200	4,200.00
10-55-245	Clothing Contract - Police	11,016	10,598.50	10,800	11,700.00
10-55-246	Special Dept Supplies - Police	13,685	9,533.90-	8,000	13,000.00
10-55-247	Animal Control Costs	43,347	23,298.59	51,000	51,000.00
10-55-248	Vehicle Maintenance - Police	39,997	30,427.21	34,300	37,600.00
10-55-250	Equipment Maintenance - Police	119	.00	0	.00
10-55-280	Telephone/Internet - Police	22,984	16,196.33	22,800	22,800.00
10-55-300	Gas	69,001	52,392.62	75,600	75,600.00
10-55-310	Professional & Tech - Police	20,071	18,633.87	28,300	28,300.00
10-55-323	MDT/Radio Repairs	0	234.81	700	700.00
10-55-329	Computer Repairs - Police	29	.00	800	.00
10-55-350	Crime Scene Investigations	46,004	49,797.00	57,500	54,000.00
10-55-400	Weber/Morgan Strike Force	17,678	17,749.00	22,100	22,100.00
10-55-450	K-9	59	662.56	2,000	2,000.00
10-55-470	Community Education/Programs	549	263.84	500	500.00
10-55-649	Lease Interest/Taxes	8,091	745.46	13,000	13,000.00
10-55-650	Lease Payments - Police	178,904	128,381.90	348,200	313,800.00
10-55-700	Small Equipment - Police	12,280	3,823.12	11,000	11,000.00
10-55-750	Capital Outlay - Police	53,854	61,805.95	78,000	45,000.00
	Total POLICE SERVICES:	4,626,430	4,397,367.15	5,155,000	5,228,200.00
FIRE PROTECTION					
10-57-110	Salaries & Wages	1,732,417	1,760,051.13	1,909,700	1,979,900.00
10-57-111	Part Time Wages	174,424	215,959.71	165,000	230,000.00
10-57-112	Overtime	269,444	193,841.15	231,900	232,000.00
10-57-130	Employee Benefits	705,703	801,815.64	0	869,000.00
10-57-210	Memberships, Books & Subscrptn	1,881	2,376.85	3,000	3,000.00
10-57-230	Travel & Training	11,702	10,079.36	13,300	13,300.00
10-57-240	Office Supplies & Expense	669	1,010.04	2,100	2,100.00
10-57-245	Clothing Contract	18,606	21,949.09	23,000	23,000.00
10-57-246	Special Department Supplies	17,708	13,125.34	17,000	17,000.00
10-57-250	Vehicle Maintenance	99,758	82,746.19	75,000	75,000.00
10-57-255	Other Equipment Maintenance	11,799	5,763.54	10,000	10,000.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current Year Actual	2025-26 Current Year Budget	2026-27 Future year Budget
10-57-280	Telephone/Internet	9,719	6,353.48	9,600	9,600.00
10-57-300	Gas	22,725	18,405.39	30,000	30,000.00
10-57-310	Professional & Technical	18,118	17,407.94	29,500	20,000.00
10-57-330	Fire Prevention/ Community Edu	2,280	3,926.22	1,500	2,400.00
10-57-400	Emergency Management Planning	1,188	1,860.36	2,100	2,100.00
10-57-649	Lease Interest/Taxes	8,937	.00	15,000	15,000.00
10-57-650	Lease Payments	33,509	27,675.64	98,100	81,000.00
10-57-690	PPE - Personal Protection Equp	33,661	29,813.38	30,000	31,200.00
10-57-700	Small Equipment	14,108	13,836.20	17,000	17,000.00
10-57-750	Capital Outlay	72,632	2,017,243.80	2,076,500	5,000.00
	Total FIRE PROTECTION:	3,260,987	5,245,240.45	4,759,300	3,667,600.00
INSPECTION SERVICES					
10-58-110	Salaries and Wages	107,448	105,874.25	113,400	120,000.00
10-58-130	Employee Benefits	48,816	51,196.34	52,000	60,000.00
10-58-210	Books, Subscrip. & Memberships	295	170.00	700	700.00
10-58-230	Travel & Training	235	2,231.34	2,200	2,400.00
10-58-240	SUPPLIES	0	.00	500	500.00
10-58-245	Clothing Allowance	352	189.99	400	400.00
10-58-248	Vehicle Maintenance	0	96.62	500	500.00
10-58-280	CELLULAR PHONE	650	557.14	600	600.00
10-58-300	Gas	1,113	904.49	2,100	2,100.00
10-58-315	PROFESSIONAL & TECHNICAL	10,890	12,458.06	17,200	15,000.00
10-58-649	Lease Interest/Taxes	6,500	.00	0	.00
10-58-650	Lease Payments	19,105	15,777.09	0	.00
	Total INSPECTION SERVICES:	195,403	189,455.32	189,600	202,200.00
STREETS					
10-60-110	Salaries and Wages	317,963	306,668.20	336,600	347,700.00
10-60-112	Overtime	3,996	1,775.49	6,000	6,000.00
10-60-130	Employee Benefits	130,009	139,853.02	134,200	159,000.00
10-60-210	Books, Subscrip. Memberships	52	298.66	1,500	1,500.00
10-60-230	Travel & Training	6,091	6,370.35	7,000	7,000.00
10-60-240	Office Supplies & Expense	1,664	622.03	1,000	1,300.00
10-60-245	Clothing/Uniform/Equip. Allow.	2,426	2,445.44	2,900	3,200.00
10-60-248	Vehicle Maintenance	21,730	40,151.46	25,700	30,000.00
10-60-260	Building & Grounds Maintenance	4,603	6,723.05	17,000	17,000.00
10-60-270	Utilities	41,664	30,236.52	44,600	44,600.00
10-60-280	Telephone	3,459	1,530.76	4,100	4,100.00
10-60-300	Gas	23,273	21,467.53	22,300	25,900.00
10-60-310	Professional	26,067	5,773.28-	16,100	25,400.00
10-60-325	GIS - Service & Equipment	351	226.00	5,800	5,800.00
10-60-329	Computer Repairs	8	.00	0	.00
10-60-400	Class C Maintenance	80,211	58,653.16	120,000	120,000.00
10-60-480	Special Department Supplies	25,184	23,188.83	25,000	32,000.00
10-60-649	Lease Interest/Taxes	10,596	3,595.51	16,000	16,000.00
10-60-650	Lease Payments	141,160	159,565.06	265,600	259,000.00
10-60-700	Small Equipment	981	51.88	7,200	7,200.00
10-60-725	Sidewalk Replacements	9,777	1,695.36	49,000	100,000.00
10-60-730	Street Light Maintenance	26,095	25,596.22	30,000	40,000.00
10-60-750	Capital Outlay	0	13,546.30	0	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current Year Actual	2025-26 Current Year Budget	2026-27 Future year Budget
Total STREETS:		877,359	838,487.55	1,137,600	1,252,700.00
PARKS					
10-70-110	Salaries and Wages	384,341	347,380.23	401,700	388,700.00
10-70-112	Overtime	12,420	5,508.41	10,400	10,500.00
10-70-120	Temporary - Parks	3,886	4,436.39	10,000	13,000.00
10-70-130	Employee Benefits	212,088	204,350.61	246,300	254,000.00
10-70-210	Books, Subscriptions & Mbrshps	1,625	270.00	2,000	2,000.00
10-70-230	Travel & Training	3,490	1,752.10	5,900	5,900.00
10-70-240	Special Dept. Supplies - Parks	25,962	14,797.39	62,500	62,500.00
10-70-244	Office Supplies Expense	0	.00	1,000	1,000.00
10-70-245	Clothing/Uniform/Equip. Allow.	3,945	3,794.86	5,000	5,100.00
10-70-248	Vehicle Maintenance	9,621	6,518.26	12,300	12,300.00
10-70-260	Building Maintenance	252	4,751.85	10,000	10,000.00
10-70-270	Utilities	44,963	20,369.38	65,200	32,000.00
10-70-275	Off Leash Dog Area	1,340	.00	1,000	2,500.00
10-70-280	Telephone/Internet	5,994	8,263.36	8,500	9,500.00
10-70-300	Gas	12,152	9,276.81	16,600	16,600.00
10-70-310	Professional & Technical	21,812	29,807.11	11,300	27,000.00
10-70-320	Urban Forestry Commssion	10	.00	1,500	1,500.00
10-70-450	RAMP Grant Projects	-2,000	.00	10,000	.00
10-70-550	Burch Creek Park Constr	0	.00	0	.00
10-70-600	Secondary Water Fees	38,391	42,936.46	48,000	55,400.00
10-70-649	Lease Interest/Taxes	4,500	.00	4,500	4,500.00
10-70-650	Lease Payments	19,076	15,753.80	74,400	55,000.00
10-70-700	Small Equipment	2,687	.00	24,000	8,000.00
10-70-750	Capital Outlay- Parks	6,443	160,866.00	318,100	259,000.00
Total PARKS:		812,997	880,833.02	1,350,200	1,236,000.00
RECREATION					
10-71-110	Salaries & Wages	132,688	133,804.77	142,500	161,000.00
10-71-112	Overtime	486	867.51	0	1,400.00
10-71-125	Temporary - Recreation	91,784	86,749.23	87,000	101,100.00
10-71-130	Employee Benefits	52,365	55,282.30	62,000	62,000.00
10-71-210	Books, Subscriptions & Mbrshps	0	129.40	1,100	1,100.00
10-71-230	Travel & Training	1,452	1,823.89	2,100	2,100.00
10-71-240	Office Supplies Expense	140	126.33	1,200	1,200.00
10-71-241	Comp League Expenses	35,827	15,778.28	19,000	25,000.00
10-71-242	Special Dept. Supplies	872	13,362.64	9,300	9,300.00
10-71-248	Vehicle Maintenance	0	.00	1,000	1,000.00
10-71-250	Gym Facility Utilities/Opertns	0	.00	6,600	6,000.00
10-71-280	Telephone/Internet	953	1,665.26	2,000	2,000.00
10-71-300	Gas	171	317.77	1,000	1,000.00
10-71-310	Professional & Technical	10,434	14,359.16	12,000	17,000.00
10-71-329	Computer Repairs	0	.00	500	.00
10-71-350	Officials Fees	15,290	29,937.50	29,300	34,000.00
10-71-649	Lease Interest/Taxes	322	321.80	1,000	1,000.00
10-71-650	Lease Payments	7,241	7,240.88	9,100	9,600.00
10-71-700	Small Equipment	0	.00	2,000	3,500.00
10-71-750	Capital Outlay	19,347	.00	0	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current Year Actual	2025-26 Current Year Budget	2026-27 Future year Budget
	Total RECREATION:	369,372	361,766.72	388,700	439,300.00
TRANSFERS					
10-80-080	Unreserved - Fund Balance	-16,401	.00	88,500	.00
10-80-160	Reserve for Fund Balance	0	.00	0	281,250.00
10-80-170	Transfer Prop 1 to CPF	451,503	.00	451,700	451,700.00
10-80-230	Trans to Capital Improv Fund	1,309,114	.00	0	1,174,800.00
10-80-235	Trans to CPF - Class 'C'	609,407	.00	695,000	780,000.00
10-80-250	Transfer to Debt Service Fund	863,206	451,110.00	866,000	860,000.00
10-80-275	Trnfr to South Ogden Days Fund	50,000	.00	70,000	74,000.00
10-80-330	Transfer CDRA Sales Tax	11,047	.00	15,000	15,000.00
	Total TRANSFERS:	3,277,875	451,110.00	2,186,200	3,636,750.00
	GENERAL FUND Revenue Total:	17,661,398	15,686,909.53	19,839,720	19,617,850.00
	GENERAL FUND Expenditure Total:	16,931,732	15,501,686.03	19,380,100	19,617,850.00
	Total GENERAL FUND:	729,666	185,223.50	459,620	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current Year Actual	2025-26 Current Year Budget	2026-27 Future year Budget
South Ogden Days Fund					
Revenue					
12-30-200	Sponsor Donations	45,000	22,000.00	25,000	1,000.00-
12-30-225	Vendor Booth Rentals	3,220	2,765.00	0	.00
12-30-270	Advertising Fees	-3,917	6,080.71	0	.00
12-30-400	Transfer in from General Fund	50,000	.00	70,000	74,000.00-
	Total Revenue:	94,303	30,845.71	95,000	75,000.00-
Expenditures					
12-40-112	S/O Days Overtime	12,158	.00	0	.00
12-40-300	Entertainment	22,290	12,000.00	0	.00
12-40-325	Fireworks	10,900	5,000.00	0	.00
12-40-350	Printing & Banners	277	2,451.00	0	.00
12-40-375	Equipment Rentals	20,758	13,716.95	0	.00
12-40-400	T-shirt Printing	2,371	.00	0	.00
12-40-410	Awards	773	.00	0	.00
12-40-475	Miscellaneous Expenses	13,640	11,492.68-	75,000	75,000.00
	Total Expenditures:	83,167	21,675.27	75,000	75,000.00
	South Ogden Days Fund Revenue Total:	94,303	30,845.71	95,000	75,000.00-
	South Ogden Days Fund Expenditure Total:	83,167	21,675.27	75,000	75,000.00
	Total South Ogden Days Fund:	11,136	9,170.44	20,000	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current Year Actual	2025-26 Current Year Budget	2026-27 Future year Budget
DEBT SERVICE FUND					
REVENUE					
31-30-100	Transfer in - Park Imapct Fees	0	.00	0	.00
31-30-300	Transfer From General Fund	863,206	451,110.00	866,000	860,000.00
31-30-455	Interest Earned - Trustee Acct	2,236	.00	300	250.00
31-30-800	Appropriated Fund Balance	0	.00	1,300	1,300.00
	Total REVENUE:	865,442	451,110.00	867,600	861,550.00
EXPENDITURES					
31-40-100	Administrative & Professional	1,500	1,500.00	1,500	2,000.00
31-40-150	Bond Payment - Principal	630,000	655,000.00	634,300	640,000.00
31-40-200	Interest on Bond	231,706	200,206.28	231,800	219,550.00
	Total EXPENDITURES:	863,206	856,706.28	867,600	861,550.00
	DEBT SERVICE FUND Revenue Total:	865,442	451,110.00	867,600	861,550.00
	DEBT SERVICE FUND Expenditure Total:	863,206	856,706.28	867,600	861,550.00
	Total DEBT SERVICE FUND:	2,236	405,596.28-	0	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current Year Actual	2025-26 Current Year Budget	2026-27 Future year Budget
CAPITAL IMPROVEMENTS					
REVENUE					
40-30-110	Traffic Impact Fees	222	33,889.33	12,000	12,000.00
40-30-120	Park Impact Fees	7,530	40,414.06	24,000	24,000.00
40-30-200	Interest	145,735	66,240.65	40,000	65,000.00
40-30-205	Interest Earned - Traffic I/F	12,414	4,124.75	1,000	1,000.00
40-30-210	Interest Earned - Park I/Fees	1,836	18,362.80	2,000	2,000.00
40-30-300	Transfer In G/F - Prop 1	451,503	.00	451,700	451,700.00
40-30-400	Transfer In From General Fund	1,309,114	.00	0	1,174,800.00
40-30-450	Trans From G/F- Class 'C' Rev	609,407	.00	695,000	780,000.00
40-30-600	Transfer in RIF	630,943	.00	602,800	602,800.00
40-30-800	Appropriate Fund Balance	0	.00	2,083,900	799,100.00
	Total REVENUE:	3,168,703	163,031.59	3,912,400	3,912,400.00
EXPENDITURES					
40-40-116	40th & Madison Light	11,493	52,042.75	600,000	397,600.00
40-40-117	'26 Adams Avene Sidewalk DOT	0	16,409.08	371,400	264,300.00
40-40-121	Current Road Projects	173,019	592,295.99	600,000	803,600.00
40-40-122	40th Street	0	1,719.00	800,000	580,000.00
40-40-127	FY 2025 Road Projects	1,788,723	287,130.75	100,000	.00
40-40-130	Burch Creek Sport Fields	160,975	452,375.23	403,000	154,000.00
40-40-172	Animal Shelter	0	97.04	0	100.00
40-40-187	Chimes View Road	0	.00	700,000	500,000.00
40-40-188	42nd & Adams Ave	1,206	9,083.58	300,000	.00
40-40-350	Capital Park Ramp Proj	0	.00	0	1,174,800.00
40-40-475	Skatepark Seed Money	1,279,373	192.00	12,000	12,000.00
40-40-480	Transfer to General Fund	0	.00	0	.00
40-40-550	Park Impact Fee Projects	0	.00	26,000	26,000.00
	Total EXPENDITURES:	3,414,789	1,411,345.42	3,912,400	3,912,400.00
	CAPITAL IMPROVEMENTS Revenue Total:	3,168,703	163,031.59	3,912,400	3,912,400.00
	CAPITAL IMPROVEMENTS Expenditure Total:	3,414,789	1,411,345.42	3,912,400	3,912,400.00
	Total CAPITAL IMPROVEMENTS:	-246,086	1,248,313.83-	0	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current Year Actual	2025-26 Current Year Budget	2026-27 Future year Budget
WATER FUND					
REVENUE					
51-30-100	Interest	99,682	16,637.32	42,000	20,000.00
51-30-105	Interest Earned I/Fees	8,830	4,917.94	5,500	6,600.00
51-30-150	Hydrant Rentals	100	500.00	100	200.00
51-30-200	Water Sales	2,470,369	2,380,306.34	2,589,400	2,600,000.00
51-30-210	Connection Fees Water	1,125	605.00	1,400	1,400.00
51-30-220	Water Impact Fees	1,818	12,758.97	1,100	13,000.00
51-30-225	Late Fees	26,240	22,908.00	24,700	25,000.00
51-30-875	Transfer in from Storm Drain	0	.00	8,500	.00
51-30-890	Appropriation of Fund Balance	0	.00	1,095,600	.00
51-30-925	Misc. Revenue	55,722	2,158.60	1,000	29,000.00
	Total REVENUE:	2,663,886	2,440,792.17	3,769,300	2,695,200.00
EXPENDITURES					
51-40-110	Salaries and Wages	286,000	282,498.72	307,700	325,300.00
51-40-112	Overtime	14,722	8,777.04	15,600	15,600.00
51-40-130	Employee Benefits	169,957	125,654.72	144,000	160,000.00
51-40-140	Franchise Fee	73,421	48,814.00	46,300	46,300.00
51-40-210	Books, Subscript. & Membership	9,231	2,843.00	9,300	9,300.00
51-40-230	Travel & Training	1,875	3,958.00	7,100	7,100.00
51-40-240	Office Supplies	635	202.63	200	400.00
51-40-245	Clothing/Uniform/Equip. Allow.	2,407	3,160.62	2,000	3,700.00
51-40-248	Vehicle Maintenance	3,713	2,533.63	4,600	4,600.00
51-40-270	Utilities	173	140.24	200	200.00
51-40-280	Telephone	3,464	3,012.73	3,300	3,400.00
51-40-290	Building Maintenance	0	.00	0	7,500.00
51-40-300	Gas	7,466	3,379.64	12,000	12,000.00
51-40-310	Professional & Technical Servi	6,910	29,016.90	70,000	50,000.00
51-40-320	Blue Stake Service	3,201	3,646.25	2,300	3,000.00
51-40-325	GIS - Service & Equipment	6,978	5,400.75	5,500	5,500.00
51-40-330	Valve Repair	4,755	8,511.03	20,000	20,000.00
51-40-400	PRV Maintenance	7,501	22,046.81	9,500	24,500.00
51-40-480	Special Department Supplies	22,656	7,755.45	30,300	30,300.00
51-40-490	Water Sample Testing	7,181	7,722.78	6,000	7,600.00
51-40-550	Weber Basin Exchange Water	207,771	259,415.70	240,000	301,000.00
51-40-560	Power and Pumping	267	223.53	300	300.00
51-40-610	h2o Tank Inspection/Maint	4,805	1,200.00	10,000	10,000.00
51-40-649	Lease Interest/Taxes	5,547	1,843.79	2,300	4,000.00
51-40-650	Lease Payments	72,584	59,280.44	59,000	64,700.00
51-40-667	Radio Read Maintenance	42,729	6,639.20	50,000	50,000.00
51-40-680	Charge for Services - G/F	359,904	361,052.00	363,500	363,500.00
51-40-700	Doren Drive H2O-line	0	.00	0	.00
51-40-702	40th Street Waterline	0	3,677.00	998,400	.00
51-40-709	Ben Lomond & Sunset	0	868.25	0	.00
51-40-710	40th & Chimes - FY 2023	0	65,450.50	0	.00
51-40-711	Brier Point Loop	3,122	2,621.50	0	.00
51-40-714	44th to 46th PRV	0	.00	591,600	.00
51-40-716	Radio Antennas - Water Mtrs	0	83,538.00	10,000	10,000.00
51-40-720	40Th Street 2025 Project	0	829,915.36	0	.00
51-40-749	Small Equipment	0	.00	8,000	.00

51-40-750	Capital Outlay	0	.00	0	750,000.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current Year Actual	2025-26 Current Year Budget	2026-27 Future year Budget
51-40-760	Water WIP	1,983,719	.00	0	108,800.00
51-40-770	Water Impact Fee Projects	0	.00	11,000	5,000.00
51-40-790	Transfer to General Fund	30,276	.00	63,600	63,600.00
51-40-970	Depreciation	384,404	96,600.00	200,000	200,000.00
51-40-980	Contingency	22,399	9,780.19	28,000	28,000.00
	Total EXPENDITURES:	3,749,768	2,351,180.40	3,331,600	2,695,200.00
	WATER FUND Revenue Total:	2,663,886	2,440,792.17	3,769,300	2,695,200.00
	WATER FUND Expenditure Total:	3,749,768	2,351,180.40	3,331,600	2,695,200.00
	Total WATER FUND:	-1,085,882	89,611.77	437,700	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current Year Actual	2025-26 Current Year Budget	2026-27 Future year Budget
SANITARY SEWER					
REVENUE					
52-30-100	Interest Earned	94,083	78,571.50	110,000	65,000.00
52-30-200	Sewer Sales	2,315,458	2,100,822.76	2,400,000	2,400,000.00
52-30-250	Connection Fees Sewer	400	200.00	1,000	500.00
52-30-890	Appropriation of Fund Balance	0	.00	799,800	246,200.00
52-30-925	Misc. Revenue	6,000	6,139.06	70,000	6,000.00
	Total REVENUE:	2,415,941	2,185,733.32	3,380,800	2,717,700.00
EXPENDITURES					
52-40-110	Salaries and Wages	251,648	198,226.68	296,000	286,000.00
52-40-112	Overtime	3,972	5,305.62	15,800	15,600.00
52-40-130	Employee Benefits	144,004	96,590.57	142,400	154,500.00
52-40-140	Franchise Fee	69,960	.00	86,200	9,300.00
52-40-210	Memberships	261	273.00	700	700.00
52-40-230	Travelinlg & Training	4,552	907.10	7,100	7,100.00
52-40-240	Office Supplies	120	14.99	1,600	1,600.00
52-40-245	Clothing/Uniform/Equip. Allow.	3,927	3,263.36	4,900	4,900.00
52-40-248	Vehicle Maintenance	735	27,190.58	5,100	5,100.00
52-40-280	Telephone	2,262	1,546.66	5,500	5,500.00
52-40-290	Building Maintenance	0	1,368.07	5,100	5,100.00
52-40-300	Gas	3,149	2,779.20	25,000	25,000.00
52-40-310	Professional & Technical	6,480	1,622.65	10,300	10,300.00
52-40-315	Sewer Lines Cleaning Service	43,834	41,007.11	53,500	54,900.00
52-40-320	Blue Stake Service	0	.00	2,800	.00
52-40-325	GIS - Service & Equipment	353	352.50	5,800	5,800.00
52-40-400	Transfer to General Fund	5,798	.00	12,200	12,200.00
52-40-480	Maintenance Supplies	2,497	1,490.69	15,500	15,500.00
52-40-550	Central Weber Sewer Pre-Trea	23,272	.00	23,300	.00
52-40-610	Central Weber Sewer Fees	1,214,856	635,855.75	1,239,200	1,400,000.00
52-40-650	Manhole Replacement	11,000	5,857.30	43,800	43,800.00
52-40-665	Video & Fix Trouble Spots	13,218	8,944.60	25,000	25,000.00
52-40-680	Charge for Services - G/F	244,764	245,779.00	247,200	262,000.00
52-40-700	Small Equipment	0	.00	5,100	.00
52-40-704	Lining 40th to Country Club	3,051	1,932.25	246,700	245,000.00
52-40-705	Replace 700 E/H Guy Child	0	674,549.36	727,000	37,800.00
52-40-760	Sewer WIP	384,960	.00	0	.00
52-40-970	Depreciation	83,162	60,000.00	128,000	85,000.00
	Total EXPENDITURES:	2,521,831	2,014,857.04	3,380,800	2,717,700.00
	SANITARY SEWER Revenue Total:	2,415,941	2,185,733.32	3,380,800	2,717,700.00
	SANITARY SEWER Expenditure Total:	2,521,831	2,014,857.04	3,380,800	2,717,700.00
	Total SANITARY SEWER:	-105,890	170,876.28	0	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current Year Actual	2025-26 Current Year Budget	2026-27 Future year Budget
STORM DRAIN FUND					
REVENUE					
53-30-100	Interest	80,867	101,338.20	87,000	87,000.00
53-30-105	Interest Earned I/Fees	15,561	4,615.06	3,000	3,000.00
53-30-200	Storm Drain Revenue	1,324,539	1,206,718.49	1,258,700	1,258,700.00
53-30-220	Storm Drain Impact Fees	8,605	32,946.84	10,000	10,000.00
53-30-890	Appropriation of Fund Balance	0	.00	1,699,800	1,257,000.00
53-30-925	Misc. Revenue	0	139.05	0	.00
	Total REVENUE:	1,429,573	1,345,757.64	3,058,500	2,615,700.00
EXPENDITURES					
53-40-110	Salaries and Wages	357,788	347,381.43	376,000	395,000.00
53-40-112	Overtime	31,581	26,609.81	32,100	.00
53-40-130	Employee Benefits	180,438	154,536.11	142,500	175,000.00
53-40-140	Franchise Fee	39,389	.00	37,800	.00
53-40-210	BOOKS,SUBSCRIPT. & MEMBERSHIPS	1,825	2,600.00	5,800	5,800.00
53-40-230	Travel & Training	7,881	1,550.00	7,600	7,600.00
53-40-240	Office Supplies	680	.00	500	.00
53-40-245	Clothing/Uniform/Equip. Allow.	1,972	8.86	6,200	6,200.00
53-40-248	Vehicle Maintenance	5,981	908.00	6,200	6,200.00
53-40-280	Telephone	983	515.97-	3,500	.00
53-40-290	Building Maintence	0	.00	8,200	.00
53-40-300	Gas	7,261	3,228.97	6,000	6,000.00
53-40-310	Prof & Tech Services	10,349	11,206.52	25,300	25,300.00
53-40-320	Blue Stake Serivce	0	.00	700	.00
53-40-325	GIS - Service & Equipment	282	645.00	5,800	5,800.00
53-40-400	System Maintenance Program	34,285	40,511.30	38,800	38,800.00
53-40-480	Special Department Supplies	4,663	2,989.22	6,200	6,200.00
53-40-649	Lease Interest/Taxes	1,007	1,006.99	1,000	1,000.00
53-40-650	Lease Payments	0	22,658.24	22,700	22,700.00
53-40-655	Transfer to Water Fund	0	.00	8,500	.00
53-40-670	Transfer to General Fund	8,374	.00	17,600	17,600.00
53-40-680	Charge for Services - G/F	119,628	124,392.00	120,800	221,000.00
53-40-700	Small Equipment	0	.00	1,500	1,500.00
53-40-701	Burch Creek Hollow Rel-line	181	136.50	90,000	90,000.00
53-40-702	Replace 42nd St / Lib & Adams	1,306	.00	768,200	768,200.00
53-40-703	Replace 40th / Wash & Burch Cr	0	.00	298,800	298,800.00
53-40-704	42nd Adams to 40th	335	28,118.25	903,200	400,000.00
53-40-761	Storm WIP 40 Street Phase 2	35,809	.00	0	.00
53-40-970	Depreciation	126,337	51,600.00	104,000	104,000.00
53-40-980	Contingency	37,505	.00	0	.00
53-40-981	Impact Fee Projects	0	.00	13,000	13,000.00
	Total EXPENDITURES:	1,015,841	819,571.23	3,058,500	2,615,700.00
	STORM DRAIN FUND Revenue Total:	1,429,573	1,345,757.64	3,058,500	2,615,700.00
	STORM DRAIN FUND Expenditure Total:	1,015,841	819,571.23	3,058,500	2,615,700.00
	Total STORM DRAIN FUND:	413,732	526,186.41	0	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current Year Actual	2025-26 Current Year Budget	2026-27 Future year Budget
GARBAGE FUND					
REVENUE					
54-30-100	Interest Earned	11,190	3,943.02	5,800	7,500.00
54-30-200	Garbage Fees	820,796	765,028.97	835,000	825,000.00
54-30-205	Recycling Fees	243,229	227,292.34	266,000	262,000.00
54-30-850	Misc. Rental	2,135	2,360.00	2,800	2,800.00
54-30-890	Appropriate Fund Balance	0	.00	87,300	200,000.00
	Total REVENUE:	1,077,351	998,624.33	1,196,900	1,297,300.00
EXPENDITURES					
54-40-140	Franchise Fee	31,899	.00	30,400	30,400.00
54-40-240	Office Spplies	0	.00	600	600.00
54-40-248	Vehicle Maintenance	3,495	154.89	3,100	3,100.00
54-40-280	Telephone	0	.00	1,500	1,500.00
54-40-290	Building Maintenance	0	.00	5,100	5,100.00
54-40-300	Gas	2,548	1,398.89	2,500	2,500.00
54-40-310	Prof & Teach Services	763	.00	1,000	1,000.00
54-40-420	Republic Services - Contract	668,258	334,755.50	625,200	645,000.00
54-40-425	Wasatch Integrated Recycling	27,165	18,624.25	35,900	35,900.00
54-40-430	Tipping Fees	308,531	124,315.10	273,600	305,000.00
54-40-440	Additional Cleanups	26,337	44,344.69	20,000	46,400.00
54-40-450	Construction Materials Tipping	0	54,892.73	6,200	29,200.00
54-40-520	Tree Removal	1,940	1,680.00	30,000	30,000.00
54-40-615	Junk Ordinance Enforcement	0	.00	30,000	30,000.00
54-40-649	Lease Interest/Taxes	570	173.40	1,100	1,100.00
54-40-650	Lease Payments	0	3,901.58	20,400	20,400.00
54-40-680	Charge for Services - G/F	88,404	44,202.00	89,300	89,300.00
54-40-750	Capital Outlay	0	.00	10,000	9,000.00
54-40-970	Depreciation	15,312	5,400.00	11,000	11,800.00
	Total EXPENDITURES:	1,175,221	633,843.03	1,196,900	1,297,300.00
	GARBAGE FUND Revenue Total:	1,077,351	998,624.33	1,196,900	1,297,300.00
	GARBAGE FUND Expenditure Total:	1,175,221	633,843.03	1,196,900	1,297,300.00
	Total GARBAGE FUND:	-97,870	364,781.30	0	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current Year Actual	2025-26 Current Year Budget	2026-27 Future year Budget
ROAD IMPROVEMENT FEE FUND					
REVENUE					
55-30-200	Road Improvement Fees	630,943	579,387.23	602,800	602,800.00
Total REVENUE:		630,943	579,387.23	602,800	602,800.00
EXPENDITURES					
55-40-550	Transfer RIF to CPF	630,943	.00	602,800	602,800.00
Total EXPENDITURES:		630,943	.00	602,800	602,800.00
ROAD IMPROVEMENT FEE FUND Revenue Total:		630,943	579,387.23	602,800	602,800.00
ROAD IMPROVEMENT FEE FUND Expenditure Total:		630,943	.00	602,800	602,800.00
Total ROAD IMPROVEMENT FEE FUND:		0	579,387.23	0	.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current Year Actual	2025-26 Current Year Budget	2026-27 Future year Budget
AMBULANCE FUND					
REVENUE					
58-30-100	Interest Earned	3,856	10,394.80	3,200	100.00
58-30-201	Ambulance Fees - S/O - DPS	1,034,656	958,348.97	1,036,600	1,100,000.00
58-30-210	Miscellaneous Revenue	-11,969	.00	0	.00
58-30-850	State/Local Grants	0	10,519.46	0	7,000.00
	Total REVENUE:	1,026,543	979,263.23	1,039,800	1,107,100.00
EXPENDITURES					
58-40-110	Salaries and Wages	191,794	195,207.97	195,500	227,400.00
58-40-111	Part Time Wages	18,734	23,995.65	17,700	6,600.00
58-40-112	Overtime	29,216	21,484.43	20,000	20,000.00
58-40-130	Employee Benefits	74,575	88,554.74	87,600	87,600.00
58-40-210	Memberships	375	.00	0	.00
58-40-230	Travel & Training	1,736	.00	3,000	3,000.00
58-40-245	Uniform Allowance	252	150.00	2,000	2,000.00
58-40-248	Vehicle Maintenance	9,249	10,609.84	10,800	10,800.00
58-40-250	Equipment Maintenance	719	11,173.57	11,200	7,400.00
58-40-270	GoldCross Billing Fees	57,154	56,497.22	56,200	56,200.00
58-40-280	Telephone	0	.00	500	500.00
58-40-300	Gas	3,750	2,780.50	3,500	3,500.00
58-40-310	Professional & Technical	29,216	27,201.17	35,700	35,700.00
58-40-311	Oxygen Costs	403	1,900.84	10,000	25,000.00
58-40-312	PMA Fees	98,420	103,790.80	116,000	125,000.00
58-40-315	Bad Debts Expense	23,557	.00	4,000	11,800.00
58-40-320	State Assessment Fee	60,548	55,344.30	62,000	70,000.00
58-40-330	EMS Education	282	136.00	400	400.00
58-40-480	Special Department Supplies	726	383.00	400	500.00
58-40-490	Disposable Medical Supplies	35,270	33,246.39	30,000	35,800.00
58-40-680	Charge for Services - G/F	74,760	37,380.00	75,500	81,000.00
58-40-700	Small Equipment	1,501	2,037.45	2,000	2,000.00
58-40-750	Capital Outlay	0	.00	0	30,000.00
58-40-970	Depreciation	71,978	13,800.00	22,000	65,000.00
58-40-980	Retained Earnings	0	.00	279,000	199,900.00
	Total EXPENDITURES:	784,213	685,673.87	1,045,000	1,107,100.00
	AMBULANCE FUND Revenue Total:	1,026,543	979,263.23	1,039,800	1,107,100.00
	AMBULANCE FUND Expenditure Total:	784,213	685,673.87	1,045,000	1,107,100.00
	Total AMBULANCE FUND:	242,330	293,589.36	-5,200	.00

STAFF REPORT

SUBJECT: Memorandum of Understanding with Utah Division of Forestry, Fire, and State Lands
AUTHOR: Cameron West
DEPARTMENT: Fire
DATE: June 16, 2026

RECOMMENDATION

Staff recommends approval of the Utah Wildfire Resource Memorandum of Understanding (MOU) between South Ogden City and the Utah Division of Forestry, Fire, and State Lands and authorizes the Mayor to execute the agreement on behalf of the City.

BACKGROUND

The Utah Division of Forestry, Fire, and State Lands (FFSL) has developed a statewide Utah Wildfire Resource Memorandum of Understanding to establish a framework for local fire departments to provide qualified personnel and equipment for wildfire incidents and other qualifying emergency assignments outside their normal jurisdictional boundaries.

South Ogden City has not previously participated under this type of wildfire resource agreement. Approval of the MOU would allow the South Ogden Fire Department to participate in statewide wildfire mobilizations and resource-sharing efforts while establishing reimbursement procedures, operational standards, training requirements, and qualification standards for deployed personnel and equipment.

The agreement is an addendum to the Cooperative Agreement between FFSL and participating fire departments and remains in effect for five years.

ANALYSIS

The proposed MOU provides South Ogden City with the opportunity to make personnel and equipment available for wildfire incidents and qualifying emergency assignments when staffing levels, operational needs, and departmental resources permit.

Participation in the program provides several benefits:

• Establishes a formal mechanism for deploying South Ogden resources to wildfire incidents throughout Utah and other jurisdictions when requested.

• Provides reimbursement for personnel and equipment assigned to qualifying incidents in accordance with state-established rates and procedures.

• Allows South Ogden firefighters to obtain and maintain National Wildfire Coordinating Group (NWCG) qualifications and certifications necessary for deployment.

• Provides access to statewide training, qualification management, technical assistance, and resource coordination.

• Strengthens interagency cooperation and supports statewide wildfire response capabilities.

Approval of this agreement does not obligate South Ogden City to accept deployment requests. The Fire Department retains the discretion to determine whether personnel or equipment are available for assignment and may decline any request that would reduce staffing or emergency response capabilities below levels necessary to maintain service to the South Ogden community. The agreement simply establishes the framework under which the City may participate and receive reimbursement if resources are made available.

SIGNIFICANT IMPACTS

Financial:
The agreement may generate reimbursement revenue when South Ogden personnel or equipment are assigned to qualifying incidents. There is no direct financial obligation to the City associated with approval of the agreement beyond maintaining required training, insurance, and qualification standards.

Operational:
Approval allows the South Ogden Fire Department the option to participate in statewide wildfire response efforts when resources are available. Participation is voluntary, and deployment decisions will be made based on local staffing levels and service demands.

Risk Management:
The agreement establishes qualification, insurance, workers' compensation, reimbursement, and operational requirements intended to ensure resources are deployed safely and in accordance with state and national standards.

ATTACHMENTS

The Utah Wildfire Resource Memorandum of Understanding is attached to Resolution 26-18.

Resolution No. 26-18

RESOLUTION OF SOUTH OGDEN CITY APPROVING A MEMORANDUM OF UNDERSTANDING WITH THE UTAH DIVISION OF FORESTRY, FIRE AND STATE LANDS FOR THE PROCUREMENT, USE, AND COMPENSATION FOR WILDFIRE SERVICES

WHEREAS, the City Council finds that the City of South Ogden ("City") is a municipal corporation duly organized and existing under the laws of Utah; and,

WHEREAS, the City Council finds that in conformance with Utah Code ("UC") § 10-3-717 the governing body of the city may exercise all administrative powers by resolution including, but not limited to regulating the use and operation of municipal property and programs; and,

WHEREAS, the City Council finds that it necessary to evaluate how the city deals cooperatively with the Utah Division of Forestry, Fire and State Lands in the detection and suppression of wildland fires; and,

WHEREAS, the City Council finds that the city staff recommends that the city enter into an agreement with the Utah Division of Forestry, Fire and State Lands for the provision of procurement, use, and compensation for wildfire detection and suppression; and,

WHEREAS, the City Council finds that City now desires to further those ends by contracting with the Utah Division of Forestry, Fire and State Lands to provide such services; and,

WHEREAS, the City Council finds that public safety requires the actions contemplated,

NOW, THEREFORE, BE IT RESOLVED by the governing body of South Ogden as follows**:**

SECTION 2 - AGREEMENT AUTHORIZED

That the **"Utah Wildfire Resource Memorandum Of Understanding Between Utah Division of Forestry, Fire and State Lands And South Ogden City"** Attached Hereto As **Attachment "A"** and by This Reference Fully Incorporated Herein, Is Hereby Approved and Adopted; and That the City Manager Is Authorized To More Fully Negotiate Any Remaining Details under the Agreement On Behalf Of the City and Then to Sign, and the City Recorder Authorized to attest, any and all documents necessary to effect this authorization and approval.

SECTION 3 - PRIOR ORDINANCES AND RESOLUTIONS

The body and substance of all prior Ordinances and Resolutions, together with their provisions, where not otherwise in conflict with this Ordinance, are reaffirmed and readopted.

SECTION 4 - REPEALER OF CONFLICTING ENACTMENTS

All orders, ordinances and resolutions regarding the changes herein enacted and adopted which have heretofore been adopted by the City, or parts thereof, which conflict with any of this Ordinance Amendment, are, to the extent of such conflict, repealed, except this repeal shall not be construed to revive any act, order or resolution, or part thereof, heretofore repealed.

SECTION 5 - SAVINGS CLAUSE

If any provision of this Ordinance shall be held or deemed to be or shall be invalid, inoperative or unenforceable for any reason, such reason shall not have the effect of rendering any other invalid, inoperative or unenforceable to any extent whatever, this Ordinance being deemed to be the separate independent and severable act of the City Council of South Ogden City.

SECTION 6 - DATE OF EFFECT

This Resolution shall be effective on the 16th day of June, 2026, and after publication or posting as required by law.

DATED this16th day of June, 2026.

SOUTH OGDEN CITY

____
Russell L. Porter, Mayor

ATTEST:

____
Leesa Kapetanov, MMC
City Recorder

ATTACHMENT "A"

Resolution No. 26-18

Resolution Of South Ogden City Approving a Memorandum of Understanding With the Utah Division of Forestry, Fire and State Lands for the Procurement, Use, and Compensation for Wildfire Services

Agreement Number: UT -_____- 2026

Utah Wildfire Resource Memorandum of Understanding
Between
Utah Division of Forestry, Fire and State Lands
And

South Ogden City

This Utah Wildfire Resource Memorandum of Understanding ("MOU") is made by and between South Ogden City, hereinafter referred to as the "Department" or "District" as appropriate, and the State of Utah, Department of Natural Resources, Division of Forestry, Fire and State Lands, hereinafter referred to as the "Division." This MOU is an addendum to the Cooperative Agreement between the Division and the Department or District. The "Department" or "District" and the "Division" shall hereafter be referred to jointly as "Parties," The term of this MOU shall be five (5) years from the Effective Date.

PURPOSE OF MOU:

This MOU provides a mechanism for procurement, use, and compensation for wildfire services provided to the State of Utah and its cooperators by the Department or District outside of its jurisdictional area of responsibility or service area pursuant to the cooperative agreement. This MOU may also be used for other declared All-Hazard emergencies covered under the Stafford Act.

This MOU does NOT support or allow for the use of Supplemental Firefighters and/or Supplemental Fire Department Resources as defined herein.

DEFINITIONS:

Agency Administrator	The official responsible for managing a geographic unit or functional area with statutory authority over fire mitigation. They make critical strategic decisions, oversee incident management, and represent the agency's interests.
Area Duty Officer	An on-call, qualified manager responsible for oversight, coordination, and initial decision-making for wildland fire responses and daily preparedness within a specific geographic area.
Assignment extension	Work commitment beyond the standard 14-day assignment period excluding travel.
Closest Forces or District	The use of the closest available, appropriate, qualified firefighting resources, regardless of agency, for initial attack.

Cost To Government	This refers to the inclusion of direct compensation, benefits and other personnel costs associated with an individual's billing rate.
Department	Refers to the fire Department or fire District that is party to this MOU.
FEPP	The Federal Excess Personal Property (FEPP) program allows for excess federal property to be loaned to a state or territory for use in rural or wildland fire protection programs. The property remains titled with the federal government and is returned when the state or territory no longer uses the property.
Fire Management	All activities required to manipulate wildland fire for protection of at risk values, enhanced public safety, and land management objectives. Activities include but are not limited to: fire suppression, prescribed fire, prevention and education, hazardous fuel mitigation, training, planning, and preparation.
FBS	The Fire Business System (FBS) is a web-based billing system used by the Division under this MOU.
Independent Action	Action taken on lands under the protection responsibilities of another agency or entity without the notification and approval of that agency or entity.
Jurisdictional agency	The agency having land and resource management responsibility for a specific geographical or functional area as provided by law.
Mutual Aid	Reciprocal emergency response agreement between jurisdictional neighbors in which assistance is rendered. Compensation is agreed to by the jurisdictional agencies involved.
NWCG	The National Wildfire Coordinating Group (NWCG) provides national interoperable leadership in wildland fire operations among federal, state, local, Tribal, and territorial partners.
State Compact	A state fire compact is a legally binding, congressionally approved agreement between two or more states designed to facilitate mutual aid, resource sharing, and cooperation in the prevention, control, and suppression of forest fires and other wildland emergencies.
Supplemental Fire Fire Fighters, Supplemental Fire Department Members, or Supplemental Fire District Members	An individual from a local fire department who is brought in through an agreement to support incidents outside of the individual's regular jurisdiction or mutual aid zone. These individuals are not permanent members of the sponsoring fire departments and are mobilized for specific responses. This does not include Utah fire department personnel with an MOU supporting the efforts of another Utah fire department.

UWCAC	The Utah Wildfire Cooperator Advisory Council (UWCAC) is convened by the Utah State Forester to advise and support the Division of Forestry, Fire and State Lands' wildfire management program's oversight and implementation of the MOU.
Wildland Fire	An unplanned, uncontrolled, or unwanted fire that burns in vegetative fuels such as forests, grasslands, or shrublands.

RECITALS:

WHEREAS, it is in the best interest of the State of Utah and its cooperators to have wildland fires detected and suppressed quickly before they become large and more difficult to control;

WHEREAS, the Division has the responsibility to determine and execute the best method for protecting private and public property in Utah from wildfire;

WHEREAS, the Department or District may have the capability to respond and suppress fires under the jurisdiction of the Division or its partners or cooperators quicker and more effectively than any other assets or resources in the state;

WHEREAS, the Department or District represents that it is a duly constituted fire department, fire district, or non-profit association or political subdivision of the State of Utah authorized to provide fire protection within the boundaries of the **map attached** hereto and by reference made a part hereof (Appendix A); and

WHEREAS, the Department or District, may also have a limited number of units of firefighting equipment that can be made available to the Division for fire management work.

NOW THEREFORE, the parties to this MOU do hereby agree as follows:

THE DIVISION AGREES:

1. To provide personnel and wildland firefighting resources inside the jurisdictional boundary of the Department or District when deemed available by the Division, and when the Department or District has exhausted its own resources or capabilities, and has requested assistance from the Division or its cooperators.
2. To make available organizational training, technical assistance, and other expertise to the Department or District.
3. To maintain a level of firefighting capacity within the state utilizing Division resources, District or Department resources, and State Compact resources that will support effective fire suppression within Utah.
4. To make available such firefighting equipment as can be obtained and is suitable for the use of the Department or District in fire management work through custodial agreement(s). This includes programs like FEPP.
5. To produce, update, and distribute a handbook or manual that references rates, procedures, and other references associated with this MOU.
6. To provide any necessary forms required of the Department or District to execute its responsibilities under this MOU.

7. That the Department or District may refuse to furnish fire, EMT, ambulance, or other personnel and equipment outside of its jurisdictional boundary, if by furnishing the requested personnel, the Department or District's resources would be reduced to a level where it can no longer maintain adequate fire protection or public safety within its jurisdictional boundary or service area.
8. Pursuant to NWCG guidelines and standards, inspect the Department or District's equipment annually or prior to use, as determined by the Division (the "Inspection"). Random testing of pumping and drafting capabilities and inspection of the radio programming may also occur during the Inspection. The Inspection does not replace the safety inspection required for vehicle license and registration by the State of Utah.
9. To review and certify NWCG qualifications annually. This includes maintaining training files in the Incident Qualification System (IQS) database, reviewing and certifying performance task books, and producing Qualification Cards (Red Cards).

THE DEPARTMENT OR DISTRICT AGREES:

1. To notify the nearest interagency fire center of any wildland fires that may threaten or are currently impacting state or federal jurisdiction as soon as possible. The Department or District further agrees to provide the jurisdictional agency with a fire report on all known wildland fires for which the Department or District wishes to be reimbursed. The fire report is required for payment. **Note:** if a state or federal representative is on-scene, that person may relieve the Department or District of this requirement.
2. To adhere to the State of Utah's prioritization of wildland firefighting resources. Consequently, requests for out-of-area assignments will be processed according to the following order of precedence: (a) Non-federal land within Utah, (b) Federal land within Utah, (c) Compact states, (d) Other out-of-state jurisdictions.
3. To obtain approval from the Divisions Area Duty Officer before going available outside of the local interagency fire dispatch zone.
4. That it may be requested to engage in fire management outside of the Department or District's jurisdictional boundaries or service area, such as another district, county, or state, provided that, in doing so, the Department or District's resources would not be reduced to a level where the Department or District can no longer maintain an adequate level of fire protection within its own jurisdictional boundary or service area.
5. To coordinate with the assigned Division Area Duty Officer before extending resources beyond the standard 14 day assignment or swapping crews on assignments outside of Utah.
6. To maintain and make available for use at the request of the Division, a work force and the equipment identified in this MOU. The Department or District further agrees to maintain at the ready the Division's Fire Department Manual and Rate Book and the Fire Department Fire Rate Agreement contained within FBS.
7. To follow direction and supervision consistent with NWCG chain of command while engaged in suppression or fuels management activities.

8. To maintain on board all vehicles listed on the Fire Department Fire Rate Agreement the following documentation:
    a. A current equipment inventory list
    b. Letter of Cooperator verification
    c. A copy of the Fire Department Rate Agreement
    d. A copy of this MOU
    e. Division's Fire Department Manual and Rate Book (current year)
    f. Vehicle registration, DOT safety inspection and proof of vehicle insurance
9. To ensure that all vehicles are operated within, and never exceeding, the maximum Gross Vehicle Weight Rating (GVWR) specified by the manufacturer.
10. To ensure that each firefighter engaging in direct fire suppression, structural protection, or prescribed fire has a current "red card" in his or her possession while working under this MOU. Further details are found in the Division's Fire Department Manual and Rate Book.
11. To use the FBS for all reimbursement invoicing for services rendered under this MOU.
12. To work with local Division area offices to establish FBS profiles and to participate in mandatory bill submission training.
13. To submit requests for reimbursement to the Division's area office within thirty (30) days after release from the assignment in the manner and form prescribed by the Division. Claims for incidents beginning before July 1 shall be submitted before July 30 for State fiscal year closeout. **No requests for reimbursement will be accepted after the end of the calendar year for past year activities more than 30 days old.**
14. To maintain wildland fire training records, qualifications, and equipment standards as set forth by the Division. Personnel requested for structure protection on wildland urban interface or similar fires will be qualified to the level required for their structural firefighting position **and** basic wildland firefighter (i.e. "red card") certifications.
15. To provide the Division with source documentation verifying accredited training as prescribed by NWCG and supplemented by the Division, and to provide the Division access to wildland training files in order to certify wildland firefighting credentials.
16. To provide performance evaluations for 90% of assignments lasting more than five days. Performance evaluations shall be included within the billing package as prescribed by the Fire Department Manual.
17. To request red cards annually following completion of all required training.
18. To maintain at all times adequate workers' compensation coverage or other employer liability policy reasonably sufficient for the size and operations of the Department or District. And to take all necessary measures to ensure that coverage extends beyond state lines when the Department or District responds to an out-of-state request for resources.
19. To provide self-insurance or to maintain adequate insurance coverage with a carrier authorized to conduct business within the State of Utah, including a commercial general liability policy with limits no less than $1,000,000 per occurrence and general aggregate limit. And to take all necessary measures to ensure that coverage extends beyond state lines when the Department or District responds to an out-of-state request for resources.
20. Automobile insurance coverage of $1,000,000 combined single limit for each occurrence for all owned, hired or non-owned vehicles, applicable to claims arising from bodily injury or death to any person or damage to property arising out of the ownership, maintenance or use of any vehicle.

21. The Division shall not be liable or responsible for damage or injury to any individual or property occasioned through the use, maintenance, or operation of any vehicle or other equipment by the Department or District or its employees performing under this MOU including travel to and from an incident, whether within or outside the state. The Division shall be indemnified and held harmless against claims for damage or injury in such cases.

22. To comply with the Division's incident and near-miss reporting guidance while assigned to incidents, projects, or activities. Any incident, accident, injury, vehicle mishap, operational safety concern, or near-miss occurring through the use of this MOU must be reported using the Division Incident Reporting Survey.

23. Unless covered by the Stafford Act 42 U.S.C. Section 4121 et seq., the Division will not reimburse for non-wildland fire incidents. Departments or Districts shall coordinate with the Division before deploying to any non-wildland fire incidents if the Department or District intends to use this MOU for reimbursement.

IT IS MUTUALLY AGREED:

1. The Parties shall each be responsible for their own losses arising out of the performance of this MOU. Each Party, including its employees, agents, and representatives, operating within the scope of this MOU, hereby waives any claim against any other Party for any loss, damage, personal injury, or death resulting from the performance of this MOU; provided however, that this provision shall not relieve any Party from responsibility for claims of third parties for losses for which the Party is otherwise legally liable. Third party claims will be processed by the Jurisdictional Agency.

2. Damage to Department or District equipment that is caused by a non-negligent act can be submitted to the jurisdictional agency through the established comps claims process. Where applicable, the Department or District shall utilize insurance first and additional non-covered costs will be evaluated and approved or denied through the process identified in the Standards for Interagency Incident Business Management Handbook, recognizing that the jurisdictional Agency Administrator will make the final determination.

3. That the Parties are governmental entities as defined in the Utah Governmental Immunity Act, Utah Code Chapter 63G-7 (the "Act"). Nothing in this MOU shall be construed as a waiver by either Party of any protections, rights, or defenses applicable to each Party under the Act, including without limitation the provisions of Section 63G-7-604 regarding limitation of judgments. It is not the intent of the Parties to incur by contract any liability for the operations, acts, or omissions of the other Party or any third-party and nothing in this MOU shall be so interpreted or construed.

4. Where the Act does not apply, including in circumstances where the Department or District responds to an out-of-state resource request, to the fullest extent permitted by law, the Division, the Department of Natural Resources, and the State of Utah on the one hand and and the Department or District on the other hand mutually agree to defend, indemnify and hold each other and their agents, employees, and representatives harmless from and against all claims, damages, losses, and expenses relating to, arising out of, resulting from, or alleged to have resulted out of any fire management activity conducted pursuant to this MOU, except that each party shall bear liability to the extent that it is called for by law.

5. That claims arising from weight and balance, structural modifications, and gross vehicle weight of any vehicle subject to this MOU are the sole responsibility of the Department or District to whom the vehicle belongs or possesses by agreement. The Division and its cooperators shall be held harmless by the Department or District whose vehicles are involved for any liabilities, damage, injury or claims that arise from the use and involvement of said equipment in the

fighting of fires or other official use as provided for in this MOU. Any vehicles, including FEPP, that the Department or District deems not suitable for the purpose of fire suppression shall be taken out of service immediately and removed from the Fire Department Fire Rate Agreement.

6. The Division will pay and reimburse the Department or District for fire suppression services including equipment and personnel listed on the Fire Department Rate Agreement. Rates are established by the Division and in coordination with the UWCAC and may be adjusted annually. Payment for fire suppression shall be made only for such activities on land outside the Department or District's established jurisdictional boundaries or mandated service area, when requested by the agency with jurisdiction. Upon mutual agreement between the jurisdiction and the Division, the Department or District may receive reimbursement for services provided during extended attacks within their own service area, provided those services fall outside the established budget of the District or Department.

7. The Department or District shall also be reimbursed for fires on state or federal wildlands within its geographical boundaries or service area, when the jurisdictional agency has been informed of the wildland fire and the jurisdictional agency requests Department or District support. Notwithstanding, suppression action may occur in order to protect the Department or District's jurisdiction or neighboring jurisdictions without notification to the jurisdictional agency, in this case there is no reimbursement under this MOU.

8. Resources will be tracked by the local Interagency Fire Center through systems such as IROC or WildCad (InFORM). Resources covered under this MOUshall comply with ICS/NIMS demobilization procedures and not "self-demobilize" from the assigned incident.

9. Radio communications equipment standards under this MOU shall be narrow band (12.5 mhz) compliant. Resources being utilized within a "local area" only must have the capability of communicating by radio with the local Interagency Fire Center via the appropriate radio repeaters as well as communicate with field units on pre-programmed tactical and air to ground frequencies. Resources made available for dispatch outside of the local area shall have the ability to program all radios in the field.

10. Staffing of ordered equipment shall follow the standard staffing identified in the Fire Department Rate Agreement. Staffing that exceeds the standard staffing identified in the Fire Department Rate Agreement or extra personnel must be approved by the Duty Officer at the time of the dispatch request.

11. Cost to Government rates for personnel, decided upon by UWCAC, may be utilized in place of standard personnel rates by Department or Districts. Updates to rates must be submitted annually outside of the statutory fire season (June 1st - October 31st). Additional updates to cost to government rates may be made only if time allows.

12. Support and Command vehicles are only eligible for compensation on a case-by-case basis and if ordered and/or approved by the Division. In order to be eligible for compensation, Support and Command vehicles must appear on the Department or District's Fire Rate Agreement.

13. Payment to the Department or District will be made for services rendered. The Division will not be responsible for any payment or distribution of funds to individuals or entities other than the Party(ies) to this MOU.

14. The Department or District will be reimbursed as set forth in the Fire Department Rate Agreement.

15. Equipment under the Fire Department Rate Agreement is not eligible to receive reimbursement for loss, damage, or destruction due to ordinary wear and tear. Damage resulting from driver/operator negligence or poor maintenance will be the responsibility of the Department or District.

16. Consumable supplies such as, but not limited to, foam concentrate, MREs, or backfiring fusees may be replaced by the incident through a General Message Form (ICS-213) subject to approval by the line supervisor or Duty Officer representative.
17. Fire department personnel party to this MOU, are eligible for 3 days (up to 30 hours, and no more than 10 hours per day) of paid Rest and Recovery (R&R) after an assignment of fourteen or more consecutive days excluding travel to and from assignment outside their area of jurisdictional responsibility. R&R must occur on the days immediately following the assignment and may not be requested on regularly scheduled days off. Schedules may be requested by the Division to verify days off. The cost of R&R will be charged to the last ordering incident worked. Personnel cannot claim R&R pay while claiming pay for any other shift or work at the same time.
18. NWCG mandates that personnel receive adequate rest between wildland fire assignments. However, the local entity has the discretion to choose whether returning personnel will take R&R or work at their home unit upon completion of an assignment.
19. This MOU may be modified only by written amendment, signed by the Parties.
20. Under the Master Agreement between the Division and its Federal partners, the Division does not have the authority to allow for the use of Supplemental Fire Department Resources through this MOU. There will be no reimbursement for Supplemental Resources.
21. Any Party may terminate this agreement by written notice, thirty (30) days in advance of the effective date of such termination.
22. The Parties' performances under this MOU shall be without discrimination as to race, color, creed, sex, or national origin.
23. All notices required by this MOU shall be in writing delivered to the person and address specified below or to such other persons or addresses as the Parties may designate.
24. Execution of this MOU by a Department or District constitutes acceptance of rates as described in the annual publication of the *Fire Department Manual and Rates.*

SIGNATURES

Department or District: South Ogden City	Division of Forestry, Fire and State Lands
Address: 3950 S. Adams Ave South Ogden City 84403	Address: 1789 N. Research Parkway Suite 104 North Logan Utah 84341
Phone #: 801 622 2750	Phone #: (385) 245-4607
Authorized Agent:	Authorized Agent: Tracy Swenson, Area Manager
Authorized Signature:	Authorized Signature:
Date:	Date:
This UWRMOU was approved as to form without modifications by Connor Arrington, Assistant Attorney General, on May 1, 2026.	

Participating Entity Representative: ______________________________

Date: ______________

List of Appendices:

A. Department or District Jurisdictional Boundary Map (provided by District or Department)
B. Fire Department Rate Agreement