NOTICE AND AGENDA
SOUTH OGDEN CITY COUNCIL MEETING

TUESDAY, AUGUST 4, 2026- 6 PM

Notice is hereby given that the South Ogden City Council will hold their regularly scheduled council meeting at 6 pm Tuesday, August 4, 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. Those wishing to actively participate in the public hearing virtually may do so by clicking this link: https://zoom.us/j/93136100841. The meeting will also be streamed live over www.youtube.com/@southogdencity, however no comments will be accepted through the Youtube stream.

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 Mike Howard

II. PUBLIC HEARINGS

To Receive and Consider Comments on the Following Items:

A. Possible Increase to South Ogden City's Portion of Property Taxes
B. FY2027 Budget

III. DISCUSSION/ACTION ITEMS

Consideration of **Resolution 26-21** – Adopting the FY2027 Final Budget

IV. ADJOURN

The undersigned, duly appointed City Recorder, does hereby certify that a copy of the above notice and agenda was posted to the State of Utah Public Notice Website, on the City's website (southogdencity.gov) and emailed to the Standard Examiner on July 31, 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.

STAFF REPORT

SUBJECT: FY 2027 Budget
AUTHOR: Peter Anjewierden
DEPARTMENT: Finance
DATE: August, 4th 2026

RECOMMENDATION

Staff recommends the City Council review the final budget that currently includes funding along with a proposed 10.30% Property tax Increase. Discussion for approval of the budget may depend on public hearing feedback the council will hear on the proposed tax rate.

BACKGROUND

While there have been many budget and Certified tax rate discussions there are no additional changes to the budget in the packet since the July 21st meeting. Staff attests that this budget document has been posted on our city website for public inspection since July 23rd which exceeds the 10 day requirement prior to adoption.

ANALYSIS

It is impoortant to note there has been extensive research into additional Truth-in-Taxation requirements, that have been closely followed. This process and additional revenue associated with Truth-in-taxation as proposed are needed to adopt the final budget.

SIGNIFICANT IMPACTS

South Ogden is presenting a budget that is currently balanced between revenues and expenses, any future changes to the expenditure side may necessitate approppropriations from retained earnings.

ATTACHMENTS

2027 Budget

Resolution No. 26-21

A RESOLUTION OF THE CITY OF SOUTH OGDEN CITY, UTAH, ADOPTING THE BUDGET, TOGETHER WITH ITS ASSOCIATED FORMS, SCHEDULES, AND ATTACHMENTS, FOR THE FISCAL YEAR FROM JULY 1, 2026 TO JUNE 30, 2027; AND PROVIDING THAT THIS RESOLUTION SHALL TAKE EFFECT IMMEDIATELY UPON ITS ADOPTION AND DEPOSIT WITH THE CITY RECORDER.

WHEREAS, the City Council finds that at a regularly scheduled meeting of the City Council of South Ogden City, held during May 2026, under the Uniform Fiscal Procedures act for Utah Cities, Utah Code ("UC") §10-6-101, et. seq., as amended, the Finance Director submitted to the City Council of South Ogden City the proposed Operating Budget; Capital improvements Budget; Enterprise Funds Budgets; and the Water, Sewer, and Garbage Budgets, and his budget message, all for the fiscal year of July 1, 2026 To June 30, 2027, as required by the statute; and,

WHEREAS, the City Council finds that in conformance with UC §10-3-818, upon its own motion, and as part of its budget adoption process, the City Council has reviewed and considered the compensation of each officer of the city, including but not limited to elected and appointed officials, with each salary schedule applicable to each officer of the city, to determine whether the compensation rates or schedules as existing and as proposed should be adopted, changed, or amended; and,

WHEREAS, the City Council finds that UC §10-6-118, as amended, requires that before the 22nd day of June each year, or September 1st, as is the case this year since the budget contemplates enacting a property tax increase under UC §59-2-919 through §59-2-923, the City Council shall by resolution or ordinance, adopt a budget for the ensuing fiscal year for each fund for which a budget is required; and,

WHEREAS, in compliance with law, the City Council set a time and place for a public hearing to consider the budget, including in increase in the property tax rate, at which all interested persons were given an opportunity to be heard, said hearing having been held on August 4, 2026 at 6 pm; and,

WHEREAS, the City Council finds that the notice of the time, place, and purpose of the public hearing to consider the budget, and all of its schedules, changes, and recommendations, including compliance with the state's "Truth in Taxation" notice requirements, found in UCA 59-2-919; and

WHEREAS, the City Council considered for adjustment and/or adoption the Finance

Director's recommended budget, with any adjustments detailed in the South Ogden City Fiscal Year 2027 Budget, herein shown as **Attachment "A"**; and,

WHEREAS, the City Council finds that all conditions precedent to the adoption of the final budget have been accomplished;

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

SECTION 2 – BUDGET ADOPTED

The City Council finds that the budget, comprising the Operating Budget; Capital Improvements Budget; Enterprise Funds Budgets, including the determination – following the required public hearing – that the City will not charge itself for its own utility service use; Personnel Schedules identifying the classification and pay plan for employment positions for each department including certain Non-Merit Special employee positions, and elected and statutory officials' compensations schedules, as shown in detail in **Attachment "A",** and incorporated by this reference as if set out fully, is adopted, with all identified funds and allocations thereto created, re-created, or reaffirmed and made the official budget of South Ogden City for the fiscal year of July 1, 2026 To June 30, 2027.

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 VI - DATE OF EFFECT

This Resolution shall be effective on the 4th day of August, 2026, and after publication or posting as required by law.

PASSED AND ADOPTED AND ORDERED POSTED by the City Council of South Ogden City, Utah this 4th day of August, 2026.

SOUTH OGDEN CITY

____
Russell L. Porter, Mayor

ATTEST:

____
Leesa Kapetanov, MMC
City Recorder

ATTACHMENT "A"

Resolution No. 26-21

A Resolution Of The City Of South Ogden City, Utah, Adopting The Budget, Together With Its Associated Forms, Schedules, And Attachments, For The Fiscal Year From July 1, 2026 To June 30, 2027; And Providing That This Resolution Shall Take Effect Immediately Upon Its Adoption And Deposit With The City Recorder.

4 Aug 26

SOUTH OGDEN CITY
FY 2027
PROPOSED FINAL BUDGET

July 23, 2026

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	4,371,194.61	4,813,700	4,623,662.00
10-31-105	Prop 1 Tax Increment	451,503	473,756.69	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	102,282.17	72,300	72,300.00
10-31-250	Motor Vehicle & Personal Prop.	236,241	144,483.80	225,000	240,000.00
10-31-300	General Sales and Use Taxes	5,750,072	5,389,808.73	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	236,859.25	245,000	218,000.00
10-31-550	Municipal Energy Use Tax	1,069,153	947,136.18	1,247,200	1,300,000.00
	Total TAX REVENUE:	12,560,077	11,714,335.43	12,936,800	13,835,962.00
LICENSES & PERMITS					
10-32-100	Business Licenses	132,239	134,046.50	142,500	142,500.00
10-32-200	Building Permits	102,510	99,237.55	172,800	165,000.00
10-32-300	Animal Licenses	6,287	4,384.35	7,800	7,000.00
10-32-325	Micro-Chipping Fees	100	40.00	500	400.00
10-32-350	Animal Adoptions	23,618	19,315.00	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	280,338.40	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	101,280.42	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	915,476.85	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	3,140,978.56	3,828,900	1,965,100.00
RECREATION & PLANNING FEES					
10-34-200	Baseball Revenue	17,223	19,301.00	21,200	22,800.00
10-34-250	Soccer	13,171	16,878.00	16,200	18,200.00
10-34-300	Spike/Kickball Fees	335	760.00	800	800.00
10-34-350	Basketball Fees	42,723	20,184.00	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	9,540.00	13,600	13,600.00
10-34-356	Comp Adult Volleyball	300	254.00-	0	.00
10-34-360	Ultimate Frisbee Fees	0	100.00	1,400	.00
10-34-375	Flag Football	5,690	5,305.00	5,400	6,000.00
10-34-450	Volleyball Registration	6,163	8,546.52	9,100	8,300.00
10-34-500	Football	4,475	9,601.00	19,100	4,400.00
10-34-505	Football Apparel	688	658.00	3,600	1,000.00
10-34-550	Tennis / Pickleball	445	850.00	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	43,403.44	46,300	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	1,035.00	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	4,100.00	2,500	2,500.00
10-34-875	Sex Offender Registration Fee	975	1,025.00	900	1,100.00
10-34-900	Public Safety Reports	23,020	20,311.00	24,200	29,200.00
	Total RECREATION & PLANNING FEES:	300,762	250,447.96	362,800	345,600.00
FINES & FORFEITURES					
10-35-200	Fines- Regular	476,601	372,197.99	442,700	492,700.00
10-35-300	Alarm Fines/Permits	3,400	3,239.00	4,200	4,200.00
	Total FINES & FORFEITURES:	480,001	375,436.99	446,900	496,900.00
MISCELLANEOUS REVENUE					
10-36-100	Interest	464,099	400,945.38	390,000	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	22,100	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	168,460.69	176,000	205,200.00
10-36-800	CPR Course	450	1,300.00	0	600.00
10-36-900	Misc. Revenue	76,862	50,823.30	65,000	94,000.00
10-36-960	Youth Council Collections	500	1,600.00	0	1,000.00
	Total MISCELLANEOUS REVENUE:	686,179	645,271.13	659,800	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	530,900	678,888.00
	Total CHARGE FOR SERVICE & TRANSFERS:	958,022	823,044.37	1,612,200	1,885,088.00
COUNCIL					
10-41-110	Salaries and Wages	80,174	78,642.03	80,600	82,000.00
10-41-130	Employee Benefits	9,062	6,745.02	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	8,204.10	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	108,251.70	132,400	132,800.00
LEGAL DEPARTMENT					
10-42-110	Salaries and Wages	23,203	23,662.19	39,600	32,000.00
10-42-130	Employee Benefits	1,792	1,891.39	3,000	3,000.00
10-42-210	Books, Subscriptions & Member	0	.00	0	.00
10-42-230	Travel & Training	884	1,065.33	1,500	.00
10-42-240	Supplies	0	2,318.60	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	30,000.00	30,300	30,300.00
Total LEGAL DEPARTMENT:		135,121	115,612.51	158,900	160,800.00
Court Department					
10-43-110	Salaries & Wages	184,295	188,972.97	279,400	215,000.00
10-43-112	Overtime	136	.00	2,500	1,000.00
10-43-130	Employee Benefits	55,565	54,857.54	82,000	62,900.00
10-43-210	Books, Subscriptions, & Mbrshp	85	.00	500	.00
10-43-230	Travel & Training	2,026	2,687.87	3,800	3,800.00
10-43-240	Office Supplies	520	507.61	3,100	500.00
10-43-275	State Surcharge	129,101	83,937.29	115,300	115,300.00
10-43-280	Telephone	484	582.14	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	369,321.95	529,900	441,500.00
ADMINISTRATION					
10-44-110	Salaries and Wages	1,055,414	1,051,994.02	1,071,700	1,135,000.00
10-44-112	Overtime	16	6.43	5,100	2,000.00
10-44-130	Employee Benefits	375,401	442,608.52	445,800	486,300.00
10-44-210	Books, Subscriptions & Member	4,030	4,175.52	5,600	5,600.00
10-44-230	Travel & Training	21,028	25,227.86	19,200	25,000.00
10-44-240	Office Supplies & Miscell	15,844	17,399.72	21,000	16,000.00
10-44-247	Car Allowance	7,372	8,131.00	9,000	8,500.00
10-44-248	Vehicle Maintenance	625	123.21	500	500.00
10-44-280	Telephone	14,558	12,365.19	15,000	17,000.00
10-44-300	Gas	445	1,102.75	800	1,500.00
10-44-310	Professional & Technical	22,820	18,867.54	23,000	23,000.00
10-44-329	Computer Repairs	0	.00	300	.00
10-44-600	Service Charges	64,294	81,083.15	73,300	63,800.00
10-44-650	Lease Payments	0	.00	3,100	3,100.00
10-44-700	Small Equipment	4,476	.00	1,300	2,600.00
10-44-750	Capital Outlay	462	.00	8,900	.00
Total ADMINISTRATION:		1,586,786	1,663,084.91	1,703,600	1,789,900.00

NON-DEPARTMENTAL

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current Year Actual	2025-26 Current Year Budget	2026-27 Future year Budget
10-49-130	Retirement Benefits	98,925	137,546.02	166,000	105,000.00
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	38,188.99	42,000	42,000.00
10-49-291	Newsletter Printing	12,304	8,749.65	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	145,646.68	138,400	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	116,450.28	173,100	106,200.00
10-49-323	City-wide Telephone	15,108	9,732.93	13,000	25,000.00
10-49-324	City-wide Internet	6,162	10,777.65	11,200	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	14,458.00	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	5,913.57	5,700	5,700.00
10-49-597	Employee Recognition Prog	10,761	9,994.22	11,000	8,400.00
10-49-598	City Hosted Events	7,099	6,036.57	9,300	.00
10-49-599	Easter Egg Hunt	2,340	46.32	0	.00
10-49-600	Community Programs	3,271	6,907.60	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	778,889.57	1,157,000	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	7,018.82	10,400	10,400.00
10-51-264	Station #82 Maintenance	15,600	16,703.42	16,600	10,000.00
10-51-265	Cleaning Contract	18,948	20,670.00	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	130,874.52	118,800	66,100.00
10-51-275	New City Hall Utilities	103,529	84,610.80	118,600	118,600.00
10-51-280	City Building Upgrades	1,942	1,515.00	120,000	252,000.00
10-51-750	Capital Outlay	60,081	.00	39,300	.00
	Total BUILDING AND GROUNDS:	317,372	269,112.24	453,000	491,100.00

PLANNING & ZONING

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current Year Actual	2025-26 Current Year Budget	2026-27 Future year Budget
10-52-120	Commission Allowance	4,925	5,150.00	6,200	6,200.00
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	31,361.03	87,700	87,700.00
POLICE SERVICES					
10-55-110	Full time wages - Police	2,441,682	2,402,842.17	2,465,600	2,617,000.00
10-55-111	Part time wages - Police	27,453	22,123.74	34,900	25,200.00
10-55-112	Overtime wages - Police	80,432	71,820.02	70,300	80,000.00
10-55-115	Animal Control Wages	72,001	110,410.53	116,500	120,200.00
10-55-116	Crossing Guards	27,455	34,790.01	34,800	39,300.00
10-55-130	Benefits - Police	1,281,726	1,398,535.05	1,476,800	1,496,500.00
10-55-131	WTC - A/C Contract	82,533	36,827.50	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	324.52	400	400.00
10-55-151	Mental Health Services	36,330	24,937.50	33,300	33,300.00
10-55-210	Mbrshps, Bks & Sub - Police	7,439	7,791.00	50,000	25,000.00
10-55-230	Travel & Training - Police	14,457	18,426.43	18,200	25,000.00
10-55-240	Office Supplies - Police	3,307	4,045.25	4,200	4,200.00
10-55-245	Clothing Contract - Police	11,016	13,181.86	10,800	15,000.00
10-55-246	Special Dept Supplies - Police	13,685	4,946.98-	10,000	13,000.00
10-55-247	Animal Control Costs	43,347	23,951.39	51,000	51,000.00
10-55-248	Vehicle Maintenance - Police	39,997	41,167.35	34,300	37,600.00
10-55-250	Equipment Maintenance - Police	119	.00	0	.00
10-55-280	Telephone/Internet - Police	22,984	18,077.99	22,800	25,000.00
10-55-300	Gas	69,001	73,334.71	75,600	75,600.00
10-55-310	Professional & Tech - Police	20,071	21,104.00	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	737.36	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	324,600	335,800.00
10-55-700	Small Equipment - Police	12,280	4,355.55	9,000	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	4,612,480.48	5,155,000	5,304,700.00
FIRE PROTECTION					
10-57-110	Salaries & Wages	1,732,417	1,833,090.31	1,871,700	1,979,900.00
10-57-111	Part Time Wages	174,424	233,700.34	165,000	230,000.00
10-57-112	Overtime	269,444	203,179.17	231,900	232,000.00
10-57-130	Employee Benefits	705,703	835,931.05	841,000	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	10,554.18	11,800	11,800.00
10-57-240	Office Supplies & Expense	669	1,524.08	1,600	2,100.00
10-57-245	Clothing Contract	18,606	22,304.33	23,500	23,000.00
10-57-246	Special Department Supplies	17,708	14,721.86	17,000	17,000.00
10-57-250	Vehicle Maintenance	99,758	92,114.95	95,000	75,000.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current Year Actual	2025-26 Current Year Budget	2026-27 Future year Budget
10-57-255	Other Equipment Maintenance	11,799	10,933.80	11,064	10,000.00
10-57-280	Telephone/Internet	9,719	7,972.19	8,536	8,000.00
10-57-300	Gas	22,725	28,762.66	30,000	30,000.00
10-57-310	Professional & Technical	18,118	23,336.94	27,000	28,000.00
10-57-330	Fire Prevention/ Community Edu	2,280	3,926.22	4,000	4,200.00
10-57-400	Emergency Management Planning	1,188	2,210.58	4,500	4,000.00
10-57-649	Lease Interest/Taxes	8,937	.00	15,000	15,000.00
10-57-650	Lease Payments	33,509	27,675.64	76,100	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	17,106.70	23,500	15,000.00
10-57-750	Capital Outlay	72,632	2,052,632.55	2,076,500	15,000.00
	Total FIRE PROTECTION:	3,260,987	5,453,867.78	5,567,700	3,684,200.00
INSPECTION SERVICES					
10-58-110	Salaries and Wages	107,448	110,236.65	113,400	120,000.00
10-58-130	Employee Benefits	48,816	53,300.20	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	582.14	600	600.00
10-58-300	Gas	1,113	904.49	2,100	2,100.00
10-58-315	PROFESSIONAL & TECHNICAL	10,890	12,743.06	17,200	15,000.00
10-58-649	Lease Interest/Taxes	6,500	.00	0	.00
10-58-650	Lease Payments	19,105	.00	0	.00
	Total INSPECTION SERVICES:	195,403	180,454.49	189,600	202,200.00
STREETS					
10-60-110	Salaries and Wages	317,963	319,264.21	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	145,279.39	155,900	159,000.00
10-60-210	Books, Subscrip. Memberships	52	298.66	1,500	1,500.00
10-60-230	Travel & Training	6,091	7,034.23	7,000	7,000.00
10-60-240	Office Supplies & Expense	1,664	1,180.15	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	41,324.73	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	32,770.73	44,600	44,600.00
10-60-280	Telephone	3,459	1,663.62	4,100	4,100.00
10-60-300	Gas	23,273	34,522.39	22,300	25,900.00
10-60-310	Professional	26,067	5,765.75-	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	63,259.35	120,000	120,000.00
10-60-480	Special Department Supplies	25,184	24,763.46	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	175,342.15	243,900	259,000.00
10-60-700	Small Equipment	981	51.88	7,200	7,200.00
10-60-725	Sidewalk Replacements	9,777	7,251.24	49,000	100,000.00
10-60-730	Street Light Maintenance	26,095	32,490.27	30,000	40,000.00

Account Number	Account Title	2024-25 Prior year Actual	2025-26 Current Year Actual	2025-26 Current Year Budget	2026-27 Future year Budget
10-60-750	Capital Outlay	0	13,546.30	0	.00
	Total STREETS:	877,359	909,042.50	1,137,600	1,252,700.00
PARKS					
10-70-110	Salaries and Wages	384,341	363,366.91	401,700	388,700.00
10-70-112	Overtime	12,420	5,644.27	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	213,253.13	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	16,636.23	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	8,247.02	12,300	12,300.00
10-70-260	Building Maintenance	252	4,785.96	10,000	10,000.00
10-70-270	Utilities	44,963	21,808.17	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	9,792.28	10,000	9,500.00
10-70-300	Gas	12,152	12,971.28	16,600	16,600.00
10-70-310	Professional & Technical	21,812	38,746.47	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	194,507.00	318,100	259,000.00
	Total PARKS:	812,997	958,702.33	1,351,700	1,236,000.00
RECREATION					
10-71-110	Salaries & Wages	132,688	139,032.65	142,500	161,000.00
10-71-112	Overtime	486	867.51	0	1,400.00
10-71-125	Temporary - Recreation	91,784	88,216.42	87,000	101,100.00
10-71-130	Employee Benefits	52,365	57,396.06	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	267.30	1,200	1,200.00
10-71-241	Comp League Expenses	35,827	17,088.36	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	1,751.71	2,000	2,000.00
10-71-300	Gas	171	433.05	1,000	1,000.00
10-71-310	Professional & Technical	10,434	14,408.08	12,000	17,000.00
10-71-329	Computer Repairs	0	.00	500	.00
10-71-350	Officials Fees	15,290	30,287.50	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	372,627.25	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	70,000.00-	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	381,110.00	2,186,200	3,636,750.00
	GENERAL FUND Revenue Total:	17,661,398	17,229,852.84	20,209,000	19,882,950.00
	GENERAL FUND Expenditure Total:	16,931,732	16,203,918.74	20,209,000	19,882,950.00
	Total GENERAL FUND:	729,666	1,025,934.10	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
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	3,500	.00
12-30-270	Advertising Fees	-3,917	6,080.71	0	.00
12-30-400	Transfer in from General Fund	50,000	70,000.00-	70,000	74,000.00-
	Total Revenue:	94,303	39,154.29-	98,500	75,000.00-
Expenditures					
12-40-112	S/O Days Overtime	12,158	.00	15,000	.00
12-40-300	Entertainment	22,290	12,000.00	15,000	.00
12-40-325	Fireworks	10,900	10,000.00	12,000	.00
12-40-350	Printing & Banners	277	2,712.73	3,000	.00
12-40-375	Equipment Rentals	20,758	26,122.50	22,000	.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	6,943.18-	31,500	75,000.00
	Total Expenditures:	83,167	43,892.05	98,500	75,000.00
	South Ogden Days Fund Revenue Total:	94,303	39,154.29-	98,500	75,000.00-
	South Ogden Days Fund Expenditure Total:	83,167	43,892.05	98,500	75,000.00
	Total South Ogden Days Fund:	11,136	4,737.76-	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
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	79,230.64	40,000	65,000.00
40-30-205	Interest Earned - Traffic I/F	12,414	4,934.39	1,000	1,000.00
40-30-210	Interest Earned - Park I/Fees	1,836	22,244.32	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	650,000	602,800.00
40-30-800	Appropriate Fund Balance	0	.00	2,036,700	799,100.00
Total REVENUE:		3,168,703	180,712.74	3,912,400	3,912,400.00
EXPENDITURES					
40-40-116	40th & Madison Light	11,493	62,929.75	600,000	397,600.00
40-40-117	'26 Adams Avene Sidewalk DOT	0	47,723.00	371,400	264,300.00
40-40-121	Current Road Projects	173,019	592,978.49	700,000	803,600.00
40-40-122	40th Street	0	1,719.00	443,000	580,000.00
40-40-127	FY 2025 Road Projects	1,788,723	290,761.25	300,000	.00
40-40-130	Burch Creek Sport Fields	160,975	453,334.23	460,000	154,000.00
40-40-172	Animal Shelter	0	97.04	0	100.00
40-40-187	Chimes View Road	0	6,552.50	700,000	500,000.00
40-40-188	42nd & Adams Ave	1,206	11,250.58	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	1,467,537.84	3,912,400	3,912,400.00
CAPITAL IMPROVEMENTS Revenue Total:		3,168,703	180,712.74	3,912,400	3,912,400.00
CAPITAL IMPROVEMENTS Expenditure Total:		3,414,789	1,467,537.84	3,912,400	3,912,400.00
Total CAPITAL IMPROVEMENTS:		-246,086	1,286,825.10-	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	19,899.70	42,000	20,000.00
51-30-105	Interest Earned I/Fees	8,830	5,882.36	5,500	6,600.00
51-30-150	Hydrant Rentals	100	600.00	100	200.00
51-30-200	Water Sales	2,470,369	2,637,689.18	2,640,000	2,600,000.00
51-30-210	Connection Fees Water	1,125	790.00	1,400	1,400.00
51-30-220	Water Impact Fees	1,818	12,758.97	15,000	13,000.00
51-30-225	Late Fees	26,240	25,088.00	24,700	25,000.00
51-30-875	Transfer in from Storm Drain	0	458,500.00-	458,500	.00
51-30-885	Transfer in from Sewer fund	0	400,000.00-	400,000	.00
51-30-890	Appropriation of Fund Balance	0	.00	1,095,600	10,000.00
51-30-925	Misc. Revenue	55,722	2,158.60	1,000	29,000.00
	Total REVENUE:	2,663,886	1,846,366.81	4,683,800	2,705,200.00
EXPENDITURES					
51-40-110	Salaries and Wages	286,000	294,208.73	307,700	325,300.00
51-40-112	Overtime	14,722	9,422.96	15,600	15,600.00
51-40-130	Employee Benefits	169,957	131,012.05	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	2,921.00	9,300	9,300.00
51-40-230	Travel & Training	1,875	5,215.28	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	2,869.17	4,600	4,600.00
51-40-270	Utilities	173	153.03	200	200.00
51-40-280	Telephone	3,464	3,243.29	3,300	3,400.00
51-40-290	Building Maintenance	0	.00	0	7,500.00
51-40-300	Gas	7,466	4,737.90	12,000	12,000.00
51-40-310	Professional & Technical Servi	6,910	33,388.50	70,000	60,000.00
51-40-320	Blue Stake Service	3,201	3,646.25	2,300	3,000.00
51-40-325	GIS - Service & Equipment	6,978	6,795.00	5,500	5,500.00
51-40-330	Valve Repair	4,755	8,958.66	20,000	20,000.00
51-40-400	PRV Maintenance	7,501	22,046.81	25,000	24,500.00
51-40-480	Special Department Supplies	22,656	8,256.92	30,300	30,300.00
51-40-490	Water Sample Testing	7,181	8,822.78	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	245.63	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	40,928.04	898,400	.00
51-40-709	Ben Lomond & Sunset	0	868.25	0	.00
51-40-710	40th & Chimes - FY 2023	0	65,450.50	70,000	.00
51-40-711	Brier Point Loop	3,122	2,621.50	0	.00
51-40-714	44th to 46th PRV	0	6,133.00	591,600	.00
51-40-716	Radio Antennas - Water Mtrs	0	83,538.00	90,000	10,000.00
51-40-718	900 East Project	1	1,369,424.71	437,700	.00

51-40-720	40Th Street 2025 Project	0	829,915.36	849,000	.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
51-40-749	Small Equipment	0	.00	8,000	.00
51-40-750	Capital Outlay	0	.00	0	750,000.00
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	3,792,811.89	4,683,800	2,705,200.00
	WATER FUND Revenue Total:	2,663,886	1,846,366.81	4,683,800	2,705,200.00
	WATER FUND Expenditure Total:	3,749,768	3,792,811.89	4,683,800	2,705,200.00
	Total WATER FUND:	-1,085,882	1,946,445.08-	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
SANITARY SEWER					
REVENUE					
52-30-100	Interest Earned	94,083	93,978.51	110,000	65,000.00
52-30-200	Sewer Sales	2,315,458	2,290,616.56	2,400,000	2,400,000.00
52-30-250	Connection Fees Sewer	400	300.00	1,000	500.00
52-30-890	Appropriation of Fund Balance	0	.00	1,199,800	256,200.00
52-30-925	Misc. Revenue	6,000	6,139.06	70,000	6,000.00
	Total REVENUE:	2,415,941	2,391,034.13	3,780,800	2,727,700.00
EXPENDITURES					
52-40-110	Salaries and Wages	251,648	209,264.88	271,100	286,000.00
52-40-112	Overtime	3,972	5,305.62	15,800	15,600.00
52-40-130	Employee Benefits	144,004	100,605.71	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	30,000	5,100.00
52-40-280	Telephone	2,262	1,658.66	5,500	5,500.00
52-40-290	Building Maintenance	0	5,071.87	5,100	5,100.00
52-40-300	Gas	3,149	4,151.04	25,000	25,000.00
52-40-310	Professional & Technical	6,480	1,704.49	10,300	20,300.00
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	5,199.00	5,800	5,800.00
52-40-400	Transfer to General Fund	5,798	.00	12,200	12,200.00
52-40-455	Transfer to Water Fund	0	400,000.00-	400,000	.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	952,064.75	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	9,882.10	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	1,957,172.86	3,780,800	2,727,700.00
	SANITARY SEWER Revenue Total:	2,415,941	2,391,034.13	3,780,800	2,727,700.00
	SANITARY SEWER Expenditure Total:	2,521,831	1,957,172.86	3,780,800	2,727,700.00
	Total SANITARY SEWER:	-105,890	433,861.27	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	121,210.14	120,000	87,000.00
53-30-105	Interest Earned I/Fees	15,561	5,519.95	5,000	3,000.00
53-30-200	Storm Drain Revenue	1,324,539	1,316,646.39	1,338,700	1,258,700.00
53-30-220	Storm Drain Impact Fees	8,605	32,946.84	35,000	10,000.00
53-30-890	Appropriation of Fund Balance	0	.00	2,025,800	1,267,000.00
53-30-925	Misc. Revenue	0	139.05	0	.00
	Total REVENUE:	1,429,573	1,476,462.37	3,524,500	2,625,700.00
EXPENDITURES					
53-40-110	Salaries and Wages	357,788	361,542.63	376,000	395,000.00
53-40-112	Overtime	31,581	28,290.53	32,100	.00
53-40-130	Employee Benefits	180,438	161,159.68	158,500	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	1,628.00	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	1,184.41	6,200	6,200.00
53-40-280	Telephone	983	469.56-	3,500	.00
53-40-290	Building Maintence	0	.00	8,200	.00
53-40-300	Gas	7,261	4,994.72	6,000	6,000.00
53-40-310	Prof & Tech Services	10,349	11,206.52	25,300	35,300.00
53-40-320	Blue Stake Serivce	0	.00	700	.00
53-40-325	GIS - Service & Equipment	282	1,203.75	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	3,583.83	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	458,500.00-	458,500	.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	386,856.65	3,524,500	2,625,700.00
	STORM DRAIN FUND Revenue Total:	1,429,573	1,476,462.37	3,524,500	2,625,700.00
	STORM DRAIN FUND Expenditure Total:	1,015,841	386,856.65	3,524,500	2,625,700.00
	Total STORM DRAIN FUND:	413,732	1,089,605.72	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	4,716.94	5,800	7,500.00
54-30-200	Garbage Fees	820,796	835,822.26	845,000	825,000.00
54-30-205	Recycling Fees	243,229	248,483.67	266,000	262,000.00
54-30-850	Misc. Rental	2,135	2,410.00	2,800	2,800.00
54-30-890	Appropriate Fund Balance	0	.00	272,900	200,000.00
	Total REVENUE:	1,077,351	1,091,432.87	1,392,500	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	2,175.15	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	573,598.02	755,000	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	153,555.60	273,600	305,000.00
54-40-440	Additional Cleanups	26,337	44,531.52	33,000	46,400.00
54-40-450	Construction Materials Tipping	0	55,440.97	59,000	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	903,437.38	1,392,500	1,297,300.00
	GARBAGE FUND Revenue Total:	1,077,351	1,091,432.87	1,392,500	1,297,300.00
	GARBAGE FUND Expenditure Total:	1,175,221	903,437.38	1,392,500	1,297,300.00
	Total GARBAGE FUND:	-97,870	187,995.49	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	632,145.47	650,000	602,800.00
Total REVENUE:		630,943	632,145.47	650,000	602,800.00
EXPENDITURES					
55-40-550	Transfer RIF to CPF	630,943	.00	650,000	602,800.00
Total EXPENDITURES:		630,943	.00	650,000	602,800.00
ROAD IMPROVEMENT FEE FUND Revenue Total:		630,943	632,145.47	650,000	602,800.00
ROAD IMPROVEMENT FEE FUND Expenditure Total:		630,943	.00	650,000	602,800.00
Total ROAD IMPROVEMENT FEE FUND:		0	632,145.47	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	12,431.45	3,200	100.00
58-30-201	Ambulance Fees - S/O - DPS	1,034,656	1,033,700.04	1,140,800	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	1,056,650.95	1,144,000	1,107,100.00
EXPENDITURES					
58-40-110	Salaries and Wages	191,794	203,315.09	201,900	227,400.00
58-40-111	Part Time Wages	18,734	25,966.83	26,000	28,000.00
58-40-112	Overtime	29,216	22,522.03	25,000	20,000.00
58-40-130	Employee Benefits	74,575	92,343.27	90,000	87,600.00
58-40-210	Memberships	375	.00	0	.00
58-40-230	Travel & Training	1,736	180.00	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	18,818.31	10,800	10,800.00
58-40-250	Equipment Maintenance	719	11,173.57	11,400	11,200.00
58-40-270	GoldCross Billing Fees	57,154	56,638.84	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	27,276.17	35,700	35,700.00
58-40-311	Oxygen Costs	403	2,121.65	3,500	10,000.00
58-40-312	PMA Fees	98,420	113,058.10	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	70,000	90,000.00
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	36,326.47	38,000	40,000.00
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	2,100	2,000.00
58-40-750	Capital Outlay	0	.00	0	32,000.00
58-40-970	Depreciation	71,978	13,800.00	22,000	65,000.00
58-40-980	Retained Earnings	0	.00	346,100	163,500.00
	Total EXPENDITURES:	784,213	721,751.58	1,144,000	1,107,100.00
	AMBULANCE FUND Revenue Total:	1,026,543	1,056,650.95	1,144,000	1,107,100.00
	AMBULANCE FUND Expenditure Total:	784,213	721,751.58	1,144,000	1,107,100.00
	Total AMBULANCE FUND:	242,330	334,899.37	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
CRA - Young Mazda Project Area					
REVENUE					
66-30-100	Tax Increment	34,087	91,519.85	32,500	32,500.00
66-30-101	Interest	0	95.09	0	.00
66-30-125	Sales Tax Revenue	25,203	.00	23,000	23,000.00
Total REVENUE:		59,290	91,614.94	55,500	55,500.00
EXPENDITURES					
66-40-100	Professional & Technical	3,250	500.00	30,900	30,900.00
66-40-550	Tax Increment Incentives	25,203	.00	23,000	23,000.00
66-40-600	Charge for Services - G/F	1,895	.00	1,600	1,600.00
Total EXPENDITURES:		30,348	500.00	55,500	55,500.00
CRA - Young Mazda Project Area Revenue Total:		59,290	91,614.94	55,500	55,500.00
CRA - Young Mazda Project Area Expenditure Total:		30,348	500.00	55,500	55,500.00
Total CRA - Young Mazda Project Area:		28,942	91,114.94	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
City Center CRA Project					
Revenue					
68-30-100	Tax Increment	593,353	614,835.73	650,000	650,000.00
68-30-300	Interest Income	0	1,819.68	500	500.00
Total Revenue:		593,353	616,655.41	650,500	650,500.00
Expenditures					
68-40-400	Professional & Technical	19,769	18,385.00	25,000	25,000.00
68-40-450	Transfer to Hinckley Housing	0	.00	41,500	41,500.00
68-40-475	Tax Increment Incentives	0	.00	200	200.00
68-40-500	Charge for Services - G/F	24,220	.00	20,800	.00
68-40-600	New CDRA Projects	43,796	.00	563,000	583,800.00
Total Expenditures:		87,785	18,385.00	650,500	650,500.00
City Center CRA Project Revenue Total:		593,353	616,655.41	650,500	650,500.00
City Center CRA Project Expenditure Total:		87,785	18,385.00	650,500	650,500.00
Total City Center CRA Project:		505,568	598,270.41	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
CDRA Housing Authority Fund					
REVENUE					
85-30-400	Transfer in from City Cntr CRA	0	.00	41,500	41,500.00
Total REVENUE:		0	.00	41,500	41,500.00
EXPENDITURES					
85-40-100	Housing Expenditures	0	.00	41,500	41,500.00
Total EXPENDITURES:		0	.00	41,500	41,500.00
CDRA Housing Authority Fund Revenue Total:		0	.00	41,500	41,500.00
CDRA Housing Authority Fund Expenditure Total:		0	.00	41,500	41,500.00
Total CDRA Housing Authority Fund:		0	.00	0	.00

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

WEBER COUNTY NOTICE OF PROPOSED TAX INCREASE

The following taxing entities are proposing to increase property tax revenue within WEBER COUNTY. Data is based on the taxing entity's average value shown below. The same value is used for both residential and commercial property. Concerned citizens are invited to attend the public hearings listed.

FOR FURTHER INFORMATION CONTACT THE INDIVIDUAL ENTITIES AT THE NUMBERS SHOWN BELOW.

Entities Proposing a Tax Increase	Average Market Value	If approved, tax will increase	From:	To:	Additional Ad Valorum Tax Revenue	% Increase if Proposed Tax Increase is Approved	Public hearing information Date/Time	Location	Phone:
HARRISVILLE CITY	$433,000	**Residential:**	**$365.32**	**$373.18**	$24,132	2.12%	Aug 04,2026 7:00 PM	363 W Independence Blvd Harrisville	801-782-4100
		Commercial:	**$664.22**	**$678.51**					
HOOPER CITY	$630,000	**Residential:**	**$95.98**	**$140.68**	$128,000	46.55%	Aug 06,2026 6:00 PM	5580 W 4600 S Hooper	801-732-1064
		Commercial:	**$174.51**	**$255.78**					
ROY CITY	$439,000	**Residential:**	**$388.25**	**$601.69**	$2,807,745	54.94%	Aug 11,2026 6:00 PM	5051 S 1900 W Roy	801-774-1000
		Commercial:	**$705.91**	**$1,093.99**					
SOUTH OGDEN CITY	$497,000	**Residential:**	**$660.69**	**$728.75**	$476,331	10.30%	Aug 04,2026 6:00 PM	3950 South Adams Ave South Ogden City	801-622-2700
		Commercial:	**$1,201.25**	**$1,325.00**					
WASHINGTON TERRACE CITY	$431,000	**Residential:**	**$376.91**	**$402.27**	$98,100	6.73%	Aug 04,2026 6:00 PM	5249 South 400 East Washington Terrace	801-393-8681
		Commercial:	**$685.29**	**$731.41**					
WEBER BASIN WATER CONSERVANCY	$533,000	**Residential:**	**$54.82**	**$58.63**	$476,649	6.99%	Aug 24,2026 6:30 PM	2837 E Hwy 193 Layton	801-771-1677
		Commercial:	**$99.67**	**$106.60**					
NORTH VIEW FIRE DISTRICT	$553,000	**Residential:**	**$332.74**	**$364.98**	$493,424	9.73%	Aug 03,2026 6:00 PM	315 E. 2550 N. North Ogden	801-782-8159
		Commercial:	**$604.98**	**$663.60**					

***Additional Ad Valorum Tax Revenue does not include amount from Judgment Levies.**

****This list is for informational purposes only and should not be relied on to determine a taxpayer's property tax liability. For specific property tax liability information the taxpayer should review their "Notice of Valuation and Tax Change".**