

# Ogden City Council Work Session

Council Staff Review



<b>Item Type:</b>	Budget
<b>Description:</b>	Fiscal Year 2025-2026 Budget – Management Services (General Fund), Non-Departmental Account, and Internal Service Funds
<b>Department:</b>	Management Services
<b>Division:</b>	Comptroller
<b>Action Requested:</b>	Discussion
<b>Public Input:</b>	N/A

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## **Executive Summary**

The council will review and discuss the Fiscal Year 2025-2026 budget proposal for the Management Services Department. Proposed non-departmental General Fund expenditures and budgets for the Fleet and Facilities, Information Technology, and Risk Management Internal Service Funds will also be reviewed.

## **Background**

Utah Code §10-6-111 (Utah Municipal Code – Uniform Fiscal Procedures Act for Utah Cities) requires that the city administration prepare and present an annual, tentative budget at the first regularly scheduled meeting in May. The final budget must be adopted no later than June 30 of each year. When a budget includes a proposed tax increase, the final budget must be adopted no later than September 1.

In preparation for receiving and reviewing the budget, the council also requests additional information from the administration related to areas of particular interest to the council. This additional information includes reports on current fiscal year goals and accomplishments, progress on management audit recommendations (if any), status of current year's capital improvement projects, staffing issues, debt service, equipment replacement, and other relevant issues.

## **Budget Review Process**

The administration and council staff meet regularly as a budget team during the budget process to discuss and review not only the current year progress, but also any significant changes in the proposed budget. Council staff may request additional information and



justification for major budget proposals. Staff also meet with each department head regarding individual department budgets. The information gleaned from these meetings is then presented to the council in a series of work sessions. Work sessions offer the council an opportunity to review and discuss the proposed budget and provide the necessary information to allow council members to make informed decisions.

### Five-Year Strategic Plan – FY2026 Management Services Goals

In January 2020, the Council updated and reformatted the Budget Goals to incorporate the Strategic Plan Directives identified in the Strategic Plan:

- Economic Development
- Community Safety
- Recreation
- City Image and Reputation

The Council also included Fiscal Sustainability and Transparency as a key goal for the budget. The City is currently in the process of updating the Strategic Plan, however, the five strategic initiatives remain the same for the FY2026 budget.

Operations in Management Services impact goals related to Fiscal Sustainability and Transparency.

- **City Employees and Essential Services.** Strive for competitive salaries to retain skilled and qualified personnel. Ensure each department is adequately staffed with the appropriate positions to provide quality and professional service. Maintain current staffing levels and consider reducing the number of city services with the goal of minimizing employee fatigue and improving overall quality of services.
- **Comprehensive Financial Sustainability Model.** Develop and use a financial sustainability model, proactively generated by the city, as a resource to plan for future general fund revenues and expenditures.
- **Fleet Management.** Support the administration's ongoing efforts to improve the conditions of the city's fleet and implement Fleet Management Study recommendations. The council encourages not only transitioning the fleet to more fuel-efficient vehicles, but also exploring alternative fuel options, use of electric vehicles and other methods for reducing vehicle emissions.

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## Management Services Department Budget Comparison

The Management Services Department is funded through the General Fund. A comparison of the FY2025 adopted budget and the FY2026 proposed budget shows the following:

Mgmt Scvs General Fund	Adopted FY2025	YTD FY2025	Proposed FY2026	Amount Change	% Change
Administration	\$ 753,200	\$ 728,200	\$ 911,825	\$ 158,625	21.06%
Marketing	\$ 456,025	\$ 515,550	\$ 664,375	\$ 208,350	45.69%
Justice Court	\$ 1,985,875	\$ 2,096,300	\$ 2,011,700	\$ 25,825	1.30%
Human Resources	\$ 885,900	\$ 935,325	\$ 951,425	\$ 65,525	7.40%
Comptroller	\$ 1,136,700	\$ 1,231,025	\$ 1,112,175	\$ (24,525)	-2.16%
Fiscal Operations	\$ 880,000	\$ 952,625	\$ 897,625	\$ 17,625	2.00%
Purchasing	\$ 409,525	\$ 409,525	\$ 333,200	\$ (76,325)	-18.64%
Recorders	\$ 589,825	\$ 589,825	\$ 589,425	\$ (400)	-0.07%
<b>TOTAL</b>	<b>\$ 7,097,050</b>	<b>\$ 7,458,375</b>	<b>\$ 7,471,750</b>	<b>\$ 374,700</b>	<b>5.28%</b>

## Significant Changes

Significant changes in the Management Services Budget are summarized below:

### Administration

- Wage and benefit increases
- One new full-time positions – Management Analyst (Grade 170) (\$194,600). Funding is offset by reductions in other accounts

### Marketing

- Wage and benefit increases
- Two new full-time employees- Marketing & Communications Specialist (Grade 130) (208,350). One position is transferring from Cultural Services. A Police Records Specialist is being eliminated to provide funding for the other position.

### Justice Court

- Wages and benefit increases

### Human Resources

- Wages and benefit increases

### Comptrollers

- Wages and benefit increases

### Fiscal Operations

- Wages and benefit increases



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## Purchasing

- Wages and benefit increases
- Elimination of a Fiscal Support Specialist (Grade 125) to provide funding for new position in MS Administration

## Recorders

- Wages and benefit increases
- Reduction in part-time funding to provide funding for new position in MS Administration

## Internal Service Funds Budget Comparisons

Internal Service Funds are used to account for the cost of services provided to city departments by Fleet and Facilities, Information Technology, Risk Management, and Parking and Mobility. A comparison of the FY2025 adopted budget and the FY2026 proposed budget shows the following:

Internal Service Funds	Adopted FY2025	YTD FY2025	Proposed FY2026	Amount Change	% Change
<b>Fleet &amp; Facilities</b>					
Debt Service	\$ 196,875	\$ 196,875	\$ 197,000	\$ 125	0.06%
Fleet	\$ 8,723,425	\$ 12,561,253	\$ 9,375,925	\$ 652,500	7.48%
Facilities	\$ 3,128,375	\$ 3,128,375	\$ 3,799,325	\$ 670,950	21.45%
Stores	\$ 677,850	\$ 830,450	\$ 908,750	\$ 230,900	34.06%
<b>TOTAL F&amp;F</b>	<b>\$ 12,726,525</b>	<b>\$ 16,716,953</b>	<b>\$ 14,281,000</b>	<b>\$ 1,554,475</b>	<b>12.21%</b>
<b>Information Tech.</b>	<b>\$ 6,542,350</b>	<b>\$ 6,542,350</b>	<b>\$ 7,067,575</b>	<b>\$ 525,225</b>	<b>8.03%</b>
<b>Risk Management</b>	<b>\$ 2,544,350</b>	<b>\$ 2,544,350</b>	<b>\$ 2,800,975</b>	<b>\$ 256,625</b>	<b>10.09%</b>
<b>Parking and Mobility</b>	<b>\$ 851,725</b>	<b>\$ 991,650</b>	<b>\$ 2,741,950</b>	<b>\$ 1,890,225</b>	<b>221.93%</b>

## Non-Departmental Fund Budget Comparisons

The Non-Departmental Account is used to account for expenses for general building maintenance, Interagency and Interfund transfers, contingency funds, management studies, and other operational expenses that are not department specific. A comparison of the FY2025 adopted budget and the FY2026 proposed budget shows the following:



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Non-Departmental General Fund	Adopted FY2025	YTD FY2025	Proposed FY2026	Amount Change	% Change
<b>Buildings</b>	\$ 1,242,850	\$ 1,388,750	\$ 1,404,150	\$ 161,300	12.98%
<b>Transfers</b>	\$ 3,598,400	\$ 13,128,750	\$ 4,059,000	\$ 460,600	12.80%
<b>Miscellaneous</b>					
Employee Adjustments	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	0.00%
Charges for Services	\$ 1,860,100	\$ 2,560,200	\$ 1,991,100	\$ 131,000	7.04%
Other Operating Expenses	\$ 360,750	\$ 578,375	\$ 326,450	\$ (34,300)	-9.51%
Operating Expenses	\$ 5,178,825	\$ 6,096,550	\$ 5,499,550	\$ 320,725	6.19%
<b>Total Miscellaneous</b>	\$ 5,248,825	\$ 6,166,550	\$ 5,569,550	\$ 320,725	6.11%
<b>Debt Service</b>	\$ 2,287,150	\$ 2,287,150	\$ 2,239,950	\$ (47,200)	-2.06%
<b>TOTAL</b>	<b>\$ 12,377,225</b>	<b>\$ 22,971,200</b>	<b>\$ 13,272,650</b>	<b>\$ 895,425</b>	<b>7.23%</b>

## Organization Structure/Staffing

The FY2026 budget proposes some staffing changes for Management Services and the Internal Service Funds. Any change in numbers from the adopted FY2025 budget is shown red.

Management Services General Fund	Adopted FY2025 FTE's	Proposed FY2026 FTE's	Changes	Notes
Administration	2	3	+1	Adding Management Analyst
Marketing/Comm.	2	4	+2	Moving positions from Cultural Services and Police
Comptroller	8.35	8.35	0	Remaining .65 charged to BDO
Fiscal Operations	14	14	0	
Human Resources	5	5	0	
Justice Court	13	13	0	
Purchasing	4	3	-1	Eliminated a Purchase Specialist to add Mgmt Analyst
Recorder	3	3	0	
<b>TOTAL</b>	<b>51.35</b>	<b>53.35</b>	<b>2.00</b>	



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Management Services Internal Service Funds	Adopted FY2025 FTE's	Proposed FY2026 FTE's	Changes	Notes
Fleet and Facilities	18	18	0	
Information Tech.	17	17	0	
Risk Management	2	2	0	
Parking and Mobility	1	1	0	

## Timeline

### **May 6, 2025**

The Council accepted the Mayor's Proposed FY2025-2026 Budget for review.

### **May 20, 2025**

The Council will hold a work session to review the Community and Economic Development Departmental Budget.

The Council will also consider setting a public hearing on the Tentative FY2026 budget for June 3, 2025.

### **June 3, 2025**

The council will consider adopting the Tentative Fiscal Year 2026 budget.

### **June 17, 2025**

The council will consider adopting the Final Fiscal Year 2025-2026 Budget

## Questions

Directors have been asked to address the questions and provide information as set forth in the Presentation Guidelines document attached.

## Attachments

1. Presentation Guidelines
2. Significant Changes in Operations or Personnel – General Fund Expenditures
3. Significant Changes in Operations or Personnel – Employee Compensation and Benefits
4. Budget sections related to Management Services:
  - a. Management Services Department Expenditures



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- b. Internal Services Funds
  - i. Fleet and Facilities Internal Service Expenditures
  - ii. Information Technology Internal Service Fund Expenditures
  - iii. Risk Management Internal Service Fund Expenditures
  - iv. Parking and Mobility Internal Service Fund Expenditures
- c. Non-departmental Summary and Budget

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**Council Staff Contact: Janene Eller-Smith, MPA/JD (801) 629-8165**



# Information Request for the FY2026 Budget

## 1. Management Services

- A. **Personnel Changes:** Provide a summary of personnel changes that occurred during FY2025 and those being recommended for FY2026 (e.g., reclassifications, additions, deletions, etc.)
- B. **Wages and Benefits/Compensation Plan:** Provide a summary of how the most recent compensation study is being implemented along with any recommendations. Also provide any proposed salary and/or cost of living increases.
- C. **Unused Salary and Benefits.** Provide a summary of unused salary and benefits funds for each department and how those funds are being incorporated into the FY2026 salary and benefits funding.
- D. **Temporary Full-time Employees.** Provide a list of any temporary full-time positions that have been created during the FY2025 budget. Please provide a list of which positions were created prior to FY2025 and which positions are filled at the time the budget is proposed.
- E. **Capital Projects:** Provide a listing of all proposed Capital Improvement Plan projects funded in the budget. Include a separate list for projects at BDO. Please highlight the funding sources for each of these projects.
- F. **BDO Lease Revenue.** Provide a detailed list showing uses of BDO Lease Revenue. Include fund balance information.
- G. **New Revenue and Expenditure Breakdown:** Provide a detailed listing of new revenues and expenditures related to any proposed property tax increase.
- H. **B&C Road Funds:** Provide the proposed use of B&C road funds.
- I. **Proposition 1 Funds:** Provide the proposed use of the Prop 1 funds.
- J. **Non-profit Contributions.** Please provide a summary of proposed contributions to non-profit entities. If the City has a contract relationship with the non-profit, please provide a summary of services provided by the non-profit. If there is not a contract relationship, please explain the purpose of the proposed funding and whether it will be on-going or one time.
- K. **America Rescue Plan Act (ARPA) Funds.** Please provide the proposal for the expenditures of any remaining federal ARPA funds.
- L. **CPI Increases.** Please provide the calculated CPI used for any fees or charges for service which have preapproved fee increases based on a CPI.



## 2. Public Services

- A. **Sidewalks Completed and Proposed:** Provide a list of major sidewalk projects (e.g. new or replacement) completed within the last year and a list of proposed major sidewalk projects for the upcoming year. Provide maps showing the locations.
- B. **Utility Fee Changes:** Provide a summary of the proposal for utility fee increases, if any.

## 3. Community and Economic Development

- A. **Airport.** If available, please share recommendations from consultants, management audits, or legislative audits for operational changes at the airport.
- B. **Building Permits.** Please provide a report on the number of building permits issued in the last two to three years for single or multi-family housing construction. Provide a breakdown of by type.

## 4. Redevelopment Agency

- A. **Distribution of Funds:** Provide the proposed distribution of FY2026 RDA property tax and other revenues. Please provide brief notes to explain proposed expenditures from revenues other than tax increment (BDO lease revenue, General Fund, etc.).
- B. **New Project Areas.** Provide a list of proposed project areas that the Administration hopes to propose in the FY2026 budget year.
- C. **Expiring Project Areas.** Please identify any project areas that expired in the FY2025 budget year or will expire in the FY2026 budget year.

## Fiscal Year 2025-2026 Council Budget Presentations

Thank you for your efforts to make the budget process go smoothly. Below is the recommended outline for presenting your departmental budget to the Council. You have the option to present information on a department-wide basis, or if you prefer, you can present the information on each division.

Please plan on making a 45-minute presentation highlighting the following as it relates to your department. Generally, the total time should be approximately 90 minutes, including questions. Departments that manage more than one fund may take additional time as necessary to adequately cover each proposed budget.

- I. Highlight the top three accomplishments for FY25.
- II. If applicable, please review any new cost-saving measures or efficiencies that were implemented during the year or report on savings from previously implemented cost-saving measures. (This is an opportunity to report on the efficiencies you have implemented during the regular course of managing your department. It is not meant to require implementation of any additional measures.)
- III. Please identify your department's biggest immediate challenges and how those challenges are being managed.
- IV. Please identify your department's biggest long-term challenges and what long-term strategies are being considered or implemented.
- V. As the core of your presentation, please address any specific budget issues that apply. These may include, but are not limited to, the following:
  1. New funding requests (positions, programs, etc.).
  2. Significant line-item increases, not including personnel costs.
  3. Significant changes in operations that have budgetary impacts.
  4. CIP Projects expected to be completed within the next year. If there are several, pick the top three most significant.
  5. Major equipment purchases.
  6. IT purchases.

7. Please identify any personnel changes and/or impacts of the updated salary study (if applicable).
  8. Please identify any grant funding that is included in your proposed budget.
  9. Feel free to present any other budget issues that you feel are important or would help the Council during their deliberations.
  10. Please outline your goals for FY26 and, if possible, how these goals fit within the Council's Strategic Directives.
  11. Please review how you will be proposing to spend any excess funds from the FY25 budget.
- VI. If there are specific departmental questions regarding the budget, those will be provided a few days prior to your presentation.





**FISCAL YEAR 2025-2026  
TENTATIVE BUDGET**

**SIGNIFICANT CHANGES IN OPERATIONS OR PERSONNEL**

The discussion of items below is limited to those for which there is a proposed change in programs or processes. Any changes resulting from increased activity or level of performance are not commented on in this narrative.

**GENERAL CITY  
EMPLOYEE COMPENSATION & BENEFITS**

**Compensation**

Ogden City implemented a compensation study with the adopted Fiscal Year 2025 budget, as part of the study, it was recommended that the Salary Schedules should be reviewed annually according to a Consumer Price Index (CPI) and if possible be adjusted which gives a Cost of Living Adjustment (COLA) to all employees. This allows for the Salary Schedules of Ogden City to remain competitive in the Utah market. Administration has determined to reference the CPI-W (Consumer Price Index for Urban Wage Earners & Clerical Workers) January to January change as the amount to propose as a COLA. The January 2024 to January 2025 CPI-W change was 2.97%. The 2.97% change is proposed in the budget for all employees to receive as a COLA and all Salary Schedules to be adjusted by that same percentage. Additionally, a 1.5% merit increase is proposed for all non-sworn employees and a step increase according to the step program is proposed for public safety sworn employees.

All increases in wages also include increases to the associated benefits, this is included in the net change to wage and benefit budgets. Implementing the COLA and Merit/Step increases result in a net increase in wages and benefits of \$2,564,875 City-Wide. These changes are summarized below:

	<i>FY 2026 Wage Increase Budgets</i>		
	<i>General Fund</i>	<i>All Other Funds</i>	<i>City-Wide</i>
<i>Funds For Increases</i>	\$ 2,136,000	\$ 428,875	\$ 2,564,875

Additionally, all positions reclassified, added, eliminated, have a title change, or are proposed to transfer division in the FY2026 budget are included in the staffing document as well as in the Summary of Staffing Changes chart below. The wages and benefits for the positions below are included in the proposed budget but are not included in the funds for increases amounts shown above.

**OGDEN CITY  
FY2025-2026 TENTATIVE BUDGET  
SUMMARY OF STAFFING CHANGES**

<b>Fund</b>	<b>Department</b>	<b>Division</b>	<b>Position Title</b>	<b>Reclassified</b>	<b>Added</b>	<b>Eliminated</b>	<b>Title Change</b>	<b>Transferred</b>
Airport	Community and Economic Development	Airport	Add Principal Engineer-Airport grade 170		1			
Airport	Community and Economic Development	Airport	Reclass Admin Assistant III grade 125 to Airport Security Coordinator grade 130	1				
Airport	Community and Economic Development	Airport	Title Change Admin Assistant III grade 125 to Airport Support Specialist				1	
Airport	Community and Economic Development	Airport	Title Change Maintenance Tech-Airport grade 130 to Airport FOD/Vegetation Technician				1	
Airport	Community and Economic Development	Airport	Title Change Maintenance Tech-Airport grade 130 to Airport Facilities Maintenance Technician				1	
General	Legal	Legal	Add Digital Evidence Technician grade 135		1			
General	Community and Economic Development	Cultural Services-Union Station (formerly ACE-Union Station)	Title Change Union Station Operations Coordinator grade 145 to Union Station Operations Administrator				1	
General	Community and Economic Development	Cultural Services-Union Station (formerly ACE-Union Station)	Title Change Union Station Support Specialist grade 125 to Cultural Services Support Specialist				1	
General	CED to Management Services	Cultural Services-Union Station (formerly ACE-Union Station) to Facilities	Transfer Maintenance Technician-Facility grade 125 from ACE-Union Station to Facilities					1
General	Community and Economic Development	Cultural Services (formerly ACE)	Title Change Visit Center Coordinator grade 125 to Visitor Services Coordinator				1	
General	CED to Management Services	Cultural Services (formerly ACE) to Marketing & Communications	Transfer Marketing & Communications Specialist grade 130 from ACE to Marketing & Communications					1
General	Community and Economic Development	Planning	Reclass Senior Planner grade 155 to Planner II grade 150	1				
General	Community and Economic Development	Planning	Reclass Planner grade 145 to Planner II grade 150	1				
General	Community and Economic Development	Planning	Title Change 2 Planner's grade 145 to Planner I grade 145				2	
General	Mayor	Mayor	Reclass Community Engagement Administrator grade STAFF150 to grade STAFF160	1				
General	Management Services	Treasury-Purchasing	Eliminate Fiscal Support Specialist grade 125			1		
General	Management Services	Administration	Add Management Analyst grade 170		1			
General	Police	Administration	Eliminate Police Records Specialist grade 120			1		
General	Management Services	Marketing & Communication	Add Marketing & Communications Specialist grade 130		1			
General	Police	Administration	Reclass Homeless Advocate grade 140 to Homeless Services Supervisor grade 150	1				
General	Public Services	Streets	Reclass two Equipment Operator I grade 125 to Equipment Operator II grade 130	2				

Refuse	Public Services	Refuse	Reclass three Maintenance Technician I-Operations grade 120 to Equipment Operator I-Operations grade 125	3				
General	Public Services	Engineering	Reclass City Surveyor grade 165 to Engineering Director grade 185	1				
General	Public Services	Parks	Correct Title and Grade of Maintenance Technician I-Parks Refuse Collector grade 120 to Maintenance Technician II-Parks Refuse Collector grade 125	1				
Major Grants	Community and Economic Development	Community Development	Elimintate Community Development Assistant Director grade ADD175			1		
<b>Total</b>				<b>12</b>	<b>4</b>	<b>3</b>	<b>8</b>	<b>2</b>

### **Benefits**

For retirement, Ogden City pays into the Utah State Retirement System (URS) for City employees. The contribution rates are set annually by URS, the retirement contribution rates will change for Ogden City for FY2026, thus, the changes to retirement will be accounted for as part of the total wage and benefit budget. The changes to retirement benefits under the current pay structure are included in the proposed budget and are part of the net change shown under Compensation. General employees under the Tier 2 Hybrid plan has an employee portion that will increase in FY26. Utah State code prohibits the employer from paying for this .081%, thus there is no budget impact for that change.

The City's health insurance carrier will continue to be SelectHealth under a self-funded model. The dental plan is also with SelectHealth under a self-funded model. No increase to the City's dental plan is proposed in the FY26 proposed budget. The City proposes to absorb an increase of 2% in healthcare costs with no other changes to premiums or benefits offered to employees. This increase in premium paid by Ogden City is estimated to be \$208,525 in the FY26 budget of which \$139,700 is budgeted in the general fund and the remaining \$68,825 is budgeted in the other funds.

### **Summary of Compensation & Benefits**

Total wage and benefit increases, due to the changes summarized above, as well as estimated attrition due to retirements, promotions, new hires and the proposed changes to the staffing document results in a net increase to wage and benefit accounts in the general fund of \$2,619,100 and \$546,775 to all other funds. This totals \$3,165,875 in increases to wage and benefit accounts in the tentative FY2026 budget.



## **FISCAL YEAR 2025-2026 TENTATIVE BUDGET**

### **SIGNIFICANT CHANGES IN OPERATIONS OR PERSONNEL**

The discussion of items below is limited to those for which there is a proposed change in programs or processes. Any changes resulting from increased activity or level of performance are not commented on in this narrative.

#### **GENERAL FUND EXPENDITURES**

##### Mayor

The net change in the Mayor's FY2026 budget is an increase of \$376,775. Wage and benefit increases include two positions that were added during FY2025 as well as what was described in the significant changes to employee compensation and benefits and total \$351,775. Additionally, with the additional two positions, increases to operating expense lines in the amount of \$25,000 are also included.

##### City Council

The net change of the Council's FY2026 budget is an increase of \$175,225. Wage and benefit increases are in the Council's budget as described in the significant changes to employee compensation and benefits and total \$100,225. Additionally, a budget for expenses related improvements to the 3<sup>rd</sup> floor of the Municipal Building has been added in the amount of \$75,000 as a one-time budgeted amount.

##### Management Services

The net change of the Management Services FY2026 budget is an increase of \$374,700.

This increase is due to the net of the following budget adjustments:

##### Administration

- Wage and benefit increases, as described in the significant changes to employee compensation and benefits along with the funding of a new full-time position, Management Analyst grade 170, total \$194,600. The funding of the new full-time position is offset by other changes in Management Services.
- Professional and Technical was reduced as part creating the two new positions in the Mayor's office during FY25 in the amount of \$25,000. Funds were also used from the Comptroller, Justice Court, and Fiscal Operations professional and technical accounts to help fund the two new positions during FY25. These reductions were then reduced in the FY26 budget to reflect that change.
- The IT Direct Contract line was reduced by \$10,975. This line is for IT contracts directly related to Management Services that is charged back by IT, which is an internal service fund.
- All the other changes are budget neutral to better align expenditures to the correct budget line.

##### Marketing

- Wage and benefit increases, as described in the significant changes to employee compensation and benefits, along with the addition of two new full-time employees under Marketing total \$208,350. The Marketing & Communications Specialist grade 130 is being transferred from Cultural Services to Marketing and an additional Marketing & Communications Specialist is being added as a net result of eliminating a Police Records Specialist under the Police Department. The purpose of adding both

positions under Marketing is to better align the functionality of the group and to help create efficiencies for the Marketing and Communications functions of the City.

#### Justice Court

- Wage and benefit increases, as described in the significant changes to employee compensation and benefits along with employee turnover and total \$35,825.
- Professional and Technical was reduced as part creating the two new positions in the Mayor's office during FY25 in the amount of \$10,000.
- An additional \$6,000 was also reduced from Professional and Technical but were part of other changes that are budget neutral for the Justice Court.

#### Human Resources

- Wage and benefit adjustments, as described in the significant changes to employee compensation and benefits along with employee turnover resulting in an increase of \$65,525.
- All the other changes are budget neutral to better align expenditures to the correct budget line.

#### Comptroller

- Wage and benefit adjustments, as described in the significant changes to employee compensation and benefits along with the reduction of part-time funding to help fund a new position under Management Services admin totals a decrease of \$14,525.
- Professional and Technical was reduced as part creating the two new positions in the Mayor's office during FY25 in the amount of \$10,000.
- All the other changes are budget neutral to better align expenditures to the correct budget line.

#### Fiscal Operations

- Wage and benefit increases, as described in the significant changes to employee compensation and benefits along with employee turnover and total \$27,625.
- Professional and Technical was reduced as part creating the two new positions in the Mayor's office during FY25 in the amount of \$10,000.

#### Purchasing

- Wage and benefit adjustments, as described in the significant changes to employee compensation and benefits along with employee turnover, the elimination of the Fiscal Support Specialist grade 125 to help fund an additional position under Management Services Admin totals a decrease of \$76,325.
- All the other changes are budget neutral to better align expenditures to the correct budget line.

#### Recorder

- Wage and benefit increases, as described in the significant changes to employee compensation and benefits along with employee turnover and total \$14,600.
- Part-time funding was reduced by \$15,000 to help fund a new position under Management Services admin.

#### City Attorney

The net change of the City Attorney's FY2026 budget is an increase of \$191,575.

- Wage and benefit increases, as described in the significant changes to employee compensation and benefits along with employee turnover and the addition of a new Digital Evidence Technician grade 135 has a net total increase of \$193,225.
- The IT Direct Contract line was reduced by \$1,650. This line is for IT contracts directly related to Management Services that is charged back by IT, which is an internal service fund.
- All the other changes are budget neutral to better align expenditures to the correct budget line.



### Non-Departmental

The net change of the City Non-Departmental budget, which is comprised of general City expenditures not reflected in other General Fund budgets, is an increase of \$895,425.

Specific Non-Departmental adjustments include:

- Buildings payments to Facilities budget would normally increase for municipal building operating and maintenance. As the Facilities budget increases, the General Fund shares a portion of that increase, which for FY26 is an increase of \$161,300.
- Transfers increased by a total of \$460,600. This is a net change of decreasing the B&C Road Funds transfer to the CIP Fund from the FY25 adopted by \$858,400 and increasing the transfer from Active Transportation Funds to the CIP Fund by \$1,319,000. The total amount in the budget to transfer to the CIP Fund related to B&C Road Funds and Active Transportation Funds are from FY26 anticipated revenues and using prior year unappropriated funds that are restricted in use for road and sidewalk projects.
- Miscellaneous Non-Departmental budget increased by \$320,725 in total. Most of these changes are related to cost changes in those specific line items. Specific adjustments in this expenditure category other cost changes include:
  - The elections budget increased by \$121,000 based on election cost estimates for Council seats up for election in FY2026. This is budgeted as one-time funds transferred from BDO lease revenue and has been added for FY26.
  - The IT Data Processing service, which includes costs for IT wages and operations, which includes contract maintenance, is budgeted to increase \$224,025.
  - The contingent account was reduced by \$14,300 as part of a budget adjustment to fund two new positions in the Mayor's office that took place in FY25.
- Debt budgets in Non-Departmental decreased a net \$47,200 in FY26. The debt payments that are included are for the bonds used for the Marshall White Center, Energy Savings project, and Lindquist Field improvements.

### Police Department

The net change of the Police Department budget for FY26 is an increase of \$1,387,900. The Police Department requested a change in tracking its expenses and as a result many of the original divisions have been consolidated for ease of tracking.

The Police Department is moving to the following areas to track expenses in the FY26 budget:

Administration, Field Operations, Support Services, School Resource Officers, Beer Tax, and Animal Services

All changes within the Police Department line budget are budget neutral except for the following net increases as described:

Wages and benefits change for the Police Department

- Wage and benefit changes, as described in the significant changes to employee compensation and benefits, employee turnover, and the elimination of a Police Records Specialist to help fund a new Marketing Position, resulting in a total net increase to the department of \$749,375.

Non-wage and benefit changes

Administration

- The Crime Lab Services line increases \$51,300 based on the new amount from Weber County.
- The IT Direct Contract line increased by \$131,075. This line is for IT contracts directly related to Police that is charged back by IT, which is an internal service fund. The increase is a result of a new contract related to body worn cameras.

- The travel line increased by consolidating all travel under the admin budget and adding an additional \$112,000 for what is needed to pay for travel and trainings for the Police Department. This overall budget was not sufficient for a department as large as Police.
- The lease rates billed for Fleet operations and replacement increased by consolidating all under the admin budget as well as an increase of \$94,900 for new lease rates charged for vehicles that have been replaced.

#### Beer Tax

- Small Tools and Equipment increase by \$160,000 by reducing the wage line under this group. The funds that have been received in the past were mainly used to help cover wages, but in the last several years has been used for equipment, so moving the budget line to a more appropriate account was needed for FY26.

#### Animal Services

- Professional & Technical increased \$89,250 due to increases for the Weber County Animal Shelter for FY26. The expense is used to help pay for and use the County Animal Shelter.

All other Divisions in the line budget report have been zeroed out with the adjustment requested by the Police Department.

### Fire Department

The net change of the Fire Department budget for FY2026 is an increase of \$482,475.

All changes within the Fire Department line budget are budget neutral except for the following net increases as described:

#### Wages and benefits change for the Fire Department

- Wage and benefit changes, as described in the significant changes to employee compensation and benefits, employee turnover resulting in a total net increase to the department of \$482,400.

#### Non-wage and benefit changes

##### Administration

- The IT Data Processing service, which includes costs for IT wages and operations, which includes contract maintenance, is budgeted to increase \$75.

All other changes in the Fire Budget are budget neutral to better align expenditures to the correct budget line.

### Community & Economic Development (CED)

The net change of the CED budget for FY2026 is a decrease of \$376,475.

This decrease is due to the net of the following budget adjustments:

#### Administration

- Wage and benefit changes, as described in the significant changes to employee compensation and benefits along with employee turnover, resulting in a net decrease of \$196,050. This is mainly due to an accounting correction, a position was moved from CED Admin to Economic Development in FY25, but the budget was not. This is corrected in the FY26 budget.
- The IT Data Processing service, which includes costs for IT wages and operations, which includes contract maintenance, is budgeted to increase \$15,200.

#### Planning

- Wage and benefit increases, as described in the significant changes to employee compensation and benefits along with employee turnover and total \$20,375.

- Temporary employees decreased by \$235,400, the prior year budget included funding for 2.75 FTE positions using one-time funding. These positions are assisting with the workload during the time planning is working on a new general plan for the City. Any unspent from prior years will be carried forward.
- The lease rates billed for Fleet operations and replacement increased by \$2,325 for new lease rates charged for vehicles that have been replaced.
- All the other changes are budget neutral to better align expenditures to the correct budget line.

#### Building Services, Business Services and Code Enforcement

- Wage and benefit increases, as described in the significant changes to employee compensation and benefits along with employee turnover and total \$12,750.
- The lease rates billed for Fleet operations and replacement increased by \$25 under Building Services for new lease rates charged for vehicles that have been replaced.

#### Economic Development and Business Information

- Wage and benefit increases, as described in the significant changes to employee compensation and benefits along with employee turnover and total \$202,800. A large portion of this increase was a result of a position that was moved under Economic Development in FY25, but the budget did not.
- All the other changes are budget neutral to better align expenditures to the correct budget line.

#### Cultural Services and Union Station

- Wage and benefit changes, as described in the significant changes to employee compensation and benefits along with employee turnover and the transfer of the Maintenance Technician grade 125 to Facilities and transfer of the Marketing & Communications Specialist grade 130 to Marketing and Communications total decrease is \$134,075.
- Items purchased for resale line increase \$3,000 and is offset by expected revenue received from selling products at the corner information hub.
- All the other changes are budget neutral to better align expenditures to the correct budget line, including increasing part-time budgets and overtime budgets by reducing operating expenses.

#### Community Development

- Wage and benefit increases, as described in the significant changes to employee compensation and benefits along with employee turnover and reducing the amount of help coming from Quality Neighborhoods for admin support resulting in a decrease to their budget of \$45,950.

#### Public Services

The net change of the Public Services budget for FY2026 is an increase of \$1,372,125.

This increase is due to the net of the following specific changes:

#### Administration

- Wage and benefit increases, as described in the significant changes to employee compensation and benefits along with employee turnover and total \$35,850.
- The lease rates billed for Fleet operations and replacement increased \$11,150. As fleet get replaced at a higher cost, the rate charged back to Fleet has increased as well and needs to be adjusted.
- The IT Data Processing service, which includes costs for IT wages and operations, which includes contract maintenance, is budgeted to increase \$34,475.

#### Parks and Cemetery

- Wage and benefit increases, as described in the significant changes to employee compensation and benefits along with employee turnover and total \$15,825.
- The lease rates billed for Fleet operations and replacement decreased by \$25 under Parks Area Maintenance for new lease rates charged for vehicles that have been replaced.
- Equipment replacement parts under Cemetery Maintenance increased \$5,000 for the rising costs of sprinkler parts and repairs.

- Other operating supplies under Christmas Village increased \$13,100 for the rising costs associated with putting on Christmas Village.
- Chemicals under Cemetery Maintenance increased \$29,400 for the rising costs associated with maintaining parks.
- Clothing (PPE) for Parks Area Maintenance, Forestry, and Parks Structural and Mechanical increased a total of \$7,625 for the rising costs of clothing.
- Professional and technical under Forestry increased \$25,000 to help with the continued maintenance of the City owned trees.
- Bark chips for park playgrounds under Structural and Mechanical increased \$14,000 to keep up with replacement at park playgrounds.
- All the other changes are budget neutral to better align expenditures to the correct budget line.

#### Streets

- Wage and benefit increases, as described in the significant changes to employee compensation and benefits along with employee turnover and total \$19,950.
- The lease rates billed for Fleet operations and replacement increased by \$76,975 for new lease rates charged for vehicles that have been replaced.
- All the other changes are budget neutral to better align expenditures to the correct budget line.

#### Engineering

- Wage and benefit increases, as described in the significant changes to employee compensation and benefits along with employee turnover and total \$14,650. This increase also includes the reclass of the City Surveyor grade 165 to Engineering Director grade 185.
- The lease rates billed for Fleet operations and replacement increased by \$12,975 for new lease rates charged for vehicles that have been replaced.

#### Recreation

- Wage and benefit increases, as described in the significant changes to employee compensation and benefits along with employee turnover and total \$479,400. This increase includes funding for part time employees at the Marshall White Center with the center re-opening at the end of FY25.
- Other operating supplies under General Recreation increases \$25,000 due to increased cost for running programs. A portion of the increase is offset by an increase to expected revenue from recreation programs.
- The lease rates billed for Fleet operations and replacement increased by \$19,650 for new lease rates charged for vehicles that have been replaced.
- Other operating supplies under Golden Hours increases \$29,000. This is offset by additional funds received by Weber Human Services for FY26.
- All non-wage and benefit changes under Marshall White Center net to an increase of \$503,125, this is offset by an increase to the revenues expected to run the center.
- Other changes to specific expenses for FY26 were budget neutral.

# OGDEN CITY

## 2025 - 2026 BUDGET

### LINE ITEM EXPENSE BUDGET

		2024 Actual	2025 YTD Actuals	2025 Council Adopted	FY 2025 YTD Budget	2026 Mayor/CAO Rec	Tentative \$Chg FY25 to FY26
<b>20 MANAGEMENT SERVICES</b>							
<b>100 DEPARTMENT ADMINISTRATION</b>							
10020100-511101	FULL TIME EMPLOYEES	303,931	210,758	219,550	219,550	404,950	185,400
10020100-511102	OVERTIME	-	23	-	-	-	-
10020100-511104	TEMPORARY EMPLOYEES	6,627	11,268	40,000	40,000	40,000	-
10020100-511201	WORKERS' COMP PREMIUMS	4,758	3,495	5,225	5,225	6,500	1,275
10020100-511203	BENEFITS - FICA	22,972	16,000	24,175	24,175	23,750	(425)
10020100-511204	BENEFITS - RETIREMENT	53,077	35,537	55,550	55,550	56,600	1,050
10020100-511205	BENEFITS - INSURANCE	54,205	36,977	62,975	62,975	69,925	6,950
10020100-511206	BENEFITS - DISABILITY INS	958	890	1,525	1,525	1,450	(75)
10020100-511207	VEHICLE ALLOWANCE	4,467	3,858	4,525	4,525	4,900	375
10020100-511208	CELL PHONE STIPEND	2,145	1,318	1,975	1,975	2,025	50
<b>Total Personnel Services</b>		<b>453,141</b>	<b>320,124</b>	<b>415,500</b>	<b>415,500</b>	<b>610,100</b>	<b>194,600</b>
10020100-512102	OFFICE SUPPLIES/OUTSIDE	767	657	1,350	1,350	2,525	1,175
10020100-512103	POSTAGE/STOCKROOM	1	-	250	250	-	(250)
10020100-512104	PRINTING & BINDING/OUTSIDE	879	362	3,000	3,000	3,000	-
<b>Total Supplies</b>		<b>1,647</b>	<b>1,019</b>	<b>4,600</b>	<b>4,600</b>	<b>5,525</b>	<b>925</b>
10020100-513109	WIRELESS PHONE	1,020	710	475	475	675	200
10020100-513205	STAFF DEVELOPMENT	-	-	2,500	2,500	2,500	-
10020100-513206	WELLNESS PROGRAM	(52)	(31)	400	400	200	(200)
10020100-513301	TRAVEL	8,324	5,183	1,600	4,100	2,600	1,000
10020100-513302	EDUCATION	3,049	3,654	600	3,100	600	-
10020100-513406	PROFESSIONAL AND TECH	178,348	138,224	133,000	103,000	108,000	(25,000)
10020100-513409	SUSTAINABILITY EXPENSES	1,617	74	-	-	-	-
10020100-513499	ENTERPRISE ADMIN ALLOCATION	(158,049)	-	-	-	-	-
<b>Total Charges for Services</b>		<b>34,256</b>	<b>147,813</b>	<b>138,575</b>	<b>113,575</b>	<b>114,575</b>	<b>(24,000)</b>
10020100-514401	BOOKS & SUBSCRIPTIONS	-	-	825	825	-	(825)
10020100-514402	MEMBERSHIPS	1,070	244	1,225	1,225	1,125	(100)
10020100-514404	CITY NEWSLETTER	15,413	12,214	15,575	15,575	15,575	-
10020100-514601	OTHER SERVICES & CHGS	2,369	1,278	4,000	4,000	3,000	(1,000)
<b>Total Other Operating Expenses</b>		<b>18,852</b>	<b>13,737</b>	<b>21,625</b>	<b>21,625</b>	<b>19,700</b>	<b>(1,925)</b>
10020100-515201	DATA PROC - IT DIRECT CONTRACT	-	133,093	172,900	172,900	161,925	(10,975)
<b>Total Data Processing</b>		<b>-</b>	<b>133,093</b>	<b>172,900</b>	<b>172,900</b>	<b>161,925</b>	<b>(10,975)</b>
<b>Total Operating Expenses</b>		<b>507,896</b>	<b>615,786</b>	<b>753,200</b>	<b>728,200</b>	<b>911,825</b>	<b>158,625</b>

# OGDEN CITY

2025 - 2026 BUDGET

## LINE ITEM EXPENSE BUDGET

	2024 Actual	2025 YTD Actuals	2025 Council Adopted	FY 2025 YTD Budget	2026 Mayor/CAO Rec	Tentative \$Chg FY25 to FY26
100 TOTAL DEPARTMENT ADMINISTRATION	507,896	615,786	753,200	728,200	911,825	158,625

# OGDEN CITY

## 2025 - 2026 BUDGET

### LINE ITEM EXPENSE BUDGET

		2024 Actual	2025 YTD Actuals	2025 Council Adopted	FY 2025 YTD Budget	2026 Mayor/CAO Rec	Tentative \$Chg FY25 to FY26
<b>201 MARKETING</b>							
10020201-511101	FULL TIME EMPLOYEES	160,014	132,097	176,025	176,025	300,700	124,675
10020201-511102	OVERTIME	565	353	-	-	-	-
10020201-511104	TEMPORARYEMPLOYEES	27,557	25,294	10,450	10,450	10,450	-
10020201-511201	WORKERS' COMP PREMIUMS	5,644	4,737	5,325	5,325	9,575	4,250
10020201-511203	BENEFITS-FICA	14,412	12,233	13,725	13,725	22,500	8,775
10020201-511204	BENEFITS-RETIREMENT	25,441	19,781	26,650	26,650	43,875	17,225
10020201-511205	BENEFITS-INSURANCE	7,776	6,759	8,625	8,625	60,425	51,800
10020201-511206	BENEFITS-DISABILITY	441	586	775	775	1,375	600
10020201-511207	VEHICLE ALLOWANCE	-	1,733	2,600	2,600	2,625	25
10020201-511208	CELL PHONE STIPEND	1,800	1,425	1,850	1,850	2,850	1,000
<b>Total Personnel Services</b>		<b>243,650</b>	<b>204,999</b>	<b>246,025</b>	<b>246,025</b>	<b>454,375</b>	<b>208,350</b>
10020201-513320	MARKETING TRAVEL & TRAINING	3,295	4	3,000	3,000	3,000	-
10020201-513321	MARKETING EXPENSES	3,751	4,347	7,000	7,000	7,000	-
10020201-513406	PROFESSIONAL & TECHNICAL	199,288	207,718	200,000	259,525	200,000	-
10020201-513499	ENTERPRISE ADMIN ALLOCATION	(106,795)	-	-	-	-	-
<b>Total Charges for Services</b>		<b>99,540</b>	<b>212,069</b>	<b>210,000</b>	<b>269,525</b>	<b>210,000</b>	<b>-</b>
<b>Total Operating Expenses</b>		<b>343,190</b>	<b>417,068</b>	<b>456,025</b>	<b>515,550</b>	<b>664,375</b>	<b>208,350</b>
<b>201 TOTAL MARKETING</b>		<b>343,190</b>	<b>417,068</b>	<b>456,025</b>	<b>515,550</b>	<b>664,375</b>	<b>208,350</b>

# OGDEN CITY

## 2025 - 2026 BUDGET

### LINE ITEM EXPENSE BUDGET

		2024 Actual	2025 YTD Actuals	2025 Council Adopted	FY 2025 YTD Budget	2026 Mayor/CAO Rec	Tentative \$Chg FY25 to FY26
<b>205 JUSTICE COURT</b>							
10020205-511101	FULL TIME EMPLOYEES	952,725	792,827	990,025	990,025	1,023,550	33,525
10020205-511102	OVERTIME	41	4,997	-	-	5,000	5,000
10020205-511104	TEMPORARY EMPLOYEES	50,761	41,704	46,825	46,825	46,825	-
10020205-511201	WORKERS' COMP PREMIUMS	27,971	23,142	28,875	28,875	30,500	1,625
10020205-511203	BENEFITS - FICA	73,235	60,719	75,850	75,850	80,800	4,950
10020205-511204	BENEFITS - RETIREMENT	159,615	125,831	165,475	165,475	161,900	(3,575)
10020205-511205	BENEFITS - INSURANCE	162,946	146,241	203,200	203,200	202,050	(1,150)
10020205-511206	BENEFITS - DISABILITY INS	2,511	3,399	4,550	4,550	4,925	375
10020205-511207	VEHICLE ALLOWANCE	2,599	2,057	2,625	2,625	2,625	-
10020205-511208	CELL PHONE STIPEND	2,700	2,138	2,775	2,775	2,850	75
<b>Total Personnel Services</b>		<b>1,435,105</b>	<b>1,203,057</b>	<b>1,520,200</b>	<b>1,520,200</b>	<b>1,561,025</b>	<b>40,825</b>
10020205-512102	OFFICE SUPPLIES/OUTSIDE	4,607	4,523	18,000	18,000	18,000	-
10020205-512103	POSTAGE/STOCKROOM	3,308	2,308	7,775	7,775	7,775	-
10020205-512104	PRINTING & BINDING/OUTSIDE	5,432	4,220	6,200	6,200	6,200	-
10020205-512208	OTHER OPERATING SUPPLIES	2,226	-	2,550	2,550	2,550	-
<b>Total Supplies</b>		<b>15,572</b>	<b>11,050</b>	<b>34,525</b>	<b>34,525</b>	<b>34,525</b>	<b>-</b>
10020205-513204	SECURITY	298,983	230,800	343,200	414,025	343,200	-
10020205-513206	WELLNESS PROGRAM	410	403	625	625	625	-
10020205-513301	TRAVEL	5,842	4,989	9,500	9,500	11,000	1,500
10020205-513302	EDUCATION	1,250	600	3,000	3,000	3,000	-
10020205-513303	MILEAGE REIMB	-	-	1,500	1,500	-	(1,500)
10020205-513406	PROFESSIONAL AND TECH	38,624	33,839	60,825	60,425	44,825	(16,000)
10020205-513408	BANKING AND COLLECTION SERVICE	3,612	2,948	5,500	5,500	5,500	-
<b>Total Charges for Services</b>		<b>348,720</b>	<b>273,579</b>	<b>424,150</b>	<b>494,575</b>	<b>408,150</b>	<b>(16,000)</b>
10020205-514401	BOOKS & SUBSCRIPTIONS	1,754	1,328	1,000	1,000	2,000	1,000
10020205-514415	WITNESS FEES	18	-	-	-	-	-
10020205-514416	JURY & WITNESS FEES	3,134	1,159	5,000	5,000	5,000	-
10020205-514601	OTHER SERVICES & CHGS	336	-	1,000	1,000	1,000	-
<b>Total Other Operating Expenses</b>		<b>5,242</b>	<b>2,487</b>	<b>7,000</b>	<b>7,000</b>	<b>8,000</b>	<b>1,000</b>
<b>Total Operating Expenses</b>		<b>1,804,639</b>	<b>1,490,174</b>	<b>1,985,875</b>	<b>2,056,300</b>	<b>2,011,700</b>	<b>25,825</b>
10020205-534000	MACHINERY & EQUIPMENT	2,779	-	-	40,000	-	-
<b>Total Equipment</b>		<b>2,779</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>-</b>
<b>Total Capital Outlay</b>		<b>2,779</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>-</b>



# OGDEN CITY

2025 - 2026 BUDGET

## LINE ITEM EXPENSE BUDGET

	2024 Actual	2025 YTD Actuals	2025 Council Adopted	FY 2025 YTD Budget	2026 Mayor/CAO Rec	Tentative \$Chg FY25 to FY26
205 TOTAL JUSTICE COURT	1,807,418	1,490,174	1,985,875	2,096,300	2,011,700	25,825

# OGDEN CITY

## 2025 - 2026 BUDGET

### LINE ITEM EXPENSE BUDGET

		2024 Actual	2025 YTD Actuals	2025 Council Adopted	FY 2025 YTD Budget	2026 Mayor/CAO Rec	Tentative \$Chg FY25 to FY26
<b>210 HUMAN RESOURCES</b>							
10020210-511101	FULL TIME EMPLOYEES	374,804	328,673	357,775	357,775	409,225	51,450
10020210-511102	OVERTIME	2,822	989	800	800	800	-
10020210-511104	TEMPORARY EMPLOYEES	275	1,638	41,000	41,000	41,000	-
10020210-511201	WORKERS' COMP PREMIUMS	5,674	4,977	6,000	6,000	7,600	1,600
10020210-511203	BENEFITS - FICA	28,002	24,399	28,700	28,700	34,175	5,475
10020210-511204	BENEFITS - RETIREMENT	62,910	51,776	63,525	63,525	64,525	1,000
10020210-511205	BENEFITS - INSURANCE	70,277	63,205	77,325	77,325	83,600	6,275
10020210-511206	BENEFITS - DISABILITY INS	835	1,423	1,725	1,725	2,100	375
10020210-511207	VEHICLE ALLOWANCE	5,198	4,115	5,250	5,250	4,725	(525)
10020210-511208	CELL PHONE STIPEND	1,921	1,519	1,975	1,975	1,850	(125)
<b>Total Personnel Services</b>		<b>552,718</b>	<b>482,713</b>	<b>584,075</b>	<b>584,075</b>	<b>649,600</b>	<b>65,525</b>
10020210-512102	OFFICE SUPPLIES/OUTSIDE	7,080	3,522	5,275	5,275	6,125	850
10020210-512103	POSTAGE/STOCKROOM	876	525	1,750	1,750	900	(850)
10020210-512208	OTHER OPERATING SUPPLIES TESTI	3,569	2,058	3,000	3,000	-	(3,000)
<b>Total Supplies</b>		<b>11,525</b>	<b>6,105</b>	<b>10,025</b>	<b>10,025</b>	<b>7,025</b>	<b>(3,000)</b>
10020210-513201	HEALTH SCREENING	45,374	27,943	35,300	35,300	45,300	10,000
10020210-513206	WELLNESS PROGRAM	3,412	5,157	375	375	375	-
10020210-513207	PUBLIC SAFETY TESTING	-	-	-	-	3,000	3,000
10020210-513301	TRAVEL	2,344	-	2,600	2,600	2,600	-
10020210-513302	EDUCATION	1,437	-	1,600	1,600	1,600	-
10020210-513303	MILEAGE REIMB	210	-	100	100	100	-
10020210-513304	EDUCATION REIMB	7,180	7,924	20,000	20,000	15,000	(5,000)
10020210-513406	CONSULTANTS - WELLNESS	34,392	124,537	185,000	234,425	185,000	-
10020210-513409	PS WELLNESS ASSESSMENT	-	-	2,500	2,500	-	(2,500)
10020210-513410	PS EMPLOYEE APPEALS	-	750	2,650	2,650	2,650	-
10020210-513499	ENTERPRISE ADMIN ALLOCATION	(166,656)	-	-	-	-	-
<b>Total Charges for Services</b>		<b>(72,308)</b>	<b>166,311</b>	<b>250,125</b>	<b>299,550</b>	<b>255,625</b>	<b>5,500</b>
10020210-514106	EQUIP MAINTENANCE/OUTSIDE	-	-	1,125	1,125	-	(1,125)
10020210-514402	MEMBERSHIPS	1,182	994	1,750	1,750	1,750	-
10020210-514404	PUBLIC NOTICES	-	532	4,050	4,050	2,675	(1,375)
10020210-514602	STAFF DEVELOPMENT	155	3,906	4,000	4,000	4,000	-
10020210-514603	EMPLOYEE TRAINING	2,856	3,149	11,000	11,000	11,000	-
10020210-514604	EMPLOYEE APPRECIATION PROG	16,371	1,250	5,300	5,300	5,300	-
10020210-514608	EMPLOYEE SERVICE AWARDS	19,891	15,455	14,450	14,450	14,450	-

# OGDEN CITY

2025 - 2026 BUDGET

## LINE ITEM EXPENSE BUDGET

	2024 Actual	2025 YTD Actuals	2025 Council Adopted	FY 2025 YTD Budget	2026 Mayor/CAO Rec	Tentative \$Chg FY25 to FY26
<i>Total Other Operating Expenses</i>	40,455	25,286	41,675	41,675	39,175	(2,500)
<b>Total Operating Expenses</b>	<b>532,390</b>	<b>680,415</b>	<b>885,900</b>	<b>935,325</b>	<b>951,425</b>	<b>65,525</b>
<b>210 TOTAL HUMAN RESOURCES</b>	<b>532,390</b>	<b>680,415</b>	<b>885,900</b>	<b>935,325</b>	<b>951,425</b>	<b>65,525</b>

# OGDEN CITY

## 2025 - 2026 BUDGET

### LINE ITEM EXPENSE BUDGET

		2024 Actual	2025 YTD Actuals	2025 Council Adopted	FY 2025 YTD Budget	2026 Mayor/CAO Rec	Tentative \$Chg FY25 to FY26
<b>215 COMPTROLLER</b>							
10020215-511101	FULL TIME EMPLOYEES	640,713	539,342	721,725	721,725	710,700	(11,025)
10020215-511102	OVERTIME	449	96	6,600	6,600	6,600	-
10020215-511104	TEMPORARY EMPLOYEES	22,709	-	23,125	23,125	-	(23,125)
10020215-511201	WORKERS' COMP PREMIUMS	9,967	8,093	11,400	11,400	11,625	225
10020215-511203	BENEFITS - FICA	49,275	39,724	53,575	53,575	56,400	2,825
10020215-511204	BENEFITS - RETIREMENT	106,072	83,343	119,000	119,000	110,450	(8,550)
10020215-511205	BENEFITS - INSURANCE	96,009	95,009	101,625	101,625	128,900	27,275
10020215-511206	BENEFITS - DISABILITY INS	1,703	2,328	3,200	3,200	3,475	275
10020215-511207	VEHICLE ALLOWANCE	3,990	4,115	5,250	5,250	5,250	-
10020215-511208	CELL PHONE STIPEND	4,727	3,097	6,300	6,300	3,875	(2,425)
<b>Total Personnel Services</b>		<b>935,613</b>	<b>775,146</b>	<b>1,051,800</b>	<b>1,051,800</b>	<b>1,037,275</b>	<b>(14,525)</b>
10020215-512101	OFFICE SUPPLIES	1,940	1,642	1,125	1,125	-	(1,125)
10020215-512102	OFFICE SUPPLIES/OUTSIDE	1,002	643	-	-	1,125	1,125
10020215-512103	POSTAGE/STOCKROOM	4,097	3,338	400	400	1,900	1,500
10020215-512104	PRINTING & BINDING/OUTSIDE	2,703	987	3,000	3,000	1,500	(1,500)
10020215-512210	SMALL TOOLS & EQUIPMENT	4,193	430	250	250	250	-
<b>Total Supplies</b>		<b>13,936</b>	<b>7,041</b>	<b>4,775</b>	<b>4,775</b>	<b>4,775</b>	<b>-</b>
10020215-513109	WIRELESS PHONE	-	-	-	-	2,000	2,000
10020215-513206	WELLNESS PROGRAM	-	128	1,125	1,125	300	(825)
10020215-513301	TRAVEL AND EDUCATION	4,188	910	6,650	6,650	6,750	100
10020215-513302	EDUCATION	3,870	3,589	3,950	3,950	5,325	1,375
10020215-513303	MILEAGE REIMB	777	809	100	100	-	(100)
10020215-513406	PROFESSIONAL AND TECH	4,393	45,084	60,000	154,325	50,000	(10,000)
10020215-513407	OUTSIDE SERVICES/TEMPORARY	1,240	740	2,000	2,000	-	(2,000)
10020215-513499	ENTERPRISE ADMIN ALLOCATION	(231,021)	-	-	-	-	-
<b>Total Charges for Services</b>		<b>(216,553)</b>	<b>51,260</b>	<b>73,825</b>	<b>168,150</b>	<b>64,375</b>	<b>(9,450)</b>
10020215-514401	BOOKS & SUBSCRIPTIONS	40	-	750	750	-	(750)
10020215-514402	MEMBERSHIPS	2,525	1,105	2,500	2,500	2,700	200
10020215-514601	OTHER SERVICES & CHGS	2,530	2,309	3,050	3,050	3,050	-
<b>Total Other Operating Expenses</b>		<b>5,095</b>	<b>3,414</b>	<b>6,300</b>	<b>6,300</b>	<b>5,750</b>	<b>(550)</b>
<b>Total Operating Expenses</b>		<b>738,091</b>	<b>836,862</b>	<b>1,136,700</b>	<b>1,231,025</b>	<b>1,112,175</b>	<b>(24,525)</b>
<b>215 TOTAL COMPTROLLER</b>		<b>738,091</b>	<b>836,862</b>	<b>1,136,700</b>	<b>1,231,025</b>	<b>1,112,175</b>	<b>(24,525)</b>

# OGDEN CITY

## 2025 - 2026 BUDGET

### LINE ITEM EXPENSE BUDGET

		2024 Actual	2025 YTD Actuals	2025 Council Adopted	FY 2025 YTD Budget	2026 Mayor/CAO Rec	Tentative \$Chg FY25 to FY26
<b>220 FISCAL OPERATIONS</b>							
10020220-511101	FULL TIME EMPLOYEES	386,309	319,459	425,400	425,400	441,525	16,125
10020220-511102	OVERTIME	3,278	1,334	750	750	750	-
10020220-511201	WORKERS' COMP PREMIUMS	5,846	4,815	6,625	6,625	8,075	1,450
10020220-511203	BENEFITS - FICA	29,613	24,351	32,475	32,475	33,875	1,400
10020220-511204	BENEFITS - RETIREMENT	68,580	52,884	74,050	74,050	72,875	(1,175)
10020220-511205	BENEFITS - INSURANCE	101,800	88,407	120,475	120,475	130,650	10,175
10020220-511206	BENEFITS - DISABILITY INS	962	1,424	1,850	1,850	2,100	250
10020220-511207	VEHICLE ALLOWANCE	2,165	2,057	2,625	2,625	2,625	-
10020220-511208	CELL PHONE STIPEND	2,430	1,712	2,650	2,650	2,050	(600)
<b>Total Personnel Services</b>		<b>600,983</b>	<b>496,446</b>	<b>666,900</b>	<b>666,900</b>	<b>694,525</b>	<b>27,625</b>
10020220-512101	OFFICE SUPPLIES	1,198	263	-	-	-	-
10020220-512102	OFFICE SUPPLIES/OUTSIDE	1,662	749	3,000	3,000	3,000	-
10020220-512103	POSTAGE/STOCKROOM	10,578	5,816	10,000	10,000	10,000	-
10020220-512104	PRINTING & BINDING/OUTSIDE	852	189	2,000	2,000	2,000	-
10020220-512208	OTHER OPERATING SUPPLIES	2,415	456	-	-	-	-
10020220-512210	SMALL TOOLS & EQUIPMENT	1,187	2,468	-	-	-	-
<b>Total Supplies</b>		<b>17,892</b>	<b>9,941</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>
10020220-513109	WIRELESS PHONE	360	360	-	-	-	-
10020220-513206	WELLNESS PROGRAM	(31)	11	300	300	300	-
10020220-513301	TRAVEL	1,533	1,643	1,850	1,850	1,850	-
10020220-513302	EDUCATION	808	(75)	2,200	2,200	2,200	-
10020220-513406	PROFESSIONAL AND TECH	9,724	3,720	34,250	106,875	24,250	(10,000)
10020220-513408	BANKING SERVICES	3,629	2,910	30,000	30,000	30,000	-
10020220-513410	CREDIT CARD FEES	141,119	131,601	120,000	120,000	120,000	-
10020220-513411	COMPLIANCE FEES	10	-	-	-	-	-
10020220-513412	COLLECTIONS FILING FEES	2,575	1,452	6,000	6,000	6,000	-
10020220-513499	ENTERPRISE ADMIN ALLOCATION	(186,489)	-	-	-	-	-
<b>Total Charges for Services</b>		<b>(26,762)</b>	<b>141,621</b>	<b>194,600</b>	<b>267,225</b>	<b>184,600</b>	<b>(10,000)</b>
10020220-514402	MEMBERSHIPS	434	349	-	-	-	-
10020220-514601	PARKING TICKET ENFORCEMENT	3,200	2,159	3,500	3,500	3,500	-
<b>Total Other Operating Expenses</b>		<b>3,634</b>	<b>2,508</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>-</b>
<b>Total Operating Expenses</b>		<b>595,746</b>	<b>650,516</b>	<b>880,000</b>	<b>952,625</b>	<b>897,625</b>	<b>17,625</b>
<b>220 TOTAL FISCAL OPERATIONS</b>		<b>595,746</b>	<b>650,516</b>	<b>880,000</b>	<b>952,625</b>	<b>897,625</b>	<b>17,625</b>

# OGDEN CITY

## 2025 - 2026 BUDGET

### LINE ITEM EXPENSE BUDGET

		2024 Actual	2025 YTD Actuals	2025 Council Adopted	FY 2025 YTD Budget	2026 Mayor/CAO Rec	Tentative \$Chg FY25 to FY26
<b>221 PURCHASING</b>							
10020221-511101	FULL TIME EMPLOYEES	244,257	161,558	276,000	276,000	220,625	(55,375)
10020221-511102	OVERTIME	612	292	-	-	-	-
10020221-511201	WORKERS' COMP PREMIUMS	3,677	2,432	4,150	4,150	3,350	(800)
10020221-511203	BENEFITS - FICA	18,117	12,042	20,025	20,025	16,925	(3,100)
10020221-511204	BENEFITS - RETIREMENT	39,327	24,585	43,450	43,450	33,525	(9,925)
10020221-511205	BENEFITS - INSURANCE	48,559	35,607	58,850	58,850	51,300	(7,550)
10020221-511206	BENEFITS - DISABILITY INS	655	728	1,200	1,200	1,250	50
10020221-511208	CELL PHONE STIPEND	1,380	1,022	1,425	1,425	1,800	375
<b>Total Personnel Services</b>		<b>356,583</b>	<b>238,268</b>	<b>405,100</b>	<b>405,100</b>	<b>328,775</b>	<b>(76,325)</b>
10020221-512101	OFFICE SUPPLIES	-	43	-	-	-	-
10020221-512102	OFFICE SUPPLIES/OUTSIDE	140	-	-	-	-	-
10020221-512103	POSTAGE/STOCKROOM	100	98	-	-	-	-
10020221-512205	GENERAL SUPPLIES/STOCKROOM	103	40	-	-	-	-
<b>Total Supplies</b>		<b>343</b>	<b>182</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
10020221-513206	WELLNESS PROGRAM	157	178	125	125	125	-
10020221-513301	TRAVEL	1,500	396	1,500	1,500	1,500	-
10020221-513302	EDUCATION	445	89	2,425	2,425	2,425	-
10020221-513499	ENTERPRISE ADMIN ALLOCATION	(85,641)	-	-	-	-	-
<b>Total Charges for Services</b>		<b>(83,539)</b>	<b>663</b>	<b>4,050</b>	<b>4,050</b>	<b>4,050</b>	<b>-</b>
10020221-514401	BOOKS & SUBSCRIPTIONS	-	-	150	150	150	-
10020221-514402	MEMBERSHIPS	195	-	225	225	225	-
<b>Total Other Operating Expenses</b>		<b>195</b>	<b>-</b>	<b>375</b>	<b>375</b>	<b>375</b>	<b>-</b>
<b>Total Operating Expenses</b>		<b>273,583</b>	<b>239,113</b>	<b>409,525</b>	<b>409,525</b>	<b>333,200</b>	<b>(76,325)</b>
<b>221 TOTAL PURCHASING</b>		<b>273,583</b>	<b>239,113</b>	<b>409,525</b>	<b>409,525</b>	<b>333,200</b>	<b>(76,325)</b>

# OGDEN CITY

## 2025 - 2026 BUDGET

### LINE ITEM EXPENSE BUDGET

		2024 Actual	2025 YTD Actuals	2025 Council Adopted	FY 2025 YTD Budget	2026 Mayor/CAO Rec	Tentative \$Chg FY25 to FY26
<b>225 RECORDERS</b>							
10020225-511101	FULL TIME EMPLOYEES	294,577	235,615	285,325	285,325	299,050	13,725
10020225-511102	OVERTIME	2,344	1,145	7,825	7,825	7,825	-
10020225-511104	TEMPORARY EMPLOYEES	29,544	30,583	64,625	64,625	49,625	(15,000)
10020225-511201	WORKERS' COMP PREMIUMS	4,898	4,012	6,225	6,225	7,625	1,400
10020225-511203	BENEFITS - FICA	24,396	20,003	25,825	25,825	28,425	2,600
10020225-511204	BENEFITS - RETIREMENT	50,418	38,992	49,800	49,800	49,450	(350)
10020225-511205	BENEFITS - INSURANCE	66,141	54,796	75,375	75,375	72,475	(2,900)
10020225-511206	BENEFITS - DISABILITY INS	751	1,014	1,625	1,625	1,725	100
10020225-511207	VEHICLE ALLOWANCE	2,599	2,057	2,625	2,625	2,625	-
10020225-511208	CELL PHONE STIPEND	900	712	925	925	950	25
<b>Total Personnel Services</b>		<b>476,568</b>	<b>388,930</b>	<b>520,175</b>	<b>520,175</b>	<b>519,775</b>	<b>(400)</b>
10020225-512101	OFFICE SUPPLIES	418	79	-	-	-	-
10020225-512102	OFFICE SUPPLIES/OUTSIDE	2,970	2,149	4,200	4,200	4,200	-
10020225-512103	POSTAGE/STOCKROOM	2,634	944	3,025	3,025	3,025	-
10020225-512104	PRINTING & BINDING/OUTSIDE	4,434	2,369	4,425	4,425	4,425	-
10020225-512210	SMALL TOOLS & EQUIPMENT	-	5	-	-	-	-
<b>Total Supplies</b>		<b>10,456</b>	<b>5,546</b>	<b>11,650</b>	<b>11,650</b>	<b>11,650</b>	<b>-</b>
10020225-513206	WELLNESS PROGRAM	-	-	375	375	375	-
10020225-513301	TRAVEL	2,448	921	6,000	6,000	6,000	-
10020225-513302	EDUCATION	75	720	4,000	4,000	4,000	-
10020225-513303	MILEAGE REIMB	386	608	500	500	500	-
10020225-513406	PROFESSIONAL AND TECH	59,796	17,879	35,000	35,000	35,000	-
10020225-513499	ENTERPRISE ADMIN ALLOCATION	(133,037)	-	-	-	-	-
<b>Total Charges for Services</b>		<b>(70,333)</b>	<b>20,128</b>	<b>45,875</b>	<b>45,875</b>	<b>45,875</b>	<b>-</b>
10020225-514203	EQUIPMENT RENTAL/COPY MACHINE	3,179	1,144	6,875	6,875	6,875	-
10020225-514401	BOOKS & SUBSCRIPTIONS	185	-	475	475	475	-
10020225-514402	MEMBERSHIPS	2,281	1,073	2,000	2,000	2,000	-
10020225-514404	PUBLIC NOTICES	5,301	3,251	2,775	2,775	2,775	-
<b>Total Other Operating Expenses</b>		<b>10,946</b>	<b>5,468</b>	<b>12,125</b>	<b>12,125</b>	<b>12,125</b>	<b>-</b>
<b>Total Operating Expenses</b>		<b>427,638</b>	<b>420,071</b>	<b>589,825</b>	<b>589,825</b>	<b>589,425</b>	<b>(400)</b>
<b>225 TOTAL RECORDERS</b>		<b>427,638</b>	<b>420,071</b>	<b>589,825</b>	<b>589,825</b>	<b>589,425</b>	<b>(400)</b>
<b>20 MANAGEMENT SERVICES</b>		<b>5,225,952</b>	<b>5,350,005</b>	<b>7,097,050</b>	<b>7,458,375</b>	<b>7,471,750</b>	<b>374,700</b>

# OGDEN CITY

2025 - 2026 BUDGET

## LINE ITEM EXPENSE BUDGET

		2024 Actual	2025 YTD Actuals	2025 Council Adopted	FY 2025 YTD Budget	2026 Mayor/CAO Rec	Tentative \$Chg FY25 to FY26
<b>610 FLEET AND FACILITIES</b>							
<b>20 MANAGEMENT SERVICES</b>							
<b>120 DEBT SERVICE</b>							
61020120-522100	DEBT SERVICE - PRINCIPAL FLEET	-	-	189,000	189,000	193,000	4,000
61020120-522200	DEBT SERVICE - INTEREST FLEET	17,878	-	7,875	7,875	4,000	(3,875)
<b>Total Debt Service</b>		<b>17,878</b>	<b>-</b>	<b>196,875</b>	<b>196,875</b>	<b>197,000</b>	<b>125</b>
<b>Total Non-operating Expenses</b>		<b>17,878</b>	<b>-</b>	<b>196,875</b>	<b>196,875</b>	<b>197,000</b>	<b>125</b>
<b>120 TOTAL DEBT SERVICE</b>		<b>17,878</b>	<b>-</b>	<b>196,875</b>	<b>196,875</b>	<b>197,000</b>	<b>125</b>



# OGDEN CITY

## 2025 - 2026 BUDGET

### LINE ITEM EXPENSE BUDGET

		2024 Actual	2025 YTD Actuals	2025 Council Adopted	FY 2025 YTD Budget	2026 Mayor/CAO Rec	Tentative \$Chg FY25 to FY26
<b>245 FLEET</b>							
61020245-511101	FULL TIME EMPLOYEES	615,934	438,538	601,100	601,100	593,700	(7,400)
61020245-511102	OVERTIME	34,778	34,732	30,075	30,075	35,000	4,925
61020245-511104	TEMPORARY EMPLOYEES	14,256	8,374	-	-	10,000	10,000
61020245-511201	WORKERS' COMP PREMIUMS	19,547	13,649	17,300	17,300	17,250	(50)
61020245-511203	BENEFITS - FICA	54,399	35,827	46,000	46,000	47,875	1,875
61020245-511204	BENEFITS - RETIREMENT	103,157	74,606	99,850	99,850	95,550	(4,300)
61020245-511205	BENEFITS - INSURANCE	127,874	102,201	108,550	108,550	141,300	32,750
61020245-511206	BENEFITS - DISABILITY INS	2,125	2,032	2,700	2,700	2,975	275
61020245-511207	VEHICLE ALLOWANCE	1,299	1,029	1,325	1,325	1,325	-
61020245-511208	CELL PHONE STIPEND	4,050	3,011	4,200	4,200	4,375	175
<b>Total Personnel Services</b>		<b>977,420</b>	<b>713,999</b>	<b>911,100</b>	<b>911,100</b>	<b>949,350</b>	<b>38,250</b>
61020245-512102	OFFICE SUPPLIES/OUTSIDE	680	877	1,000	1,000	1,500	500
61020245-512103	PRINTING & BINDING/STOCKROOM	672	243	500	500	-	(500)
61020245-512203	CLEANING & SANITATION SUPPLIES	21,004	-	15,000	15,000	15,000	-
61020245-512206	GAS & OIL - FLEET	11,017	15,433	70,000	70,000	70,000	-
61020245-512208	OTHER OPERATING SUPPLIES	149,795	52,422	36,050	36,050	36,050	-
61020245-512210	SMALL TOOLS & EQUIPMENT	5,734	99	10,300	10,300	10,300	-
61020245-512301	TOOL ALLOWANCE	8,399	6,069	8,575	8,575	8,400	(175)
<b>Total Supplies</b>		<b>197,301</b>	<b>75,142</b>	<b>141,425</b>	<b>141,425</b>	<b>141,250</b>	<b>(175)</b>
61020245-513101	TELEPHONE	960	-	-	-	-	-
61020245-513206	WELLNESS PROGRAM	15	152	750	750	750	-
61020245-513301	TRAVEL	-	2,590	3,000	3,000	3,000	-
61020245-513302	EDUCATION	20	917	4,000	4,000	4,500	500
61020245-513405	INSURANCE	38,691	55,232	52,925	52,925	52,925	-
61020245-513406	PROFESSIONAL AND TECH	20	30	8,000	8,000	8,000	-
61020245-513407	OUTSIDE SERVICES/TEMPORARY	-	-	5,000	5,000	5,000	-
61020245-513410	HAZARDOUS WASTE DISPOSAL	-	-	20,000	20,000	20,000	-
<b>Total Charges for Services</b>		<b>39,707</b>	<b>58,920</b>	<b>93,675</b>	<b>93,675</b>	<b>94,175</b>	<b>500</b>
61020245-514104	EQUIP MAINTENANCE/GARAGE	-	-	6,000	6,000	6,000	-
61020245-514105	EQUIP MAINTENANCE/OUTSIDE	-	-	15,000	15,000	15,000	-
61020245-514108	COMM EQUIP REP & MAINT-INTERNA	-	-	500	500	500	-
61020245-514109	BUILDING COSTS TO FACILITIES	96,350	116,100	139,300	139,300	159,100	19,800
61020245-514203	EQUIPMENT RENTAL	206,428	115,733	265,500	265,500	265,500	-
61020245-514301	B BILL LEASE CHARGES	97,917	76,110	103,150	103,150	111,650	8,500

# OGDEN CITY

## 2025 - 2026 BUDGET

### LINE ITEM EXPENSE BUDGET

61020245-514302	A BILL LEASE CHARGES/RENTALS	-	27,599	21,600	21,600	21,600	-
61020245-514303	COMM. DRIVER LIC. CITY PD	-	-	500	500	-	(500)
61020245-514304	VEHICLE REPAIR & MAINTENANCE	8	-	10,000	10,000	38,850	28,850
61020245-514306	SPECIAL EQUIPMENT OPERATING CO	26,661	1,845	10,000	10,000	10,000	-
61020245-514401	BOOKS & SUBSCRIPTIONS	-	-	1,500	1,500	1,500	-
61020245-514402	MEMBERSHIPS	229	258	625	625	625	-
61020245-514408	PARTS PURCHASED - RESALE	959	(427)	150,000	150,000	-	(150,000)
61020245-514415	GAS & OIL/RESALE	985,101	654,907	1,000,000	1,000,000	1,000,000	-
61020245-514416	OUTSIDE LABOR-RESALE	477,809	394,434	425,000	425,000	575,000	150,000
61020245-514417	PARTS PURCHASED-SUNDRY	-	-	7,500	7,500	-	(7,500)
61020245-514418	LABOR-ACCIDENTS	60,328	122,489	21,350	21,350	-	(21,350)
61020245-514500	DEPRECIATION	3,290,988	2,366,238	2,296,550	2,296,550	2,835,500	538,950
61020245-514601	AMORTIZATION EXPENSE	84,688	-	-	-	-	-
<b>Total Other Operating Expenses</b>		<b>5,327,465</b>	<b>3,875,286</b>	<b>4,474,075</b>	<b>4,474,075</b>	<b>5,040,825</b>	<b>566,750</b>
61020245-515101	DATA PROC - SERVICE	62,075	39,675	47,625	47,625	50,325	2,700
<b>Total Data Processing</b>		<b>62,075</b>	<b>39,675</b>	<b>47,625</b>	<b>47,625</b>	<b>50,325</b>	<b>2,700</b>
<b>Total Operating Expenses</b>		<b>6,603,967</b>	<b>4,763,022</b>	<b>5,667,900</b>	<b>5,667,900</b>	<b>6,275,925</b>	<b>608,025</b>
61020245-534001	EQUIPMENT PURCHASE - NEW	382,459	271,257	-	372,733	-	-
61020245-534002	GRANT EQUIPMENT-NEW	-	32,755	-	235,525	-	-
61020245-534003	FLEET PURCHASE RESERVE	-	-	-	1,000,000	-	-
61020245-534004	LEASE PURCHASE EQUIPMENT	-	123,270	-	-	-	-
61020245-534005	EQUIP REPLACEMENT-PUBLIC SVC	1,630,482	912,811	1,200,000	1,790,648	1,200,000	-
61020245-534006	ACCIDENT CONTINGENCY	41,460	18,808	100,000	100,000	100,000	-
61020245-534007	EQUIP REPLACEMENT - MNGMT SVC	310,973	126,696	120,000	66,578	120,000	-
61020245-534008	GRANT EQUIPMENT-REPLACEMENT	-	-	-	320,000	-	-
61020245-534009	EQUIP REPLACEMENT - CED	75,450	-	120,000	291,500	120,000	-
61020245-534010	EQUIP REPLACEMENT - POLICE	690,706	530,754	715,525	371,844	480,000	(235,525)
61020245-534011	EQUIP REPLACEMENT - FIRE	433,500	315,531	800,000	2,344,525	480,000	(320,000)
<b>Total Equipment</b>		<b>3,565,029</b>	<b>2,331,882</b>	<b>3,055,525</b>	<b>6,893,353</b>	<b>2,500,000</b>	<b>(555,525)</b>
61020245-535000	REPLACEMENT RESERVE	-	-	-	-	600,000	600,000
<b>Total Vehicles</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600,000</b>	<b>600,000</b>
61020245-539998	CIP ASSET CAPITALIZATION	2,106,380	(599,600)	-	-	-	-
61020245-539999	CAPITALIZATION OF FIXED ASSETS	(5,669,297)	(136,283)	-	-	-	-
<b>Total Infrastructure Transfers Out</b>		<b>(3,562,917)</b>	<b>(735,883)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Outlay</b>		<b>2,112</b>	<b>1,595,998</b>	<b>3,055,525</b>	<b>6,893,353</b>	<b>3,100,000</b>	<b>44,475</b>

# OGDEN CITY

2025 - 2026 BUDGET

## LINE ITEM EXPENSE BUDGET

	2024 Actual	2025 YTD Actuals	2025 Council Adopted	FY 2025 YTD Budget	2026 Mayor/CAO Rec	Tentative \$Chg FY25 to FY26
245 TOTAL FLEET	6,606,080	6,359,020	8,723,425	12,561,253	9,375,925	652,500

# OGDEN CITY

## 2025 - 2026 BUDGET

### LINE ITEM EXPENSE BUDGET

		2024 Actual	2025 YTD Actuals	2025 Council Adopted	FY 2025 YTD Budget	2026 Mayor/CAO Rec	Tentative \$Chg FY25 to FY26
<b>246 FACILITIES</b>							
61020246-511101	FULL TIME EMPLOYEES	532,447	410,964	491,350	491,350	577,500	86,150
61020246-511102	OVERTIME	35,619	33,519	21,025	21,025	21,025	-
61020246-511201	WORKERS' COMP PREMIUMS	15,498	11,823	13,825	13,825	15,325	1,500
61020246-511203	BENEFITS - FICA	46,644	33,462	39,575	39,575	45,300	5,725
61020246-511204	BENEFITS - RETIREMENT	88,715	67,783	84,575	84,575	87,750	3,175
61020246-511205	BENEFITS - INSURANCE	92,287	69,938	94,350	94,350	110,975	16,625
61020246-511206	BENEFITS - DISABILITY INS	2,083	1,915	2,400	2,400	2,725	325
61020246-511207	VEHICLE ALLOWANCE	1,299	1,029	1,325	1,325	1,325	-
61020246-511208	CELL PHONE STIPEND	5,160	4,204	5,475	5,475	6,575	1,100
<b>Total Personnel Services</b>		<b>819,752</b>	<b>634,636</b>	<b>753,900</b>	<b>753,900</b>	<b>868,500</b>	<b>114,600</b>
61020246-512102	OFFICE SUPPLIES/OUTSIDE	21	289	2,000	2,000	3,500	1,500
61020246-512103	POSTAGE/STOCKROOM	-	-	500	500	-	(500)
61020246-512104	PRINTING & BINDING/OUTSIDE	2,206	554	500	500	-	(500)
61020246-512203	CLEANING & SANITATION SUPPLIES	-	-	500	500	-	(500)
61020246-512206	GAS & OIL - FLEET	7,243	4,584	5,000	5,000	5,000	-
61020246-512208	OTHER OPERATING SUPPLIES	34,069	18,265	20,000	20,000	20,000	-
<b>Total Supplies</b>		<b>43,539</b>	<b>23,692</b>	<b>28,500</b>	<b>28,500</b>	<b>28,500</b>	<b>-</b>
61020246-513102	UTILITIES - GAS	114,685	68,652	200,000	200,000	150,000	(50,000)
61020246-513103	UTILITIES - ELECTRIC	376,084	326,893	375,000	375,000	425,000	50,000
61020246-513104	UTILITIES - WATER	163,382	129,511	150,000	150,000	175,000	25,000
61020246-513109	WIRELESS PHONE	1,566	1,610	1,400	1,400	1,400	-
61020246-513206	WELLNESS PROGRAM	144	79	350	350	350	-
61020246-513301	TRAVEL	320	-	1,000	1,000	1,000	-
61020246-513302	EDUCATION	-	-	1,000	1,000	1,000	-
61020246-513405	INSURANCE	36,884	37,149	6,350	6,350	37,000	30,650
61020246-513406	PROFESSIONAL AND TECH	140,590	66,818	275,000	275,000	275,000	-
61020246-513407	OUTSIDE SERVICES/TEMPORARY	-	-	8,000	8,000	-	(8,000)
61020246-513410	HAZARDOUS WASTE	-	-	5,000	5,000	-	(5,000)
61020246-513412	PREVENTATIVE MAIN CONTRACTS	2,308	86,142	90,000	90,000	120,000	30,000
61020246-513413	SERVICES UNDER CONTRACT	2,104,051	1,544,295	1,100,000	1,100,000	1,000,000	(100,000)
61020246-513414	SERVICES UNDER CONTRACT-CB	-	-	-	-	600,000	600,000
<b>Total Charges for Services</b>		<b>2,940,012</b>	<b>2,261,148</b>	<b>2,213,100</b>	<b>2,213,100</b>	<b>2,785,750</b>	<b>572,650</b>
61020246-514101	BUILDING REPAIR & MAINTENANCE	-	-	2,000	2,000	-	(2,000)
61020246-514104	EQUIP MAINTENANCE/GARAGE	-	-	5,550	5,550	-	(5,550)

# OGDEN CITY

## 2025 - 2026 BUDGET

### LINE ITEM EXPENSE BUDGET

		2024 Actual	2025 YTD Actuals	2025 Council Adopted	FY 2025 YTD Budget	2026 Mayor/CAO Rec	Tentative \$Chg FY25 to FY26
61020246-514301	B BILL LEASE CHARGES	55,742	51,983	71,400	71,400	69,325	(2,075)
61020246-514302	A BILL LEASE CHARGES/RENTALS	-	-	925	925	-	(925)
61020246-514304	VEHICLE REPAIR & MAINTENANCE	-	-	1,000	1,000	-	(1,000)
61020246-514408	PARTS PURCHASED - RESALE	-	-	10,000	10,000	-	(10,000)
<b>Total Other Operating Expenses</b>		<b>55,742</b>	<b>51,983</b>	<b>90,875</b>	<b>90,875</b>	<b>69,325</b>	<b>(21,550)</b>
61020246-515101	DATA PROC - SERVICE	46,550	35,000	42,000	42,000	44,400	2,400
61020246-515201	DATA PROC - IT DIRECT CONTRACT	-	-	-	-	2,850	2,850
<b>Total Data Processing</b>		<b>46,550</b>	<b>35,000</b>	<b>42,000</b>	<b>42,000</b>	<b>47,250</b>	<b>5,250</b>
<b>Total Operating Expenses</b>		<b>3,905,595</b>	<b>3,006,460</b>	<b>3,128,375</b>	<b>3,128,375</b>	<b>3,799,325</b>	<b>670,950</b>
<b>246 TOTAL FACILITIES</b>		<b>3,905,595</b>	<b>3,006,460</b>	<b>3,128,375</b>	<b>3,128,375</b>	<b>3,799,325</b>	<b>670,950</b>

# OGDEN CITY

## 2025 - 2026 BUDGET

### LINE ITEM EXPENSE BUDGET

		2024 Actual	2025 YTD Actuals	2025 Council Adopted	FY 2025 YTD Budget	2026 Mayor/CAO Rec	Tentative \$Chg FY25 to FY26
<b>247 STORES</b>							
61020247-511101	FULL TIME EMPLOYEES	65,709	74,804	103,525	103,525	109,400	5,875
61020247-511102	OVERTIME	4,073	7,614	-	-	8,000	8,000
61020247-511104	TEMPORARYEMPLOYEES	8,328	-	-	-	-	-
61020247-511201	WORKERS' COMP PREMIUMS	2,330	2,480	5,000	5,000	3,275	(1,725)
61020247-511203	BENEFITS - FICA	5,959	6,057	12,300	12,300	8,300	(4,000)
61020247-511204	BENEFITS - RETIREMENT	10,123	12,530	20,000	20,000	16,450	(3,550)
61020247-511205	BENEFITS - INSURANCE	22,947	35,630	47,425	47,425	51,700	4,275
61020247-511206	BENEFITS - DISABILITY INS	222	236	800	800	525	(275)
61020247-511208	CELL PHONE STIPEND	360	285	750	750	400	(350)
<b>Total Personnel Services</b>		<b>120,052</b>	<b>139,637</b>	<b>189,800</b>	<b>189,800</b>	<b>198,050</b>	<b>8,250</b>
61020247-512102	OFFICE SUPPLIES/OUTSIDE	347	40	200	200	700	500
61020247-512103	POSTAGE/STOCKROOM	287	554	500	500	-	(500)
61020247-512208	OTHER OPERATING SUPPLIES	5,175	1,387	2,000	2,000	2,000	-
<b>Total Supplies</b>		<b>5,809</b>	<b>1,980</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>	<b>-</b>
61020247-513206	WELLNESS PROGRAM	-	147	450	450	450	-
61020247-513407	OUTSIDE SERVICES/TEMPORARY	-	-	1,000	1,000	1,000	-
<b>Total Charges for Services</b>		<b>-</b>	<b>147</b>	<b>1,450</b>	<b>1,450</b>	<b>1,450</b>	<b>-</b>
61020247-514301	B BILL LEASE CHARGES	5,762	8,843	3,300	3,300	9,725	6,425
61020247-514305	EQUIPMENT REPLACEMENT RESERVE	-	-	-	152,600	-	-
61020247-514408	PURCHASES FOR RESALE	684,947	647,291	475,000	475,000	685,000	210,000
<b>Total Other Operating Expenses</b>		<b>690,708</b>	<b>656,134</b>	<b>478,300</b>	<b>630,900</b>	<b>694,725</b>	<b>216,425</b>
61020247-515101	DATA PROC - SERVICE	7,750	4,650	5,600	5,600	11,825	6,225
<b>Total Data Processing</b>		<b>7,750</b>	<b>4,650</b>	<b>5,600</b>	<b>5,600</b>	<b>11,825</b>	<b>6,225</b>
<b>Total Operating Expenses</b>		<b>824,319</b>	<b>802,548</b>	<b>677,850</b>	<b>830,450</b>	<b>908,750</b>	<b>230,900</b>
<b>247 TOTAL STORES</b>		<b>824,319</b>	<b>802,548</b>	<b>677,850</b>	<b>830,450</b>	<b>908,750</b>	<b>230,900</b>
<b>20 MANAGEMENT SERVICES</b>		<b>11,353,871</b>	<b>10,168,029</b>	<b>12,726,525</b>	<b>16,716,953</b>	<b>14,281,000</b>	<b>1,554,475</b>
<b>610 TOTAL FLEET AND FACILITIES</b>		<b>11,353,871</b>	<b>10,168,029</b>	<b>12,726,525</b>	<b>16,716,953</b>	<b>14,281,000</b>	<b>1,554,475</b>

# OGDEN CITY

## 2025 - 2026 BUDGET

### LINE ITEM EXPENSE BUDGET

		2024 Actual	2025 YTD Actuals	2025 Council Adopted	FY 2025 YTD Budget	2026 Mayor/CAO Rec	Tentative \$Chg FY25 to FY26
<b>247 STORES</b>							
61020247-511101	FULL TIME EMPLOYEES	65,709	74,804	103,525	103,525	109,400	5,875
61020247-511102	OVERTIME	4,073	7,614	-	-	8,000	8,000
61020247-511104	TEMPORARYEMPLOYEES	8,328	-	-	-	-	-
61020247-511201	WORKERS' COMP PREMIUMS	2,330	2,480	5,000	5,000	3,275	(1,725)
61020247-511203	BENEFITS - FICA	5,959	6,057	12,300	12,300	8,300	(4,000)
61020247-511204	BENEFITS - RETIREMENT	10,123	12,530	20,000	20,000	16,450	(3,550)
61020247-511205	BENEFITS - INSURANCE	22,947	35,630	47,425	47,425	51,700	4,275
61020247-511206	BENEFITS - DISABILITY INS	222	236	800	800	525	(275)
61020247-511208	CELL PHONE STIPEND	360	285	750	750	400	(350)
<b>Total Personnel Services</b>		<b>120,052</b>	<b>139,637</b>	<b>189,800</b>	<b>189,800</b>	<b>198,050</b>	<b>8,250</b>
61020247-512102	OFFICE SUPPLIES/OUTSIDE	347	40	200	200	700	500
61020247-512103	POSTAGE/STOCKROOM	287	554	500	500	-	(500)
61020247-512208	OTHER OPERATING SUPPLIES	5,175	1,387	2,000	2,000	2,000	-
<b>Total Supplies</b>		<b>5,809</b>	<b>1,980</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>	<b>-</b>
61020247-513206	WELLNESS PROGRAM	-	147	450	450	450	-
61020247-513407	OUTSIDE SERVICES/TEMPORARY	-	-	1,000	1,000	1,000	-
<b>Total Charges for Services</b>		<b>-</b>	<b>147</b>	<b>1,450</b>	<b>1,450</b>	<b>1,450</b>	<b>-</b>
61020247-514301	B BILL LEASE CHARGES	5,762	8,843	3,300	3,300	9,725	6,425
61020247-514305	EQUIPMENT REPLACEMENT RESERVE	-	-	-	152,600	-	-
61020247-514408	PURCHASES FOR RESALE	684,947	647,291	475,000	475,000	685,000	210,000
<b>Total Other Operating Expenses</b>		<b>690,708</b>	<b>656,134</b>	<b>478,300</b>	<b>630,900</b>	<b>694,725</b>	<b>216,425</b>
61020247-515101	DATA PROC - SERVICE	7,750	4,650	5,600	5,600	11,825	6,225
<b>Total Data Processing</b>		<b>7,750</b>	<b>4,650</b>	<b>5,600</b>	<b>5,600</b>	<b>11,825</b>	<b>6,225</b>
<b>Total Operating Expenses</b>		<b>824,319</b>	<b>802,548</b>	<b>677,850</b>	<b>830,450</b>	<b>908,750</b>	<b>230,900</b>
<b>247 TOTAL STORES</b>		<b>824,319</b>	<b>802,548</b>	<b>677,850</b>	<b>830,450</b>	<b>908,750</b>	<b>230,900</b>
<b>20 MANAGEMENT SERVICES</b>		<b>11,353,871</b>	<b>10,168,029</b>	<b>12,726,525</b>	<b>16,716,953</b>	<b>14,281,000</b>	<b>1,554,475</b>
<b>610 TOTAL FLEET AND FACILITIES</b>		<b>11,353,871</b>	<b>10,168,029</b>	<b>12,726,525</b>	<b>16,716,953</b>	<b>14,281,000</b>	<b>1,554,475</b>

# OGDEN CITY

2025 - 2026 BUDGET

## LINE ITEM EXPENSE BUDGET

		2024 Actual	2025 YTD Actuals	2025 Council Adopted	FY 2025 YTD Budget	2026 Mayor/CAO Rec	Tentative \$Chg FY25 to FY26
<b>612 INFORMATION TECHNOLOGY</b>							
<b>20 MANAGEMENT SERVICES</b>							
<b>120 DEBT SERVICE</b>							
61220120-522200	DEBT SERVICE - INTEREST IT	188,653	-	-	-	-	-
<b>Total Debt Service</b>		<b>188,653</b>	-	-	-	-	-
<b>Total Non-operating Expenses</b>		<b>188,653</b>	-	-	-	-	-
<b>120 TOTAL DEBT SERVICE</b>		<b>188,653</b>	-	-	-	-	-



# OGDEN CITY

## 2025 - 2026 BUDGET

### LINE ITEM EXPENSE BUDGET

		2024 Actual	2025 YTD Actuals	2025 Council Adopted	FY 2025 YTD Budget	2026 Mayor/CAO Rec	Tentative \$Chg FY25 to FY26
<b>235 INFORMATION TECHNOLOGY</b>							
61220235-511101	FULL TIME EMPLOYEES	1,484,949	1,104,561	1,510,800	1,510,800	1,512,350	1,550
61220235-511102	OVERTIME	85,518	72,424	75,000	75,000	75,000	-
61220235-511104	TEMPORARY EMPLOYEES	104,922	112,145	183,650	183,650	183,650	-
61220235-511201	WORKERS' COMP PREMIUMS	26,945	20,577	29,550	29,550	40,300	10,750
61220235-511203	BENEFITS - FICA	140,522	95,706	124,175	124,175	135,400	11,225
61220235-511204	BENEFITS - RETIREMENT	275,862	194,200	252,500	252,500	243,575	(8,925)
61220235-511205	BENEFITS - INSURANCE	287,345	253,380	339,650	339,650	372,575	32,925
61220235-511206	BENEFITS - DISABILITY INS	5,803	5,153	7,650	7,650	8,225	575
61220235-511207	VEHICLE ALLOWANCE	2,599	2,057	2,625	2,625	2,625	-
61220235-511208	CELL PHONE STIPEND	13,096	10,711	15,025	15,025	13,650	(1,375)
<b>Total Personnel Services</b>		<b>2,427,560</b>	<b>1,870,914</b>	<b>2,540,625</b>	<b>2,540,625</b>	<b>2,587,350</b>	<b>46,725</b>
61220235-512101	OFFICE SUPPLIES	406	-	-	-	-	-
61220235-512102	OFFICE SUPPLIES/OUTSIDE	9,412	7,014	9,300	9,300	19,425	10,125
61220235-512103	PRINTING & BINDING/STOCKROOM	7,930	4,911	10,125	10,125	-	(10,125)
61220235-512204	ELECTRONIC PARTS AND SUPPLIES	6,608	3,403	6,950	6,950	6,950	-
61220235-512206	GAS & OIL - FLEET	1,424	277	3,300	3,300	1,800	(1,500)
61220235-512208	OTHER OPERATING SUPPLIES	25,272	42,744	-	-	-	-
61220235-512210	SMALL TOOLS & EQUIPMENT	1,296	3,107	1,825	1,825	1,825	-
<b>Total Supplies</b>		<b>52,348</b>	<b>61,456</b>	<b>31,500</b>	<b>31,500</b>	<b>30,000</b>	<b>(1,500)</b>
61220235-513109	WIRELESS PHONE	9,697	8,161	4,300	4,300	11,000	6,700
61220235-513206	WELLNESS PROGRAM	410	369	925	925	600	(325)
61220235-513301	TRAVEL	6,290	6,367	17,000	17,000	17,600	600
61220235-513302	EDUCATION	6,536	15,612	16,000	16,000	16,000	-
61220235-513303	MILEAGE REIMB	-	-	600	600	-	(600)
61220235-513405	INSURANCE	35,274	29,553	39,975	39,975	39,975	-
61220235-513406	PROFESSIONAL AND TECH	94,262	63,572	83,000	83,000	83,000	-
61220235-513407	OUTSIDE SERVICES/TEMPORARY	557	1,156	2,500	2,500	2,500	-
61220235-513410	CONTRACT MAINTENANCE-CITYWIDE	636,122	1,300,348	1,102,175	1,102,175	1,297,800	195,625
61220235-513411	CONTRACT MAINTENANCE - DIRECT	1,431	644,430	864,150	864,150	1,226,675	362,525
<b>Total Charges for Services</b>		<b>790,579</b>	<b>2,069,570</b>	<b>2,130,625</b>	<b>2,130,625</b>	<b>2,695,150</b>	<b>564,525</b>
61220235-514109	BUILDING COSTS TO FACILITIES	5,850	8,925	10,725	10,725	12,250	1,525
61220235-514301	B BILL LEASE CHARGES	12,164	12,528	16,700	16,700	16,700	-
61220235-514302	A BILL LEASE CHARGES/RENTALS	-	70	-	-	-	-
61220235-514401	BOOKS & SUBSCRIPTIONS	-	43	250	250	250	-

# OGDEN CITY

2025 - 2026 BUDGET

## LINE ITEM EXPENSE BUDGET

		2024 Actual	2025 YTD Actuals	2025 Council Adopted	FY 2025 YTD Budget	2026 Mayor/CAO Rec	Tentative \$Chg FY25 to FY26
61220235-514402	MEMBERSHIPS	-	-	150	150	150	-
61220235-514412	CONTINGENT	-	-	21,125	21,125	19,800	(1,325)
61220235-514500	DEPRECIATION	566,339	401,592	362,625	362,625	415,000	52,375
61220235-514601	AMORTIZATION EXPENSE	1,217,035	-	-	-	-	-
<b>Total Other Operating Expenses</b>		<b>1,801,388</b>	<b>423,158</b>	<b>411,575</b>	<b>411,575</b>	<b>464,150</b>	<b>52,575</b>
<b>Total Operating Expenses</b>		<b>5,071,875</b>	<b>4,425,098</b>	<b>5,114,325</b>	<b>5,114,325</b>	<b>5,776,650</b>	<b>662,325</b>
61220235-534001	SPEC DEPT EQUIP	5,997	-	-	-	-	-
61220235-534002	IT INFRASTRUCTURE HARDWARE	392,358	99,160	220,925	220,925	220,925	-
61220235-534003	TIERING EXPENSES	92,685	-	70,000	70,000	70,000	-
61220235-534006	EQUIP-OTHER DEPTS	1,276,265	905,094	1,000,000	1,000,000	1,000,000	-
61220235-534008	SPECIAL EQUIP - CITY FUNDED	17,811	-	137,100	137,100	-	(137,100)
<b>Total Equipment</b>		<b>1,785,116</b>	<b>1,004,254</b>	<b>1,428,025</b>	<b>1,428,025</b>	<b>1,290,925</b>	<b>(137,100)</b>
61220235-539998	CIP ASSET CAPITALIZATION	266,033	(14,065)	-	-	-	-
61220235-539999	CAPITALIZATION OF FIXED ASSETS	(793,467)	-	-	-	-	-
<b>Total Infrastructure Transfers Out</b>		<b>(527,435)</b>	<b>(14,065)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Outlay</b>		<b>1,257,681</b>	<b>990,189</b>	<b>1,428,025</b>	<b>1,428,025</b>	<b>1,290,925</b>	<b>(137,100)</b>
<b>235 TOTAL INFORMATION TECHNOLOGY</b>		<b>6,329,556</b>	<b>5,415,287</b>	<b>6,542,350</b>	<b>6,542,350</b>	<b>7,067,575</b>	<b>525,225</b>

# OGDEN CITY

2025 - 2026 BUDGET

## LINE ITEM EXPENSE BUDGET

	2024 Actual	2025 YTD Actuals	2025 Council Adopted	FY 2025 YTD Budget	2026 Mayor/CAO Rec	Tentative \$Chg FY25 to FY26
<b>238 ENTERPRISE RESOURCE PLANNING</b>						
61220238-534007 ERP REPLACEMENT	3,010	8,232	-	-	-	-
<i><b>Total Equipment</b></i>	<b>3,010</b>	<b>8,232</b>	-	-	-	-
<b>Total Capital Outlay</b>	<b>3,010</b>	<b>8,232</b>	-	-	-	-
<b>238 TOTAL ENTERPRISE RESOURCE PLANNING</b>	<b>3,010</b>	<b>8,232</b>	-	-	-	-
<b>20 MANAGEMENT SERVICES</b>	<b>6,521,219</b>	<b>5,423,520</b>	<b>6,542,350</b>	<b>6,542,350</b>	<b>7,067,575</b>	<b>525,225</b>
<b>612 TOTAL INFORMATION TECHNOLOGY</b>	<b>6,521,219</b>	<b>5,423,520</b>	<b>6,542,350</b>	<b>6,542,350</b>	<b>7,067,575</b>	<b>525,225</b>

# OGDEN CITY

2025 - 2026 BUDGET

## LINE ITEM EXPENSE BUDGET

### 613 RISK MANAGEMENT

#### 20 MANAGEMENT SERVICES

#### 230 RISK MANAGEMENT SERVICES

		2024 Actual	2025 YTD Actuals	2025 Council Adopted	FY 2025 YTD Budget	2026 Mayor/CAO Rec	Tentative \$Chg FY25 to FY26
61320230-511101	FULL TIME EMPLOYEES	109,490	106,559	157,475	157,475	150,125	(7,350)
61320230-511102	OVERTIME	4,899	2,495	-	-	3,000	3,000
61320230-511104	TEMPORARY EMPLOYEES	-	-	25	25	-	(25)
61320230-511201	WORKERS' COMP PREMIUMS	1,664	1,637	1,850	1,850	2,000	150
61320230-511203	BENEFITS - FICA	8,764	7,781	8,550	8,550	11,525	2,975
61320230-511204	BENEFITS - RETIREMENT	10,336	17,435	20,150	20,150	23,950	3,800
61320230-511205	BENEFITS - INSURANCE	41,182	42,725	50,850	50,850	56,900	6,050
61320230-511206	BENEFITS - DISABILITY INS	449	490	550	550	725	175
61320230-511207	VEHICLE ALLOWANCE	-	-	-	-	525	525
61320230-511208	CELL PHONE STIPEND	663	519	675	675	900	225
<b>Total Personnel Services</b>		<b>177,449</b>	<b>179,642</b>	<b>240,125</b>	<b>240,125</b>	<b>249,650</b>	<b>9,525</b>
61320230-512102	OFFICE SUPPLIES/OUTSIDE	577	204	1,450	1,450	4,400	2,950
61320230-512103	POSTAGE/STOCKROOM	99	110	200	200	100	(100)
61320230-512104	PRINTING & BINDING/OUTSIDE	132	-	2,850	2,850	-	(2,850)
61320230-512208	OTHER OPERATING SUPPLIES	1,531	1,632	2,500	2,500	2,500	-
61320230-512211	SAFETY TOOLS AND EQUIPMENT	469	-	5,000	5,000	-	(5,000)
<b>Total Supplies</b>		<b>2,808</b>	<b>1,946</b>	<b>12,000</b>	<b>12,000</b>	<b>7,000</b>	<b>(5,000)</b>
61320230-513101	TELEPHONE	356	-	-	-	-	-
61320230-513206	WELLNESS PROGRAM	-	-	125	125	125	-
61320230-513301	TRAVEL	9,263	3,325	2,925	2,925	2,925	-
61320230-513302	EDUCATION	250	200	2,425	2,425	2,425	-
61320230-513402	ENVIRONMENTAL CLEANUP/DISP	(1,627)	-	-	-	-	-
61320230-513405	INSURANCE - PROPERTY	332,827	338,790	500,000	500,000	500,000	-
<b>Total Charges for Services</b>		<b>341,068</b>	<b>342,315</b>	<b>505,475</b>	<b>505,475</b>	<b>505,475</b>	<b>-</b>
61320230-514401	BOOKS & SUBSCRIPTIONS	348	-	1,150	1,150	1,150	-
61320230-514402	MEMBERSHIPS	450	775	600	600	1,000	400
61320230-514602	INS CLAIMS SETTLEMENT	202,267	63,135	170,000	170,000	170,000	-
61320230-514603	OCCUPATIONAL HEALTH	46,548	40,460	50,000	50,000	50,000	-
61320230-514605	RISK MANAGEMENT CONSULTANT	-	-	3,500	3,500	3,500	-
61320230-514606	SAFETY PROGRAM ISSUES	3,625	-	14,000	14,000	19,000	5,000
61320230-514608	UNEMPLOY COMP CLAIMS	47,390	45,708	125,000	125,000	125,000	-
61320230-514609	URMMA - LIABILITY	122,482	320,955	350,000	350,000	350,000	-

# OGDEN CITY

## 2025 - 2026 BUDGET

### LINE ITEM EXPENSE BUDGET

	2024 Actual	2025 YTD Actuals	2025 Council Adopted	FY 2025 YTD Budget	2026 Mayor/CAO Rec	Tentative \$Chg FY25 to FY26
61320230-514611 WORKERS COMP - SERVICE FEE	259,500	15,000	60,000	60,000	60,000	-
61320230-514612 WORKERS' COMP CLAIMS	973,462	1,048,677	1,001,300	1,001,300	1,246,175	244,875
<b>Total Other Operating Expenses</b>	<b>1,656,071</b>	<b>1,534,710</b>	<b>1,775,550</b>	<b>1,775,550</b>	<b>2,025,825</b>	<b>250,275</b>
61320230-515101 DATA PROC - SERVICE	9,700	9,350	11,200	11,200	13,025	1,825
<b>Total Data Processing</b>	<b>9,700</b>	<b>9,350</b>	<b>11,200</b>	<b>11,200</b>	<b>13,025</b>	<b>1,825</b>
<b>Total Operating Expenses</b>	<b>2,187,096</b>	<b>2,067,963</b>	<b>2,544,350</b>	<b>2,544,350</b>	<b>2,800,975</b>	<b>256,625</b>
<b>230 TOTAL RISK MANAGEMENT SERVICES</b>	<b>2,187,096</b>	<b>2,067,963</b>	<b>2,544,350</b>	<b>2,544,350</b>	<b>2,800,975</b>	<b>256,625</b>
<b>20 MANAGEMENT SERVICES</b>	<b>2,187,096</b>	<b>2,067,963</b>	<b>2,544,350</b>	<b>2,544,350</b>	<b>2,800,975</b>	<b>256,625</b>
<b>613 TOTAL RISK MANAGEMENT</b>	<b>2,187,096</b>	<b>2,067,963</b>	<b>2,544,350</b>	<b>2,544,350</b>	<b>2,800,975</b>	<b>256,625</b>
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>20,062,186</b>	<b>17,659,511</b>	<b>21,813,225</b>	<b>25,803,653</b>	<b>24,149,550</b>	<b>2,336,325</b>

# OGDEN CITY

## 2025 - 2026 BUDGET

### LINE ITEM EXPENSE BUDGET

		2024 Actual	2025 YTD Actuals	2025 Council Adopted	FY 2025 YTD Budget	2026 Mayor/CAO Rec	Tentative \$Chg FY25 to FY26
<b>517 PARKING &amp; MOBILITY</b>							
<b>20 MANAGEMENT SERVICES</b>							
<b>100 DEPARTMENT ADMINISTRATION</b>							
51720100-511101	FULL TIME EMPLOYEES	-	39,229	84,650	84,650	81,975	(2,675)
51720100-511201	WORKERS' COMP PREMIUMS	-	589	2,550	2,550	1,250	(1,300)
51720100-511203	BENEFITS-FICA	-	3,004	6,475	6,475	6,275	(200)
51720100-511204	BENEFITS-RETIREMENT	-	6,657	13,700	13,700	13,925	225
51720100-511205	BENEFITS-INSURANCE	-	12,551	23,550	23,550	25,850	2,300
51720100-511206	BENEFITS-DISABILITY	-	177	400	400	375	(25)
51720100-511208	CELL PHONE STIPEND	-	330	675	675	700	25
<b>Total Personnel Services</b>		-	<b>62,537</b>	<b>132,000</b>	<b>132,000</b>	<b>130,350</b>	<b>(1,650)</b>
51720100-514207	MBA LEASE PAYMENTS	-	251,725	251,725	251,725	2,589,950	2,338,225
51720100-514412	CONTINGENT	-	-	-	139,925	-	-
51720100-514601	OPERATING EXPENSE	-	5,652	468,000	468,000	21,650	(446,350)
<b>Total Other Operating Expenses</b>		-	<b>257,377</b>	<b>719,725</b>	<b>859,650</b>	<b>2,611,600</b>	<b>1,891,875</b>
<b>Total Operating Expenses</b>		-	<b>319,914</b>	<b>851,725</b>	<b>991,650</b>	<b>2,741,950</b>	<b>1,890,225</b>
<b>100 TOTAL DEPARTMENT ADMINISTRATION</b>		-	<b>319,914</b>	<b>851,725</b>	<b>991,650</b>	<b>2,741,950</b>	<b>1,890,225</b>
<b>20 MANAGEMENT SERVICES</b>		-	<b>319,914</b>	<b>851,725</b>	<b>991,650</b>	<b>2,741,950</b>	<b>1,890,225</b>
<b>517 TOTAL PARKING &amp; MOBILITY</b>		-	<b>319,914</b>	<b>851,725</b>	<b>991,650</b>	<b>2,741,950</b>	<b>1,890,225</b>

# OGDEN CITY

2025 - 2026 BUDGET

## LINE ITEM EXPENSE BUDGET

		2024 Actual	2025 YTD Actuals	2025 Council Adopted	FY 2025 YTD Budget	2026 Mayor/CAO Rec	Tentative \$Chg FY25 to FY26
<b>30 NON-DEPARTMENTAL</b>							
<b>105 BUILDINGS</b>							
10030105-514109	BUILDING COSTS TO FACILITIES	1,228,875	944,050	1,132,850	1,132,850	1,294,150	161,300
10030105-514601	FACILITIES COSTS-GENERAL CITY	156,564	97,416	110,000	255,900	110,000	-
<b><i>Total Other Operating Expenses</i></b>		<b>1,385,440</b>	<b>1,041,466</b>	<b>1,242,850</b>	<b>1,388,750</b>	<b>1,404,150</b>	<b>161,300</b>
<b>Total Operating Expenses</b>		<b>1,385,440</b>	<b>1,041,466</b>	<b>1,242,850</b>	<b>1,388,750</b>	<b>1,404,150</b>	<b>161,300</b>
<b>105 TOTAL BUILDINGS</b>		<b>1,385,440</b>	<b>1,041,466</b>	<b>1,242,850</b>	<b>1,388,750</b>	<b>1,404,150</b>	<b>161,300</b>

# OGDEN CITY

2025 - 2026 BUDGET

## LINE ITEM EXPENSE BUDGET

		2024 Actual	2025 YTD Actuals	2025 Council Adopted	FY 2025 YTD Budget	2026 Mayor/CAO Rec	Tentative \$Chg FY25 to FY26
<b>110 TRANSFERS</b>							
10030110-541005	TRANSFER TO OTHER FUNDS	1,500,000	417,525	-	417,525	-	-
10030110-541006	CONT CAP IMP FUND	2,344,725	9,112,825	-	9,112,825	-	-
10030110-541007	INTERFUND TRANSFER - ROAD FUND	870,400	1,498,650	1,798,400	1,798,400	940,000	(858,400)
10030110-541008	GF TRANSFER TO GOLF FUND	206,250	-	-	-	-	-
10030110-541009	INTERFUND TRANSFER - ACTIVE TR	1,776,000	1,500,000	1,800,000	1,800,000	3,119,000	1,319,000
<b><i>Total Operating Transfers</i></b>		<b>6,697,375</b>	<b>12,529,000</b>	<b>3,598,400</b>	<b>13,128,750</b>	<b>4,059,000</b>	<b>460,600</b>
<b>Total Interfund Transfers</b>		<b>6,697,375</b>	<b>12,529,000</b>	<b>3,598,400</b>	<b>13,128,750</b>	<b>4,059,000</b>	<b>460,600</b>
<b>110 TOTAL TRANSFERS</b>		<b>6,697,375</b>	<b>12,529,000</b>	<b>3,598,400</b>	<b>13,128,750</b>	<b>4,059,000</b>	<b>460,600</b>



# OGDEN CITY

## 2025 - 2026 BUDGET

### LINE ITEM EXPENSE BUDGET

		2024 Actual	2025 YTD Actuals	2025 Council Adopted	FY 2025 YTD Budget	2026 Mayor/CAO Rec	Tentative \$Chg FY25 to FY26
<b>115 MISCELLANEOUS</b>							
10030115-511197	GENERAL EMP COMP ADJ	-	-	50,000	50,000	50,000	-
10030115-511199	PAYROLL CONTINGENCY	-	-	200,000	200,000	200,000	-
10030115-511201	WORKERS' COMP PREMIUMS	769	534	-	-	-	-
10030115-511203	BENEFITS - FICA	1,879	1,425	-	-	-	-
10030115-511205	BENEFITS - INSURANCE	6,185	5,011	-	-	-	-
<b>Total Personnel Services</b>		<b>8,833</b>	<b>6,970</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	-
10030115-513201	CAFETERIA PROGRAM ADMINISTRATI	3,315	3,159	12,000	12,000	12,000	-
10030115-513206	WELLNESS PROGRAM COSTS	47,755	24,625	30,000	30,000	30,000	-
10030115-513402	RISK MGMT-OCCUP HEALTH	119,650	108,350	130,000	130,000	140,000	10,000
10030115-513403	RISK MGMT-PROP INS	300,000	250,000	300,000	300,000	300,000	-
10030115-513404	RISK MGMT-UMRMA	350,000	291,650	350,000	350,000	350,000	-
10030115-513405	PROF AND TECH-GENERAL	1,098	-	-	-	-	-
10030115-513406	PROF AND TECH-LOBBYING	279,004	38,213	66,200	66,200	66,200	-
10030115-513409	PROFESSIONAL & TECH - PUBLIC D	156,000	117,000	156,000	246,500	156,000	-
10030115-513410	ELECTIONS	114,842	-	2,500	11,150	123,500	121,000
10030115-513412	DOWNTOWN PROMOTIONS	180,000	135,000	179,500	179,500	179,500	-
10030115-513414	PROF & TECH - CFSP	-	20,885	-	160,000	-	-
10030115-513415	EDCU PROMOTIONS	32,262	-	32,275	32,275	32,275	-
10030115-513416	17TH STREET DEVELOPMENT AGREE	-	-	-	100,000	-	-
10030115-513417	YCC CONTRIBUTION	35,000	-	35,000	35,000	35,000	-
	DOWNTOWN FLOWERS-GF PORTION						
10030115-513418		69,600	29,717	69,600	69,600	69,600	-
10030115-513419	MUNICIPAL BLDG SECURITY	170,544	128,822	180,275	180,275	180,275	-
10030115-513421	DOWNTOWN TROLLEY	27,350	27,350	27,350	27,350	27,350	-
10030115-513422	PROF & TECH - CABLE TV CHANNEL	35,400	29,500	35,400	35,400	35,400	-
10030115-513423	PROF & TECH - STUDY AND RFP	-	-	45,000	139,250	45,000	-
10030115-513424	COLLEGE TOWN INITATIVE	20,000	20,000	25,000	35,000	25,000	-
10030115-513425	TRANSLATION SERVICES	2,387	2,792	-	19,950	-	-
10030115-513427	NUISANCE ABATEMENT EXPENSES	196,261	105,732	145,000	276,900	145,000	-
10030115-513428	OGDEN PIONEER DAYS SPONSORSHIP	-	-	10,000	10,000	10,000	-
	MANAGEMENT STUDY & PLANNING						
10030115-513429	FU	48,675	14,803	-	84,850	-	-
10030115-513430	PS SURVIVING SPOUSE TRUST	27,400	-	29,000	29,000	29,000	-
<b>Total Charges for Services</b>		<b>2,216,543</b>	<b>1,347,598</b>	<b>1,860,100</b>	<b>2,560,200</b>	<b>1,991,100</b>	<b>131,000</b>
10030115-514402	MEMBERSHIPS-NAT'L AND STATE LE	64,881	67,803	67,950	67,950	72,950	5,000

# OGDEN CITY

## 2025 - 2026 BUDGET

### LINE ITEM EXPENSE BUDGET

		2024 Actual	2025 YTD Actuals	2025 Council Adopted	FY 2025 YTD Budget	2026 Mayor/CAO Rec	Tentative \$Chg FY25 to FY26
10030115-514412	CONTINGENT	-	-	100,000	120,550	85,700	(14,300)
10030115-514415	CHAMBER & FOUNDATION MEMBERSHI	10,000	10,000	10,000	10,000	10,000	-
10030115-514605	REVENUE CONTINGENCY	-	-	1,300	1,300	1,300	-
10030115-514606	STRATEGIC PLAN PROJECTS	-	-	-	105,800	-	-
10030115-514607	DIVERSITY COMMISSION	6,377	8,156	16,500	83,150	6,500	(10,000)
10030115-514609	ART PROGRAM SUPPORT	170,844	125,350	150,000	174,625	150,000	-
10030115-514610	LUPEC DONATION	15,000	-	15,000	15,000	-	(15,000)
<b>Total Other Operating Expenses</b>		<b>267,102</b>	<b>211,309</b>	<b>360,750</b>	<b>578,375</b>	<b>326,450</b>	<b>(34,300)</b>
10030115-515101	DATA PROC - SERVICE	3,411,900	2,256,625	2,707,975	2,707,975	2,932,000	224,025
<b>Total Data Processing</b>		<b>3,411,900</b>	<b>2,256,625</b>	<b>2,707,975</b>	<b>2,707,975</b>	<b>2,932,000</b>	<b>224,025</b>
<b>Total Operating Expenses</b>		<b>5,904,379</b>	<b>3,822,501</b>	<b>5,178,825</b>	<b>6,096,550</b>	<b>5,499,550</b>	<b>320,725</b>
10030115-534000	TECHNICAL SERVICES & EQUIPMENT	70,000	58,350	70,000	70,000	70,000	-
<b>Total Equipment</b>		<b>70,000</b>	<b>58,350</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>-</b>
<b>Total Capital Outlay</b>		<b>70,000</b>	<b>58,350</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>-</b>
<b>115 TOTAL MISCELLANEOUS</b>		<b>5,974,379</b>	<b>3,880,851</b>	<b>5,248,825</b>	<b>6,166,550</b>	<b>5,569,550</b>	<b>320,725</b>

# OGDEN CITY

2025 - 2026 BUDGET

## LINE ITEM EXPENSE BUDGET

		2024 Actual	2025 YTD Actuals	2025 Council Adopted	FY 2025 YTD Budget	2026 Mayor/CAO Rec	Tentative \$Chg FY25 to FY26
<b>120 DEBT SERVICE</b>							
10030120-522100	DEBT SERVICE - PRINCIPAL LINDQ	170,000	175,000	175,000	175,000	180,000	5,000
10030120-522101	DEBT SERVICE - PRINCIPAL ESCO	370,000	405,000	405,000	405,000	440,000	35,000
10030120-522102	DEBT SERVICE - PRINCIPAL-COURT	411,000	-	-	-	-	-
10030120-522104	DEBT SERVICE - PRINCIPAL MWC	-	-	-	-	495,000	495,000
10030120-522200	DEBT SERVICE - INT ESCO	137,047	113,992	112,550	112,550	96,350	(16,200)
10030120-522201	DEBT SERVICE - INT LINDQUIST	60,192	54,508	53,950	53,950	46,950	(7,000)
10030120-522202	DEBT SERVICE - INTEREST-COURT	3,294	2,000	-	-	-	-
10030120-522204	DEBT SERVICE - INTEREST MWC	-	1,541,426	1,540,650	1,540,650	981,650	(559,000)
10030120-522205	INTEREST ON RETAINAGE	108	-	-	-	-	-
<b>Total Debt Service</b>		<b>1,151,641</b>	<b>2,291,926</b>	<b>2,287,150</b>	<b>2,287,150</b>	<b>2,239,950</b>	<b>(47,200)</b>
<b>Total Non-operating Expenses</b>		<b>1,151,641</b>	<b>2,291,926</b>	<b>2,287,150</b>	<b>2,287,150</b>	<b>2,239,950</b>	<b>(47,200)</b>
<b>120 TOTAL DEBT SERVICE</b>		<b>1,151,641</b>	<b>2,291,926</b>	<b>2,287,150</b>	<b>2,287,150</b>	<b>2,239,950</b>	<b>(47,200)</b>
<b>30 NON-DEPARTMENTAL</b>		<b>15,208,835</b>	<b>19,743,243</b>	<b>12,377,225</b>	<b>22,971,200</b>	<b>13,272,650</b>	<b>895,425</b>