

OGDEN CITY
Adopted Budget

Fiscal Year 2025-2026



Ogden
UTAH
Still Untamed



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INTRODUCTION



The Introduction sets the stage for a transparent, user-friendly Budget Book. It features the Mayor’s Letter of Transmittal to the City Council and a Reader’s Guide that explains the book’s layout, the budget process and timeline, and the City’s financial structure—including fund types and the financial policies that guide decisions. The section also outlines the organizational structure and principal officers, and offers a brief city history and key demographics to ground the budget in community context.

OGDEN CITY CORPORATION

State of Utah

Summary and Narrative Of Line Item Budget

FISCAL YEAR 2025 - 2026

The Line Item Budget may be reviewed in the Ogden City Recorder's Office
or in the Comptroller Division's Office during normal business hours.

Interactive online version of this budget book is available at <https://city-ogden-ut-clear.doc.cleargov.com/13777>

Mayor

Ben Nadolski

City Council

Marcia L. White, Chairperson

Richard A. Hyer, Vice-Chairperson

Bart E. Blair

Angela Choberka

Dave Graf

Shaun Myers

Ken Richey

Compiled by: Department of Management Services

Lisa Stout, CPA, Management Services Director

Justin Sorenson, CGFM, Finance Director



May 6, 2025



Mayor's Office
2549 Washington Blvd.
Suite 910
Ogden, Utah 84401
www.ogdencity.com

TO: Members of the Ogden City Council

RE: Proposed FY 2025-2026 Budget

It is my honor to submit for your review and consideration the proposed FY 2025-2026 Budget for Ogden City. This proposal is more than a financial document—it is a statement of our purpose and values, grounded in *The Ogden Way*.

I am proud to report that this is a balanced budget with **no increase in the property tax rate**. At a time when many cities are grappling with difficult trade-offs and rising costs, Ogden is holding the line. By pursuing efficiencies, modernizations, and consolidations across departments, leveraging grant funds, using one-time funds strategically, engaging community partners, and maintaining strong fiscal discipline, we are able to deliver a full-service budget without asking our residents to pay more in property taxes.

At the heart of this budget—and at the core of our mission—is service delivery. Every Ogden City employee is part of a team focused on building a city where every resident can access opportunity and live with dignity, safety, and hope. Whether we're filling potholes, responding to emergencies, coaching kids, maintaining parks, or processing permits, our mission is *fueled by a champion's drive and an unwavering commitment to service. We innovate and collaborate to overcome challenges, foster opportunities, and create an environment where our people, businesses, and partners can earn success.*

In service to our residents, our employees facilitate the success of our city and its people—all in pursuit of our vision to be *a safe, vibrant, and thriving community of opportunity where we grow, connect, and succeed, together*. We create opportunities by investing in the *Seven Pillars of Human Success*, where we focus on *education, economy, stable neighborhoods, strong infrastructure, healthy and active lifestyles, safety, and meaningful social connections*. This is the essence of *The Ogden Way*, and these principles guide every choice in this proposed FY2026 budget, and in every partnership we reaffirm throughout our community.

ECONOMIC AND FISCAL OUTLOOK

As we work to build a smart, sustainable, and efficient budget, we must consider the economic conditions of our time and the effects these conditions have on the day-to-day lives of the people we serve. While national and global trends remain uncertain—marked by persistent inflation, high interest rates, housing affordability concerns, and evolving federal policy—Ogden continues to move forward with cautious optimism.

According to the 2025 Economic Report to the Governor, both the state and national economies remain resilient but face turbulence. Our approach reflects this outlook by maintaining prudent reserves, limiting structural growth, and focusing new investments on sustainable, community-building priorities.

"The U.S. and Utah economy weathered major storms in recent years, yet continue to perform well, despite turbulence... high home prices and affordability continue to challenge new buyers and create barriers to economic growth."

-2025 Economic Report to the Governor, University of Utah Kem C. Gardner Policy Institute.



EXECUTIVE SUMMARY

The FY2026 budget balances investments in our people, service delivery, public safety, infrastructure investment, and long-term sustainability:

- **General Fund:** \$94.97 million (↑ 5.42%), driven by modest wage increases that keep pace with inflationary pressures and tied to performance, and the fees collected from the reopening of the Marshall White Center.
- **Citywide Budget:** \$289.05 million (↑ 7.5%), reflecting major investments in infrastructure, housing, mobility, and cultural facilities.
- **No increase in the property tax rate** is proposed. The 3.59% increase in property tax revenue results from new growth and expiring RDA districts—not a tax hike.

	FY2025	FY2026	
	Council Adopted	Mayor Budget	\$ Change
General Fund	\$ 90,085,850	\$ 94,965,575	\$ 4,879,725
Ogden City Corp Total	\$ 268,878,050	\$ 289,051,925	\$ 20,173,875
Redevelopment Agency	\$ 20,280,075	\$ 16,850,075	\$ (3,430,000)
Municipal Building Authority	\$ 3,678,500	\$ 4,198,900	\$ 520,400
Weber Morgan Strike Force	\$ 467,675	\$ 467,675	\$ -
	\$ 293,304,300	\$ 310,568,575	\$ 17,264,275

BUDGET PRIORITIES

Employee Compensation

To deliver the quality services our community deserves, we must invest in the people who make Ogden work. This budget includes modest compensation adjustments that keep pace with inflation and keep us competitive:

- A 2.97% cost-of-living adjustment (CPI-W)
- A 1.5% performance-based merit increase for eligible non-sworn employees
- Anniversary date step increases for sworn public safety personnel
- Full coverage of a 2% increase in health insurance premiums

These investments affirm our commitment to a skilled, responsive, and dedicated workforce. We will also introduce key performance indicators (KPIs) to track citywide progress towards shared goals, and to reinforce accountability and transparency to our residents.

Capital Improvements

This year's \$29.7 million Capital Improvement Plan supports safety, infrastructure, community health, economic opportunity and quality of life. Guided by the Seven Pillars of Human Success, key investments include:

- Parks, trails, and recreation facilities
- Road resurfacing and improvements
- Water, sewer, and stormwater systems
- Sidewalk, curb, and gutter replacement
- Enhancements to city facilities, including the airport and public safety buildings

These projects are supported through a mix of local, state, federal, and private funding, detailed in the full budget document.



REVENUE

Overview

Our revenue strategy is cautious and built to maintain core services without relying on unstable or speculative funding. Highlights include:

	FY2025	FY2026		
	Council Adopted	Mayor Budget	\$ Change	% Change
Total Property Tax	\$ 22,160,300	\$ 22,955,500	\$ 795,200	3.59%
Sales Tax	\$ 27,084,750	\$ 27,084,750	\$ -	0.00%
Franchise Tax/Muni Energy	\$ 9,740,000	\$ 9,770,000	\$ 30,000	0.31%
Fee-in Lieu of Tax	\$ 775,000	\$ 800,000	\$ 25,000	3.23%
Licenses and Permits	\$ 3,420,000	\$ 3,420,000	\$ -	0.00%
Fines and Forfeitures	\$ 2,250,000	\$ 2,250,000	\$ -	0.00%
Intergovernmental	\$ 7,211,400	\$ 7,240,400	\$ 29,000	0.40%
Charges for Services	\$ 5,306,050	\$ 6,472,875	\$ 1,166,825	21.99%
Interest	\$ 950,000	\$ 2,085,750	\$ 1,135,750	119.55%
Miscellaneous	\$ 543,425	\$ 585,450	\$ 42,025	7.73%
Other Financing Sources	\$ 10,644,925	\$ 12,300,850	\$ 1,655,925	15.56%
	\$ 90,085,850	\$ 94,965,575	\$ 4,879,725	5.42%

We are also incorporating service-related fee increases tied to utility CPI adjustments and the new fee schedule for the reopening of the Marshall White Center.

EXPENDITURES & STAFFING

Most increases in the FY2026 budget are related to employee compensation and adjustments to keep pace with inflation. The City Budget Review Committee continues to monitor revenue performance monthly and will make mid-year recommendations as needed.

This year’s staffing proposal includes a budget-neutral conversion of one temporary full-time position to a grant- and utility-funded full-time position. Additionally, we are implementing realignments within Facilities, Cultural Services, and Marketing, which includes the creation of a citywide Communications Division to support coordination across departments and improve public engagement.

SUMMARY

This letter highlights the key elements of the proposed FY2026 budget. A complete list of significant changes from the prior year is included in the full budget document to support your review and deliberation.

In closing, this budget reflects Ogden’s continued commitment to fiscal discipline, strategic investment, and human-centered governance. Every allocation in this plan is rooted in our belief in service, opportunity, and community. This is *The Ogden Way*—a model of leadership that puts people first, protects taxpayer resources, and makes smart investments for our shared future.

I want to thank our department leaders, city staff, and finance professionals for their outstanding work and dedication. Their leadership in our city and support for the mission and vision of our city is awe inspiring. Their actions and commitment to our city truly embody the spirit of *The Ogden Way*. I am also deeply grateful to the City Council for your partnership, stewardship, and leadership.

We look forward to working together to finalize and adopt a budget that keeps Ogden moving forward—efficiently, responsibly, and with purpose.

Respectfully,



Benjamin K. Nadolski
Mayor, Ogden City



Reader's Guide to the Budget Format

Ogden City's Budget is composed of ten major sections, described in the following briefs.

INTRODUCTION

This introductory section includes Ordinances associated with the budget, the Budget Process, Financial Structure and Principles for Ogden City, Demographics, and the City's Organizational Chart.

EXECUTIVE SUMMARY

The Executive Summary section contains the Mayor's letter of budget transmittal to the City Council with his "Budget Highlights." These "Budget Highlights" contain a narrative summary of the most important service level/financial condition information regarding the City's various funds and activities.

CITY COUNCIL BUDGET OVERVIEW

City Council budget information is provided here as well as the Significant Changes in Operations or Personnel.

FUND SUMMARIES

ALL FUNDS

This Fund introductory section includes summary charts depicting the proposed sources and application of City funds for the fiscal year. Much of the data presented in the body and fund sections of the budget require summarization on a City-wide basis. Included here are financial schedules dealing with fund balances, revenues, expenditures, and programmatic expenditures.

GENERAL FUND

This section presents information on the accounts of the General Fund. Information concerning anticipated General Fund revenues is provided first. Then expenditure totals are shown with a funding source indicated for each department. Following this summary, the expenditures are shown on a department and division basis. Funding sources and personnel information are included also.

DEBT SERVICE FUNDS

Several improvement districts have been established within the City, which were funded in advance. The funding is to be paid by property taxes assessed on property within the district.

ENTERPRISE FUNDS

Enterprise funds are a governmental accounting system in which services provided are financed and operated similar to a private business. The budget presentation groups these individual funds by area of departmental responsibility. As indicated by the detailed presentation, these funds are under the supervision of Public Services, Community and Economic Development or Fire.

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department to other departments on a breakeven or cost reimbursement basis. These funds are also presented by area of responsibility under Management Services.

TRUST FUNDS

Trust funds are used to account for funds provided to the City when use is restricted. One of these funds is used to account for donations and grants that are to be used for specific purposes. Another, the Perpetual Care Fund, provides partial funding for Cemetery operations from a portion of Cemetery lot sales. Also in this category is the expenditure of funds generated from the investment of the Gomer Nicholas Parks Endowment. Expenditure of these funds must meet the guidelines established by the endowment fund.



FUNDING SOURCES

This section shows all revenues by source.

DEPARTMENTS

Expenditure totals are shown for each department. Included in the Department summaries are the expenditures on a division basis.

CAPITAL IMPROVEMENT PLAN

The Capital Improvement Program section, entitled "C.I.P.", contains the City's Capital Improvement Program for the fiscal year. Capital Improvement Projects are general major expenditures of City funds for significant improvements to our City's infrastructure.

CAPITAL PROJECTS

This section of the budget displays proposed capital improvement projects in four (4) departments:

1. Community and Economic Development
2. Management Services
3. Fire Department
4. Public Services

DEBT

Details and schedules for the City's debt are included in this section.

APPENDIXES

This section includes personnel and staffing schedules. This section also contains salary schedules that relate to the salary costs projection in the budget. These schedules are adopted by separate ordinance.

A glossary is included in the Appendixes.



Budget Process

OGDEN CITY'S BUDGET PROCESS

Ogden City budgets on the modified accrual basis for the Governmental Fund types and Expendable Fiduciary Fund types with the accrual basis for Proprietary and Non-Expendable Fiduciary fund types. The City funds included in each category are presented in the Combined Budget Summary in the Summary Information section of this budget. The process for the Fiscal Year 2025-2026 Budget began in January 2025 with the City's Budget Review Committee meeting to determine initial revenue projections for Fiscal Year 2026.

Once initial revenue projections were developed, budget prep meetings were held January 15 and February 5-6, 2025 with the Mayor and Department Executive Directors to outline the City's goals for the upcoming budget. During the following weeks in February after the budget prep meetings, the Comptroller's Office continued to meet with the Department Executive Directors and Division Directors to adjust and refine the preliminary budget.

During the months of March and April, the Administration worked on the preliminary budget to establish a balanced budget referred to as the Tentative Budget. In the middle of April, the Mayor supplied the Department of Management Services with final recommended budget adjustments. The Tentative Fiscal Year 2025-2026 Budget is presented to the City Council no later than their first regularly scheduled meeting in May.

The process will continue through May 6, 2025 with the presentation of the Mayor's Fiscal Year 2025-2026 Tentative Budget to the City Council. The City Council accepts the Tentative Budget, sets a date for the public hearing, and holds Budget Work Sessions to study the Tentative Budget. At the time the Tentative Budget is presented to the City Council, copies are made available on the [Ogden City website](#) and to the general public at various locations throughout the City. Final adoption of the City's Fiscal Year 2025-2026 Budget must be accomplished by June 30, 2025 according to Utah State law, or September 1, 2025 in the case of a property tax increase.

In addition to a public hearing on the City's budget, the City Council holds Budget Work Sessions to study the Tentative Budget as submitted by the Mayor. During these Budget Work Sessions, held during May, the City Council may request additional information from the Mayor and staff.

The Truth in Taxation law in the State of Utah requires that the County Auditor review any budget that increases the Certified Tax Rate for any entity. Any entity increasing the Certified Tax Rate above the rate calculated by the County must hold a Public Hearing on the matter prior to September 1, 2025. Entities electing to increase the certified tax rate are subject to additional disclosure requirements and have until September 1 to adopt a final tax rate.

During the year, by State Code, amendments to the City's budget that increase revenues or expenditures must follow the same public hearing and adoption process as the original budget. In line with this regulation, the amendment process is as follows:

Request for amendments to the budget are submitted by the responsible Department Executive Director and/or Division Director. These requests are submitted on a form provided by the Department of Management Services for that purpose. The requests are evaluated by personnel in the Comptroller Division for accuracy. After verification of data, the Comptroller reviews the requests for compliance with City and legal requirements. Prior to amending the budget, the following approvals are required at the levels indicated:

Director of Management Services—all requests

Mayor or CAO—all requests involving transfers between departments and additions or reductions in fund allocations

City Council—all requests involving transfers between departments and additions or reductions to fund allocations. The City Council takes action to hold public hearings if required.



Budget Timeline

- **January 15, 2025**
Mayor's Annual Budget Prep Meeting Day 1 - Review City Council's initiatives and discuss Administration's priorities.
- **February 5, 2025**
Mayor's Annual Budget Prep Meeting Day 2- Departments' Presentations
- **February 6, 2025**
Mayor's Annual Budget Prep Meeting Day 3-Positions Review and Capital Improvement Plan Discussion
- **February 12, 2025**
02/12/25 thru 03/28/25 - Preliminary Budget Meetings - Divisions
- **March 15, 2025**
Equipment Requests due to IT; Fee Increase Requests due to Management Services Director; Personnel Changes Request due to Comptroller's Office
- **April 15, 2025**
04/15/25 thru 04/30/25 - Mayor, CAO, Management Services Director, Comptroller finalize FY2026 Revenue Projections and Balance Budget
- **May 1, 2025**
05/01/25 thru 05/05/25 - Finalize Tentative Budget
- **May 5, 2025**
Joint Budget Team Meetings with Council Staff
- **May 6, 2025**
Tentative Budget due to Mayor, CAO, and Council Executive Director; Mayor presents Tentative Budget to Council and Council accepted for review.
- **May 6, 2025**
05/6-05/19/25 - City Council Budget Work Sessions
- **May 20, 2025**
City Council will set a Public Hearing for FY26 Tentative Budget for June 3, 2025
- **May 27, 2025**
City Council will hold an Open House for residents to engage with Council members and staff about the budget
- **June 3, 2025**
City Council will consider adopting the FY26 Tentative Budget & set the public hearing to adopt the FY26 Final Budget, FY26-20 Capital Improvement Plan, FY26 Utility Transfers, and FY26 Salary



Schedules for June 17, 2025

- **June 10, 2025**

The RDA Board and MBA Trustees will consider adopting the final budgets for both entities.

- **June 17, 2025**

City Council will consider adopting the FY26 Final Budget, FY26-20 Capital Improvement Plan, FY26 Utility Transfers, and FY26 Salary Schedules

- **July 1, 2025**

Fiscal Year 2025-2026 begins



Financial Structure

Fund Accounts

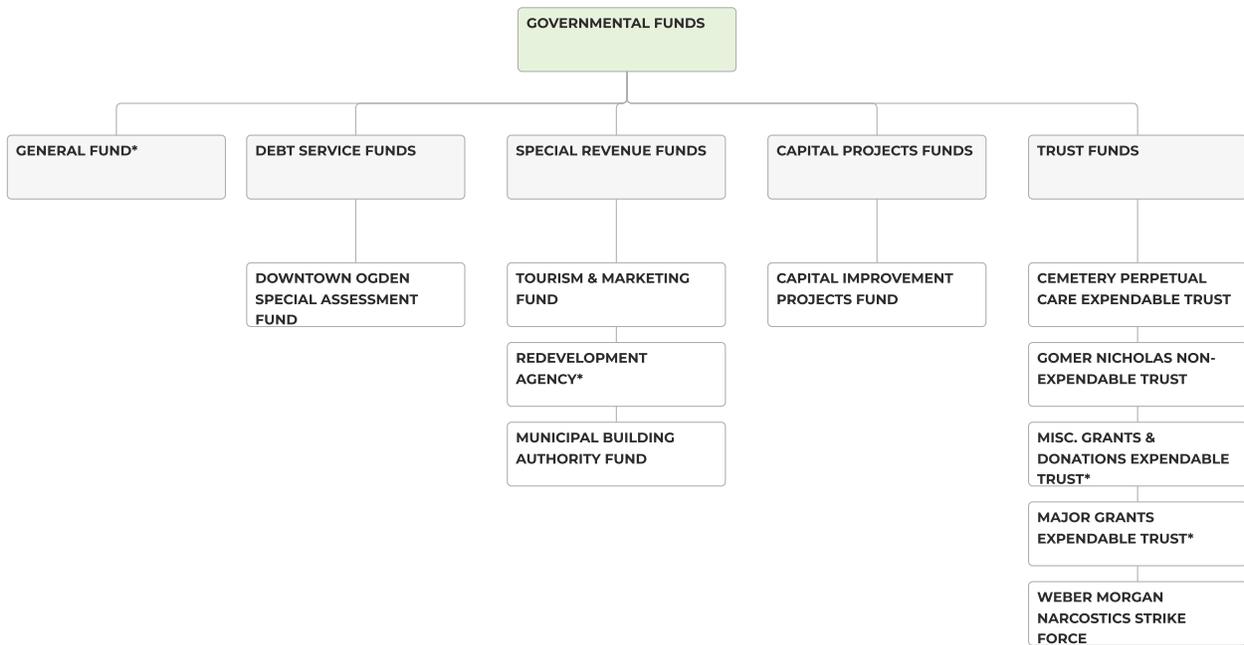
The Financial transactions of the City are recorded in individual funds. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is used to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

The City's budget is presented and approved as funds. Fund accounting is the methodology used as the standard for governmental entities. There are two fund types in the Ogden City budget, governmental funds and proprietary funds. Within these two types are classification as shown below, with the name of the budgeted funds within those classifications also noted.

The City's Redevelopment Agency, Municipal Building Authority, and Weber Morgan Narcotics Strike Force budgets are adopted separately from the rest of the Governmental Fund Types included in this document

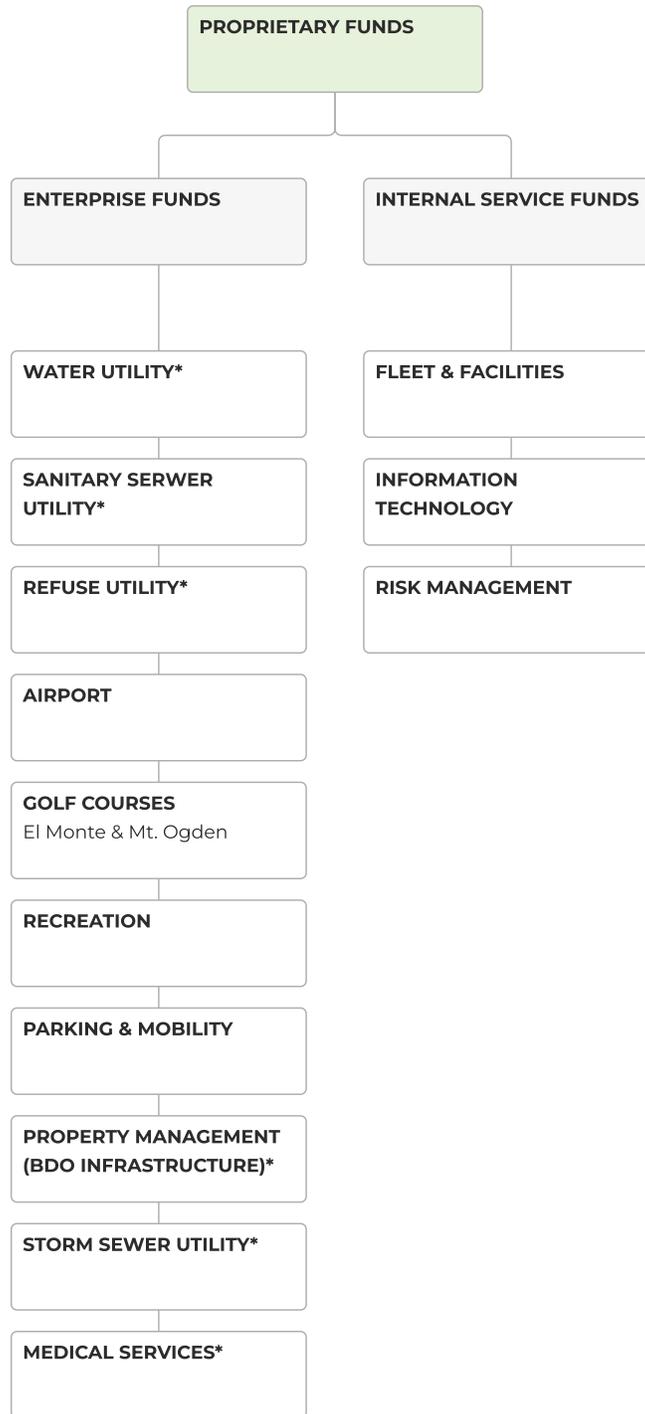
Government Fund Types

OGDEN CITY FINANCIAL STRUCTURE



Proprietary Fund Types

OGDEN CITY FINANCIAL STRUCTURE



Basis of Budgeting

Ogden City budgets on the modified accrual basis for the Governmental Funds. Modified accrual basis accounting focuses on current financial resources so revenues are recognized in the period in which they become available and measurable. Under the modified accrual basis of accounting, expenditures are recognized on a near-cash basis. Ogden City's policy is that accruals in expenditures are made for 45 days after year end. For Proprietary and non-Expendable funds Ogden City budgets on the accrual basis of accounting so revenues are recognized when earned and expenses when incurred, regardless of when cash is received. Ogden City's basis of budgeting and basis of accounting are the same.

Description of Funds

GOVERNMENT FUNDS

THE GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

DOWNTOWN OGDEN SPECIAL ASSESSMENT FUND

A special revenue fund used to account for the special assessment of revenues that are legally restricted to expenditures for the City's promotion of downtown business activities.

TOURISM AND MARKETING FUND

A special revenue fund used to account for the special assessment of revenues that are legally restricted to expenditures for the City's promotion of downtown business activities.

CAPITAL IMPROVEMENT PROJECTS FUND

The Capital Improvement Projects Fund is used to account for financial resources to be used for the construction of major facilities (other than those financed by Proprietary Funds and Trust Funds).

CEMETERY PERPETUAL CARE EXPENDABLE TRUST

To account for monies received on the sale of grave plots which will provide for perpetual upkeep of the graves.

GOMER NICHOLAS NON-EXPENDABLE TRUST

A permanent Fund to account for the interest earnings of this fund and the transfer of these earnings to the Capital Improvement Projects Fund for use in parks development.

MISC. GRANTS & DONATIONS EXPENDABLE TRUST

To account for monies received through grants and donations for a designated purpose.

MAJOR GRANTS EXPENDABLE TRUST

To account for the operations associated with the Community Development Block Grant and the Business Income Center (BIC).

REDEVELOPMENT AGENCY

A special revenue fund used to account for the specific revenues that are legally restricted to expenditures for the City's redevelopment activities, including payment of redevelopment agency debt. The budget for the RDA is presented in a separate budget document.

MUNICIPAL BUILDING AUTHORITY FUND

A special revenue fund used to account for the lease revenues that are legally restricted to expenditures for the City's development associated with Municipal Building Authority. The Budget for the MBA is presented in a separate budget document.



WEBER MORGAN NARCOTICS STRIKE FORCE FUND

To account for the operations associated with the Weber Morgan Narcotics Strike Force including grants and other city's contributions.

PROPRIETARY FUNDS

ENTERPRISE FUNDS

WATER UTILITY

To account for the provision of water to City residents and some residents of Weber County. All activities necessary to provide such services are accounted for in this fund including, but not limited to: operations, maintenance, financing, billing, and collecting.

SANITARY SEWER UTILITY

To account for the provision of sanitary sewer services to City residents and some residents of Weber County. All activities necessary to provide such services are accounted for in this fund including, but not limited to: operations, maintenance, financing, billing, and collecting.

REFUSE UTILITY

To account for the provision of refuse collection and disposal to City residents and some residents of Weber County. All activities necessary to provide such services are accounted for in this fund including, but not limited to: operations, maintenance, financing, billing, and collecting.

AIRPORT

To account for administration, operation and maintenance of the Ogden Hinckley Airport.

GOLF COURSES

To account for the provision of two recreational golf facilities to Ogden City residents and residents of the surrounding areas.

RECREATION

To account for adult and youth recreational programs administered by Ogden City.

PARKING AND MOBILITY

To account for the revenues and expenditures related to the parking system. Revenues will be collected through a paid parking system. The purpose of the fund is to collect revenues that will be used to make payments on debt that was used to construct parking garages and to fund the ongoing maintenance of the paid parking system.

PROPERTY MANAGEMENT (BDO Infrastructure)

To account for revenues and expenditures related to the development of the Business Depot Ogden business park formally known as the Defense Depot of Ogden.

STORM SEWER UTILITY

To account for the provision of storm sewer services to City residents and some residents of Weber County. All activities necessary to provide such services are accounted for in this fund including, but not limited to: operations, maintenance, financing, billing, and collecting.

MEDICAL SERVICES

To account for ambulance and paramedic services provided by the City.

INTERNAL SERVICE FUNDS

FLEET AND FACILITIES

To account for the costs of operating a maintenance facility for automotive, mechanical, and electrical equipment used by other departments. Such costs are billed to the other departments at actual cost, which includes depreciation on the garage building and improvements and the machinery and equipment used to provide the service. This fund also accounts for the City's physical facilities maintenance activities.

INFORMATION TECHNOLOGY

Provides information system services to other departments, all of which are integrated into the City's network and computers, and accounts for the costs of these services. Costs are charged to the departments on an estimated usage basis.

RISK MANAGEMENT

Accounts for the risk management activities of the City which include monitoring and administering liability and workman's compensation claims against the City, determining the City's insurance needs and implementing safety programs. Costs are charged to departments on percentage basis according to type of employees and total payroll.

JOINT RESOLUTION 2025-4

A JOINT RESOLUTION OF THE OGDEN CITY COUNCIL AND MAYOR BENJAMIN K. NADOLSKI ESTABLISHING GOVERNING FINANCIAL PRINCIPLES RELATING TO GENERAL FINANCIAL MANAGEMENT, USER FEES, CAPITAL IMPROVEMENTS, DEBT, INVESTMENTS, AND RESERVES.

WHEREAS, the City Council and the Mayor are committed to managing the City's finances in accordance with Utah State law, generally accepted accounting practices, and citizen expectations; and

WHEREAS, it is the desire of the City Council and the Mayor to establish general and specific financial principles to govern all City financial practices; and

WHEREAS, the adoption of such principles is intended to not only establish general financial policy, but also provide city staff with guidance in managing the City's finances and direction for preparation of the City's annual budget;

NOW, THEREFORE BE IT RESOLVED BY THE OGDEN CITY COUNCIL AND MAYOR BENJAMIN K. NADOLSKI that the City hereby establishes and adopts the Financial Principles set forth at Attachment A.

PASSED AND ADOPTED this 1st day of July 2025.



Marcia White, Council Chair


Ben Nadolski (Jul 15, 2025 10:01 MDZ)

Benjamin K. Nadolski, Mayor

ATTEST:



Tracy Hansen, City Recorder



APPROVED AS TO FORM: GRW 6/18/25
LEGAL DATE

JOINT OGDEN CITY COUNCIL & MAYOR POLICY

Attachment A

JOINT OGDEN CITY COUNCIL & MAYOR POLICY FINANCIAL PRINCIPLES

General Principles

- 1. Revenues.** The City will project its annual revenues using all available data to complete the analysis. Conservative estimates will be used to develop the annual budget. Notwithstanding other measures that may be taken to fund government services at existing levels and recognizing that annual inflation impacts the cost of city services, each year the city may provide the required public notice and opportunity for public comment to consider increases to annual property tax revenues based on growth in property values during the previous fiscal year.
- 2. Balanced Budget.** The City will propose and adopt structurally balanced budgets in all City funds to support and maintain financial sustainability. A structurally balanced budget requires recurring revenues to equal or exceed recurring expenditures. If a structural imbalance occurs, a plan will be developed and implemented to bring the budget back into structural balance.
- 3. Mayor's Proposed Budget.** When transmitting the proposed budget, the Administration will include a concise narrative affirming the proposed budget is balanced. If the structural balance changes between the proposed and adopted budgets, the Administration will clearly delineate the changes and the proposed results.
- 4. Non-Recurring Revenues.** Non-recurring resources such as proceeds from asset sales, debt refinancing, one-time grants, revenue windfalls, budget savings and similar nonrecurring revenues shall not be used for current or new ongoing operating or program expenses unless necessary to establish structural balance in the General Fund. Appropriate uses of one-time resources include establishing and rebuilding reserves, early retirement of debt, capital expenditures and other non-recurring expenditures.
- 5. Insufficient Funding Options.** If the City's projected tax base will be insufficient to fund government services at existing levels, the City will do the following:
 - a. Identify and implement cost cutting measures;
 - b. Consider reducing government service levels;
 - c. Consider new or increased user fees; or
 - d. Propose incremental property tax rate increases.
- 6. Annual Budget Maintenance Expenses.** The Annual Budget will fund adequate maintenance and/or replacement of the capital plant and equipment. The City will annually project its equipment replacement and maintenance needs for at least the next three years and develop and adhere to the maintenance and replacement schedule.
- 7. Quarterly Report.** Not later than 45 days after the end of each quarter, the Administration shall provide quarterly financial reports to the City Council that include the following:
 - a. Actuals to budgeted revenues and expenditures
 - b. Balance sheet for governmental funds
 - c. Fund balance analysis for governmental funds
 - d. Cash balance analysis for proprietary funds

These reports are not required to contain notes to the financial statements. Estimates can be included where appropriate.

- 8. GAAP.** The City will maintain financial records consistent with generally accepted accounting principles established for local government entities.



9. Mayor's Budget Message. The Mayor's budget message will include a list of issues that may or will have on-going or future financial impacts that require additional consideration or planning. The list of issues should cover all City funds including the Redevelopment Agency and the Municipal Building Authority.

10. Employee Salaries. The city recognizes the importance of competitive compensation and will prioritize the continued funding of the 2024 Compensation and Benefits Plan Per joint agreement between the Council and Mayor, excess compensation and benefits funds resulting from vacancies in authorized full-time positions shall not be transferred to other departmental operating accounts without Council notification.

11. Strategic Planning. Beginning in FY2026, the City will contract to complete a rolling five-year financial model for General Fund budgeting, which will be updated bi-annually. This model will be used to project future budget needs and revenues, thus informing a long-term, sustainable, and strategic budgeting process.

12. Donations to Non-profit Organizations. The Mayor or Council may propose donations to non-profit organizations with the proposed tentative budget, proposed final budget or through a separate budget amendment. Donations proposed with the tentative or final budget to a non-profit organization with which the city does not have a contract for services will require a study that shall satisfy the requirements of Utah Code Annotated section 10-8-2, as amended.

User Fees

1. Establishing Fees. The Annual Budget shall include funding for programs which can be reasonably funded by user fees. The Council will establish policy outlining the total cost of the program and, if appropriate, specifying the costs to be offset by a fee. There shall be a rational basis for establishing any fee. When establishing fees, the City will consider:

- a. Rates charged by other public and private providers,
- b. Costs required to change the rate,
- c. The ability of the users to pay, and
- d. Other policy considerations (e.g., whether a fine should serve as a deterrent).

2. Annual Adjustment. The City will evaluate user fee rates annually based on an analysis of the criteria listed above and propose adjustments as appropriate.

Capital Improvement Program & Fund

1. CIP Plan. The City will make all capital improvements in accordance with an adopted capital improvement plan.

2. Annual Review and Update. The City will develop a multi-year plan for capital improvements and update it annually.

3. Maintenance Levels. The City will maintain all capital assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.

4. Costs and Funding Sources. The City Administration will identify estimated costs and potential funding sources for each capital project proposal before it is submitted to the City Council for approval.

City Debt

1. Bonded Debt. State law limits general obligation bonded debt used for general purposes to 4% of the reasonable fair cash value of the City's taxable property.



2. **Water and Sewer Debt.** State law also limits general obligation bonded debt for water and sewer purposes to 4% of the reasonable fair cash value of property plus any unused portion of the amount available for general purposes.
3. **Debt Burden/Capacity.** The City combines use of cash on hand with long-term financing to minimize the debt burden and extend the City's debt capacity for future projects.
4. **Bond Ratings.** The City will monitor financial, economic and demographic indicators that impact bond ratings and make every effort to assure the highest rating possible. The City will maintain effective communication with bond rating agencies regarding its financial condition and will follow a policy of full disclosure on every financial report and bond prospectus.
5. **Debt Service.** The City limits debt to projects which cannot be reasonably funded over a few years and to terms which are consistent with the useful life of the project being undertaken.
6. **Rates/Costs.** The City will seek the least costly financing option available. All debt commitments shall be reviewed by the City Treasurer who looks for opportunities to combine bond issues, or for alternative financing methods that will achieve the lowest possible interest rates and issuance costs.
7. **Type of Debt.** The City will explore all options for bonding including special assessment, revenue, other self-supporting bonds, and general obligation bonds.
8. **Interfund Transfers.** In order to establish appropriate accountability and accounting consistency, all Interfund transfers are to be approved by the City Council. The Finance Manager will recommend appropriate transfers to the City Council annually in conjunction with the budget process.
9. **Negative Balances.** Balances in overdraft must be addressed within 90 days from the end of each fiscal year. If any overdraft cannot be cleared within 90 days from the end of the fiscal year the City Council will be notified prior to the end of the 90-day period. The plan to address any overdraft that cannot be cleared by the end of the 90-day period must be approved by the City Council.

City Investments

1. **Cash Flow Analysis.** The City will regularly conduct a cash-flow analysis of all funds. Disbursement, collection, and deposit of all funds will be scheduled to ensure maximum cash availability.
2. **Pooling.** The City will pool cash when possible from several different funds for investment purposes.
3. **State Money Management Act.** The City will invest City funds in accordance with the State Money Management Act.
4. **Contract Banking Services.** The City will contract with appropriate financial institutions for a specified, limited period of time. Fees for each service rendered shall be clearly delineated.

Reserve Policies

General Fund

1. **Contingency.** The City will strive to establish and maintain a General Fund contingency reserve to cover unanticipated expenditures or to meet unexpected increases in service delivery costs. This reserve will be established at a level not to exceed one-half of one percent (0.5%) of the general operating fund.
2. **Operating Reserve.** The City will maintain an operating reserve in the General Fund of at least 5%, and not greater than 35% of annual General Fund revenues as required by Utah Code, Section 10-6-116(4). The minimum 5% and the maximum 35% include amounts reserved



in the unassigned, committed, and assigned categories of General Fund fund balance. In order to better protect the City from economic uncertainty, revenues permitting, the City will maintain a minimum reserve of 20% of annual General Fund revenues.

Utility Enterprise Funds

3. Unrestricted Net Assets. The minimum required level of unrestricted net assets is 5% of the budgeted revenue of the individual enterprise activities for the upcoming fiscal year. Unrestricted net assets in the enterprise funds do not have State required minimum or maximum balances.

4 . Minimum Reserve Standards. The City will establish and maintain the same minimum standards imposed on the General Fund for the utility enterprise funds (Water, Sewer, Storm Sewer and Refuse). The City will also ensure all bond covenants regarding reserves are met.

5. Reserves Over Set Minimums. The City will allow unrestricted net assets to accumulate to a level greater than 5% to allow for continual improvement and replacement of the existing systems according to a reasonable schedule as needed.

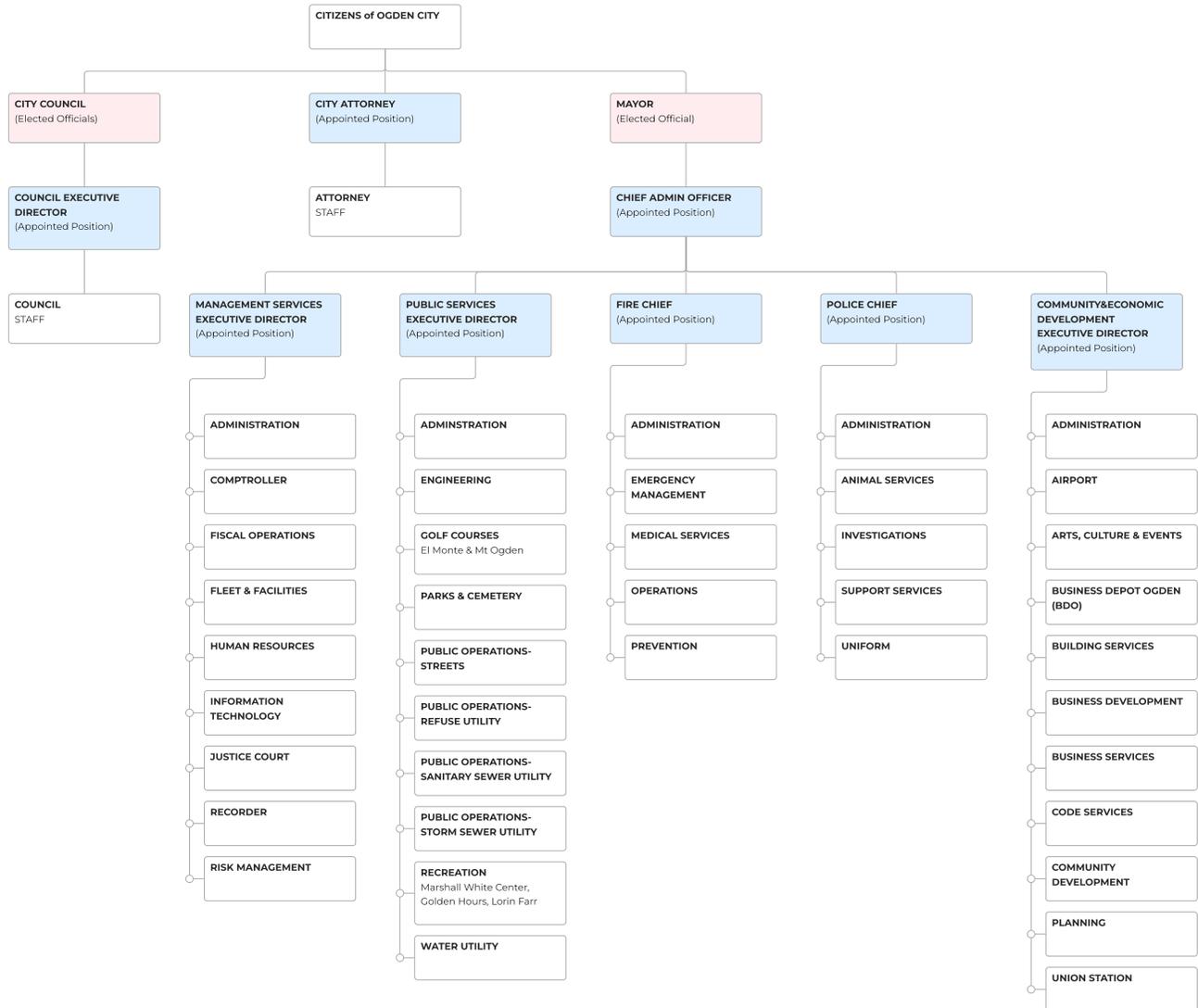
Legislative History: Adopted by Joint Resolution of the Ogden City Council & Mayor on May 2, 1995.

Amended on June 13, 2006, June 12, 2007, June 22, 2010, June 21, 2011, June 19, 2012, June 18, 2013,

February 24, 2015, March 8, 2016, May 9, 2017, March 13, 2018, March 26, 2019, April 6, 2021, March 15, 2022, August 9, 2022, March 21, 2023, May 7, 2024, July 1, 2025

Organizational Chart

OGDEN CITY CORPORATION ORGANIZATIONAL STRUCTURE



Principal City Officers

JANUARY 1, 2025

Mayor



Ben Nadolski

Council Leadership



Chair Marcia L. White



Vice Chair Richard Hyer

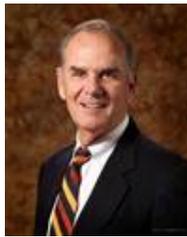
Council Members



Council Member Bart Blair



Council Member Angela Choberka



Council Member Dave Graf



Council Member Shaun Myers



Council Member Ken Richey

Ogden City Department Heads

Chief Administrative Officer
City Council Executive Director
City Attorney
Management Services Executive Director/Budget Officer
Police Chief
Fire Chief
Public Services Executive Director
Community and Econ Dev. Executive Director

Name

Mara A. Brown
Janene Eller-Smith
Gary Williams
Lisa A. Stout
Jacob Sube
Michael L. Mathieu
Justin Anderson
Jared Johnson

Additional Administrative Officials

City Recorder
City Treasurer
City Engineer
Building Official
Court Administrator
Finance Director

Tracy Hansen
Brandee Johnson
Taylor Nielsen
Steven Patrick
Pam Richardson
Justin Sorensen



About Ogden

Nicknamed Junction City in the early 1900s, Ogden was the transfer point between the Union Pacific and Central Pacific railroads. More than 100 trains a day stopped at Ogden's Union Station filled with people traveling every direction imaginable. In its heyday, there were more millionaires per capita in Ogden than any other city in the United States. The railroad and the stockyards brought captains of industry to Ogden along with U. S Presidents, celebrities, and servicemen from across the country.

When rails gave way to sleek interstate systems and extravagant passenger jets, it was the end of one Ogden and the beginning of another. Between 1950 and the late 1990s, the city fell into a period of decay. The town was crippled with economic depression and what came next was little more than boarded up buildings slowly crumbling.

After the 2002 Winter Olympics, which hosted events in Ogden, the community began to rebuild itself around the outdoors. Ogden has been nationally recognized for rapid job growth and low income inequality, with a breadth of growth across diverse industry clusters including outdoor recreation, the Information Technology (IT) / software sector, and aerospace and advanced manufacturing.

Downtown Ogden has been revitalized with new businesses, housing, and public gathering places, made even grander than what stood in the glory days. And the throngs that once filled Ogden's streets have returned, while relevant art and architecture remain to honor Ogden's history. Today, Ogden's residents are diverse, young, and increasingly well-educated.

Ogden is committed to long term projects which incorporate restaurant and retail spaces, meeting and event facilities, world class museums and art galleries, and most importantly, quality neighborhoods. The foundation is being set for captains of industry to converge on Ogden once again where they will be able to share their ideas, dreams, and strategies that will shape the future.



City Profile

Ogden, also known as Junction City because of its century-old role as the junction of the transcontinental railroad, is the heart of northern Utah and the Weber County seat of government and business. Ogden City is nestled against the Wasatch Mountains with fantastic views of the Wasatch mountain range to the east and the Great Salt Lake to the west. Two major rivers, the Ogden and the Weber, flow through the City on their way to the Great Salt Lake. Ogden sports four distinct seasons, with temperatures ranging from the mid-20s in January to the mid-80s in July. Ogden today is all about one thing: making you feel at home while setting the stage for genuine adventure. Ogden's population is 86,798, making the city Utah's eighth-largest community. Located just thirty-five miles north of Salt Lake City, Ogden offers a "Mountain to Metro" lifestyle with access to four-season recreation and shopping, museums, restaurants, and nightlife in a vibrant, historical downtown. Ogden's well-educated workforce, along with its high quality of life and lower cost of living, makes it a popular destination for expanding companies and professionals in search of a strong work-life balance. Ogden has endless opportunities for businesses, investors, and professionals. There are 680,000 people within 25 miles of Ogden, and 2.5 million within 50 miles. The population of the Ogden metro area is fast-growing, with 16.6% growth since 2012. This population growth is reflective of the significant business investment and jobs being created in the area. Employment has increased as existing businesses have grown and new businesses have joined them to take advantage of the region's workforce and proximity to outdoor recreation.



Demographics

Population



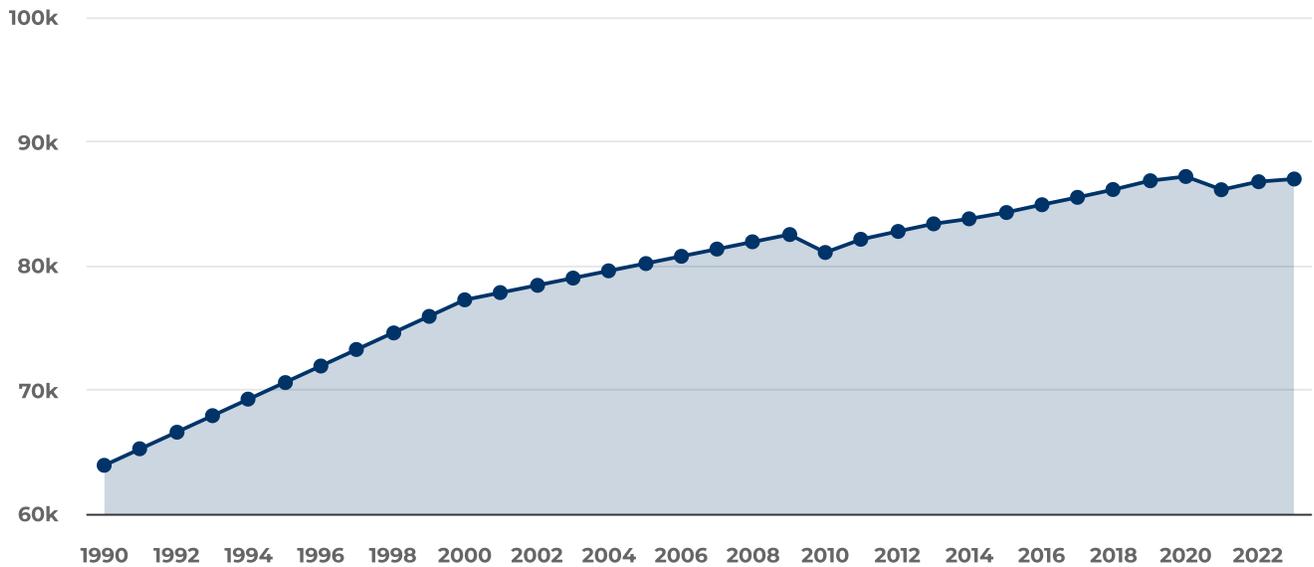
TOTAL POPULATION

86,973

0.25%
vs. 2022

GROWTH RANK

146 out of **249** Municipalities in Utah



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



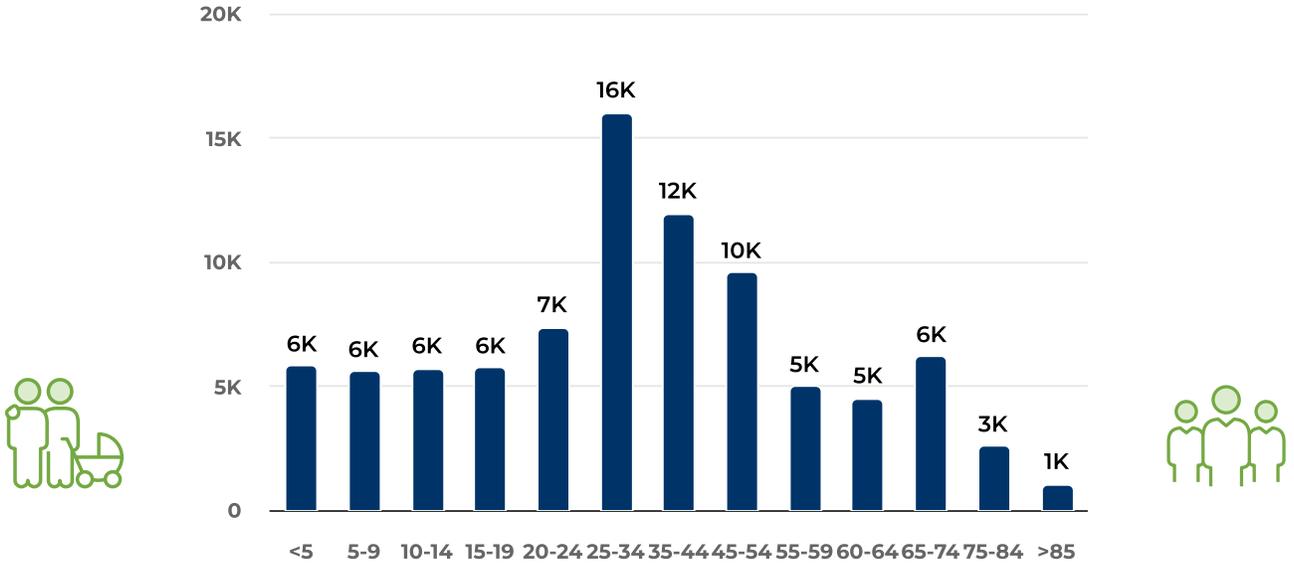
DAYTIME POPULATION

105,052

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

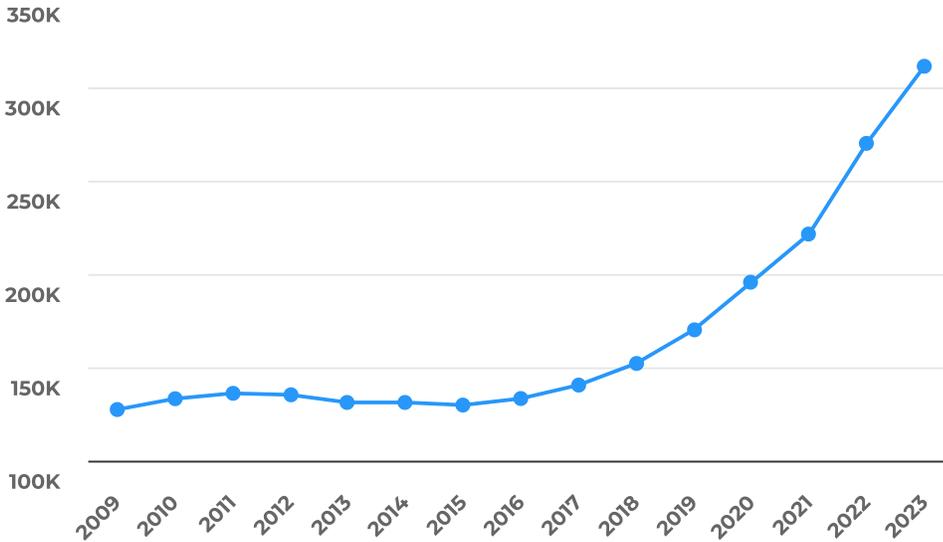
** Data Source: American Community Survey 5-year estimates*

Housing



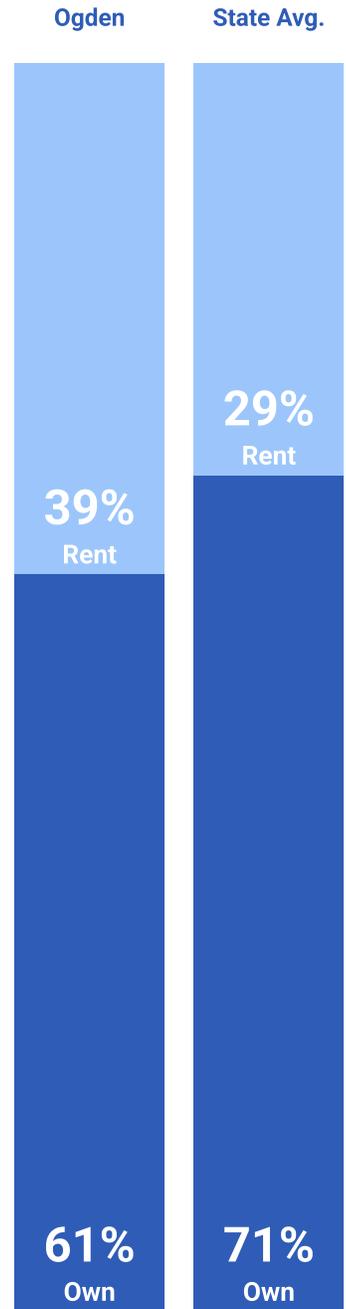
2023 MEDIAN HOME VALUE

\$311,300

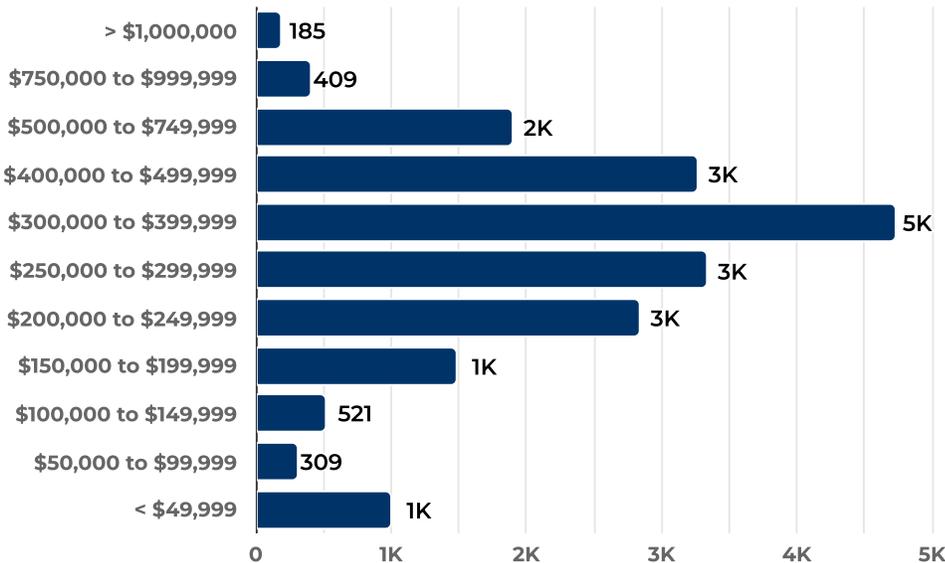


* Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS



HOME VALUE DISTRIBUTION



* Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

* Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.



Historical Statistics

Fiscal Year	Population	Aggregate Income (1)	Per Capita Income (1)	Public School Enrollment (2)	Unemployment Rate (3)
2015	84,316	1,612,951,900	19,349	13,486	4.6%
2016	85,444	1,833,910,500	19,475	12,191	4.6%
2017	86,701	1,644,405,100	19,513	13,396	4.1%
2018	87,031	1,979,950,300	20,251	11,558	3.9%
2019	87,325	1,825,923,700	21,357	11,553	3.8%
2020	87,773	2,334,448,000	23,019	11,460	3.4%
2021	87,321	2,025,069,700	24,813	10,493	4.4%
2022	86,798	2,736,614,900	26,858	10,594	2.6%
2023	86,825	2,820,759,200	28,695	10,245	3.0%
2024	87,267	2,718,629,600	31,437	10,021	2.9%
2025	87,272	2,718,610,072	31,151	9,798	3.2%

Sources: U.S. Census Bureau / CensusReporter.Org - Ogden City School District

(1) The data is based on calendar year (i.e. Fiscal Year 2025 is Calendar Year 2024 data)

(2) Calendar Year data

(3) Rates are raw annual calendar year averages. The 2025 rate is an average of the FY25 unemployment rate average



Largest Employers

OGDEN CITY CORPORATION				
LARGEST EMPLOYERS FOR 2025				
(UNAUDITED)				
Company	Type of Business	Employment Range (1)	2014 Employment Range	% of Total City Employment (2)
Department of Treasury	Public Finance Activities	7,000-9,999	5,000-6,999	18.7%
Weber County School District	Education	4,000-4,999	3,000-3,999	9.9%
Intermountain Healthcare	General Medical and Surgical Hospital	4,000-4,999	3,000-3,999	9.9%
Northrop Grumman Corp	Aerospace	3,000-3,999		7.7%
Weber State University	Higher Education	3,000-3,999	2,000-2,999	7.7%
Autoliv	Manufacturing	2,000-2,999	2,000-2,999	5.5%
America First Credit Union	Credit Unions	2,000-2,999	1,000-1,999	5.5%
Fresenius USA Manufacturing	Medical Instrument Manufacturing	1,000-1,999	1,000-1,999	3.3%
Ogden City School District	Education	1,000-1,999	1,000-1,999	3.3%
Wal-Mart Associates	Food Stores	1,000-1,999	1,000-1,999	3.3%
State of Utah	State Government	1,000-1,999	1,000-1,999	3.3%
Weber County Corp	Local Government	1,000-1,999	1,000-1,999	3.3%
Ogden Clinic Professional Corp	Health Care	1,000-1,999		3.3%
Columbia Ogden Medical Center, Inc	Health Care	1,000-1,999		3.3%
Associated Food Stores, Inc	Grocery Stores	1,000-1,999		3.3%
				91.2%

Sources: Utah Department of Workforce Services

(1) The Utah Department of Workforce Services provides employer data by county in the State. The largest employers listed above are within the boundaries of Weber County. Ranking data is not available.

(2) Calculated using the midpoint of the employee range.



GFOA Budget Presentation Award

Distinguished Budget Presentation Award Program

GFOA established the Distinguished Budget Presentation Awards Program (Budget Awards Program) in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting and then to recognize individual governments that succeed in achieving that goal. Approximately 1,800 governments, including states, cities, counties, special districts, school districts, and more have been recognized for transparency in budgeting. To earn recognition, budget documents must meet program criteria and excel as a policy document, financial plan, operations guide, and communication tool.

GFOA Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Ogden City Corporation
Utah**

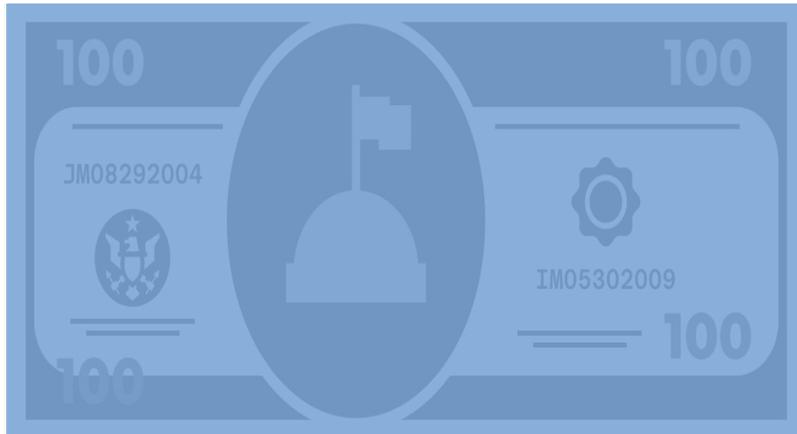
For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morill

Executive Director

EXECUTIVE SUMMARY



The Executive Summary details more of the City's Budget from the Mayor's Letter of Transmittal into the essentials: what is funded, how it is financed, and why it matters. It highlights key revenues and expenditures, major initiatives and capital projects, and significant changes from the prior year in Operations and Personnel. It also summarizes economic assumptions, reserve targets, and the City's outlook and risks. Written in plain language and paired with simple visuals, this section orients readers to the budget's priorities and trade-offs and directs them to detailed chapters for deeper information.

Executive Summary

The FY2026 budget balances investments in our people, service delivery, public safety, infrastructure investment, and long-term sustainability:

- **General Fund:** \$94.97 million (↑ 5.42%), driven by modest wage increases that keep pace with inflationary pressures and tied to performance, and the fees collected from the reopening of the Marshall White Center.
- **Citywide Budget:** \$289.05 million (↑ 7.5%), reflecting major investments in infrastructure, housing, mobility, and cultural facilities.
- **No increase in the property tax rate** is proposed. The 3.59% increase in property tax revenue results from new growth and expiring RDA districts—not a tax hike.

	FY2025	FY2026	
	Council Adopted	Mayor Budget	\$ Change
General Fund	\$ 90,085,850	\$ 94,965,575	\$ 4,879,725
Ogden City Corp Total	\$ 268,878,050	\$ 289,051,925	\$ 20,173,875
Redevelopment Agency	\$ 20,280,075	\$ 16,850,075	\$ (3,430,000)
Municipal Building Authority	\$ 3,678,500	\$ 4,198,900	\$ 520,400
Weber Morgan Strike Force	\$ 467,675	\$ 467,675	\$ -
	\$ 293,304,300	\$ 310,568,575	\$ 17,264,275

Expenditures & Staffing

Most increases in the FY2026 budget are related to employee compensation and adjustments to keep pace with inflation. The City Budget Review Committee continues to monitor revenue performance monthly and will make mid-year recommendations as needed.

This year’s staffing proposal includes a budget-neutral conversion of one temporary full-time position to a grant- and utility-funded full-time position. Additionally, we are implementing realignments within Facilities, Cultural Services, and Marketing, which includes the creation of a citywide Communications Division to support coordination across departments and improve public engagement.

Revenues

Our revenue strategy is cautious and built to maintain core services without relying on unstable or speculative funding. We are also incorporating service-related fee increases tied to utility CPI adjustments and the new fee schedule for the reopening of the Marshall White Center.

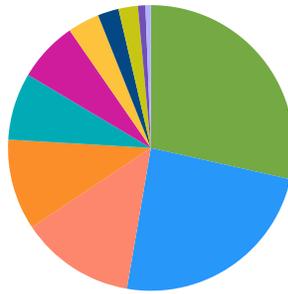


Chart Title

- Sales Tax **\$27,084,750**
- Total Property Tax **\$22,955,500**
- Other Financing Sources **\$12,300,850**
- Franchise Tax/Muni Energy **\$9,770,000**
- Intergovernmental **\$7,240,400**
- Charges for Services **\$6,472,875**
- Licenses and Permits **\$3,420,000**
- Fines and Forfeitures **\$2,250,000**
- Interest **\$2,085,750**
- Fee-In Lieu of Tax **\$800,000**
- Miscellaneous **\$585,450**

Economic and Fiscal Outlook

As we work to build a smart, sustainable, and efficient budget, we must consider the economic conditions of our time and the effects these conditions have on the day-to-day lives of the people we serve. While national and global trends remain uncertain—marked by persistent inflation, high interest rates, housing affordability concerns, and evolving federal policy—Ogden continues to move forward with cautious optimism.

According to the 2025 Economic Report to the Governor, both the state and national economies remain resilient but face turbulence. Our approach reflects this outlook by maintaining prudent reserves, limiting structural growth, and focusing new investments on sustainable, community-building priorities.

“The U.S. and Utah economy weathered major storms in recent years, yet continue to perform well, despite turbulence... high home prices and affordability continue to challenge new buyers and create barriers to economic growth.”

-2025 Economic Report to the Governor, University of Utah Kem C. Gardner Policy Institute.

Strategic Alignment

This budget reflects Ogden's continued commitment to fiscal discipline, strategic investment, and human-centered governance. Every allocation in this plan is rooted in our belief in service, opportunity, and community. This is *The Ogden Way*—a model of leadership that puts people first, protects taxpayer resources, and makes smart investments for our shared future.

Budget Priorities

Employee Compensation

To deliver the quality services our community deserves, we must invest in the people who make Ogden work. This budget includes modest compensation adjustments that keep pace with inflation and keep us competitive:

- A 2.97% cost-of-living adjustment (CPI-W)
- A 1.5% performance-based merit increase for eligible non-sworn employees
- Anniversary date step increases for sworn public safety personnel
- Full coverage of a 2% increase in health insurance premiums

These investments affirm our commitment to a skilled, responsive, and dedicated workforce. We will also introduce key performance indicators (KPIs) to track citywide progress towards shared goals, and to reinforce accountability and transparency to our residents.

Capital Improvements

This year's \$29.7 million Capital Improvement Plan supports safety, infrastructure, community health, economic opportunity and quality of life. Guided by the Seven Pillars of Human Success, key investments include:

- Parks, trails, and recreation facilities
- Road resurfacing and improvements
- Water, sewer, and stormwater systems
- Sidewalk, curb, and gutter replacement
- Enhancements to city facilities, including the airport and public safety buildings

These projects are supported through a mix of local, state, federal, and private funding, detailed in the full budget document.

SIGNIFICANT CHANGES IN OPERATIONS OR PERSONNEL

FISCAL YEAR 2025-2026 ADOPTED BUDGET

REVENUES

General Fund

Taxes

Property tax in Utah is generally flat by design, unless the City experiences additional tax revenue due to new building in the City or the City undergoes a process for the Council to approve an increase to the certified tax rate. City administration is recommending the adoption of the certified tax rate for 2025. The budget is estimated to grow 3.67% over the prior year budget, this increase is related to new growth in the City and the expiration of 2 RDA areas for a total of \$795,200. The certified property tax was adopted in July, the final rate was 0.002193, which is the amount of the certified tax rate. The City has estimated delinquent property tax revenue to remain flat from FY25 resulting in a total property tax budget for FY26 of \$22,955,500, an overall budget change of 3.6% from FY25.

Sales tax revenue is received through a local option tax of 1% on goods sold within the community. The tax is collected by the Utah State Tax Commission and distributed to local entities according to a formula. The current distribution formula allows for 50% of locally collected tax to be remitted to the entity in which it is collected and the other 50% is distributed based on population of the entity. The FY26 budget is projected to be flat, keeping the budget at \$27,084,750, based on the actual revenue received YTD in FY25. Sales tax revenue remained flat during FY25, as a result the Mayor's proposed budget leaves sales tax revenue flat for FY26.

Franchise taxes, Municipal energy and telecommunications sales tax budget is budgeted to increase by a total of \$30,000 in FY26 or by 0.3%. Fee-in-lieu tax is projected to increase for FY26 by a total of 25,000 or by 3.23%.

Tax Revenue Comparison				
	FY2025	FY2026		
	Council Adopted	Mayor Budget	\$ Change	% Change
Total Property Taxes	22,160,300	22,955,500	795,200	3.59%
Sales Tax	27,084,750	27,084,750	-	0.00%
Franchise Tax/Muni Energy	9,740,000	9,770,000	30,000	0.31%
Fees in Lieu of Taxes	775,000	800,000	25,000	3.23%
	59,760,050	60,610,250	850,200	1.42%

Tax revenue for the City General Fund overall is expected to increase 1.42%.

Licenses and Permits

Overall licenses and permits revenue for the City is budgeted to remain flat for FY26 for a total budget of \$3,420,000. The revenue has been flattening during FY26 so the budget for licenses and permits is proposed to be flat for FY26. The largest components of license and permit revenue collected by the City include business licenses and building permits which are budgeted at \$1,150,000 and \$2,200,000 in FY26, respectively. Licenses and Permits make up 3.59% of the General Fund Revenue budget.

Intergovernmental

Intergovernmental revenue is received through grants or allocations from other governments at the Federal, State and local level. Overall governmental revenue for the City is budgeted to increase \$29,000 or 0.40% in FY26 for a total budget of \$7,240,400. The largest components of intergovernmental revenue received by the City includes Class B & C Road Funds and Active Transportation Funds from the State of Utah which are budgeted at \$3,900,000 and \$2,009,325 in FY26, respectively.

Class B & C Road Funds are restricted for roadway maintenance and improvements and are appropriated to the Streets division operating budget in the General Fund while a portion is budgeted as a transfer to the CIP fund to be appropriated for road, curb, gutter and sidewalk improvements. The City has budgeted no increase in FY26.



Active transportation sales tax revenue is a County option tax of .25%, of which Ogden City will receive about .10%. The remainder is divided between the County and UTA. The City has budgeted no increase in FY26. Of the Active Transportation Funds received by Ogden, \$1,800,000 is budgeted as a transfer to the CIP fund and will be appropriated for transportation including trail, roadway and sidewalk improvements, the remaining \$209,325 is kept in the General Fund for maintenance on the Green Bike program.

The overall increase to Intergovernmental in FY26 is due to an increased agreement with Weber Human Services to increase by \$29,000 for funds provided to the Golden Hours Senior Center.

The intergovernmental budget makes up 7.60% of the General Fund Revenue budget.

Charges for Services

Charges for services revenue are collected by the City to cover the costs of a service or at least partially offset the cost of service. This includes the Police Department, Planning, Union Station, Engineering, Lorin Farr Pool, Golden Hours, and Marshall White to name a few. Overall charges for services revenue for the City are budgeted to increase \$1,166,825 or 22.0% in FY26 for a total budget of \$6,472,875.

Of the increase, \$969,750 is from increased projected revenue for the Marshall White Community Center. The pool at the center was closed in 2018 due to safety concerns. During the time since, Administration worked to assess the aging facility and determine the best path forward. In 2020, the center was redesigned and in 2023 the work began to demolish and rebuild a new center. In 2025, the newly constructed Marshall White Center will re-open and projected revenues have been included in the FY26 budget.

The Charges for Services budget makes up 6.79% of the General Fund Revenue budget.

Court Fines and Forfeitures

Court fines and forfeitures are not budgeted increase in FY25 for a total budget of \$2,250,000. The largest revenue accounted for in this category is Court Fines and Forfeitures collected through the Justice Court and is budgeted to remain flat in FY26. All the other revenues in this category are expected to remain flat.

Court fines and forfeitures make up 2.36% of the General Fund Revenue budget.

Miscellaneous Revenue

Overall miscellaneous revenue, which includes transfers to the General Fund, is budgeted to increase \$3,165,000 or 26.07% in FY26 for a total budget of \$15,303,350. The largest part of this revenue category is the interfund transfers from the Utility funds. The amount of this transfer is 12% of charges for services in each of the Utility funds and is budgeted to increase by \$357,775 or 5.35% in FY26. Additionally, interest income is included in this revenue category, due to high interest rates, this budget is estimated to increase by \$1,165,750 or 122.71% in FY26. There is also a use of prior year restricted fund balance from B&C Road Fund revenue and Active Transportation Fund revenue in the amount of \$1,599,000 that will be transferred to the CIP Fund to help with funding several projects. Additionally, there is a use of prior year fund balance from unused wages that is being used in FY26 in the amount of \$2,121,625 and a use of prior year fund balance in the amount of \$179,675 that was budgeted to use to pay an operating lease to the MWCC Special Purpose Entity. The use of fund balance for wage increases was a decision the Council and Administration decided to use as a way to help fund wage increases by using the unspent budget from the prior year. Another significant budget in this revenue category is transfers into the General Fund for one time budget items, ongoing debt payments or administrative support for the RDA, this is a budget decrease of \$286,375. The details of the purpose of the transfers are addressed in the General Fund expenditures significant changes.

Miscellaneous Revenue makes up 16.06% of the General Fund Revenue budget.

Expenditures

General Fund

Mayor

The net change in the Mayor's FY2026 budget is an increase of \$380,475. 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 \$355,475. 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 \$179,275. Wage and benefit increases are in the Council's budget as described in the significant changes to employee compensation and benefits and total \$104,275. Additionally, a budget for expenses related improvements to the 3rd 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 \$434,350.

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 \$217,250. 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 \$200,775.

- 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 \$202,425.
- 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 \$1,075,100.

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 \$533,600. This is a net change of decreasing the B&C Road Funds transfer to the CIP Fund from the FY25 adopted by \$858,400, increasing the transfer from Active Transportation Funds to the CIP Fund by \$1,319,000, and increasing



one time transfers to the Airport fund of \$32,000 for a grant match and \$41,000 to the Fleet & Facilities Fund to support radio replacement needs for the City. 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 \$427,400 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 addition of a budget for \$179,675 to be used as part of the operating lease agreement with Ogden City and the MWCC Special Purpose Entity.
 - A decrease of \$87,300 in contingency that was moved to increase transfers out mentioned above for the Airport and Fleet & Facilities Funds and as part of a budget adjustment to fund two new positions in the Mayor's office that took place in FY25.
 - The IT Data Processing service, which includes costs for IT wages and operations, which includes contract maintenance, is budgeted to increase \$224,025.
 - Other small changes were made to bring in line expenses based on contractual agreements or other administrative decisions creating a net decrease of \$10,000.
- 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 \$1,405,325. 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 \$766,800.

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 \$485,300.

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 \$485,225.

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 \$387,625.

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 \$170,200. 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 \$165,800. 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 \$1,438,050.

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 \$71,775.
- 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.



- Professional & Technical was increased \$30,000 under Parks Area Maintenance to fund additional trail support opportunities with the City.
- 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.

Significant Changes in 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 2.0% merit increase is included for all non-sworn employees and a step increase according to the step program is included 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 \$2,758,625 City-Wide. These changes are summarized below:

	FY 2026 Wage Increase Budgets		
	General Fund	All Other Funds	City-Wide
Funds For Increases	\$ 2,257,625	\$ 498,000	\$ 2,758,625

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. 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.

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 will 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 \$2,740,725 and \$618,900 to all other funds. This totals \$3,359,625 in increases to wage and benefit accounts in the adopted FY2026 budget.



Summary of Staffing Changes

Fund	Dept	Division	Position Title	Reclass	Added	Eliminated	Title Change	Transfer
Airport	CED	Airport	Add Principal Engineer- Airport grade 170		1			
Airport	CED	Airport	Reclass Admin Assistant III grade 125 to Airport Security Coordinator grade 130	1				
Airport	CED	Airport	Title Change Admin Assistant III grade 125 to Airport Support Specialist				1	
Airport	CED	Airport	Title Change Maintenance Tech-Airport grade 130 to Airport FOD/Vegetation Technician				1	
Airport	CED	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	CED	Cultural Services- Union Station	Title Change Union Station Operations Coordinator grade 145 to Union Station Operations Administrator				1	
General	CED	Cultural Services- Union Station	Title Change Union Station Support Specialist grade 125 to Cultural Services Support Specialist				1	
General	CED to Mgmt Services	Cultural Services- Union Station	Transfer Maintenance Technician-Facility grade 125 from ACE-Union Station to Facilities					1
General	CED	Cultural Services (formerly ACE)	Title Change Visit Center Coordinator grade 125 to Visitor Services Coordinator				1	

Fund	Dept	Division	Position Title	Reclass	Added	Eliminated	Title Change	Transfer
General	CED to Mgmt Services	Cultural Services to Marketing & Communication	Transfer Marketing & Communications Specialist grade 130 from ACE to Marketing & Communications					1
General	CED	Planning	Reclass Senior Planner grade 155 to Planner II grade 150	1				
General	CED	Planning	Reclass Planner grade 145 to Planner II grade 150	1				
General	CED	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	Mgmt Services	Treasury-Purchasing	Eliminate Fiscal Support Specialist grade 125			1		
General	Mgmt Services	Administration	Add Management Analyst grade 170		1			
General	Police	Administration	Eliminate Police Records Specialist grade 120			1		
General	Mgmt 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				



Fund	Dept	Division	Position Title	Reclass	Added	Eliminated	Title Change	Transfer
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	CED	Community Development	Eliminate Community Development Assistant Director grade ADD175			1		
	Total			12	4	3	8	2



CITY COUNCIL



The City Council Summary includes a message from our City Council Chair and highlights of the current Strategic Plan and Directives from our City Council. This section also summarizes the City's total budget revenues and expenses with snapshots of revenues by types of funding, expenditures by each department, and budgeted property tax disbursements.

Message from the City Council Chair, Marcia White

As we review the Final Fiscal Year 2025–2026 Budget for Ogden City, I want to emphasize that this document represents much more than just numbers. It serves as our city’s primary policy tool. It’s also a reflection of our shared values, our current priorities, and a strategic guide as we plan for the future.

Throughout the budgeting process, the Council and Administration have worked closely to ensure that the Strategic Directives from Ogden’s Strategic Plan are clearly and meaningfully reflected in this year’s proposal. Fiscal transparency and long-term sustainability continue to be among our top priorities, and we’ve kept those at the forefront of our discussions.

We also recognize that our city employees are often the first people our residents interact with when accessing services. The quality of those services depends on our ability to hire and keep talented, dedicated individuals. To help us do that, this budget includes a 2.97% cost of living adjustment for all employees. Sworn public safety staff will receive a 4% step increase on their anniversary date, and non-sworn employees may earn up to a 2% increase based on merit. We’ve been able to make these investments in our employees without raising property taxes for our residents.

This budget also represents a new chapter, as we conclude the Council’s original Five-Year Strategic Plan. That plan was shaped by significant public input and the work of a dedicated advisory committee, and it established four Strategic Directives: Economic Development, Community Safety, Recreation, and City Image & Reputation with Fiscal Transparency and Sustainability as a guiding internal value. While the formal plan has come to an end, a recent community survey showed that these areas continue to align closely with what our residents care about. As we look ahead, the Council is committed to updating that plan to reflect Ogden’s changing needs while continuing to use these directives as a framework for our decisions.

On behalf of the Council, I want to sincerely thank all of you who participated in this year’s budget process. Whether you gave public comment, served on a committee, or shared your thoughts in day-to-day conversations, your involvement has made a real difference. Together, we’re building a stronger future for Ogden.

Regards,

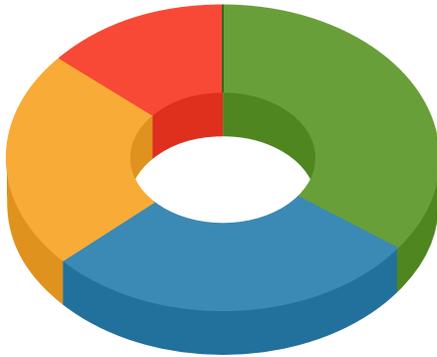


Marcia White

Chair, Ogden City Council

Budget Snapshot - General Fund Revenues

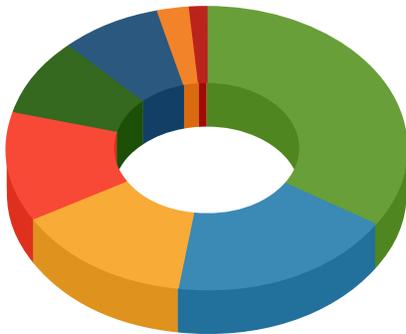
General Fund Revenues



- LICENSES AND PERMITS (Budgeted) \$3,420,000
- CHARGES FOR SERVICES (Budgeted) \$2,748,600
- FINES AND FORFEITURES (Budgeted) \$2,250,000
- INTERGOVERNMENTAL REVENUE (Budgeted) \$1,331,075
- OTHER FINANCING SOURCES (Budgeted) \$0

Budget Snapshot - General Fund Expenditures

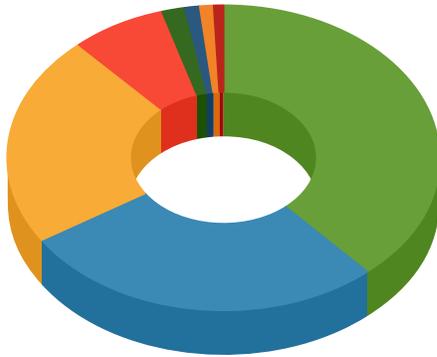
General Fund Expenditures



- OGDEN POLICE DEPARTMENT (Budgeted) \$31,829,375
- PUBLIC SERVICES (Budgeted) \$17,033,775
- NON-DEPARTMENTAL (Budgeted) \$13,452,325
- OGDEN FIRE DEPARTMENT (Budgeted) \$11,673,750
- COMMUNITY AND ECONOMIC DEVELOP (Budgeted) \$8,217,375
- MANAGEMENT SERVICES (Budgeted) \$7,531,400
- ATTORNEY (Budgeted) \$2,412,875
- MAYOR (Budgeted) \$1,271,875

Ogden City Total Budget - Revenues

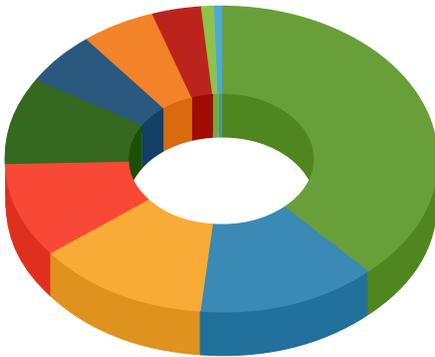
Total Budget Revenues



- CHARGES FOR SERVICES (Budgeted) \$119,649,525
- OTHER FINANCING SOURCES (Budgeted) \$85,708,875
- TAXES (Budgeted) \$69,602,250
- INTERGOVERNMENTAL REVENUE (Budgeted) \$22,142,625
- INTEREST (Budgeted) \$5,394,175
- LICENSES AND PERMITS (Budgeted) \$3,420,000
- MISCELLANEOUS (Budgeted) \$3,227,925
- FINES AND FORFEITURES (Budgeted) \$2,250,000

Ogden City Total Budget - Expenditures

Total Budget Expenditures



- PUBLIC SERVICES (Budgeted) \$102,724,700
- MANAGEMENT SERVICES (Budgeted) \$36,040,825
- OGDEN POLICE DEPARTMENT (Budgeted) \$34,748,625
- OGDEN FIRE DEPARTMENT (Budgeted) \$27,017,625
- COMMUNITY AND ECONOMIC DEVELOP (Budgeted) \$24,755,100
- BDO INFRASTRUCTURE (Budgeted) \$15,050,000
- NON-DEPARTMENTAL (Budgeted) \$14,892,325
- CITY COUNCIL (Budgeted) \$9,874,125
- ATTORNEY (Budgeted) \$2,591,675
- MAYOR (Budgeted) \$1,271,875

Five-Year Strategic Plan and Strategic Directives

In 2019, the City Council adopted Ogden City's Five-Year Strategic Plan. The plan includes four Strategic Directives that were developed as a direct result of an independent study and stand as the basis by which financial decisions for the City are made for the foreseeable future. While the time-frame for the plan has expired, a recent survey indicated the Strategic Directives remain relevant and important to Ogden residents.

The Four Strategic Directives

Economic Development

Ogden boasts a range of successful businesses and a diverse workforce. Still, growth brings challenges like housing affordability, transportation, and equitable wage and job expansion. To sustain a high quality of life, the City must focus on growth-minded economic development that supports public services and attracts high-paying jobs.

Community Safety

This directive prioritizes improvements in public safety infrastructure: safer streets for drivers and cyclists, accessible sidewalks, and improved street lighting. Residents also want more positive interactions with police to reinforce trust and strengthen the community's perception of law enforcement.

Recreation

Recreation builds community. The city supports this by maintaining open spaces and facilities and promoting inclusive public access. Expanding youth and adult recreation programs will create more shared experiences that bring people together.

City Image and Reputation

Investing in the City's appearance strengthens Ogden's appeal to visitors, residents, and businesses. Attractive neighborhoods and vibrant commercial areas boost the economy and nurture the City's unique community spirit—showcasing what residents already know: Ogden is a great place to call home.

Fiscal Responsibility and Transparency

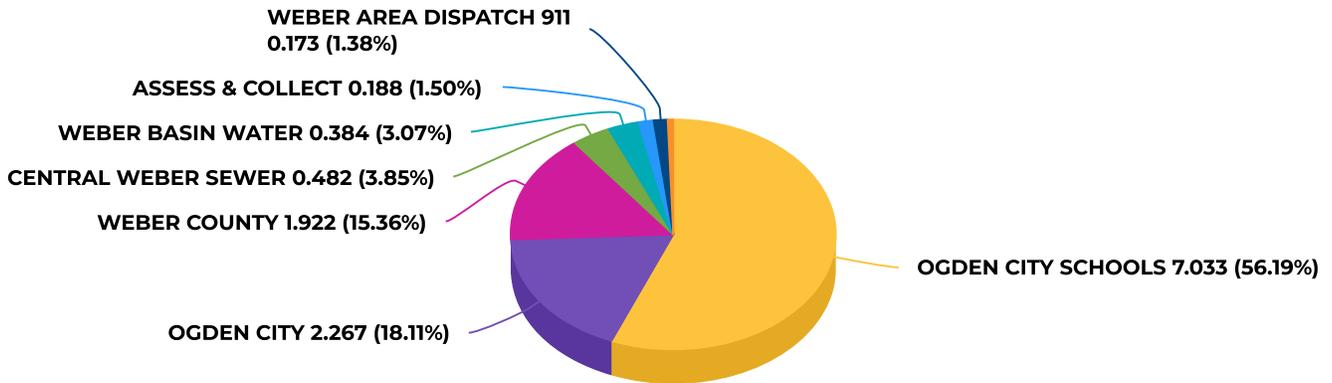
While not identified in the plan as a Strategic Directive, Fiscal Responsibility and Transparency remain a priority for the Council when going through the budget process each year. Part of the City Council's focus is to ensure that the financial future of Ogden is secure, and that financial information is transparent and readily available to residents and City employees.

2024 Property Tax Disbursement

Property Taxes and the Certified Tax Rate

Property taxes are assessed by Weber County and collected for multiple local taxing entities based on the taxable value of properties. An overall rate may be impacted by one or more taxing entities. The Certified Tax Rate provided by the County is intended to provide Ogden City with the same amount of revenue as the previous fiscal year. There is no "cost-of-living" or inflation adjustment to property tax. The only adjustment that is accounted for is new growth.

Prior Year Certified Tax Rate



Budget Highlights

Recognizing the vital role employees play in delivering public services, the FY26 Budget places an emphasis on wages and benefits. The city administration has allocated \$3,165,875 in the proposed budget for wage and benefit increases, including cost-of-living adjustments (COLA), merit and step increases, as well as retirement and health benefits. By investing in its workforce, Ogden City continues to build a resilient workforce capable of providing consistent, high-quality services to its residents.

The FY26 Budget includes a 2.97% COLA increase for all Ogden City employees. In addition to the COLA increases, the proposed budget includes up to a 2% merit increase for all non-sworn employees and a 4% step increase for sworn public safety personnel.

The FY26 Budget also reflects a net gain of one position, with four new positions added, three eliminated, 12 reclassifications, eight title changes, and two departmental transfers.

Ogden City Employee Details

Full-time employees – 700

Merit increase for all non-sworn employees – up to 2%

Step increase for sworn public safety employees – 4%

Capital Improvement Plan

The Capital Improvement Plan (CIP) highlights and prioritizes city infrastructure investments and projects that are most important to the community. The plan is reviewed and adopted each year as a planning tool for major capital investments in the city over a rolling five-year period. Objectives from Ogden City's Five-Year Strategic Plan are identified throughout the CIP.

Capital projects are funded through various sources including BDO lease revenue, general funds, enterprise funds, state and federal funds, B&C road funds, bonds, and donations. The FY26-30 CIP includes a total of 92 projects, with 27 being new additions. These are classified into 45 one-time projects, 42 perpetual projects, and five RAMP projects.

The FY26 Budget includes funding for 42 CIP projects, with various sources designated to address the following major projects:

- Airport Improvement Projects
- Roadway and Sidewalk Improvement Projects City-wide
- Valley Drive and Intersection Improvements
- Continued Bike Master Plan Improvements
- Continued Wayfinding Signage Improvements
- Fire Station Maintenance and Infrastructure Upgrades
- General City Facility Improvements
- Mapping of City-owned Power Lines
- Continued Improvements to Golf Course Irrigation Systems
- Lorin Farr Pool Improvements
- Continued Recreation Facility Improvements
- Park improvements
- Continued Implementation of the Water, Storm Sewer and Sanitary Sewer Master Plan Improvements
- Dumke Arts Plaza – Reserve Fund
- Union Station Campus and Building Improvements



Economic Development

“Critical to success in every other area of the strategic plan is the imperative to foster growth-minded economic development, bring in more high-paying jobs to support the growing population, and fund public services required to maintain quality of life during growth.”

Ogden City continues to prioritize programs and initiatives that foster a strong economy, enhance quality of life, and promote neighborhood vitality for residents and businesses alike.

Housing

Ogden City continues to invest in the city through to the Quality Neighborhoods Initiative, which remains a key element of the city's housing strategy. The initiative seeks to stabilize and revitalize Ogden's neighborhoods into “neighborhoods of choice” through strategic public investment.

Additionally, over \$9.9 million is included in the budget for various housing and community development projects, funded in part through federal grants. This includes allocations to programs such as Own in Ogden, East Central Revitalization, the Asset Control Area Program, and neighborhood revitalization efforts.

Business

The city will continue to support small businesses through programs such as the Business Information Center (BIC), while also investing in economic development staffing and programs to attract and retain businesses. In FY2026, the CED Business Development Division received a \$202,800 increase to align staffing with operational needs, partially correcting under budgeted roles from FY2025.

Airport

The airport strategy emphasizes development of aerospace-related commercial services, general aviation, and support for commercial flights, including continued operations with Breeze Airways.

To support these initiatives, the Airport Division saw staffing updates including a newly added Principal Engineer, and several reclassified or retitled roles to improve operational alignment.

Transportation

The city remains committed to improving multimodal transportation infrastructure. The FY26 budget allocates:

- \$6.2 million for major road repair and maintenance projects, including work on 20th Street, 2nd Street between Washington and Monroe, and Valley Drive intersection upgrades.
- \$850,000 in CIP funds for curb, gutter, and sidewalk improvements citywide.
- \$3.1 million from Active Transportation Funds, transferred to the CIP fund, for transportation enhancements including trails and complete streets.

The OGX Bus Rapid Transit line remains fare-free and continues to serve as a major connector across Ogden, furthering access and mobility for residents.

“We’re seeing real momentum in Ogden’s neighborhoods thanks to continued investment in housing and infrastructure. Programs like Quality Neighborhoods and Own in Ogden are helping residents build stability and pride in their communities, while federal funding is expanding our reach and impact.” - Shaun Myers, Council Member

“Ogden’s economic future is taking off—literally and figuratively. With ongoing airport improvements, a strong commitment to small business support, and free OGX service connecting our city, we’re creating new pathways for opportunity and growth for everyone who lives, works, or visits here.” - Ken Richey, Council Member

Community Safety



"This directive includes well-defined driving and biking lanes, well-conditioned sidewalks, and streetlights that illuminate neighborhoods during night hours. Residents also expressed a desire for more of a positive police presence in the community to reinforce the perception of law enforcement as respected public servants."

Police & Fire

The FY26 Budget reinforces Ogden's commitment to public safety. It includes funding increases of \$1,387,900 for Police, \$482,475 for Fire, and \$211,525 for Medical Services Enterprise, reflecting the essential role these departments play in protecting the community. The FY26 Budget also includes a 4% step increase for sworn public safety personnel, underscoring the city's dedication to attracting and retaining the professionals who safeguard Ogden's residents. No new positions are proposed for either department.

Pedestrian & Vehicle Safety

Creating safe, accessible streets is essential to Ogden's vision of a connected and livable community. The FY26 Budget continues to invest in projects that improve traffic flow, enhance visibility, and increase pedestrian safety citywide. Key projects include improvements to Valley Drive and its intersections, enhancements to 25th Street and D Avenue, and infrastructure upgrades in the 24th Street Interchange area. The city is also prioritizing the replacement of aging sidewalks, curbs, and gutters to improve walkability and reduce hazards in neighborhoods. These efforts reflect Ogden's ongoing commitment of building a transportation network that is safer, more connected, and responsive to the needs of a growing community.

City Utilities

The FY26 Budget reflects Ogden City's commitment to maintaining safe, reliable utility services as a vital part of protecting public health and safety. A 4% annual increase in Water Rates, first adopted in 2024, will continue to help fund debt service on the \$87 million Canyon Water Line project. The FY26 Budget also includes CPI-based fee increases of 2.13% for Water, Sewer, Storm Sewer, and 2.4% for Refuse services. These updates ensure Ogden can meet current needs while preparing its utility systems for future growth and long-term sustainability.

Council Member Quote – Richard Hyer

"Ensuring the safety of our community remains one of our highest priorities. Continued support for our Police and Fire Departments reflects our deep appreciation for the vital work they do every day. These investments reaffirm our commitment to the men and women who protect Ogden and serve its residents." - Richard Hyer, Council Vice Chair

Recreation

"Ogden plays an important role by maintaining recreational facilities and open spaces. The City will be a catalyst for the growth of youth recreation programs and adult sports leagues, helping to bring people from all walks of life together."

Ogden City continues to prioritize the health and well-being of its residents by supporting policies and programs that promote recreation, leisure, and community connection. The Council remains committed to enhancing access to both natural and organized recreational opportunities across the city.

Marshall N. White Community Center

The long-anticipated reopening of the new Marshall N. White Community Center marks a transformative moment for the city. With construction now complete, the facility is set to resume full operations in FY2026, introducing expanded recreational programming, aquatics, and community engagement opportunities. The reimagined center—rebuilt with a combination of RAMP grants, bonding, and private donations—will once again serve as a cornerstone for generations of Ogden residents. The FY2026 budget reflects \$969,750 in anticipated revenue from center operations, and programming is supported by increased funding for part-time staffing and equipment.

Recreation and Parks Investment

Ogden City continues to invest in the preservation and enhancement of its parks, open spaces, and trails. Funding secured through Weber County's RAMP program and other sources has enabled upgrades at multiple city amenities, including:

- Ongoing improvements to the Dinosaur Park and Lorrin Farr Pool
- Playground enhancements and park infrastructure repairs citywide
- Expanded recreation offerings at Lorin Farr, Golden Hours, and community sports programs

The FY2026 budget allocates \$3.37 million for recreation services—a 45.6% increase over the previous year—driven by the reopening of the Marshall White Center and growth in other program areas.

To support Ogden's growing trail network and outdoor recreation infrastructure, the FY26 budget allocates \$30,000 to assist local partners with trail maintenance and construction. These funds will help enhance collaboration on shared-use paths, ensure existing trails remain safe and accessible, and support ongoing efforts to expand and improve the city's outdoor recreation amenities.

"From our river trails to the new Marshall White Center, Ogden offers an incredible range of recreation opportunities. This year's investments reflect years of community input, careful planning, and shared commitment to quality of life. We're excited to bring these improvements to life for our residents." - Dave Graf, Council Member

City Image & Reputation

 City Council Budget Overview Image

"Beautiful neighborhoods, business, and retail districts provide strong support for economic growth and foster the special sense of community that has developed in Ogden over many years. Outsiders will see what residents already see in Ogden: a beautiful community they call home."

Capital Improvements & City Infrastructure

The FY26 Budget reinforces Ogden City's commitment to maintaining and enhancing the infrastructure that shapes daily life for residents and visitors. With \$29.7 million dedicated to capital projects, the city is investing in improvements that support long-term growth foster community pride. This year's funding focuses on upgrades to parks, trails, utilities, and recreational spaces. The budget also addresses long-standing infrastructure needs through continued attention to road repairs, sidewalk reconstruction, and curb and gutter improvements. These investments are a cornerstone of Ogden's efforts to create a well-maintained, attractive city that supports a high quality of life for its residents.

Union Station

Union Station remains a key priority in the FY26 Budget, with \$205,000 in ongoing funding for improvements, repairs, and upgrades. These investments are critical to preserving the station's historic character, supporting its museums, and enhancing the surrounding properties. As an iconic landmark anchoring Ogden's historic district, Union Station plays a key role in the city's identity and revitalization. Its ongoing redevelopment aligns with the recommendations of the MAKE Ogden Downtown Development Master Plan and contributes significantly to the city's growth, cultural vitality, and public image. Continued investment ensures that Union Station remains a vibrant, functional, and inspiring space for current and future generations.

Public Engagement & Transparency

This year's budget places a renewed emphasis on building stronger connections between the Ogden City and its residents. The FY26 Budget for Management Services includes \$664,375 for the city's Marketing Division—a 45.69% increase from last year's budget. This funding supports the addition of two new full-time Marketing & Communications Specialist positions to improve efficiency and enhance the effectiveness of the city's marketing and communications efforts.

"Ogden's identity is deeply rooted in its rich history, vibrant public spaces, and well-kept neighborhoods. This year's budget reflects our continued investment in the infrastructure and landmarks that shape the way residents and visitors experience our city. By prioritizing improvements to parks, roads, and iconic places like Union Station, we're strengthening Ogden's image as a thriving, welcoming, and forward-looking community." - Angela Choberka, Council Member

Fiscal Sustainability and Transparency

Fiscal sustainability and transparency remain a key priority when considering the budget. Part of the City Council's focus is to ensure that the financial future of Ogden is secure, and that financial information is transparent and readily available to residents and City employees.

City Employees and Essential Services

The Fiscal Year 2026 Budget continues Ogden City's commitment to supporting its workforce and maintaining essential services. In alignment with the compensation philosophy initiated during the FY2025 implementation of the citywide compensation study, the FY2026 budget includes a 2.97% cost of living adjustment (COLA) for all employees. Additionally, all non-sworn general employees are eligible for a merit increase of up to 2%, while sworn public safety employees will receive a 4% step increase on their hire-date anniversary. These compensation adjustments help ensure Ogden remains competitive in the public sector employment market and strengthens the city's ability to retain experienced, high-performing staff.

This year's wage and benefit increases total \$2.76 million citywide and are partially funded by the strategic use of \$2 million in unspent salary and benefit funds from the prior fiscal year, with the remainder absorbed through increased General Fund revenues. The city's continued investment in its employees directly enhances the quality and reliability of the services provided to Ogden residents.

Five-Year Strategic Plan

FY2026 Budget reflects a continuation of the Five-Year Strategic Plan's Directives. As the city approaches completion of its General Plan update, the Council will review and update the Five-Year Strategic Plan to ensure it reflects current priorities and community feedback, maintaining a cohesive vision for the city's future.

Ogden City Audit Committee

Established in 2020, the Ogden City Audit Committee remains a key component of the city's financial oversight infrastructure. Comprising Council members, city administration, and an independent financial expert, the committee continues to review internal controls, monitor fiscal performance, and help safeguard the city's financial integrity. In FY2026, the committee's work will continue to provide valuable insights that inform Council decisions and promote transparency and accountability in Ogden's financial practices.

"As a Council, one of our most important responsibilities is the thorough review of the budget. We are grateful for the continued collaboration and transparency of our department directors, whose thoughtful input and clear articulation of priorities help us make informed decisions that sustain and improve the essential services our community relies on." - Bart Blair, Council Member

EXHIBIT A

COUNCIL BUDGET GOALS AND GUIDELINES FISCAL YEAR 2025-2026 BUDGET

Ogden City Budget Guidelines

The City Council annually establishes Budget Guidelines to further define goals and assist in the development, review and approval of the annual budget and future budget amendments. These guidelines provide direction and establish policy of the city in these specific areas. Budget related action items are included to identify information being requested and considered as well as follow-up items related to various stages of the budget process.

1. Annual Budget Development. In 2019, the City Council adopted a Five-Year Strategic Plan that established budget priorities for a five-year period. The city is in the process of updating that Strategic Plan. However, the 2019 Plan will continue to be used as a filter for reviewing the proposed budget, which is submitted to the Council by the Mayor on the first Tuesday of May each year. All ordinances, resolutions, fee studies, other studies, and supporting documentation will accompany the proposed budget for consideration during the budget process and subsequent amendments. The quantity of documentation, explanation, and detail will be commensurate with the size, scope, or complexity of each proposal. Revenue forecasts are to include the rationale and assumptions made for each of the significant revenue sources forecast in each proposed budget.

In addition, the following items are requested to accompany the annual proposed budget:

- Proposed Capital Improvement Plan
- Recommendations for Eligible Roadway Reconstruction Projects (B&C fund or transportation tax eligible)
- Sidewalk Replacement Program Project Recommendations
- Federal ARPA Fund Expenditure Recommendations

During the Fiscal Year 2025-2026 and in preparation for the Fiscal Year 2026-2027 budget process, a comprehensive financial sustainability model (CFSM) will be developed with assistance from the city's financial advisors. It is the Council's intent to consolidate the CFSM with the newly updated General Plan, the Capital Improvement Plan, and other key policy documents for use as the updated Five-Year Strategic Plan.

2. Salaries and Benefits. The Council desires that all salaries and benefits are spent for the purpose for which they are appropriated. Per the Mayor's commitment, any transfers from salary and benefit line items shall be approved by the Council through the formal budget amendment process. At the end of the fiscal year, any unexpended salary and benefit funds shall be returned to fund balance to be reappropriated for salaries and benefits in the new fiscal year.

The Council views city employees as the city's primary asset and recognizes the exceptional levels of service they provide. The Council's goal is to continue implementation the recommendations from the 2024 compensation study in Fiscal Year 2026. The Council wants to ensure that employee compensation remains competitive and reflects rates for similar positions in other jurisdictions. Therefore, the Council will consider cost-of living increases as necessary to ensure employee compensation remains competitive.

3. Capital Improvement Plan. The Capital Improvement Plan (CIP) is to be submitted to the Planning Commission no later than March 1st of each year. The Planning Commission's recommendations shall be provided to the Council within 45 days (April 15th). The Council will adopt the CIP with the budget each year.

4. Consolidated Plan and Annual Action Plan. The consolidated plan will be reviewed and adopted every five years and the action plans



annually. Specific annual action plan elements may be identified as requiring Council review and approval prior to the expenditure of funds.

5. Council Notification. All significant changes to city programs and services that impact city employees, citizens, or businesses (e.g., new programs, changes in level of service to existing programs or services, city events, contracting out of city services, reorganizations, layoffs, reductions in force, etc.) will be communicated to the Council through Council Leadership or the Council Executive Director. This communication is to occur at least ninety (90) days prior to implementation or amendment to allow adequate time for the Council's review and public process.

6. Enterprise and Special Revenue Funds. Enterprise funds will operate without General Fund contributions to the extent possible. Any enterprise fund that requires General Fund financial contributions will be carefully reviewed and appropriate actions considered. Notice of transfers from Enterprise Fund Return to Fund Balance line item or transfers from Fund Balance to an Enterprise Expenditure Fund account, shall be given to the City Council within fifteen (15) days of the occurrence of the transfer. Notice shall include the amount, the purpose and a statement of justification for the transfer.

7. Utility Fees. The Utility Fund Management Policies established with Joint Resolution 2012- 3 are to be followed. An analysis of each of the Utility Funds and compliance with the Management Policies is to be provided to the Council each year during the budget process.

Annual increases to utility rates which are based on the established Blended Inflation Adjustment (BIA) will go into effect on July 1. Rate increases beyond the established BIA must be reviewed and approved by the Council and should be submitted with the mayor's proposed budget. Fee changes that are submitted without a detailed analysis will not be considered.

8. Non-Profits. Contracts with the various foundations operating city facilities or receiving city funds will be monitored to ensure that management of the operations is consistent with the terms of the associated agreement. The Council will meet with or request an annual report from representatives of the foundations to discuss short-term and long-term goals for the respective operations. The current foundations include Dinosaur Park, Get Out and Live (GOAL), Ogden Downtown Alliance, Ogden Nature Center, and Ogden Pioneer Days.

9. Grant Reporting and Monitoring. Grants are evaluated annually to review the grants received, the amount and source of city match, if applicable, grant applications requiring a city match, and the expected date of award.

10. Policy Development. The City Council will consider all other major policy issues, including budgetary proposals, during the fiscal year rather than during the budgetary process. This allows time to explore the details of all policy recommendations and options, and to estimate the impacts of the proposed decisions.

11. Certified Tax Rate Evaluation. The City Council requests that the certified tax rate and revenues be evaluated every year beginning with the Fiscal Year 2025 budget. This may include scheduling a truth in taxation hearing annually to consider incremental tax rate adjustments to address inflationary impacts and long-term fiscal sustainability.

12. Tourism and Marketing—Transient Room Tax (Hotel Tax). Tax revenues collected from the Transient Room Tax will be restricted to a special revenue fund known as "Tourism and Marketing Fund." Expenditures from the fund are limited to 'return to retained earnings' unless otherwise approved by the City Council. The Council will monitor the Ogden Weber Convention and Visitors Bureau contract to ensure compliance with the terms authorized by the Council.



ORDINANCE NO. 2025-19

AN ORDINANCE OF OGDEN CITY, UTAH, ADOPTING THE BUDGET FOR OGDEN CITY FOR THE FISCAL YEAR FROM JULY 1, 2025, TO JUNE 30, 2026 AND PROVIDING THAT THIS ORDINANCE SHALL TAKE EFFECT IMMEDIATELY UPON ITS ADOPTION AND DEPOSIT WITH THE CITY RECORDER.

WHEREAS, on May 6, 2025, pursuant to the Uniform Fiscal Procedures Act for Utah Cities (Utah Code Annotated Section 10-6-101, et seq., as amended), the Mayor submitted to the Council of Ogden City the proposed tentative Operating Budget; Capital Improvements Budget; Enterprise Funds Budget; Internal Service Funds Budget; Grant and Donations Fund Budget; Personnel Schedules; and his budget message, all for the fiscal year of July 1, 2025, to June 30, 2026, as required by said Statute; and

WHEREAS, at a regular meeting on May 6, 2025, the City Council accepted for review said proposed tentative budget for fiscal year 2026 as required by law; and

WHEREAS, the proposed tentative budget together with all supporting schedules and data, has been deposited with the Director of Management Services and the City Recorder as a public record where they have remained until this date; and

WHEREAS, at a regular meeting on May 20, 2025, the City Council set a public hearing on said proposed tentative budget for fiscal year 2026 for June 3, 2025; and

WHEREAS, on June 3, 2025, the City Council held a duly noticed public hearing to receive public comment and ascertain the facts regarding the tentative budget, including any proposed amendments thereto, which facts and comments are found in the hearing records; and

WHEREAS, on June 3, 2025, the City Council by ordinance adopted the proposed tentative budget and set the public hearing for the final budget adoption for June 17, 2025; and

WHEREAS, all statutory and legal requirements for the final adoption of said budget have been completed; and

WHEREAS, after considering the Mayor's recommendations, and facts and comments presented to the City Council, the Council finds that: (i) a final budget for Ogden City should be adopted as set forth below; and (ii) adoption of the final budget reasonably furthers the health, safety and general welfare of the citizens of Ogden City.

NOW, THEREFORE, the Council of Ogden City hereby ordains:

SECTION 1. The budget aforesaid, consisting of the Operating Budget, Capital Improvements Budget, Enterprise Funds Budget, Internal Service Funds Budget, Grant and Donations Fund Budget, and the personnel schedules ("staffing document") authorizing the number of full-time employment positions for each department including certain Non-Merit, Special employee positions, as said budget and schedules are adjusted as depicted in Schedule "A," Schedule "A-1," and Schedule "B" and also consisting of the Council's budget overview, budget guidelines, and budget goals as provided in Schedule "C" attached hereto and incorporated by reference, is hereby adopted and made the official budget of Ogden City for the fiscal year of July 1, 2025, through and including June 30, 2026.

SECTION 2. Authority is granted for capital project balances, City-wide encumbrances and designated account balances to be posted to this budget when determined by the audit of the City's financial records for fiscal year 2025, with a schedule of such action provided to the City Council in a City Council meeting.

SECTION 3. This Ordinance shall take effect immediately upon its adoption and deposit with the City Recorder, who shall forthwith certify a copy thereof to the Director of Management Services.

PASSED, ADOPTED AND ORDERED POSTED by the Council of Ogden City this 17th day of June, 2025.



[Handwritten Signature]

CHAIR

ATTEST:

[Handwritten Signature]

City Recorder

TRANSMITTED TO THE MAYOR ON: 6/23/25

MAYOR'S ACTION: APPROVED 7/3/25

[Handwritten Signature]
Ben Nadolski (Jul 3, 2025 11:15 MDT)

Benjamin K. Nadolski, Mayor



ATTEST:

[Handwritten Signature]

City Recorder

POSTING DATE: 7/8/25

EFFECTIVE DATE: 7/8/25

APPROVED AS TO FORM: AMB 6/12/25
LEGAL DATE

[Handwritten Signature]
Annemarie Birk (Jun 19, 2025 14:41 MDT)

City Council's Changes to the Proposed Budget

Adjustments to the FY2026 Tentative Budget Creating the FY2026 Final Budget SCHEDULE "A-1"

GENERAL FUND	Revenue Budget	Expenditure Budget
Tentative Budget	94,965,575	94,965,575
Adj. Increase Part Time Wages Under Marketing		37,000
Adj. Decrease Part Time Wages Under Economic Development		(37,000)
Adj. Increase Use of Fund Balance for MWCC SPE Operating Lease Payment	75,200	
Adj. Increase Facilities Lease-MWCC for 2025 Calendar Operating Lease Payment		75,200
Adj. Increase Use of Fund Balance for MWCC SPE Operating Lease Payment	104,475	
Adj. Increase Facilities Lease-MWCC for 2026 Calendar Operating Lease Payment		104,475
Adj. Decrease Contingency to Transfer to Airport for Grant Match		(32,000)
Adj. Increase Transfer to Airport for Grant Match		32,000
Adj. Decrease Contingency to Transfer to Fleet & Facilities Stores for Radio Replacement		(41,000)
Adj. Increase Transfer to Fleet & Facilities Stores for Radio Replacement		41,000
Adj. Increase Mayor's Office Wages for Increased Merit from 1.5% to 2%		3,700
Adj. Increase Council Wages for Increased Merit from 1.5% to 2%		4,050
Adj. Increase Management Services Department Wages for Increased Merit from 1.5% to 2%		22,650
Adj. Increase Legal Department Wages for Increased Merit from 1.5% to 2%		9,200
Adj. Increase Police Department Non-Sworn Wages for Increased Merit from 1.5% to 2%		17,425
Adj. Increase Fire Department Non-Sworn Wages for Increased Merit from 1.5% to 2%		2,825
Adj. Increase CED Department Wages for Increased Merit from 1.5% to 2%		25,850
Adj. Increase Public Services Department Wages for Increased Merit from 1.5% to 2%		35,925
Adj. Increase Use of Fund Balance for Increased Merit Cost	121,625	
Adj. Increase Area Maintenance Prof & Tech to use for Trail Support Opportunities		30,000
Adj. Increase Interest Income Revenue	30,000	
Final Budget - General Fund	95,296,875	95,296,875
CIP FUND	Revenue Budget	Expenditure Budget
Tentative Budget	21,672,800	21,672,800



Adj. Increase Allocated-Future Projects by Removing Below Three Items		8,000,000
Adj. Decrease Union Station Campus Improvements That Was Added for the Union Station Campus		(2,500,000)
Adj. Decrease Captial Outlay-Buildings That Was Added to Purchase the Kiesel Jail		(5,000,000)
Adj. Decrease All Abilities Park That Was Added for an All Abilities Park		(500,000)
Final Budget - CIP Fund	21,672,800	21,672,800

WATER UTILITY FUND	Revenue Budget	Expenditure Budget
Tentative Budget	36,812,375	36,812,375
Adj. Increase Use of Fund Balance to Increase Merit Amount	25,000	
Adj. Increase Water Utility Wages for Increased Merit from 1.5% to 2%		25,000
Final Budget - Water Utility Fund	36,837,375	36,837,375

SANITARY SEWER UTILITY FUND	Revenue Budget	Expenditure Budget
Tentative Budget	17,965,325	17,965,325
Adj. Increase Use of Fund Balance to Increase Merit Amount	5,000	
Adj. Increase Sanitary Sewer Utility Wages for Increased Merit from 1.5% to 2%		5,000
Final Budget - Sanitary Sewer Utility Fund	17,970,325	17,970,325

REFUSE UTILITY FUND	Revenue Budget	Expenditure Budget
Tentative Budget	9,054,400	9,054,400
Adj. Increase Use of Fund Balance to Correct Line Budget for Utility Transfer	136,275	
Adj. Increase In Lieu of Taxes-Proposed Budget Had Refuse and Storm Backwards		136,275
Adj. Increase Use of Fund Balance to Increase Merit Amount	6,000	
Adj. Increase Refuse Utility Wages for Increased Merit from 1.5% to 2%		6,000
Final Budget - Refuse Utility Fund	9,196,675	9,196,675

AIRPORT FUND	Revenue Budget	Expenditure Budget
Tentative Budget	4,742,525	4,742,525
Adj. Increase Federal Airport Grants For Federal Funds for Baggage Carousel for Terminal Expansion	283,050	
Adj. Increase Transfer From Other Funds for Federal Fund Match	32,000	
Adj. Increase Federal Funded CIP for Baggage Carousel		283,050
Adj. Increase City Funded CIP for Baggage Carousel		32,000
Adj. Increase Use of Fund Balance to Increase Merit Amount	4,000	



Adj. Increase Airport Wages for Increased Merit from 1.5% to 2%		4,000
Final Budget - Airport Fund	5,061,575	5,061,575
GOLF FUND	Revenue Budget	Expenditure Budget
Tentative Budget	3,218,125	3,218,125
Adj. Increase Use of Fund Balance to Increase Merit Amount	3,000	
Adj. Increase Golf Wages for Increased Merit from 1.5% to 2%		3,000
Final Budget - Golf Fund	3,221,125	3,221,125
PARKING AND MOBILITY FUND	Revenue Budget	Expenditure Budget
Tentative Budget	2,741,950	2,741,950
Adj. Decrease Operating Expense to Increase Merit Amount		(600)
Adj. Increase Parking & Mobility Wages for Increased Merit from 1.5% to 2%		600
Final Budget - Parking and Mobility Fund	2,741,950	2,741,950
BDO PROPERTY MANAGEMENT FUND	Revenue Budget	Expenditure Budget
Tentative Budget	36,429,525	36,429,525
Adj. Decrease Contingent to Increase Merit Amount		(500)
Adj. Increase BDO Property Management Fund Wages for Increased Merit from 1.5% to 2%		500
Final Budget - BDO Property Management Fund	36,429,525	36,429,525
STORM SEWER UTILITY FUND	Revenue Budget	Expenditure Budget
Tentative Budget	9,538,375	9,538,375
Adj. Decrease Use of Fund Balance to Correct Budget for Utility Transfer	(136,275)	
Adj. Decrease In Lieu of Taxes-Proposed Budget Had Refuse and Storm Backwards		(136,275)
Adj. Increase Use of Fund Balance to Increase Merit Amount	5,000	
Adj. Increase Storm Sewer Utility Wages for Increased Merit from 1.5% to 2%		5,000
Final Budget - Storm Sewer Utility Fund	9,407,100	9,407,100
MEDICAL FUND	Revenue Budget	Expenditure Budget
Tentative Budget	12,709,800	12,709,800
Adj. Increase Use of Fund Balance to Increase Merit Amount	1,200	
Adj. Increase Storm Sewer Utility Wages for Increased Merit from 1.5% to 2%		1,200
Final Budget - Medical Fund	12,711,000	12,711,000



FLEET & FACILITIES FUND	Revenue Budget	Expenditure Budget
Tentative Budget	14,281,000	14,281,000
Adj. Increase Transfer from General Fund for Public Safety Radio Replacement	41,000	
Adj. Increase Equipment Replacement Account for Public Safety Radio Replacement		41,000
Adj. Increase Use of Fund Balance to Increase Merit Amount	8,000	
Adj. Increase Fleet & Facilities Fund Wages for Increased Merit from 1.5% to 2%		8,000
Final Budget - Fleet & Facilities Fund	14,330,000	14,330,000
IT FUND	Revenue Budget	Expenditure Budget
Tentative Budget	7,067,575	7,067,575
Adj. Increase Use of Fund Balance to Increase Merit Amount	9,500	
Adj. Increase IT Fund Wages for Increased Merit from 1.5% to 2%		9,500
Final Budget - IT Fund	7,077,075	7,077,075
RISK FUND	Revenue Budget	Expenditure Budget
Tentative Budget	2,800,975	2,800,975
Adj. Increase Use of Fund Balance to Increase Merit Amount	1,000	
Adj. Increase Risk Fund Wages for Increased Merit from 1.5% to 2%		1,000
Final Budget - Risk Fund	2,801,975	2,801,975
MAJOR GRANTS FUNDS	Revenue Budget	Expenditure Budget
Tentative Budget	10,787,200	10,787,200
Adj. Increase CDB Grant Entitlement To Match Annual Action Plan	(17,100)	
Adj. Increase Home Program Grant Entitlement To Match Annual Action Plan	(13,025)	
Adj. Increase Home ARP-Federal Funds For Additional Funds Awarded	1,875	
Adj. Decrease CDBG Admin Prof. & Technical To Match Annual Action Plan		(3,400)
Adj. Decrease Home Admin Wages To Match Annual Action Plan		(1,275)
Adj. Increase Home ARPA Grant Funding For Additional Funds Awarded		1,875
Adj. Decrease East Central CDBG Grant To Match Annual Action Plan		(13,675)
Adj. Decrease East Central Home Grant To Match Annual Action Plan		(60,150)
Adj. Increase CHDO Activities Home Grant To Match Annual Action Plan		48,375
Adj. Increase Contribution from RDA Housing Fund for HOME Match	100,000	
Adj. Increase East Central Home Match for Additional Matching Funds Needed		100,000



Adj. Decrease Prof & Tech Balance to Increase Merit Amount		(3,325)
Adj. Increase Major Grants Fund Wages for Increased Merit from 1.5% to 2%		3,325
Final Budget - Misc Grants Fund	10,858,950	10,858,950
	Revenue Budget	Expenditure Budget
Tentative Budget - Ogden City	289,051,925	289,051,925
Total of Above Changes to Tentative Budget	826,800	826,800
Final Budget - Ogden City	289,878,725	289,878,725
Final Budget - Ogden City Corporation	311,395,375	311,395,375
(Includes Ogden City, RDA, MBA, and Strike Force)		



FY2026 Staffing Document

POSITION	GRADE	FY '24	POSITION	GRADE	FY '25	FY '26
AIRPORT						
Airport Manager	AMG30	1	Airport Director	DD185	1	1
Airport Maintenance Supervisor	G17	1	Assistant Airport Director	ADD175	1	1
			Airport Principal Engineer	170	0	1
Airport Maintenance Crew Leader	G14	1	Crew Leader - Airport	140	1	1
			Airport FOD/Vegetation Technician	130	0	1
			Aiport Facilities Maintenance Technician	130	0	1
Airport Maintenance Technician	G07	2	Maintenance Technician - Airport	130	2	0
			Airport Security Coordinator	130	0	1
			Airport Support Specialist	130	0	1
Administrative Assistant III	G10	2	Administrative Assistant III	125	2	0
Positions Authorized & Budgeted		7	Positions		7	8
Positions Charged Out:			Positions Charged Out:			
			Airport Principal Engineer (budgeted in Water Utility)	170	0	-0.25
			Airport Principal Engineer (budgeted in Sanitary Sewer Utility)	170	0	-0.25
			Airport Principal Engineer (budgeted in Storm Sewer Utility)	170	0	-0.25
Positions Budgeted:		7	Positions		7	7.25
BUILDING SERVICES						
Building Services Manager	DIVG28	1	Building/Code Services Director	DD180	1	1
Chief Building Official	G23	1	Chief Building Official	160	1	1
Plan Review/Code Inspector, Lead	G19	1	Building Inspector Supervisor	160	1	1
Building Services Supervisor	G18	1	Building Services Supervisor	160	1	1
Plan Review/Code Inspector, Senior	G17	2	Plans Examiner	155	2	2
Business License Coordinator	G15	1	Business Licensing Supervisor	150	1	1
Plan Review/Code Inspector	G16	7	Building Inspector III	150	3	3
			Building Inspector II	145	1	1
			Building Inspector I	140	1	1
Business License Enforcement Officer	G10	1	Business License Enforcement Officer	135	1	1
			Permit Specialist	125	2	2
Building Services Technician	G08	2	Business License Specialist	120	2	2
Positions Authorized & Budgeted		17			17	17
BUILDING SERVICES - CODE SERVICES						
Code Services Supervisor	G21	1	Code Services Supervisor	160	1	1
Code Services Officer	G10	5	Code Services Officer	135	5	5
Administrative Assistant I	G04	1	Administrative Assistant I	115	1	1
Positions Authorized & Budgeted		7			7	7
CITY ATTORNEY						
City Attorney	CAG38	1	City Attorney	CA205	1	1
City Attorney Deputy Director	DDDG33	1	Deputy City Attorney	CA195	1	1
City Attorney, Assistant	ACAG30	2	Assistant City Attorney	CA180	2	2
City Prosecutor	ACAG29	1	City Prosecutor	CA180	1	1
City Prosecutor, Assistant	ACAG23	3	Assistant City Prosecutor	CA175	3	3



Legal Assistant, Lead	G13	1	Office Administrator/Legal Assistant	145	1	1
Victim Services Program Coordinator	G12	1	Victim Services Coordinator	135	1	1
			Digital Evidence Technician	135	0	1
Legal Assistant	G08	4	Legal Assistant	125	4	4
Positions Authorized		14			14	15

Positions Charged Out:

City Prosecutor, Assistant (budgeted in Miscellaneous Grants)	ACAG23	-1	Assistant City Prosecutor (budgeted in Miscellaneous Grants)	CA175	-1	-1
Victim Services Program Coordinator (budgeted in Miscellaneous Grants)	G12	-1	Victim Services Coordinator (budgeted in Miscellaneous Grants)	135	-1	-1
Positions Budgeted:		12			12	13

CITY COUNCIL

Council Chairperson	Council	1	Council Chairperson	Council	1	1
Council Vice Chairperson	Council	1	Council Vice Chairperson	Council	1	1
Council Members	Council	5	Council Members	Council	5	5
Executive Director - City Council	EDG36	1	City Council Executive Director	ED205	1	1
Senior Policy Analyst/Deputy Director - CC	DDG31	1	City Council Assistant Executive Director	AED190	1	1
Communications Coordinator	STAFFG2	1	City Council Communications Director	STAFF180	1	1
Policy Analyst	STAFFG2	1	Senior Policy Analyst	STAFF175	1	1
Communication Project Coordinator	STAFFG2	1	City Council Communications Specialist	STAFF150	1	1
City Council Office Manager	STAFFG1	1	Office Administrator	STAFF145	1	1
Positions Authorized & Budgeted		13			13	13

CITY RECORDER

City Recorder	DIVG27	1	City Recorder	DD180	1	1
City Recorder, Chief Deputy	G16	1	Chief Deputy Recorder	145	1	1
Deputy City Recorder/Records Specialist	G13	1	Deputy City Recorder/Records Specialist	140	1	1
Positions Authorized & Budgeted		3			3	3

COMMUNITY AND ECONOMIC DEVELOPMENT ADMINISTRATION

Community and Economic Development Director	DIRG34	1	Community & Economic Development Executive Director	ED200	1	1
Community and Economic Development Deputy Director	DDG31	1	CED Assistant Executive Director	EAD190	1	1
Economic Development Manager	DIVG28	1	Redevelopment Coordinator	170	0	0
Administrative Assistant III	G10	1	Executive Administrative Assistant I	120	1	1
Positions Authorized & Budgeted		4			3	3

COMMUNITY DEVELOPMENT ACTIVITIES - GENERAL FUND

Positions Authorized:		0			0	0
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Positions Charged In:

Community Development Manager (budgeted in Gen Fnd-Community Dev)	DIVG28	0.15	Community Development Director (budgeted in Gen Fnd-Community Dev)	DD180	0.15	0.15
Community Development Coordinator (budgeted in Gen Fnd-Community Dev)	G16	1	Community Development Program Specialist	150	1	1
Administrative Assistant II (budgeted in Gen Fnd-Community Dev)	G07	0.07	CD Support Specialist (budgeted in Gen Fnd-Community Dev)	120	0.07	0.07
Positions Budgeted:		1.22			1.22	1.22



COMMUNITY DEVELOPMENT - MAJOR GRANTS FUND

Community Development Manager	DIVG28	1	Community Development Director	DD180	1	1
Community Development Manager, Deputy	ADIVG24	1	Community Development Assistant Director	ADD175	1	0
		0	CD Construction & Development Coordinator	160	1	1
Community Development Coordinator, Senior	G20	2	CD Program Compliance Administrator	155	1	1
		0	Housing Specialist	150	1	1
Community Development Coordinator	G16	2	Community Development Program Specialist	150	1	1
Administrative Assistant II	G07	1	CD Support Specialist	120	1	1
Positions Authorized:		7			7	6

Positions Charged Out:

Community Development Manager (budgeted in Gen Fnd-Community Dev)	DIVG28	-0.15	Community Development Director (budgeted in Gen Fnd-Community Dev)	DD180	-0.15	-0.15
Community Development Coordinator (budgeted in Gen Fnd-Community Dev)	G16	-1	Community Development Program Specialist	145	-1	-1
Administrative Assistant II (budgeted in Gen Fnd-Community Dev)	G07	-0.07	CD Support Specialist (budgeted in Gen Fnd-Community Dev)	120	-0.07	-0.07
Positions Budgeted:		5.78			5.78	4.78

COMPROLLER-FINANCE

Comptroller	DIVG28	1	Finance Director	DD185	1	1
Comptroller, Deputy	ADIVG26	1	Assistant Finance Director	ADD175	1	1
Financial Analyst	G24	1	Financial Analyst	170	1	1
Accountant, Senior	G18	3	Senior Accountant	160	3	3
Accountant	G17	1	Accountant	150	1	1
Accounts Payable Technician	G06	2	Accounts Payable Specialist	120	2	2
Positions Authorized:		9			9	9

Positions Charged Out:

Comptroller, Deputy	ADIVG26	-0.65	Assistant Finance Director	ADD175	0	0
Financial Analyst (budgeted in Prop Mgmt-BDO)	G24	0	Financial Analyst (budgeted in Prop Mgmt-BDO)	170	-0.65	-0.65
Positions Budgeted:		8.35			8.35	8.35

COMPROLLER - BDO INFRASTRUCTURE (PROPERTY MANAGEMENT FUND)

Positions Authorized:		0			0	0
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Positions Charged In:

Comptroller, Deputy	ADIVG26	0.65	Assistant Finance Director	ADD175	0	0
Financial Analyst (assigned to Comptroller)	G24	0	Financial Analyst (assigned to Comptroller)	170	0.65	0.65
Positions Budgeted:		0.65			0.65	0.65

CULTURAL SERVICES (FORMALLY ARTS, CULTURE, AND EVENTS)

Arts, Culture, and Events Manager	DIVG28	1	Arts, Culture, and Events Director	DD180	1	1
Arts, Culture, and Events Coordinator	G20	1	Assistant ACE Director	ADD165	1	1
Arts Administrator	G19	1	Arts Administrator	145	1	1
Venue Coordinator	G16	1	Venue Coordinator	145	1	1
Marketing & Communications Coordinator	G07	1	Marketing & Communications Specialist	130	1	0
			Visitor Services Coordinator	125	0	1
The Corner Coordinator	G07	1	Visit Center Coordinator	125	1	0
Positions Authorized & Budgeted		6			6	5



CULTURAL SERVICES-UNION STATION (FORMALLY ARTS, CULTURE, AND EVENTS - UNION STATION)

			Union Station Operations Administrator	145	0	1
Museum Operations Coordinator	G12	1	Union Station Operations Coordinator	145	1	0
Museum Curator	G12	1	Museum Administrator	145	1	1
			Cultural Services Support Specialist	125	0	1
Union Station Business Technician	G12	1	Union Station Support Specialist	125	1	0
Maintenance Technician	G07	1	Maintenance Technician - Facility	125	1	0
Union Station Events Technician	G11	1	Events Specialist	120	1	1
Museum Curator	G10	0				
Positions Authorized & Budgeted		5			5	4

ECONOMIC DEVELOPMENT

Business Development Manager	DIVG27	1	Economic Development Director	DD180	1	1
Business Development Manager, Deputy	ADIVG24	1	Assistant Economic Development Director	ADD175	1	1
Business Recruitment Manager	DIVG27	1	Business Recruitment Coordinator	170	1	1
Economic Development Manager	DIVG28	0	Redevelopment Coordinator	170	1	1
Senior Business Development Coordinator	G20	1	Redevelopment Specialist	155	1	1
Business Information Center Administrator	G26	1	Business Resources Coordinator	150	1	1
Business Information Center Technician	G12	1	Business Resource Specialist	135	1	1
Positions Authorized:		6			7	7

Positions Charged Out:

Business Information Center Administrator (budgeted in Major Grants-BIC)	G26	-0.7	Business Resources Coordinator (budgeted in Major Grants-BIC)	150	-0.7	-0.7
Business Information Center Technician (budgeted in Major Grants-BIC)	G12	-0.85	Business Resource Specialist (budgeted in Major Grants-BIC)	135	-0.85	-0.85
Positions Budgeted:		4.45			5.45	5.45

ECONOMIC DEVELOPMENT - MAJOR GRANTS FUND

Positions Authorized:

Positions Charged In:

Business Information Center Administrator (assigned to Economic Development-BIC)	G26	0.7	Business Resources Coordinator (assigned to Economic Development-BIC)	150	0.7	0.7
Business Information Center Technician (assigned to Economic Development-BIC)	G12	0.85	Business Resource Specialist (assigned to Economic Development-BIC)	135	0.85	0.85
Positions Budgeted:		1.55			1.55	1.55

ENGINEERING

City Engineer/Public Services Deputy Director	DDDG31	1	P.S. Assistant Executive Director/City Engineer	AED190	1	0
			Engineering Director	DD185	0	1
City Engineer, Assistant	ADIVG26	1	Assistant City Engineer	ADD180	1	1
		0	Sr. Principal Engineer	175	1	1
Engineer, Principal	G24	5	Principal Engineer	170	4	4
City Surveyor	G21	1	City Surveyor (PLS)	165	1	0
Senior Construction & Development Manager	G21	0	Senior Construction & Development Coordinator	165	1	1
Sustainability Coordinator	G24	0	Sustainability Coordinator	160	1	1
Engineer	G21	2	Engineer I	160	2	2
Contract Administrator	G16	1	Contract Administrator	155	1	1
Engineering Project Coordinator	G17	1	Engineering Project Coordinator	150	1	1
Construction Inspector, Lead	G17	1	Construction Inspector, Lead	150	1	1



Construction Inspector	G14	3	Construction Inspector	145	3	3
Sewer Utility Inspector	G14	1	Stormwater/Sewer Inspector	145	1	1
Permit Processor/GIS Analyst	G09	0	Permit Processor/GIS Specialist	140	1	1
Engineering Designer	G09	1	Engineering Technician	135	1	1
Contract Technician	G07	0				
Positions Authorized:		18			21	20

Positions Charged Out:

Engineer, Principal (budgeted in Water Utility)	G24	-1	Sr. Principal Engineer (budgeted in Water Utility)	175	-1	-1
Engineer, Principal (budgeted in Sanitary Sewer Utility)	G24	-1	Principal Engineer (budgeted in Sanitary Sewer Utility)	170	-1	-1
Engineer, Principal (budgeted in Storm Sewer Utility)	G24	-1	Principal Engineer (budgeted in Storm Sewer Utility)	170	-1	-1
Engineer, Principal (budgeted in Sanitary Sewer Utility)	G24	-0.3	Principal Engineer (budgeted in Sanitary Sewer Utility)	170	-0.3	-0.3
Engineer, Principal (budgeted in Storm Sewer Utility)	G24	-0.3	Principal Engineer (budgeted in Storm Sewer Utility)	170	-0.3	-0.3
Construction Inspector (budgeted in Water Utility)	G14	-0.8	Construction Inspector (budgeted in Water Utility)	145	-0.8	-0.8
Construction Inspector (budgeted in Sanitary Sewer Utility)	G14	-0.6	Construction Inspector (budgeted in Sanitary Sewer Utility)	145	-0.6	-0.6
Construction Inspector (budgeted in Storm Sewer Utility)	G14	-0.6	Construction Inspector (budgeted in Storm Sewer Utility)	145	-0.6	-0.6
Sewer Utility Inspector (budgeted in Sanitary Sewer Utility)	G14	-0.5	Stormwater/Sewer Inspector (budgeted in Sanitary Sewer Utility)	145	-0.5	-0.5
Sewer Utility Inspector (budgeted in Storm Sewer Utility)	G14	-0.5	Stormwater/Sewer Inspector (budgeted in Storm Sewer Utility)	145	-0.5	-0.5
Positions Budgeted:		11.4			14.4	13.4

FIRE

Fire Chief	DIRG34	1	Fire Chief	ED200	1	1
Deputy Fire Chief	DDDG31	1	Deputy Fire Chief	AED190	1	1
Fire Battalion Chief	BC	5	Fire Battalion Chief	BC	5	5
Fire Marshal	FM	1	Fire Marshal	FM	1	1
Fire Captain	FC	19	Fire Captain	FC	19	19
Fire Marshal, Deputy	DFM	2	Fire Marshal, Deputy	DFM	2	2
Firefighter, Engineer	FF	0	Firefighter Engineer	FFE	21	21
Firefighter	FF	51	Firefighter	FF	30	30
Office Administrator	G16	1	Office Administrator	145	1	1
Administrative Assistant II	G07	1	Administrative Assistant II	120	1	1
Positions Authorized:		82			82	82

Positions Charged Out:

Fire Battalion Chief (budgeted in Medical Services)	BC	-0.5	Fire Battalion Chief (budgeted in Medical Services)	BC	-0.5	-0.5
Firefighter (budgeted in Misc Grants)	FF	-9	Firefighter (budgeted in Misc Grants)	FF	-9	-9
Positions Budgeted:		72.5			72.5	72.5

FIRE - MEDICAL SERVICES

Deputy Fire Chief	DDDG31	1	Deputy Fire Chief	AED190	1	1
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Fire Captain	FC	0	Fire Captain	FC	1	1
Firefighter/Paramedic	FFP	27	Firefighter Paramedic	FFP	27	27
Firefighter	FF	19	Firefighter	FF	18	18
AEMT/EMT-Transport/Ambulance Technician	G05	0	AEMT/EMT-Transport/Ambulance Technician	125	4	4
Positions Authorized:		47			51	51
Positions Charged In:						
Fire Battalion Chief (assigned to Fire)	BC	0.5	Fire Battalion Chief (assigned to Fire)	BC	0.5	0.5
Positions Budgeted:		47.5			51.5	51.5

FLEET AND FACILITIES

Fleet/Facilities Manager	DIVG27	1	Fleet, Facilities & C.S. Director	DD180	1	1
Fleet/Facilities Coordinator	G22	1	Assistant Fleet & Facilities Director	ADD165	1	1
Shop Supervisor	G19	1	Shop Supervisor	155	1	1
Maintenance Crew Leader	G14	1	Crew Leader - Facility	140	1	1
Mechanic, Lead	G14	1	EVT Mechanic	140	1	1
Mechanic	G11	5	Mechanic	135	5	5
Maintenance Technician	G08	3	Maintenance Technician -Facility	125	3	4
Service Writer/Stores Clerk	G08	1	C.S. Inventory Lead	125	1	1
Administrative Assistant II	G07	2	Administrative Assistant II	120	2	2
Service Writer/Stores Clerk	G06	0	C.S. Inventory Specialist	120	1	1
Administrative Assistant I	G04	1	Administrative Assistant I	115	1	1
Service Writer/Stores Clerk	G07	0				
Positions Authorized & Budgeted		17			18	19

GOLF COURSES

Golf Course Division Manager	DIVG27	1	PGA Pro/Director of Golf	DD180	1	1
Golf Course Superintendent	G23	1	Golf Superintendent	165	1	1
Golf Course Superintendent, Assistant	G14	1	Assistant Golf Superintendent	140	1	1
Golf Course Golf Professional, First Assistant	G14	1	First Assistant Golf Pro	140	1	1
Golf Course Superintendent, Second Assistant	G07	1	Second Assistant GC Superintendent	125	1	1
Positions Authorized & Budgeted		5			5	5

HUMAN RESOURCES - GENERAL FUND

Human Resources/Risk Manager	DIVG28	1	Human Resources/Risk Director	DD185	1	1
Human Resources/Risk Manager, Deputy	ADIVG24	1	Assistant HR/Risk Director	ADD175	1	1
Benefits Technician	G12	1	Benefits Administrator	145	1	1
Payroll Technician	G12	1	Payroll Administrator	145	1	1
Human Resources/Risk Technician	G12	1	HR Specialist	135	1	1
Positions Authorized		5			5	5
Positions Charged Out:						
Human Resources/Risk Manager (budgeted in Risk Fund)	DIVG28	0	Human Resources/Risk Director (budgeted in Risk Fund)	DD185	-0.2	-0.2
Positions Budgeted:		5			4.8	4.8

HUMAN RESOURCES - RISK MANAGEMENT FUND

Human Resources/Risk Technician	G12	1	Risk Administrator	145	1	1
Insurance & Claims Specialist	G12	1	Risk Management Specialist	135	1	1
Positions Authorized		2			2	2



Positions Charged In:

Human Resources/Risk Manager (assigned to HR and Risk)	DIVG28	0	Human Resources/Risk Director (assigned to HR and Risk)	DD185	0.2	0.2
Positions Budgeted:		2			2.2	2.2

INFORMATION TECHNOLOGY

Information Technology Manager	DIVG28	1	IT Director	DD185	1	1
Operations Supervisor - Information Technology	G24	1	IT Manager - Operations	175	1	1
Information Technology Project Manager	G24	1	IT Manager - Projects	175	1	1
GIS Supervisor	G23	1	IT Manager - GIS	175	1	1
Database Administrator	G21	1	Database Administrator	170	1	1
Information Technology Project Coordinator	G20	2	IT Project Coordinator	170	2	2
Network Administrator	G20	2	Network Administrator	170	2	2
Information Technology Support Supervisor	G19	1	IT Manager - Support	170	1	1
GIS Analyst	G15	2	GIS Analyst	150	2	2
Network Specialist	G14	1	Network Analyst	150	1	1
			IT Application Support Specialist	140	2	2
Information Technology Support Specialist	G14	3	IT Support Specialist	140	1	1
Administrative Assistant II	G07	1	IT Purchasing/Contracts Specialist	125	1	1
Positions Authorized & Budgeted		17			17	17

JUSTICE COURT

Judge	JUD	2	Judge	JUD	2	2
Court Administrator	DIVG27	1	Court Administrator	DD180	1	1
Court Liaison	G15	1	Court Liaison	145	1	1
Judicial Assistant III	G12	2	Judicial Assistant III	135	2	2
Judicial Assistant II	G08	3	Judicial Assistant II	120	3	3
Judicial Assistant I	G06	4	Judicial Assistant I	115	4	4
Court Clerk, Lead	G12	0				
In-Court Clerk	G08	0				
Court Clerk	G06	0				
Positions Authorized & Budgeted		13			13	13

MANAGEMENT SERVICES ADMINISTRATION

Management Services Director	DIRG34	1	Management Services Executive Director	ED200	1	1
Marketing and Communications Administrator	G26	1	Marketing and Communications Director	DD180	0	0
			Management Analyst	170	0	1
Sustainability Coordinator	G24	1	Sustainability Coordinator	160	0	0
Digital Media Producer	G14	1	Digital Media Specialist	140	0	0
Administrative Assistant III	G10	1	Executive Admin Assistant I	120	1	1
Positions Authorized & Budgeted		5			2	3

MARKETING AND COMMUNICATIONS

Marketing and Communications Administrator	G26	0	Marketing and Communications Director	DD180	1	1
Digital Media Producer	G14	0	Digital Media Specialist	140	1	1
			Marketing & Communications Specialist	130	0	2
Positions Authorized & Budgeted		0			2	4

MAYOR

Mayor	Mayor	1	Mayor	Mayor	1	1
Chief Administrative Officer	CAO	1	Chief Administrative Officer	CAO210	1	1
			Deputy CAO	AED190	1	1



			Chief Executive Assistant	DD180	1	1
			Community Engagement Administrator	STAFF160	0	1
Diversity Affairs Coordinator	G17	1	Community Engagement Administrator	STAFF150	1	0
Executive Assistant	STAFFG1	1	Executive Assistant to Mayor/CAO	STAFF140	1	1
Positions Authorized & Budgeted		4			6	6

MISCELLANEOUS GRANTS

Positions Charged In:

Police Officer (assigned to Police Department)	PO	12	Police Officer (assigned to Police Department)	PO	12	12
Firefighter (assigned to Fire Department)	FF	9	Firefighter (assigned to Fire Department)	FF	9	9
City Prosecutor, Assistant (assigned to City Attorney)	ACAG23	1	Assistant City Prosecutor (assigned to City Attorney)	CA175	1	1
Homeless Advocate (assigned to Police Department)	G14	1	Homeless Advocate (assigned to Police Department)	140	1	1
Victim Services Program Coordinator (assigned to City Attorney)	G12	1	Victim Services Coordinator (assigned to City Attorney)	135	1	1
Victim Services Program Coordinator (assigned to Police Department)	G12	2	Victim Services Coordinator (assigned to Police Department)	135	2	2
Positions Authorized & Budgeted		26			26	26

PARKING AND MOBILITY

Parking and Mobility Operations Supervisor	G21	0	Parking and Mobility Operations Coordinator	160	1	1
Positions Authorized & Budgeted		0			1	1

PARKS

Parks Manager	DIVG28	1	Parks, Cemetery, and Trails Director	DD180	1	1
Urban Forester	G18	1	Maintenance Supervisor - Parks Urban For	155	1	1
Structural Maintenance Supervisor	G17	1	Maintenance Supervisor - Parks Structural	155	1	1
Area Maintenance Supervisor	G17	1	Maintenance Supervisor - Parks Area Main	155	1	1
Volunteer Coordinator	G16	0	Volunteer Coordinator	145	1	1
		0	Arborist	140	1	1
Maintenance Crew Leader	G14	5	Crew Leader - Parks	140	4	4
Lindquist Field Maintenance Crew Leader	G14	1	Crew Leader - Lindquist Field	140	1	1
Equipment Operator, Heavy	G10	1	Equipment Operator II - Parks	130	1	1
Maintenance Technician, Senior	G10	1	Maintenance Technician III - Parks	130	1	1
		0	Maintenance Technician II - Parks	125	4	4
Equipment Operator	G08	1	Equipment Operator I - Parks	125	1	1
Arborist	G07	2	Arborist Technician	125	2	2
			Maintenance Technician I - Park Refuse Cc	125	0	1
Parks Refuse Collector	G10	1	Maintenance Technician I - Park Refuse Cc	120	1	0
Maintenance Technician	G07	11	Maintenance Technician I - Parks	120	11	11
Administrative Assistant II	G07	1	Administrative Assistant II	120	1	1
Positions Authorized & Budgeted		28			33	33

PARKS - CEMETERY

Parks Maintenance Crew Leader	G14	1	Crew Leader - Parks	140	1	1
Equipment Operator	G08	1	Equipment Operator I - Parks	125	1	1
Maintenance Technician	G07	1	Maintenance Technician I - Parks	120	1	1
Administrative Assistant II	G07	1	Administrative Assistant II	120	1	1
Positions Authorized & Budgeted		4			4	4



PARKS - MUNICIPAL GARDENS

Maintenance Technician, Senior	G10	1	Maintenance Technician III - Parks	130	1	1
Positions Authorized & Budgeted		1			1	1

PLANNING

Planning Manager	DIVG28	1	Planning Director	DD180	1	1
Planning Manager, Deputy	ADIVG24	1	Assistant Planning Director	ADD175	1	1
Planner, Senior	G17	2	Senior Planner	155	2	1
			Planner II	150	0	2
			Planner I	145	0	2
Planner	G14	3	Planner	145	3	0
Administrative Assistant III	G10	1	Administrative Assistant II	120	1	1
Administrative Assistant II	G07	1	Administrative Assistant I	115	1	1
Positions Authorized & Budgeted		9			9	9

POLICE DEPARTMENT

Police Chief	DIRG34	1	Police Chief	ED200	1	1
Deputy Police Chief	DDDG31	1	Deputy Police Chief	AED190	1	1
Police Division Commander	PDC	2	Police Division Captain	PDC	2	2
Police Lieutenant	PL	9	Police Lieutenant	PL	9	9
Police Sergeant	PS	17	Police Sergeant	PS	17	17
Police Officer	PO	119	Police Officer	PO	120	120
Audit and Inspections Administrator	G27	1	Audit and Inspections Administrator	175	1	1
Area Tactical Analysis Center Supervisor	G26	1	ATAC Manager	175	1	1
			Grant Administrator	150	1	1
Public Safety Grant Administrator	G18	1	Homeless Services Supervisor	150	0	1
			Police Records Supervisor	145	1	1
Animal Services Supervisor	G16	1	Animal Services Supervisor	145	1	1
Office Administrator	G16	1	Office Administrator	145	1	1
Community Programs Coordinator	G16	1	Community Outreach Coordinator	140	1	1
Crime Analyst	G15	4	Crime Analyst	140	4	4
Homeless Advocate	G14	2	Homeless Advocate	140	2	1
Victim Services Program Coordinator	G12	2	Victim Services Coordinator	135	2	2
Crossing Guard Supervisor	G12	1	Traffic Safety Supervisor	135	1	1
Animal Services Officer	G08	4	Animal Services Officer	135	4	4
Administrative Assistant III	G10	1	Administrative Assistant III	125	1	1
Police Training Coordinator	G09	1	Training/Recruitment Specialist	125	1	1
Equipment and Logistics Coordinator	G09	1	Equipment and Logistics Specialist	125	1	1
Community Service Officer	G08	4	Community Service Officer	125	4	4
Community Program Technician	G08	1	Community Program Technician	125	1	1
Evidence Technician	G08	2	Evidence Technician	125	2	2
Administrative Assistant II	G07	2	Administrative Assistant II	120	2	2
Police Records Clerk	G06	8	Police Records Specialist	120	8	7
Parking Enforcement Officer	G03	2	Parking Enforcement Officer	115	2	2
Positions Authorized		191			192	191

Positions Charged Out:

Police Officer	PO	-12	Police Officer	PO	-12	-12
(budgeted in Miscellaneous Grants)			(budgeted in Miscellaneous Grants)			
Homeless Advocate	G14	-1	Homeless Advocate	140	-1	-1
(budgeted in Miscellaneous Grants)			(budgeted in Miscellaneous Grants)			



Victim Services Program Coordinator (budgeted in Miscellaneous Grants)	G12	-2	Victim Services Coordinator (budgeted in Miscellaneous Grants)	135	-2	-2
Positions Budgeted:		176			177	176

PUBLIC OPERATIONS - STREETS

Public Services Operations Manager	DIVG28	1	Public Works Operations Director	DD180	1	1
Maintenance Supervisor	G17	1	Maintenance Supervisor - Operations	155	1	1
Maintenance Crew Leader	G14	2	Crew Leader - Operations	140	2	2
Equipment Operator, Heavy	G10	10	Equipment Operator II - Operations	130	10	12
Administrative Assistant III	G10	1	Administrative Assistant III	125	1	1
Equipment Operator	G08	3	Equipment Operator I - Operations	125	3	1
Positions Authorized:		18			18	18

Positions Charged Out:

Public Services Operations Manager (budgeted in Sanitary Sewer)	DIVG28	-0.25	Public Works Operations Director (budgeted in Sanitary Sewer)	DD180	-0.25	-0.25
Public Services Operations Manager (budgeted in Storm Sewer)	DIVG28	-0.25	Public Works Operations Director (budgeted in Storm Sewer)	DD180	-0.25	-0.25
Public Services Operations Manager (budgeted in Refuse)	DIVG28	-0.25	Public Works Operations Director (budgeted in Refuse)	DD180	-0.25	-0.25
Administrative Assistant III (budgeted in Sanitary Sewer)	G10	-0.25	Administrative Assistant III (budgeted in Sanitary Sewer)	125	-0.25	-0.25
Administrative Assistant III (budgeted in Storm Sewer)	G10	-0.25	Administrative Assistant III (budgeted in Storm Sewer)	125	-0.25	-0.25
Administrative Assistant III (budgeted in Storm Sewer)	G10	-0.25	Administrative Assistant III (budgeted in Storm Sewer)	125	-0.25	-0.25
Positions Budgeted:		16.5			16.5	16.5

PUBLIC OPERATIONS - REFUSE - SOLID WASTE COLLECTION

Maintenance Supervisor	G17	1	Maintenance Supervisor - Operations	155	1	1
Maintenance Crew Leader	G14	1	Crew Leader - Operations	140	1	1
Solid Waste Collector	G08	7	Refuse Operator - Operations	125	7	7
Equipment Operator	G08	3	Equipment Operator I - Operations	125	3	6
Maintenance Technician	G07	3	Maintenance Technician I - Operations	120	3	0
Administrative Assistant II	G07	1	Administrative Assistant II	120	1	1
Positions Authorized:		16			16	16

Positions Charged In:

Public Services Operations Manager (assigned to Streets)	DIVG28	0.25	Public Works Operations Director (assigned to Streets)	DD180	0.25	0.25
Administrative Assistant III (assigned to Streets)	G10	0.25	Administrative Assistant III (assigned to Streets)	125	0.25	0.25
Positions Budgeted:		16.5			16.5	16.5

PUBLIC OPERATIONS - SANITARY SEWER UTILITY

Maintenance Supervisor	G17	1	Maintenance Supervisor - Operations	155	1	1
Maintenance Crew Leader	G14	1	Crew Leader - Operations	140	1	1
Maintenance Technician, Senior	G10	2	Maintenance Technician III - Operations	130	2	2
Equipment Operator	G08	4	Equipment Operator I - Operations	125	4	4
Administrative Assistant II	G07	1	Administrative Assistant II	120	1	1
Positions Authorized:		9			9	9



Positions Charged In/Out:

Public Services Operations Manager (assigned to Streets)	DIVG28	0.25	Public Works Operations Director (assigned to Streets)	DD180	0.25	0.25
Engineer, Principal (assigned to Engineering)	G24	1	Principal Engineer (assigned to Engineering)	170	1	1
Engineer, Principal (assigned to Engineering)	G24	0.3	Principal Engineer (assigned to Engineering)	170	0.3	0.3
			Airport Principal Engineer (assigned to Airport)	170	0	0.25
Construction Inspector (assigned to Engineering)	G14	0.6	Construction Inspector (assigned to Engineering)	145	0.6	0.6
Sewer Utility Inspector (assigned to Engineering)	G14	0.5	Stormwater/Sewer Inspector (assigned to Engineering)	145	0.5	0.5
Administrative Assistant III (assigned to Streets)	G10	0.25	Administrative Assistant III (assigned to Streets)	125	0.25	0.25
Maintenance Technician, Senior (assigned to Water Utility)	G10	1	Maintenance Technician III - Operations (assigned to Water Utility)	130	1	1
Administrative Assistant II	G07	-0.5	Administrative Assistant II	120	-0.5	-0.5
Positions Budgeted:		12.4			12.4	12.65

PUBLIC OPERATIONS - STORM SEWER UTILITY

Maintenance Crew Leader	G14	1	Crew Leader - Operations	140	1	1
Equipment Operator	G08	4	Equipment Operator I - Operations	125	4	4
Maintenance Technician	G07	5	Maintenance Technician I - Operations	120	5	5
Positions Authorized:		10			10	10

Positions Charged In:

Public Services Operations Manager (assigned to Streets)	DIVG28	0.25	Public Works Operations Director (assigned to Streets)	DD180	0.25	0.25
Engineer, Principal (assigned to Engineering)	G24	1	Principal Engineer (assigned to Engineering)	170	1	1
Engineer, Principal (assigned to Engineering)	G24	0.3	Principal Engineer (assigned to Engineering)	170	0.3	0.3
			Airport Principal Engineer (assigned to Airport)	170	0	0.25
Construction Inspector (assigned to Engineering)	G14	0.6	Construction Inspector (assigned to Engineering)	145	0.6	0.6
Sewer Utility Inspector (assigned to Engineering)	G14	0.5	Stormwater/Sewer Inspector (assigned to Engineering)	145	0.5	0.5
Administrative Assistant III (assigned to Streets)	G10	0.25	Administrative Assistant III (assigned to Streets)	125	0.25	0.25
Administrative Assistant II	G07	0.5	Administrative Assistant II	120	0.5	0.5
Positions Budgeted:		13.4			13.4	13.65

PUBLIC SERVICES ADMINISTRATION

Public Services Director	DIRG34	1	Public Services Executive Director	ED200	1	1
			P.S. Assistant Executive Director/City Engin	AED190	0	1
Grant Administrator	G18	0	Grant Administrator	150	1	1
Volunteer Coordinator	G16	1	Volunteer Coordinator	145	0	0
Administrative Assistant III	G10	1	Executive Admin Assistant II	130	1	1
Positions Authorized & Budgeted		3			3	4



RECREATION

Recreation Manager	DIVG27	1	Recreation Director	DD180	1	1
Recreation Aquatics Supervisor	G13	0	Recreation Supervisor II - Aquatics	150	1	1
Recreation Supervisor	G15	5	Recreation Supervisor I	145	5	5
Administrative Assistant II	G07	1	Administrative Assistant II	120	1	1
Maintenance Technician	G07	0	Maintenance Technician I - Recreation	120	1	1
Positions Authorized & Budgeted		7			9	9

RECREATION - GOLDEN HOURS CENTER

Recreation Facilities Coordinator	G20	1	Assistant Recreation Director	ADD165	1	1
Senior Center Supervisor	G16	0				
Positions Authorized & Budgeted		1			1	1

RECREATION - MARSHALL WHITE CENTER

Marshall White Supervisor	G16	1	Recreation Supervisor II - Rec Centers	150	1	1
Recreation Supervisor, Assistant	G09	1	Assistant Recreation Supervisor	130	1	1
Maintenance Technician	G07	1	Maintenance Technician I - Recreation	120	0	0
Positions Authorized & Budgeted		3			2	2

TREASURY

City Treasurer/Management Services Deputy	DDDDG31	1	M.S. Assistant Executive Director/City Treas	AED190	1	1
Financial Analyst	G24	1	Treasury Analyst	170	1	1
Collection Services Coordinator	G20	1	Collections Supervisor	160	1	1
Treasury/Collection Technician	G07	1	Collections Specialist	125	1	1
Customer Service Representative	G02	1	Customer Service Representative	105	1	1
Positions Authorized & Budgeted		5			5	5

TREASURY - PURCHASING

Purchasing Coordinator	G20	1	Purchasing Coordinator	160	1	1
Contract Management Technician	G12	1	Contracts Specialist	135	1	1
Fiscal Operations Technician	G12	1	Fiscal Support Specialist	125	1	0
Purchasing Technician	G07	1	Purchasing Specialist	125	1	1
Positions Authorized & Budgeted		4			4	3

TREASURY-UTILITY BILLING

Utility Billing Supervisor	G20	1	Utility Billing Supervisor	160	1	1
Utility Billing Supervisor, Assistant	G12	1	Utility Billing Specialist - Lead	130	1	1
Account Clerk, Senior	G07	3	Utility Billing Specialist	125	3	3
Customer Service Representative	G02	4	Customer Service Representative	105	4	4
Positions Authorized		9			9	9

Positions Charged Out:

Utility Billing Supervisor (budgeted in Water)	G20	-1	Utility Billing Supervisor (budgeted in Water)	160	-1	-1
Utility Billing Supervisor, Assistant (budgeted in Water)	G12	-1	Utility Billing Specialist - Lead (budgeted in Water)	130	-1	-1
Account Clerk, Senior (budgeted in Water)	G07	-3	Utility Billing Specialist (budgeted in Water)	125	-3	-3
Customer Service Representative (budgeted in Water)	G02	-4	Customer Service Representative (budgeted in Water)	105	-4	-4
Positions Budgeted:		0			0	0



WATER UTILITY

Water Utility Manager	DIVG28	1	Water Utility Director	DD180	1	1
Water Utility Manager, Assistant	G21	1	Assistant Water Utility Director	ADD175	1	1
Water Production Supervisor	G21	1	Water Production Supervisor	170	1	1
Maintenance Supervisor	G17	3	Maintenance Supervisor - Water	155	3	3
Water Conservation Program Coordinator	G16	1	Water Conservationist	150	1	1
Water Plant Tradesman	G16	2	Journeyman - Water Plant	150	2	2
Water Laboratory Operator	G15	1	Water Lab Specialist	145	1	1
Utilities Storekeeper	G14	1	Utilities Inventory Supervisor	145	1	1
Maintenance Crew Leader	G14	6	Crew Leader - Water Utility	145	6	6
Water Plant Operator	G12	2	Water Plant Operator	140	2	2
Project Technician	G11	1	Water Utility Project Technician	135	1	1
Backflow Technician II	G10	1	Backflow Technician	135	2	2
Backflow Technician I	G07	1			0	0
Water Maintenance Technician II	G10	17	Maintenance Technician II - Water	130	17	17
Maintenance Technician, Senior	G10	3	Maintenance Technician II- Blue Staker	130	4	4
Water Maintenance Technician I	G07	6	Maintenance Technician I - Water	125	6	6
Utilities Stores Technician	G07	1	Utility Inventory Specialist	125	1	1
Administrative Assistant II	G07	1	Administrative Assistant II	120	1	1
Positions Authorized:		50			51	51

Positions Charged In/Out:

Engineer, Principal (assigned to Engineering)	G24	1	Sr. Principal Engineer (assigned to Engineering)	175	1	1
			Airport Principal Engineer (assigned to Airport)	170	0	0.25
Utility Billing Supervisor (assigned to Treasury)	G20	1	Utility Billing Supervisor (assigned to Treasury)	160	1	1
Construction Inspector (assigned to Engineering)	G14	0.8	Construction Inspector (assigned to Engineering)	145	0.8	0.8
Utility Billing Supervisor, Assistant (assigned to Treasury)	G12	1	Utility Billing Specialist - Lead (assigned to Treasury)	130	1	1
Maintenance Technician, Senior (budgeted in Sanitary Sewer Utility)	G10	-1	Maintenance Technician III - Operations (budgeted in Sanitary Sewer Utility)	130	-1	-1
Account Clerk, Senior (assigned to Treasury)	G07	3	Utility Billing Specialist (assigned to Treasury)	125	3	3
Customer Service Representative (assigned to Treasury)	G02	4	Customer Service Representative (assigned to Treasury)	105	4	4
Positions Budgeted:		59.8			60.8	61.05

TOTALS

Permanent Authorized & Budgeted Employees	681	Permanent Authorized & Budgeted Employees	699	700
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POLICE DEPARTMENT

Police Officer	PO	5	Police Officer	PO	5	10
Authorized Advanced Hire		5			5	10



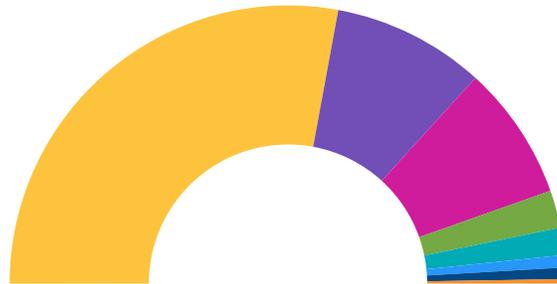
CERTIFIED TAX RATE

CALENDAR YEAR 2024

COUNTY RATE PER \$1,000

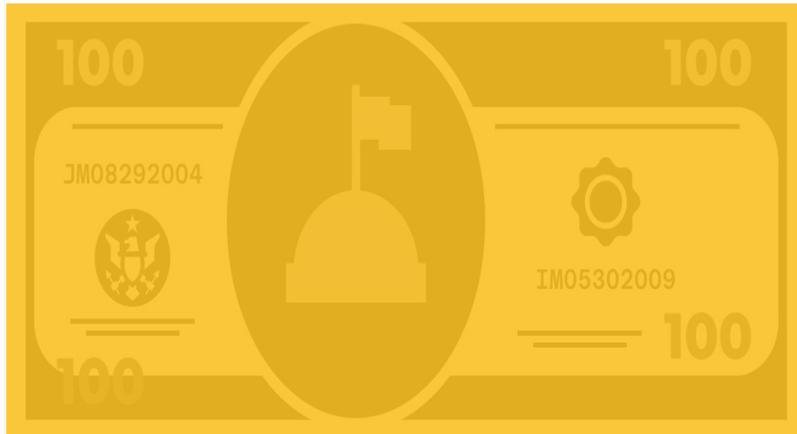
OF ASSESSED VALUATION - 12.630

ASSESS & COLLECT	0.182	1.44%
CENTRAL WEBER SEWER	0.550	4.35%
MOSQUITO ABATEMENT	0.066	0.52%
OGDEN CITY	2.239	17.73%
OGDEN CITY SCHOOLS	7.043	55.79%
WEBER AREA DISPATCH 911	0.167	1.32%
WEBER BASIN WATER	0.400	3.17%
WEBER COUNTY	1.980	15.68%
TOTALS	12.630	100.00%



- OGDEN CITY SCHOOL DISTRICT **7.046** (55.79%)
- OGDEN CITY **2.239** (17.73%)
- WEBER COUNTY **1.980** (15.68%)
- CENTRAL WEBER SEWER **0.550** (4.35%)
- WEBER BASIN WATER **0.400** (3.17%)
- ASSESS & COLLECT **0.182** (1.44%)
- WEBER AREA DISPATCH 911 **0.167** (1.32%)
- MOSQUITO ABATEMENT **0.066** (0.52%)

FUNDS



The financial transactions of the City are recorded in individual funds. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is used to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The different funds budgeted in Ogden City are defined in the Funds Summary Overview.

Description of Ogden City's Funds

GOVERNMENT FUNDS

THE GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

DOWNTOWN OGDEN SPECIAL ASSESSMENT FUND

A special revenue fund used to account for the special assessment of revenues that are legally restricted to expenditures for the City's promotion of downtown business activities.

TOURISM AND MARKETING FUND

A special revenue fund used to account for the special assessment of revenues that are legally restricted to expenditures for the City's promotion of downtown business activities.

CAPITAL IMPROVEMENT PROJECTS FUND

The Capital Improvement Projects Fund is used to account for financial resources to be used for the construction of major facilities (other than those financed by Proprietary Funds and Trust Funds).

CEMETERY PERPETUAL CARE EXPENDABLE TRUST

To account for monies received on the sale of grave plots which will provide for perpetual upkeep of the graves.

GOMER NICHOLAS NON-EXPENDABLE TRUST

A permanent Fund to account for the interest earnings of this fund and the transfer of these earnings to the Capital Improvement Projects Fund for use in parks development.

MISC. GRANTS & DONATIONS EXPENDABLE TRUST

To account for monies received through grants and donations for a designated purpose.

MAJOR GRANTS EXPENDABLE TRUST

To account for the operations associated with the Community Development Block Grant and the Business Income Center (BIC).

REDEVELOPMENT AGENCY

A special revenue fund used to account for the specific revenues that are legally restricted to expenditures for the City's redevelopment activities, including payment of redevelopment agency debt. The budget for the RDA is presented in a separate budget document.

MUNICIPAL BUILDING AUTHORITY FUND

A special revenue fund used to account for the lease revenues that are legally restricted to expenditures for the City's development associated with Municipal Building Authority. The Budget for the MBA is presented in a separate budget document.

WEBER MORGAN NARCOTICS STRIKE FORCE FUND

To account for the operations associated with the Weber Morgan Narcotics Strike Force including grants and other city's contributions.

PROPRIETARY / ENTERPRISE FUNDS

WATER UTILITY

To account for the provision of water to City residents and some residents of Weber County. All activities necessary to provide such services are accounted for in this fund including, but not limited to: operations, maintenance, financing, billing, and collecting.

SANITARY SEWER UTILITY

To account for the provision of sanitary sewer services to City residents and some residents of Weber County. All activities necessary to provide such services are accounted for in this fund including, but not limited to: operations, maintenance, financing, billing, and collecting.



REFUSE UTILITY

To account for the provision of refuse collection and disposal to City residents and some residents of Weber County. All activities necessary to provide such services are accounted for in this fund including, but not limited to: operations, maintenance, financing, billing, and collecting.

AIRPORT

To account for administration, operation and maintenance of the Ogden Hinckley Airport.

GOLF COURSES

To account for the provision of two recreational golf facilities to Ogden City residents and residents of the surrounding areas.

RECREATION

To account for adult and youth recreational programs administered by Ogden City.

PARKING AND MOBILITY

To account for the revenues and expenditures related to the parking system. Revenues will be collected through a paid parking system. The purpose of the fund is to collect revenues that will be used to make payments on debt that was used to construct parking garages and to fund the ongoing maintenance of the paid parking system.

PROPERTY MANAGEMENT (BDO Infrastructure)

To account for revenues and expenditures related to the development of the Business Depot Ogden business park formally known as the Defense Depot of Ogden.

STORM SEWER UTILITY

To account for the provision of storm sewer services to City residents and some residents of Weber County. All activities necessary to provide such services are accounted for in this fund including, but not limited to: operations, maintenance, financing, billing, and collecting.

MEDICAL SERVICES

To account for ambulance and paramedic services provided by the City.

INTERNAL SERVICE FUNDS

FLEET AND FACILITIES

To account for the costs of operating a maintenance facility for automotive, mechanical, and electrical equipment used by other departments. Such costs are billed to the other departments at actual cost, which includes depreciation on the garage building and improvements and the machinery and equipment used to provide the service. This fund also accounts for the City's physical facilities maintenance activities.

INFORMATION TECHNOLOGY

Provides information system services to other departments, all of which are integrated into the City's network and computers, and accounts for the costs of these services. Costs are charged to the departments on an estimated usage basis.

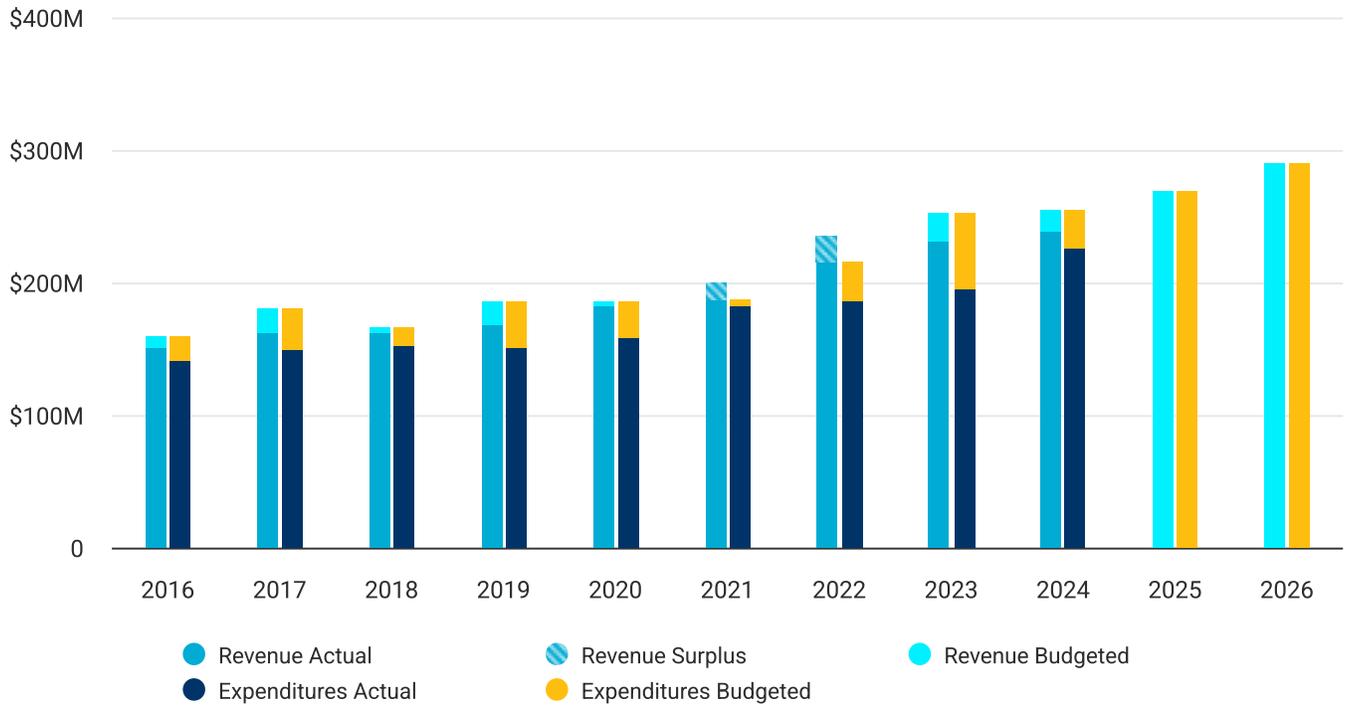
RISK MANAGEMENT

Accounts for the risk management activities of the City which include monitoring and administering liability and workman's compensation claims against the City, determining the City's insurance needs and implementing safety programs. Costs are charged to departments on percentage basis according to type of employees and total payroll.

ALL FUNDS SUMMARY

Summary

Revenues vs Expenditures Summary



In the 2026 budget, both expenditures and revenues are budgeted at \$289.9 million, reflecting an increase of 7.81% from the previous year's budgeted amount of \$268.9 million. This marks a higher growth rate compared to the 5.74% increase observed from the prior period to 2025.

The equal budgeted amounts for expenditures and revenues in 2026 indicate a balanced approach, maintaining parity as in the previous year. The increase in both categories suggests an expansion in the overall financial plan compared to 2025.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
Beginning Fund Balance	\$281,033,146	-	-
Revenues			
TAXES	\$60,576,684	\$62,451,050	\$63,302,250
LICENSES AND PERMITS	\$4,341,885	\$3,420,000	\$3,420,000
INTERGOVERNMENTAL REVENUE	\$20,165,718	\$25,640,350	\$21,728,450
CHARGES FOR SERVICES	\$106,576,494	\$111,692,250	\$118,599,525
FINES AND FORFEITURES	\$2,484,094	\$2,250,000	\$2,250,000
INTEREST	\$13,570,872	\$1,556,400	\$2,721,250
MISCELLANEOUS	\$2,758,755	\$1,991,850	\$3,077,925
OTHER FINANCING SOURCES	\$27,306,965	\$59,876,150	\$74,779,325
Total Revenues	\$237,781,468	\$268,878,050	\$289,878,725
Expenditures			
PERSONNEL SERVICES	\$82,599,944	\$91,628,475	\$95,076,800
SUPPLIES	\$5,033,019	\$5,046,875	\$5,364,950
CHARGES FOR SERVICES	\$16,959,723	\$20,911,075	\$22,845,500
OTHER OPERATING EXPENSES	\$47,919,046	\$52,730,175	\$57,762,000
DATA PROCESSING	\$4,644,339	\$4,586,800	\$5,104,675
OPERATIONS	\$63,632	-	-
FISCAL CHARGES	\$9,669,875	\$10,167,125	\$10,698,975
DEBT SERVICE	\$4,323,634	\$9,859,400	\$9,685,025
LAND	\$308,452	-	-
BUILDINGS	\$915,373	\$3,125,000	\$3,145,000
IMPROVEMENTS	\$46,812,637	\$26,076,400	\$37,152,500
EQUIPMENT	\$8,564,384	\$7,106,675	\$7,047,425
VEHICLES	\$76,465	\$75,000	\$675,000
OFFICE EQUIPMENT	\$31,455	\$1,500	\$4,500
INFRASTRUCTURE TRANSFERS OUT	-\$25,291,128	-	-
OPERATING TRANSFERS	\$18,839,550	\$14,924,025	\$15,403,750
FUND BALANCE/CARROVERS	-	\$16,057,650	\$15,062,575
INTERAGENCY TRANSFERS	\$3,543,325	\$6,581,875	\$4,850,050
Total Expenditures	\$225,013,726	\$268,878,050	\$289,878,725
Total Revenues Less Expenditures	\$12,767,742	-	-
Ending Fund Balance	\$293,800,888	-	-



Department / Fund Summary

in \$1000s

Funds	Mayor	City Council	Legal	CED	Fire	Mgmt Srvcs	Non-Dept	Police	Prop Mgmt	Public Srvcs	TOTAL
General Fund	1,272	1,874	2,413	8,217	11,674	7,531	13,452	31,829	-	17,034	95,297
Downtown Ogden	-	-	-	-	-	-	-	-	-	-	-
Tourism & Marketing	-	-	-	298	-	-	-	-	-	-	298
CIP	-	8,000	-	156	1,735	-	1,440	-	-	10,342	21,673
Water Utility	-	-	-	-	-	1,558	-	-	-	35,279	36,837
Sanitary Sewer Utility	-	-	-	-	-	-	-	-	-	17,970	17,970
Refuse Utility	-	-	-	-	-	-	-	-	-	9,197	9,197
Airport	-	-	-	5,062	-	-	-	-	-	-	5,062
Golf Courses	-	-	-	-	-	-	-	-	-	3,221	3,221
Recreation	-	-	-	-	-	-	-	-	-	243	243
Parking & Mobility	-	-	-	-	-	2,742	-	-	-	-	2,742
Property Mgmt (BDO)	-	-	-	-	-	-	-	-	36,430	-	36,430
Storm Sewer Utility	-	-	-	-	-	-	-	-	-	9,407	9,407
Medical Services	-	-	-	-	12,711	-	-	-	-	-	12,711
Fleet and Facilities	-	-	-	-	-	14,330	-	-	-	-	14,330
Information Technology	-	-	-	-	-	7,077	-	-	-	-	7,077
Risk Management	-	-	-	-	-	2,802	-	-	-	-	2,802
Gomer Nicholas Trust	-	-	-	-	-	-	-	-	-	8	8
Cemetery Perptl Care Trust	-	-	-	-	-	-	-	-	-	22	22
Misc. Grants & Donations	-	-	179	163	898	-	-	2,452	-	3	3,695
Major Grants	-	-	-	10,859	-	-	-	-	-	-	10,859
TOTAL	1,272	9,874	2,592	24,755	27,018	36,041	14,892	34,281	36,430	102,725	289,879



FUND BALANCE/RETAINED EARNINGS-ADOPTED BUDGET PRESENTATION

		MEMORANDUM										
		CHANGES IN FUND BALANCE:										
FUND	GOVERNMENTAL FUNDS	6-30-24	6-30-25	BUDGETED	BUDGETED	DEBT SERVICE	CHANGES IN FUND BALANCE:			6-30-25	% CHANGE	
		FUND	PROJECTED	REVENUE/	APPROPRIATIONS/		USE OF	USE OF	RETURN TO	PROJECTED		IN FUND
		BALANCE	FUND BALANCE	TRANSFERS IN	TRANSFERS OUT	PRINCIPAL	FUND BALANCE	FUND BALANCE	FUND	FUND BALANCE	BALANCE	
							OPERATING	CAPITAL	BALANCE		BALANCE	
1000	General Fund	\$ 74,334,278	\$ 49,664,137	\$ 91,396,575	\$ 94,181,875	\$ 1,115,000 ¹	\$ 2,301,300	\$ 1,599,000	\$ -	\$ 44,033,837*	-11.34%	⁵
7120	Misc Grants and Donations Fund	-	-	3,694,650	3,694,650	-	-	-	-	-	-	
7130	Major Grants and Donations Fund	-	-	9,128,950	10,858,950	-	1,730,000	-	-	-	-	
2110	Downtown Ogd Spc Assessment Fund	7,239	8,012	-	-	-	-	-	-	8,012	0.00%	
2120	Tourism and Marketing Fund	194,749	171,404	298,000	294,425	-	-	-	3,575	174,979	2.09%	
4100	Capital Improvement Fund	41,759,107	44,148,034	13,672,800	21,672,800	-	-	8,000,000	-	36,148,034	-18.12%	⁶
	TOTAL	\$ 116,295,373	\$ 93,991,587	\$ 118,190,975	\$ 130,702,700	\$ 1,115,000	\$ 4,031,300	\$ 9,599,000	\$ 3,575	\$ 80,364,862	-14.50%	
PROPRIETARY FUNDS												
5100	Water Utility Fund	\$ 88,222,377	\$ 93,369,145	\$ 34,215,250	\$ 33,759,575	\$ 3,077,800 ²	\$ 25,000	\$ 2,597,125	\$ -	\$ 90,747,020	-2.81%	
5110	Sanitary Sewer Utility Fund	45,454,016	47,773,927	15,542,425	17,377,550	592,775 ²	956,675	1,471,225	-	45,346,027	-5.08%	
5120	Refuse Utility Fund	13,248,363	14,934,200	7,877,275	9,196,675	-	1,319,400	-	-	13,614,800	-8.83%	
5130	Airport Fund	27,453,099	28,207,469	2,955,850	4,946,150	115,425 ³	2,105,725	-	-	26,101,744	-7.47%	
5140	Dinosaur Park	-	-	-	-	-	-	-	-	-	0.00%	
5150	Golf Courses Fund	2,378,607	3,568,213	3,218,125	3,221,125	-	3,000	-	-	3,565,213	-0.08%	
5160	Recreation Fund	149,630	204,886	242,500	242,500	-	-	-	-	204,886	0.00%	
5170	Parking & Mobility Fund	-	-	2,741,950	2,741,950	-	-	-	-	-	0.00%	
5180/5181	Property Management Fund	70,270,204	59,763,697	15,275,000	21,379,525	-	14,448,375	6,706,150	15,050,000	53,659,172	-10.21%	⁷
5190	Storm Sewer Utility Fund	37,875,181	39,492,262	6,673,000	8,952,625	454,475 ²	977,500	1,756,600	-	36,758,162	-6.92%	
5200	Medical Services Fund	6,111,740	3,270,031	10,040,375	12,711,000	-	670,625	2,000,000	-	599,406	-81.67%	⁸
6100	Fleet and Facilities Fund	13,933,015	12,261,483	11,650,650	14,137,000	193,000 ⁴	-	2,679,350	-	9,582,133	-21.85%	⁹
6120	Information Technology Fund	2,497,916	1,895,003	6,652,575	7,077,075	-	424,500	-	-	1,470,503	-22.40%	¹⁰
6130	Risk Management Fund	1,349,418	1,745,363	2,755,450	2,801,975	-	46,525	-	-	1,698,838	-2.67%	
	TOTAL	\$ 308,943,567	\$ 306,485,678	\$ 119,840,425	\$ 138,544,725	\$ 4,433,475	\$ 20,977,325	\$ 17,210,450	\$ 15,050,000	\$ 283,347,903	-7.55%	
FIDUCIARY FUNDS												
7110	Cemetery Fund	\$ 1,483,210	\$ 1,520,052	\$ 21,750	\$ 12,750	\$ -	\$ -	\$ -	\$ 9,000	\$ 1,529,052	0.59%	
7100	Gomer Nicholas Endowment Fund	448,496	462,496	7,500	7,500	-	-	-	-	462,496	0.00%	
	TOTAL	\$ 1,931,706	\$ 1,982,548	\$ 29,250	\$ 20,250	\$ -	\$ -	\$ -	\$ 9,000	\$ 1,991,548	0.45%	
	GRAND TOTAL	\$ 427,170,646	\$ 402,459,814	\$ 238,060,650	\$ 269,267,675	\$ 5,548,475	\$ 25,008,625	\$ 26,809,450	\$ 15,062,575	\$ 365,704,314	-9.13%	

FUND BALANCE/RETAINED EARNINGS-ADOPTED BUDGET PRESENTATION

NOTES:

* Fund balance amounts for the general fund include misc grants and major grant activity.

¹ Sales Tax Revenue Bond used to reconstruct the Marshall White Recreation Center and Franchise Tax Revenue Bond used to improve Lindquist Field and an Energy Savings Project

² Revenue Bonds.

³ Repayments to other funds.

⁴ Capital Lease agreements.

The decrease in the general fund balance is a result of the use of grant program income in the major grants activity from the use of fund balance and a use of prior year restricted fund balance for a capital project.

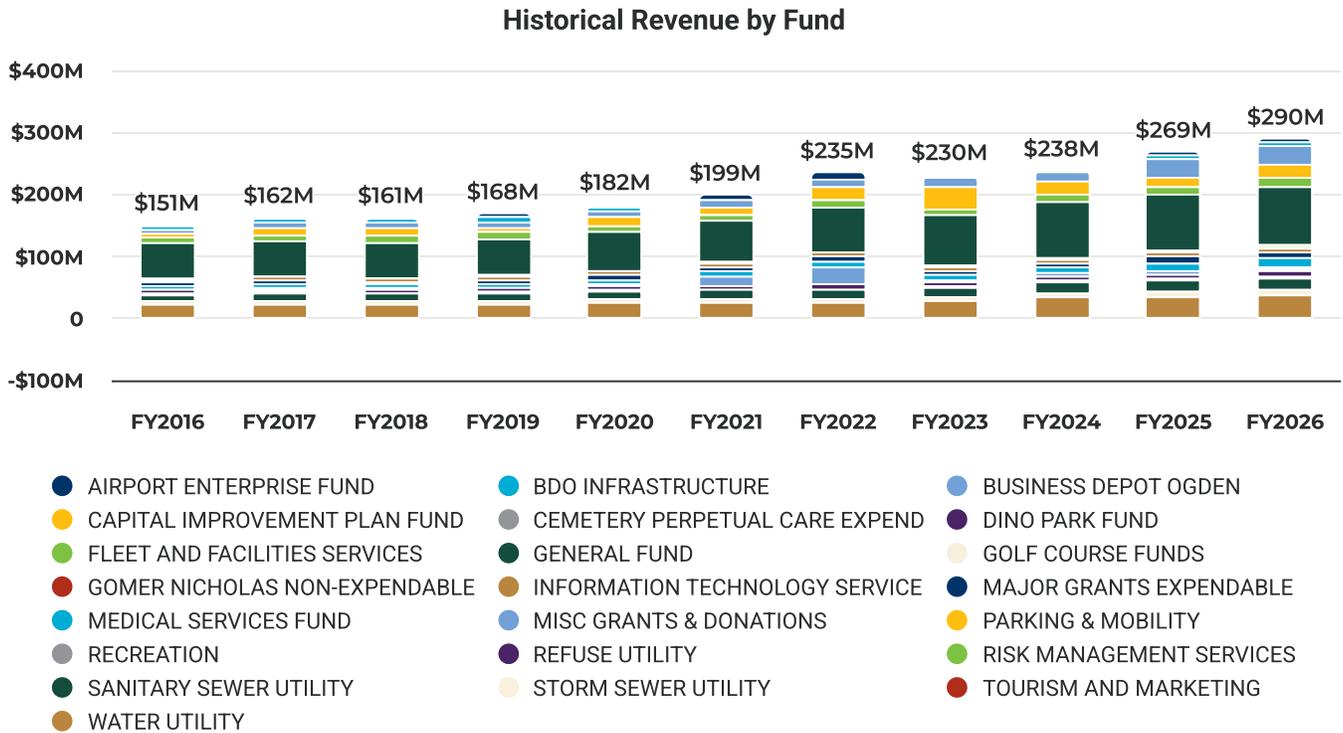
The fund balance change to the Capital Improvement Fund is the appropriation of the use of fund balance for funds that were appropriated in the prior fiscal year but were proposed to be used in the FY26 adopted budget. The use of the funds will need an additional appropriation by City Council to use but were included in the adopted budget and would result in a reduction of the fund balance.

The fund balance change to the Property Management Fund is due to the depreciation expense, which is non-cash expense and represents the annual use of fixed assets. Additionally, planned transfers to other funds for capital, debt repayment and investment as authorized by City Council.

The fund balance change to the Medical Services Fund is due to a transfer from fund balance to the CIP Fund for the use in a capital improvement project for future land and construction of a new training tower.

The fund balance change to the Fleet and Facilities Fund is due to the depreciation expense, which is non-cash expense and represents the annual use of fixed assets and the continued use of prior funds towards asset replacement.

Revenues by Fund



The total revenue for all funds in FY2026 is \$289.9 million, reflecting a 7.81% increase from the previous year's total of \$268.9 million. The General Fund remains the largest category, increasing by \$5.2 million or 5.78% to \$95.3 million, though its share of the total slightly decreased to 32.87% from 33.5%.

The Water Utility fund also grew by \$2.1 million or 6.05%, reaching \$36.8 million and representing 12.71% of total revenue. In contrast, the Business Depot Ogden fund decreased by \$785,700 or 2.58% to \$29.7 million, reducing its share to 10.23% of the total.

Notably, the Capital Improvement Plan Fund saw a significant increase of \$6.4 million or 42.23%, rising to \$21.7 million and increasing its proportion of total revenue to 7.48%. The Sanitary Sewer Utility fund increased by \$835,675 or 4.88% to \$18 million, while Fleet and Facilities Services grew by \$1.6 million or 12.6% to \$14.3 million.

The Medical Services Fund experienced a slight decrease of \$210,325 or 1.63%, totaling \$12.7 million and accounting for 4.38% of the total. The Major Grants Expendable fund increased by \$708,150 or 6.98% to \$10.9 million, and the Storm Sewer Utility fund rose by \$1.2 million or 14.79% to \$9.4 million.

The Refuse Utility fund increased by \$1.5 million or 19.86%, reaching \$9.2 million and representing 3.17% of total revenue. Among the largest increases, Parking & Mobility grew substantially by \$1.9 million or 221.93% to \$2.7 million, and the Golf Course Funds increased by \$952,775 or 42% to \$3.2 million.

On the decrease side, Misc Grants & Donations declined by \$1.1 million or 22.45% to \$3.7 million. The BDO Infrastructure fund decreased by \$550,725 or 7.53% to \$6.8 million, and Recreation funds slightly decreased by \$4,025 or 1.63% to \$242,500.

FY26 Revenues by Fund



● AIRPORT ENTERPRISE FUND	\$5,061,575	1.75%
● BDO INFRASTRUCTURE	\$6,765,225	2.33%
● BUSINESS DEPOT OGDEN	\$29,664,300	10.23%
● CAPITAL IMPROVEMENT PLAN FUND	\$21,672,800	7.48%
● CEMETERY PERPETUAL CARE EXPEND	\$21,750	0.01%
● FLEET AND FACILITIES SERVICES	\$14,330,000	4.94%
● GENERAL FUND	\$95,296,875	32.87%
● GOLF COURSE FUNDS	\$3,221,125	1.11%
● GOMER NICHOLAS NON-EXPENDABLE	\$7,500	0.00%
● INFORMATION TECHNOLOGY SERVICE	\$7,077,075	2.44%
● MAJOR GRANTS EXPENDABLE	\$10,858,950	3.75%
● MEDICAL SERVICES FUND	\$12,711,000	4.38%
● MISC GRANTS & DONATIONS	\$3,694,650	1.27%
● PARKING & MOBILITY	\$2,741,950	0.95%
● RECREATION	\$242,500	0.08%
● REFUSE UTILITY	\$9,196,675	3.17%
● RISK MANAGEMENT SERVICES	\$2,801,975	0.97%
● SANITARY SEWER UTILITY	\$17,970,325	6.20%
● STORM SEWER UTILITY	\$9,407,100	3.25%
● TOURISM AND MARKETING	\$298,000	0.10%
● WATER UTILITY	\$36,837,375	12.71%

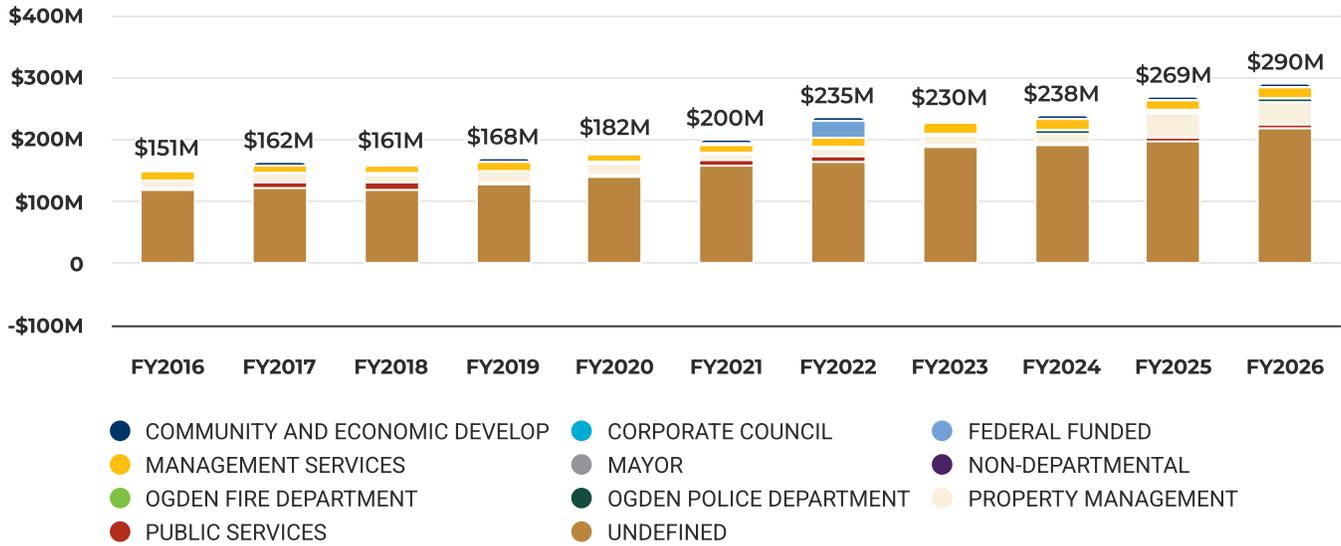
Revenues by Fund

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 7 Month Actual	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
GENERAL FUND	\$89,673,359.93	\$90,085,850.00	\$82,878,432.87	\$95,296,875.00	5.78%
TOURISM AND MARKETING	\$304,537.85	\$298,000.00	\$229,317.20	\$298,000.00	0.00%
CAPITAL IMPROVEMENT PLAN FUND	\$21,026,420.77	\$15,238,050.00	\$24,876,259.06	\$21,672,800.00	42.23%
WATER UTILITY	\$34,147,741.80	\$34,736,100.00	\$30,069,731.79	\$36,837,375.00	6.05%
SANITARY SEWER UTILITY	\$15,929,142.92	\$17,134,650.00	\$14,703,924.09	\$17,970,325.00	4.88%
REFUSE UTILITY	\$7,902,811.81	\$7,672,775.00	\$7,465,176.92	\$9,196,675.00	19.86%
AIRPORT ENTERPRISE FUND	\$2,185,964.65	\$4,706,075.00	\$3,368,785.03	\$5,061,575.00	7.55%
GOLF COURSE FUNDS	\$2,663,132.24	\$2,268,350.00	\$3,026,837.20	\$3,221,125.00	42.00%
RECREATION	\$221,328.30	\$246,525.00	\$234,809.56	\$242,500.00	-1.63%
PARKING & MOBILITY	-	\$851,725.00	\$994,733.22	\$2,741,950.00	221.93%
BDO INFRASTRUCTURE	\$438,699.66	\$7,315,950.00	\$40,935.53	\$6,765,225.00	-7.53%
BUSINESS DEPOT OGDEN	\$14,751,344.99	\$30,450,000.00	\$11,238,427.62	\$29,664,300.00	-2.58%
STORM SEWER UTILITY	\$6,963,884.77	\$8,195,100.00	\$6,759,067.02	\$9,407,100.00	14.79%
MEDICAL SERVICES FUND	\$10,590,447.70	\$12,921,325.00	\$30,604,176.08	\$12,711,000.00	-1.63%
FLEET AND FACILITIES SERVICES	\$12,107,696.34	\$12,726,525.00	\$10,565,623.27	\$14,330,000.00	12.60%
INFORMATION TECHNOLOGY SERVICE	\$6,182,324.16	\$6,542,350.00	\$6,071,068.66	\$7,077,075.00	8.17%
RISK MANAGEMENT SERVICES	\$2,629,124.11	\$2,544,350.00	\$2,614,403.13	\$2,801,975.00	10.13%
GOMER NICHOLAS NON-EXPENDABLE	\$23,759.43	\$7,500.00	\$19,099.60	\$7,500.00	0.00%
CEMETERY PERPETUAL CARE EXPEND	\$60,163.43	\$21,750.00	\$22,953.66	\$21,750.00	0.00%
MISC GRANTS & DONATIONS	\$4,038,860.63	\$4,764,300.00	\$6,938,344.56	\$3,694,650.00	-22.45%
MAJOR GRANTS EXPENDABLE	\$5,940,722.07	\$10,150,800.00	\$3,977,223.59	\$10,858,950.00	6.98%
Total Revenues	\$237,781,467.56	\$268,878,050.00	\$246,699,329.66	\$289,878,725.00	7.81%



Revenues by Department

Historical Revenue by Department



In FY2026, the total historical revenue by department increased to \$289.9 million, marking a 7.81% rise from the previous year's \$268.9 million. The largest revenue category remained UNDEFINED, growing by \$19.5 million or 9.89% to \$216.6 million, which now represents 74.73% of the total revenue, slightly up from 73.32% the prior year.

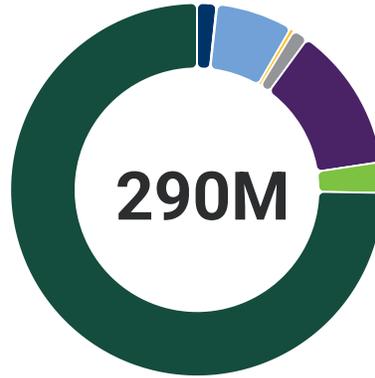
PROPERTY MANAGEMENT revenue decreased by \$1.3 million or 3.54%, falling to \$36.4 million and accounting for 12.57% of total revenue, down from 14.05%. MANAGEMENT SERVICES saw a notable increase of \$2.7 million or 16.42%, reaching \$19.2 million and 6.63% of the total, up from 6.14% previously.

PUBLIC SERVICES revenue rose by \$965,850 or 14.37%, totaling \$7.7 million and representing 2.65% of the overall revenue, an increase from 2.5%. COMMUNITY AND ECONOMIC DEVELOPMENT remained relatively stable with a slight increase of \$6,525 or 0.13%, holding steady at \$4.9 million and 1.68% of total revenue.

Revenues for the OGDEN POLICE DEPARTMENT decreased by \$400,550 or 9.38%, down to \$3.9 million and 1.33% of the total, while the OGDEN FIRE DEPARTMENT experienced a significant decline of \$490,700 or 32.96%, dropping to \$998,175 and 0.34% of total revenue.

CORPORATE COUNCIL revenue increased by \$55,825 or 45.4%, reaching \$178,800 and 0.06% of the total. The MAYOR and FEDERAL FUNDED categories remained at \$0, contributing no revenue in both years.

FY26 Revenues by Department



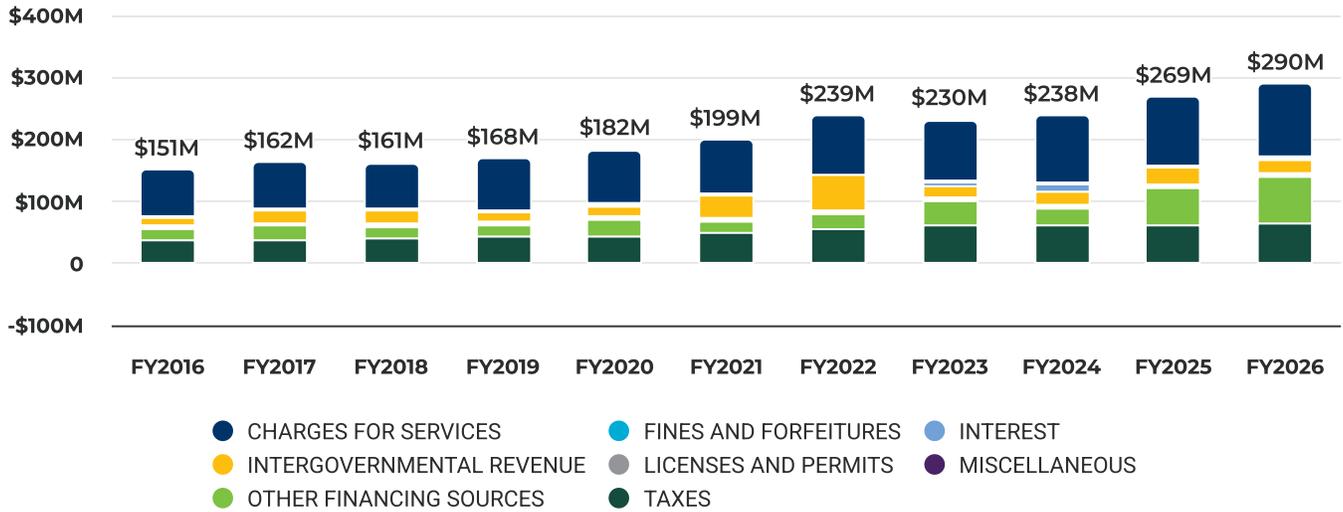
● COMMUNITY AND ECONOMIC DEVELOP	\$4,865,700	1.68%
● CORPORATE COUNCIL	\$178,800	0.06%
● MANAGEMENT SERVICES	\$19,218,575	6.63%
● OGDEN FIRE DEPARTMENT	\$998,175	0.34%
● OGDEN POLICE DEPARTMENT	\$3,869,300	1.33%
● PROPERTY MANAGEMENT	\$36,429,525	12.57%
● PUBLIC SERVICES	\$7,685,600	2.65%
● UNDEFINED	\$216,633,050	74.73%

Revenues by Department

Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
MANAGEMENT SERVICES	\$16,508,000.00	\$19,218,575.00	16.42%
CORPORATE COUNCIL	\$122,975.00	\$178,800.00	45.40%
OGDEN POLICE DEPARTMENT	\$4,269,850.00	\$3,869,300.00	-9.38%
OGDEN FIRE DEPARTMENT	\$1,488,875.00	\$998,175.00	-32.96%
COMMUNITY AND ECONOMIC DEVELOP	\$4,859,175.00	\$4,865,700.00	0.13%
PUBLIC SERVICES	\$6,719,750.00	\$7,685,600.00	14.37%
PROPERTY MANAGEMENT	\$37,765,950.00	\$36,429,525.00	-3.54%
UNDEFINED	\$197,143,475.00	\$216,633,050.00	9.89%
Total Revenues	\$268,878,050.00	\$289,878,725.00	7.81%

Revenues by Revenue Source

Historical Revenue by Revenue Source



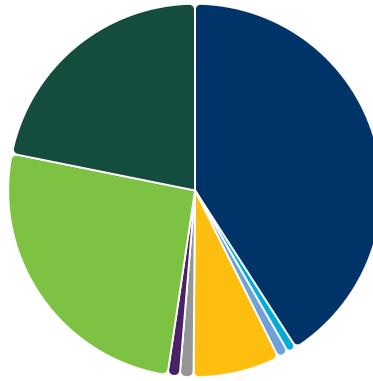
The total revenue for FY2026 is \$289.9 million, representing a 7.81% increase from the previous year's total of \$268.9 million. Charges for Services remain the largest revenue source at \$118.6 million, accounting for 40.91% of the total, and increased by \$6.9 million or 6.18% compared to the prior year.

Other Financing Sources is the second-largest category, rising to \$74.8 million or 25.8% of total revenue. This category grew by \$14.9 million, a 24.89% increase from the previous year. Taxes rank third at \$63.3 million, making up 21.84% of total revenue, with a modest increase of \$851,200 or 1.36%.

Intergovernmental Revenue decreased to \$21.7 million, which is 7.5% of the total and reflects a decline of \$3.9 million or 15.26% from the prior year. Licenses and Permits remained steady at \$3.4 million, representing 1.18% of total revenue with no change from the previous year.

Miscellaneous revenue increased significantly by \$1.1 million or 54.53%, reaching \$3.1 million and 1.06% of the total. Interest income also rose by \$1.2 million or 74.84% to \$2.7 million, now constituting 0.94% of total revenue. Fines and Forfeitures held steady at \$2.3 million, accounting for 0.78% of the total with no change from the prior year.

FY26 Revenues by Revenue Source



● CHARGES FOR SERVICES	\$118,599,525	40.91%
● FINES AND FORFEITURES	\$2,250,000	0.78%
● INTEREST	\$2,721,250	0.94%
● INTERGOVERNMENTAL REVENUE	\$21,728,450	7.50%
● LICENSES AND PERMITS	\$3,420,000	1.18%
● MISCELLANEOUS	\$3,077,925	1.06%
● OTHER FINANCING SOURCES	\$74,779,325	25.80%
● TAXES	\$63,302,250	21.84%

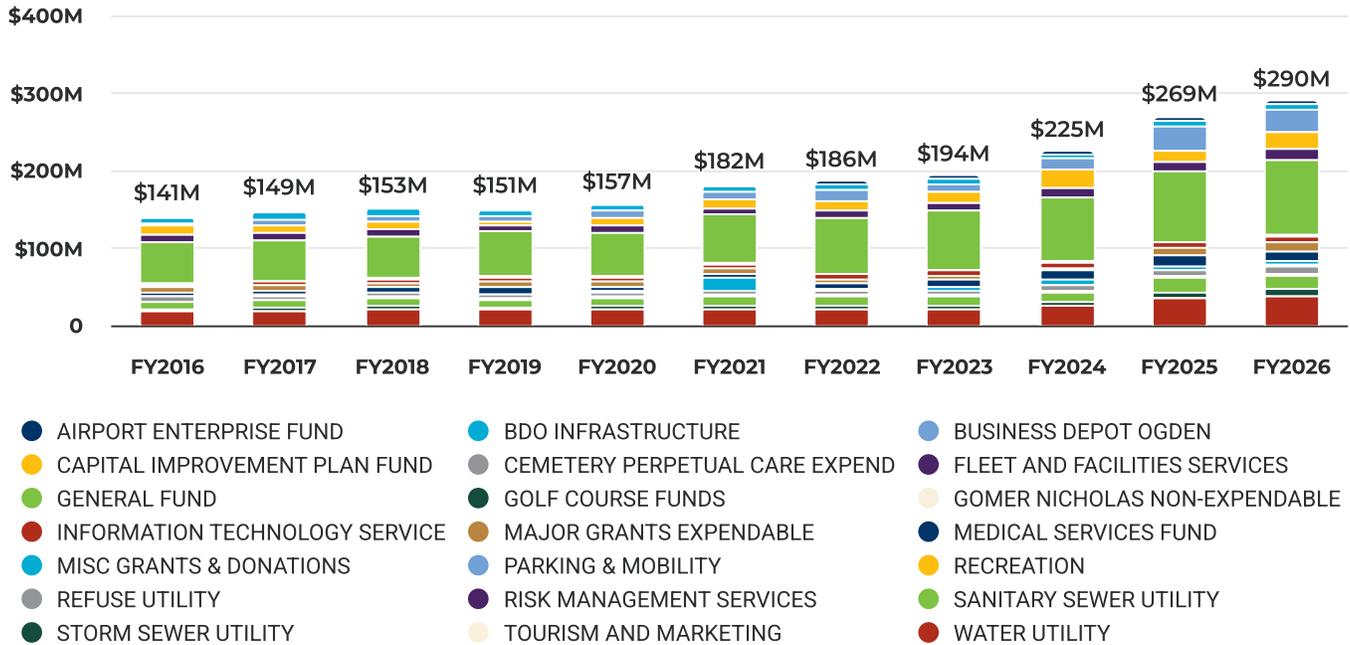
Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
TAXES	60,576,684	53,243,855	62,451,050	63,302,250
LICENSES AND PERMITS	4,341,885	3,834,363	3,420,000	3,420,000
INTERGOVERNMENTAL REVENUE	20,165,718	17,724,207	25,640,350	21,728,450
CHARGES FOR SERVICES	106,576,494	125,389,985	111,692,250	118,599,525
FINES AND FORFEITURES	2,484,094	2,418,434	2,250,000	2,250,000
INTEREST	13,570,872	2,259,856	1,556,400	2,721,250
MISCELLANEOUS	2,758,755	4,076,331	1,991,850	3,077,925
OTHER FINANCING SOURCES	27,306,965	37,752,298	59,876,150	74,779,325
Total Revenues	237,781,468	246,699,330	268,878,050	289,878,725



Expenditures by Fund

Historical Expenditures by Fund



The total expenditures for FY2026 increased by 7.81% to \$289.9 million compared to the previous year. The General Fund remained the largest category, rising by \$5.2 million or 5.78% to \$95.3 million, representing 32.87% of the total budget. The Water Utility also grew by \$2.1 million or 6.05%, reaching \$36.8 million and accounting for 12.71% of total expenditures.

Business Depot Ogden saw a slight decrease of \$785,700 or 2.58%, lowering its budget to \$29.7 million and its share to 10.23%. In contrast, the Capital Improvement Plan Fund experienced a significant increase of \$6.4 million or 42.23%, rising to \$21.7 million and making up 7.48% of the total budget.

Other notable increases include the Sanitary Sewer Utility, which grew by \$835,675 or 4.88% to \$18 million, and Fleet and Facilities Services, which increased by \$1.6 million or 12.6% to \$14.3 million. The Medical Services Fund decreased slightly by \$210,325 or 1.63% to \$12.7 million.

The Major Grants Expendable fund increased by \$708,150 or 6.98% to \$10.9 million. Storm Sewer Utility expenditures rose by \$1.2 million or 14.79% to \$9.4 million, while Refuse Utility increased by \$1.5 million or 19.86% to \$9.2 million.

Among the largest decreases, Misc Grants & Donations fell by \$1.1 million or 22.45% to \$3.7 million, and BDO Infrastructure declined by \$550,725 or 7.53% to \$6.8 million. Recreation expenditures decreased marginally by \$4,025 or 1.63% to \$242,500.

FY26 Expenditures by Fund



● AIRPORT ENTERPRISE FUND	\$5,061,575	1.75%
● BDO INFRASTRUCTURE	\$6,765,225	2.33%
● BUSINESS DEPOT OGDEN	\$29,664,300	10.23%
● CAPITAL IMPROVEMENT PLAN FUND	\$21,672,800	7.48%
● CEMETERY PERPETUAL CARE EXPEND	\$21,750	0.01%
● FLEET AND FACILITIES SERVICES	\$14,330,000	4.94%
● GENERAL FUND	\$95,296,875	32.87%
● GOLF COURSE FUNDS	\$3,221,125	1.11%
● GOMER NICHOLAS NON-EXPENDABLE	\$7,500	0.00%
● INFORMATION TECHNOLOGY SERVICE	\$7,077,075	2.44%
● MAJOR GRANTS EXPENDABLE	\$10,858,950	3.75%
● MEDICAL SERVICES FUND	\$12,711,000	4.38%
● MISC GRANTS & DONATIONS	\$3,694,650	1.27%
● PARKING & MOBILITY	\$2,741,950	0.95%
● RECREATION	\$242,500	0.08%
● REFUSE UTILITY	\$9,196,675	3.17%
● RISK MANAGEMENT SERVICES	\$2,801,975	0.97%
● SANITARY SEWER UTILITY	\$17,970,325	6.20%
● STORM SEWER UTILITY	\$9,407,100	3.25%
● TOURISM AND MARKETING	\$298,000	0.10%
● WATER UTILITY	\$36,837,375	12.71%

The Fiscal Year Expenditures by Fund include the GENERAL FUND at \$95.3 million, representing 32.87% of the total. The WATER UTILITY follows with \$36.8 million, or 12.71%. BUSINESS DEPOT OGDEN accounts for \$29.7 million, which is 10.23%. The CAPITAL IMPROVEMENT PLAN FUND is \$21.7 million, making up 7.48%. SANITARY SEWER UTILITY expenditures total \$18 million, or 6.2%. FLEET AND FACILITIES SERVICES has \$14.3 million, representing 4.94%. The MEDICAL SERVICES FUND is \$12.7 million, or 4.38%. MAJOR GRANTS EXPENDABLE stands at \$10.9 million, which is 3.75%. STORM SEWER UTILITY accounts for \$9.4 million, or 3.25%. Lastly, REFUSE UTILITY expenditures are \$9.2 million, comprising 3.17% of the total. Eleven smaller categories are not included in this summary.

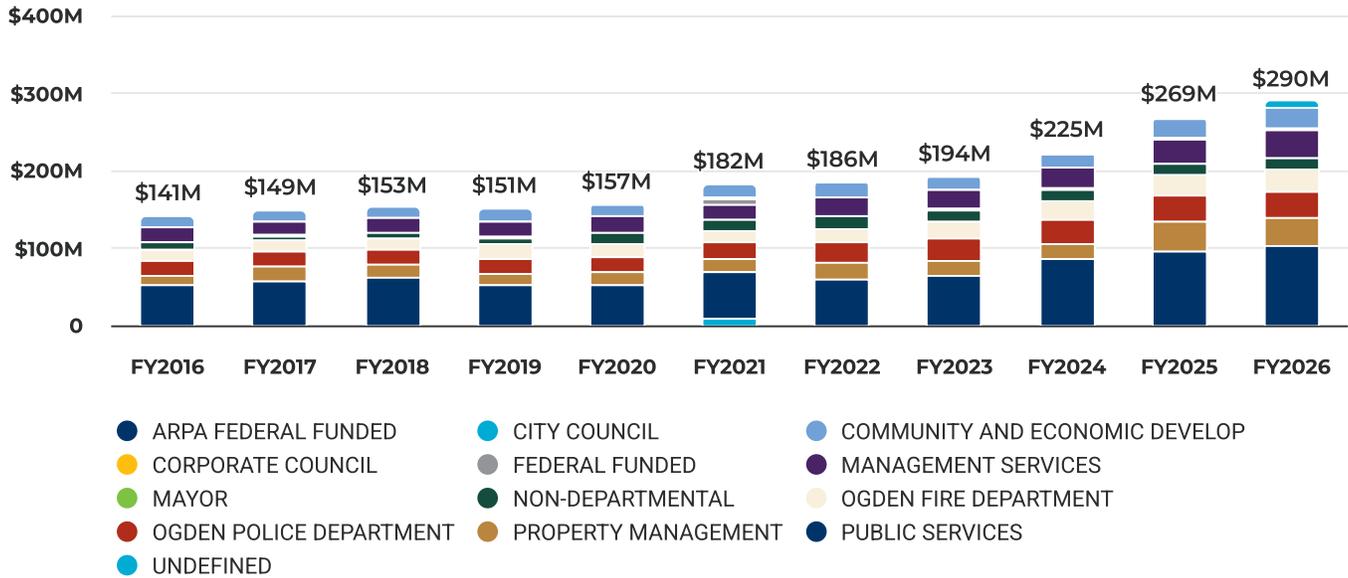
Expenditures by Fund

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
GENERAL FUND	\$82,977,648.72	\$88,634,075.07	\$90,085,850.00	\$95,296,875.00	5.78%
TOURISM AND MARKETING	\$270,244.06	\$248,803.37	\$298,000.00	\$298,000.00	0.00%
CAPITAL IMPROVEMENT PLAN FUND	\$24,984,114.64	\$22,814,907.15	\$15,238,050.00	\$21,672,800.00	42.23%
WATER UTILITY	\$24,270,235.95	\$24,544,571.11	\$34,736,100.00	\$36,837,375.00	6.05%
SANITARY SEWER UTILITY	\$13,031,391.93	\$14,112,679.64	\$17,134,650.00	\$17,970,325.00	4.88%
REFUSE UTILITY	\$6,637,138.14	\$6,170,652.80	\$7,672,775.00	\$9,196,675.00	19.86%
AIRPORT ENTERPRISE FUND	\$3,741,893.64	\$4,777,107.77	\$4,706,075.00	\$5,061,575.00	7.55%
GOLF COURSE FUNDS	\$1,968,286.02	\$1,822,823.48	\$2,268,350.00	\$3,221,125.00	42.00%
RECREATION	\$230,125.25	\$193,767.13	\$246,525.00	\$242,500.00	-1.63%
PARKING & MOBILITY	-	\$342,318.96	\$851,725.00	\$2,741,950.00	221.93%
BDO INFRASTRUCTURE	\$6,443,484.91	\$4,787,313.42	\$7,315,950.00	\$6,765,225.00	-7.53%
BUSINESS DEPOT OGDEN	\$12,933,000.00	\$17,096,300.00	\$30,450,000.00	\$29,664,300.00	-2.58%
STORM SEWER UTILITY	\$4,772,064.90	\$5,713,236.66	\$8,195,100.00	\$9,407,100.00	14.79%
MEDICAL SERVICES FUND	\$11,545,051.48	\$11,167,408.51	\$12,921,325.00	\$12,711,000.00	-1.63%
FLEET AND FACILITIES SERVICES	\$11,353,871.11	\$11,775,311.49	\$12,726,525.00	\$14,330,000.00	12.60%
INFORMATION TECHNOLOGY SERVICE	\$6,521,219.34	\$6,175,926.24	\$6,542,350.00	\$7,077,075.00	8.17%
RISK MANAGEMENT SERVICES	\$2,187,095.87	\$2,288,555.07	\$2,544,350.00	\$2,801,975.00	10.13%
GOMER NICHOLAS NON-EXPENDABLE	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	0.00%
CEMETERY PERPETUAL CARE EXPEND	\$9,475.99	\$17,874.76	\$21,750.00	\$21,750.00	0.00%
MISC GRANTS & DONATIONS	\$7,146,054.75	\$24,144,481.33	\$4,764,300.00	\$3,694,650.00	-22.45%
MAJOR GRANTS EXPENDABLE	\$3,983,829.18	\$5,992,729.47	\$10,150,800.00	\$10,858,950.00	6.98%
Total Expenditures	\$225,013,725.88	\$252,828,343.43	\$268,878,050.00	\$289,878,725.00	7.81%



Expenditures by Department

Historical Expenditures by Department



The total budget for FY2026 is \$289.9 million, reflecting a 7.81% increase from the previous year's total of \$268.9 million. Public Services remains the largest expenditure category at \$102.7 million, accounting for 35.44% of the total budget, and it increased by \$7.4 million or 7.8% compared to the prior year.

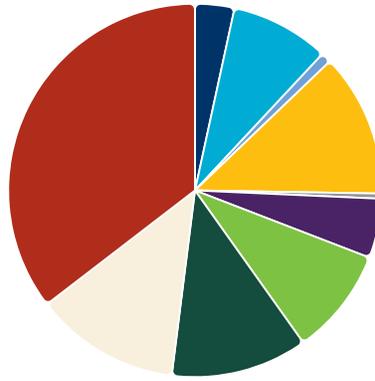
Property Management decreased slightly by \$1.3 million or 3.54% to \$36.4 million, representing 12.57% of the total budget. Management Services saw a notable increase of \$4.7 million or 15.01%, reaching \$36 million and comprising 12.43% of the budget.

The Ogden Police Department's budget rose by \$1 million or 3.02% to \$34.3 million, making up 11.83% of the total. Conversely, the Ogden Fire Department experienced a decrease of \$980,725 or 3.5%, with a budget of \$27 million, which is 9.32% of the total.

Community and Economic Development remained nearly flat with a slight decrease of \$68,775 or 0.28%, holding steady at \$24.8 million and 8.54% of the budget. Non-Departmental expenditures increased by \$1.4 million or 10.6% to \$14.9 million, representing 5.14% of the total.

The City Council budget saw the most significant increase, rising by \$8.2 million or 482.6% to \$9.9 million, now accounting for 3.41% of the total budget. Corporate Council increased by \$256,600 or 10.99% to \$2.6 million, and the Mayor's budget grew by \$380,475 or 42.68% to \$1.3 million, representing 0.89% and 0.44% of the total budget respectively.

FY26 Expenditures by Department



● CITY COUNCIL	\$9,874,125	3.41%
● COMMUNITY AND ECONOMIC DEVELOP	\$24,755,100	8.54%
● CORPORATE COUNCIL	\$2,591,675	0.89%
● MANAGEMENT SERVICES	\$36,040,825	12.43%
● MAYOR	\$1,271,875	0.44%
● NON-DEPARTMENTAL	\$14,892,325	5.14%
● OGDEN FIRE DEPARTMENT	\$27,017,625	9.32%
● OGDEN POLICE DEPARTMENT	\$34,280,950	11.83%
● PROPERTY MANAGEMENT	\$36,429,525	12.57%
● PUBLIC SERVICES	\$102,724,700	35.44%

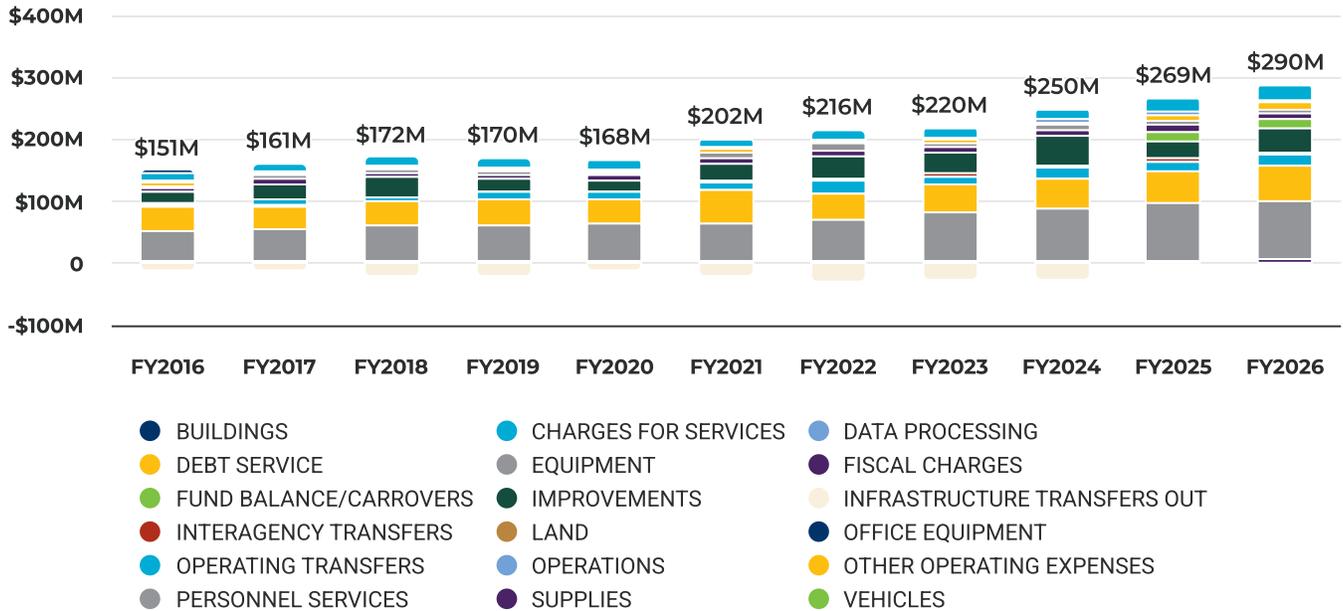
Expenditures by Department

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
MAYOR	633,405	953,543	891,400	1,271,875
CITY COUNCIL	1,161,643	1,469,814	1,694,850	9,874,125
MANAGEMENT SERVICES	26,580,649	28,185,019	31,336,775	36,040,825
CORPORATE COUNCIL	1,669,382	2,087,269	2,335,075	2,591,675
OGDEN POLICE DEPARTMENT	30,389,066	24,404,384	33,276,175	34,280,950
OGDEN FIRE DEPARTMENT	23,208,053	19,854,156	27,998,350	27,017,625
COMMUNITY AND ECONOMIC DEVELOP	16,197,523	18,871,432	24,823,875	24,755,100
PUBLIC SERVICES	86,182,315	84,502,250	95,290,025	102,724,700
PROPERTY MANAGEMENT	19,376,485	21,883,613	37,765,950	36,429,525
NON-DEPARTMENTAL	16,648,389	30,748,130	13,465,575	14,892,325
UNDEFINED	-	63,760	-	-
ARPA FEDERAL FUNDED	2,966,815	19,804,972	-	-
Total Expenditures	225,013,726	252,828,343	268,878,050	289,878,725



Expenditures by Expense Type

Historical Expenditures by Expense Type



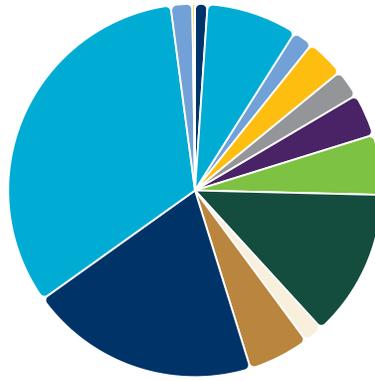
The total budget for FY2026 is \$289.9 million, reflecting a 7.81% increase from the previous year's \$268.9 million. Personnel Services remains the largest expense category at \$95.1 million, accounting for 32.8% of the total budget, with a 3.76% increase of \$3.4 million from the prior year. Other Operating Expenses also grew by 9.54%, rising to \$57.8 million and representing 19.93% of the total.

Improvements saw a significant increase of 42.48%, reaching \$37.2 million and making up 12.82% of the budget, reversing the prior year's large decrease. Charges for Services increased by 9.25% to \$22.8 million, now 7.88% of the total. Operating Transfers rose slightly by 3.21% to \$15.4 million, while Fund Balance/Carrovers decreased by 6.2% to \$15.1 million, representing 5.2% of the budget.

Fiscal Charges increased by 5.23% to \$10.7 million, and Debt Service decreased marginally by 1.77% to \$9.7 million. Equipment expenses saw a slight decline of 0.83% to \$7 million. Supplies increased by 6.3% to \$5.4 million. Notably, Vehicles experienced a substantial increase of 800%, rising to \$675,000, although it remains a smaller portion of the budget.

Among decreases, Interagency Transfers dropped by 26.31% to \$4.9 million. Overall, the budget shows growth in key categories such as Improvements, Other Operating Expenses, and Personnel Services, contributing to the total increase in expenditures for FY2026.

FY26 Expenditures by Expense Type



● BUILDINGS	\$3,145,000	1.08%
● CHARGES FOR SERVICES	\$22,845,500	7.88%
● DATA PROCESSING	\$5,104,675	1.76%
● DEBT SERVICE	\$9,685,025	3.34%
● EQUIPMENT	\$7,047,425	2.43%
● FISCAL CHARGES	\$10,698,975	3.69%
● FUND BALANCE/CARROVERS	\$15,062,575	5.20%
● IMPROVEMENTS	\$37,152,500	12.82%
● INTERAGENCY TRANSFERS	\$4,850,050	1.67%
● OFFICE EQUIPMENT	\$4,500	0.00%
● OPERATING TRANSFERS	\$15,403,750	5.31%
● OTHER OPERATING EXPENSES	\$57,762,000	19.93%
● PERSONNEL SERVICES	\$95,076,800	32.80%
● SUPPLIES	\$5,364,950	1.85%
● VEHICLES	\$675,000	0.23%

Expenditures by Expense Type

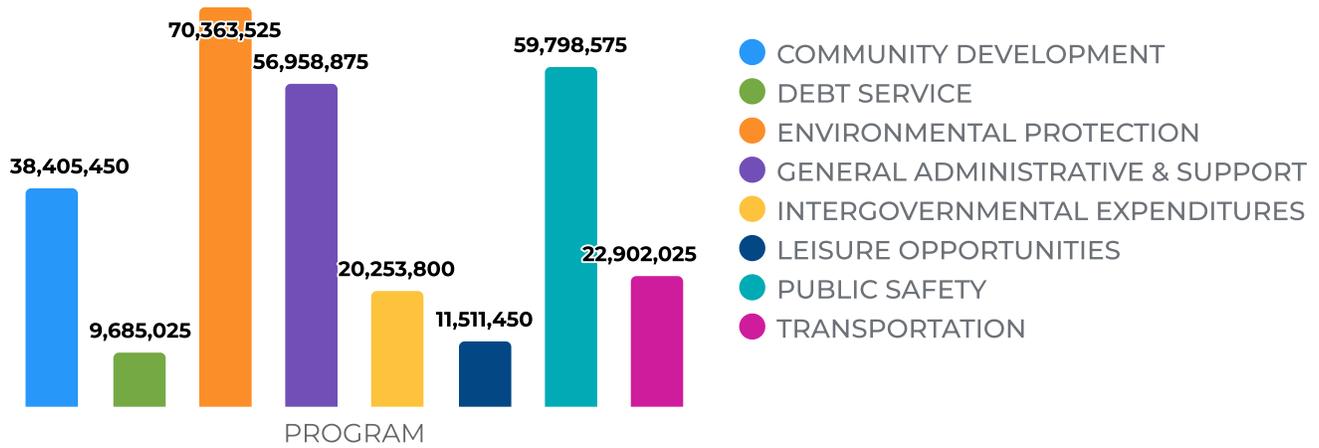
Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
PERSONNEL SERVICES	82,599,944	82,516,800	91,628,475	95,076,800
SUPPLIES	5,033,019	4,677,824	5,046,875	5,364,950
CHARGES FOR SERVICES	16,959,723	18,634,771	20,911,075	22,845,500
OTHER OPERATING EXPENSES	47,919,046	41,539,041	52,730,175	57,762,000
DATA PROCESSING OPERATIONS	4,644,339	4,312,832	4,586,800	5,104,675
FISCAL CHARGES	63,632	1,177	-	-
DEBT SERVICE	9,669,875	10,167,125	10,167,125	10,698,975
LAND	4,323,634	7,238,222	9,859,400	9,685,025
BUILDINGS IMPROVEMENTS	308,452	410,295	-	-
EQUIPMENT	915,373	7,292,911	3,125,000	3,145,000
VEHICLES	46,812,637	42,774,218	26,076,400	37,152,500
OFFICE EQUIPMENT	8,564,384	5,478,373	7,106,675	7,047,425
INFRASTRUCTURE TRANSFERS OUT	76,465	-	75,000	675,000
OPERATING TRANSFERS	31,455	589	1,500	4,500
FUND BALANCE/CARROVERS	-25,291,128	-12,192,086	-	-
INTERAGENCY TRANSFERS	18,839,550	33,394,375	14,924,025	15,403,750
	-	-	16,057,650	15,062,575
Total Expenditures	225,013,726	252,828,343	268,878,050	289,878,725



PROGRAM SUMMARY REPORTS

COMMUNITY DEVELOPMENT	38,405,450	13.25%
DEBT SERVICE	9,685,025	3.34%
ENVIRONMENTAL PROTECTION	70,363,525	24.27%
GENERAL ADMINISTRATION & SUPPORT	56,958,875	19.65%
INTERGOVERNMENTAL EXPENDITURES	20,253,800	6.99%
LEISURE OPPORTUNITIES	11,511,450	3.97%
PUBLIC SAFETY	59,798,575	20.63%
TRANSPORTATION	22,902,025	7.90%
	289,878,725	100%

Program Summary



Program Summary - General Administration & Support

	2024 ACTUAL	2025 ADOPTED	2026 BUDGET
GENERAL ADMINISTRATION & SUPPORT			
GENERAL FUND			
MAYOR			
DEPARTMENT ADMINISTRATION	616,405	891,400	1,271,875
COUNCIL			
DEPARTMENT ADMINISTRATION	1,161,643	1,694,850	1,874,125
MANAGEMENT SERVICES			
COMPTROLLER	738,091	1,136,700	1,112,175
DEPARTMENT ADMINISTRATION	507,896	753,200	934,475
FISCAL OPERATIONS	595,746	880,000	897,625
HUMAN RESOURCES	532,390	885,900	951,425
JUSTICE COURT	1,807,418	1,985,875	2,011,700
MARKETING	343,190	456,025	701,375
PURCHASING	273,583	409,525	333,200
RECORDERS	427,638	589,825	589,425
ATTORNEY			
DEPARTMENT ADMINISTRATION	1,546,242	2,212,100	2,412,875
NON-DEPARTMENTAL			
BUILDINGS	1,385,440	1,242,850	1,404,150
MISCELLANEOUS	5,974,379	5,248,825	5,676,225
COMMUNITY AND ECONOMIC DEVELOPMENT			
DEPARTMENT ADMINISTRATION	1,269,383	1,126,050	971,050
PUBLIC SERVICES			
DEPARTMENT ADMINISTRATION	499,877	715,500	832,900

	2024 ACTUAL	2025 ADOPTED	2026 BUDGET
GENERAL ADMINISTRATION & SUPPORT			
CAPITAL IMPROVEMENT PROJECTS			
COUNCIL			
UNDEFINED	-	-	8,000,000
NON-DEPARTMENTAL			
BUILDINGS	896,451	400,000	1,010,000
MISCELLANEOUS	326,855	383,350	225,000
PUBLIC SERVICES			
DEPARTMENT ADMINISTRATION	15,972	50,000	-
WATER UTILITY			
MANAGEMENT SERVICES			
FISCAL OPERATIONS	1,291,027	1,467,025	1,558,425
FLEET AND FACILITIES			
MANAGEMENT SERVICES			
FACILITIES	3,905,595	3,128,375	3,799,325
FLEET OPERATIONS	6,606,080	8,723,425	9,383,925
STORES	824,319	677,850	949,750
INFORMATION TECHNOLOGY			
MANAGEMENT SERVICES			
ENTERPRISE RESOURCE PLANNING	3,010	-	-
IT OPERATIONS	6,329,556	6,542,350	7,077,075
RISK MANAGEMENT			
MANAGEMENT SERVICES			
RISK MANAGEMENT SERVICES	2,187,096	2,544,350	2,801,975



	2024 ACTUAL	2025 ADOPTED	2026 BUDGET
GENERAL ADMINISTRATION & SUPPORT			
MISC. GRANTS & DONATIONS EXPENDABLE TRUST			
MAYOR			
DEPARTMENT ADMINISTRATION	17,000	-	-
MANAGEMENT SERVICES			
IT OPERATIONS	448	-	-
UNDEFINED	1,035	107,750	-
ATTORNEY			
DEPARTMENT ADMINISTRATION	123,140	122,975	178,800
ARPA FEDERAL FUNDED			
ARPA FUNDS	1,416,449	-	-
FLEET OPERATIONS	62,652	-	-
PUBLIC SERVICES			
DEPARTMENT ADMINISTRATION	1,684	125,000	-
PROGRAM TOTAL:	\$41,687,691	\$44,501,075	\$56,958,875



Program Summary - Public Safety

	2024 ACTUAL	2025 ADOPTED	2026 BUDGET
PUBLIC SAFETY			
GENERAL FUND			
POLICE			
DEPARTMENT ADMINISTRATION	2,950,577	3,407,050	6,259,250
INVESTIGATIONS	6,898,613	7,702,000	3,181,950
SUPPORT SERVICES	2,475,431	3,067,800	1,271,025
UNIFORMS	15,271,508	16,247,200	21,117,150
FIRE			
DEPARTMENT ADMINISTRATION	615,678	829,050	797,350
EMERGENCY MANAGEMENT	6,058	29,750	30,200
FIRE OPERATIONS	9,285,188	9,318,875	9,852,500
FIRE TRAINING	160,311	327,975	330,075
PREVENTION	622,638	682,800	663,625
CAPITAL IMPROVEMENT PROJECTS			
FIRE			
DEPARTMENT ADMINISTRATION	-	2,500,000	1,735,000
AIRPORT			
FIRE			
OGDEN HINCKLEY AIRPORT	20,746	-	-
MEDICAL SERVICES			
FIRE			
FIRE PARAMEDICS	3,366,177	4,028,350	4,175,000
FIRE TRAINING	-	116,600	151,425
MEDICAL SERVICES	5,502,916	6,276,375	6,884,575



	2024 ACTUAL	2025 ADOPTED	2026 BUDGET
PUBLIC SAFETY			
MISC. GRANTS & DONATIONS EXPENDABLE TRUST			
ARPA FEDERAL FUNDED			
FIRE OPERATIONS	1,347,404	-	-
POLICE			
UNIFORM & INVESTIGATIONS	2,792,936	2,852,125	2,451,575
FIRE			
FIRE - PREVENTION	952,383	1,388,575	897,875
PROGRAM TOTAL:	\$52,268,564	\$58,774,525	\$59,798,575



Program Summary - Transportation

	2024 ACTUAL	2025 ADOPTED	2026 BUDGET
TRANSPORTATION			
GENERAL FUND			
PUBLIC SERVICES			
ENGINEERING	1,771,962	2,107,625	2,135,250
STREETS	3,566,647	4,405,250	4,502,175
CAPITAL IMPROVEMENT PROJECTS			
PUBLIC SERVICES			
STREETS	6,221,395	7,680,625	8,576,500
AIRPORT			
COMMUNITY AND ECONOMIC DEVELOPMENT			
OGDEN HINCKLEY AIRPORT	4,315,672	4,590,650	4,946,150
PARKING & MOBILITY			
MANAGEMENT SERVICES			
DEPARTMENT ADMINISTRATION	-	851,725	2,741,950
PROGRAM TOTAL:	\$15,875,677	\$19,635,875	\$22,902,025



Program Summary - Environmental Protection

	2024 ACTUAL	2025 ADOPTED	2026 BUDGET
ENVIRONMENTAL PROTECTION			
GENERAL FUND			
PUBLIC SERVICES			
PARKS AND CEMETERY	5,138,310	5,489,600	5,621,375
CAPITAL IMPROVEMENT PROJECTS			
PUBLIC SERVICES			
PARKS AND CEMETERY	-	425,000	-
WATER UTILITY			
PUBLIC SERVICES			
ENGINEERING	252,356	240,775	306,625
STORES	1,119,523	949,425	973,400
WATER UTILITY OPERATIONS	19,392,453	26,717,275	28,637,500
SANITARY SEWER UTILITY			
PUBLIC SERVICES			
ENGINEERING	315,269	306,200	375,675
SANITARY SEWER OPERATIONS	12,249,318	15,695,600	16,462,675
REFUSE UTILITY			
PUBLIC SERVICES			
REFUSE OPERATIONS	6,637,138	7,672,775	9,196,675
STORM SEWER UTILITY			
PUBLIC SERVICES			
ENGINEERING	331,113	313,425	372,300
STORM SEWER OPERATIONS	4,181,817	7,116,175	8,395,550
CEMETERY PERPETUAL CARE EXPENDABLE TRUST			
PUBLIC SERVICES			
DEPARTMENT ADMINISTRATION	9,476	21,750	21,750



	2024 ACTUAL	2025 ADOPTED	2026 BUDGET
ENVIRONMENTAL PROTECTION			
MISC. GRANTS & DONATIONS EXPENDABLE TRUST			
ARPA FEDERAL FUNDED			
PARKS AND CEMETERY	140,310	-	-
PROGRAM TOTAL:	\$49,767,084	\$64,948,000	\$70,363,525



Program Summary - Leisure Opportunities

	2024 ACTUAL	2025 ADOPTED	2026 BUDGET
LEISURE OPPORTUNITIES			
GENERAL FUND			
COMMUNITY AND ECONOMIC DEVELOPMENT			
ARTS, CULTURE & EVENTS	157,496	131,500	131,500
ARTS, CULTURE & EVENTS	-	15,800	15,800
ARTS, CULTURE & EVENTS	947,205	1,021,850	889,875
UNION STATION	968,980	855,625	835,050
PUBLIC SERVICES			
ARTS, CULTURE & EVENTS	317,316	349,675	362,775
PARKS AND CEMETERY	107,745	212,650	207,700
RECREATION	1,997,436	2,315,425	3,371,600
CAPITAL IMPROVEMENT PROJECTS			
NON-DEPARTMENTAL			
UNION STATION	125,244	305,000	205,000
COMMUNITY AND ECONOMIC DEVELOPMENT			
ARTS, CULTURE & EVENTS	79,824	102,500	102,500
PUBLIC SERVICES			
PARKS AND CEMETERY	1,712,068	1,062,500	1,007,500
RECREATION	15,187,831	1,527,450	758,000
GOLF COURSES			
PUBLIC SERVICES			
GOLF COURSES	1,968,286	2,268,350	3,221,125
RECREATION			
PUBLIC SERVICES			
RECREATION	230,125	246,525	242,500



	2024 ACTUAL	2025 ADOPTED	2026 BUDGET
LEISURE OPPORTUNITIES			
MISC. GRANTS & DONATIONS EXPENDABLE TRUST			
COMMUNITY AND ECONOMIC DEVELOPMENT			
ARTS, CULTURE & EVENTS	25,000	25,000	25,000
ARTS, CULTURE & EVENTS	103,134	99,000	102,525
UNION STATION	153,599	30,000	30,000
PUBLIC SERVICES			
PARKS AND CEMETERY	8,879	5,000	-
RECREATION	-	3,000	3,000
PROGRAM TOTAL:	\$24,090,170	\$10,576,850	\$11,511,450



Program Summary - Community Development

	2024 ACTUAL	2025 ADOPTED	2026 BUDGET
COMMUNITY DEVELOPMENT			
GENERAL FUND			
COMMUNITY AND ECONOMIC DEVELOPMENT			
BUILDING SERVICES	2,309,327	2,918,850	2,931,625
BUSINESS DEVELOPMENT	839,147	839,775	1,005,575
COMMUNITY DEVELOPMENT	276,929	331,250	285,300
PLANNING	764,809	1,364,300	1,151,600
TOURISM & MARKETING			
COMMUNITY AND ECONOMIC DEVELOPMENT			
TOURISM AND MARKETING	270,244	298,000	298,000
CAPITAL IMPROVEMENT PROJECTS			
COMMUNITY AND ECONOMIC DEVELOPMENT			
BUSINESS DEVELOPMENT	236,248	801,625	53,300
PLANNING	91,222	-	-
PROPERTY MANAGEMENT BDO INFRASTRUCTURE			
PROPERTY MANAGEMENT			
BDO ACTIVITIES	4,703,570	7,315,950	6,765,225
BDO INFRASTRUCTURE	-	15,050,000	15,050,000
MISC. GRANTS & DONATIONS EXPENDABLE TRUST			
COMMUNITY AND ECONOMIC DEVELOPMENT			
PLANNING	-	5,875	5,875
MAJOR GRANTS EXPENDABLE TRUST			
COMMUNITY AND ECONOMIC DEVELOPMENT			
BUSINESS DEVELOPMENT	476,967	674,800	519,475
COMMUNITY DEVELOPMENT	3,506,863	9,476,000	10,339,475
PROGRAM TOTAL:	\$13,475,324	\$39,076,425	\$38,405,450



Program Summary - Debt Service

	2024 ACTUAL	2025 ADOPTED	2026 BUDGET
DEBT SERVICE			
GENERAL FUND			
NON-DEPARTMENTAL			
DEBT SERVICE	1,151,641	2,287,150	2,239,950
CAPITAL IMPROVEMENT PROJECTS			
NON-DEPARTMENTAL			
DEBT SERVICE	(8,996)	-	-
WATER UTILITY			
PUBLIC SERVICES			
WATER UTILITY OPERATIONS	2,214,877	5,361,600	5,361,425
SANITARY SEWER UTILITY			
PUBLIC SERVICES			
SANITARY SEWER OPERATIONS	466,805	1,132,850	1,131,975
AIRPORT			
COMMUNITY AND ECONOMIC DEVELOPMENT			
OGDEN HINCKLEY AIRPORT	2,682	115,425	115,425
STORM SEWER UTILITY			
PUBLIC SERVICES			
STORM SEWER OPERATIONS	259,135	765,500	639,250
MEDICAL SERVICES			
FIRE			
DEBT SERVICE	30,959	-	-
FLEET AND FACILITIES			
MANAGEMENT SERVICES			
DEBT SERVICE	17,878	196,875	197,000
INFORMATION TECHNOLOGY			
MANAGEMENT SERVICES			
DEBT SERVICE	188,653	-	-
PROGRAM TOTAL:	\$4,323,634	\$9,859,400	\$9,685,025



Program Summary - Intergovernmental Expenditures

	2024 ACTUAL	2025 ADOPTED	2026 BUDGET
INTERGOVERNMENTAL EXPENDITURES			
GENERAL FUND			
NON-DEPARTMENTAL			
INTERFUND TRANSFERS	6,697,375	3,598,400	4,132,000
CAPITAL IMPROVEMENT PROJECTS			
NON-DEPARTMENTAL			
INTERFUND TRANSFERS	100,000	-	-
PROPERTY MANAGEMENT BDO INFRASTRUCTURE			
PROPERTY MANAGEMENT			
INTERFUND TRANSFERS	12,933,000	15,400,000	14,614,300
INTERFUND TRANSFERS	1,739,915	-	-
MEDICAL SERVICES			
FIRE			
INTERFUND TRANSFERS	2,645,000	2,500,000	1,500,000
GOMER NICHOLAS NON-EXPENDABLE TRUST			
PUBLIC SERVICES			
INTERFUND TRANSFERS	7,500	7,500	7,500
PROGRAM TOTAL:	\$24,122,790	\$21,505,900	\$20,253,800
GRAND TOTAL:	\$225,610,932	\$268,878,050	\$289,878,725

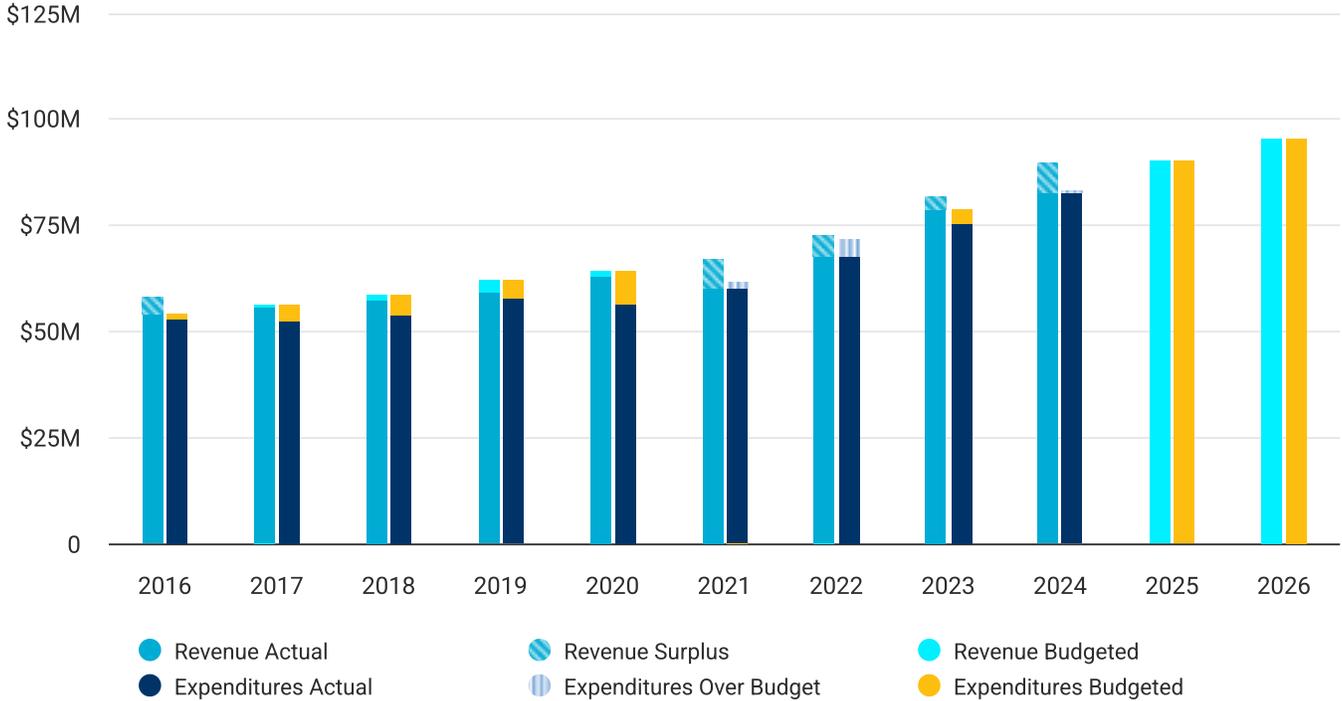


GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

Summary

Revenues vs Expenditures Summary



In the 2026 budget for the General Fund, both expenditures and revenues are budgeted at \$95.3 million, reflecting an increase of 5.78% from the previous year's budgeted amount of \$90.1 million. This continues the trend of growth observed in the prior year, although at a slightly lower rate compared to the 9.08% increase seen from the earlier period to 2025.

The equal budgeted amounts for expenditures and revenues in 2026 indicate a balanced approach, maintaining parity as in the previous year. The increase in both categories suggests an overall expansion in the General Fund's financial plan, with no divergence between expected income and planned spending.

General Fund - Comprehensive Fund Summary

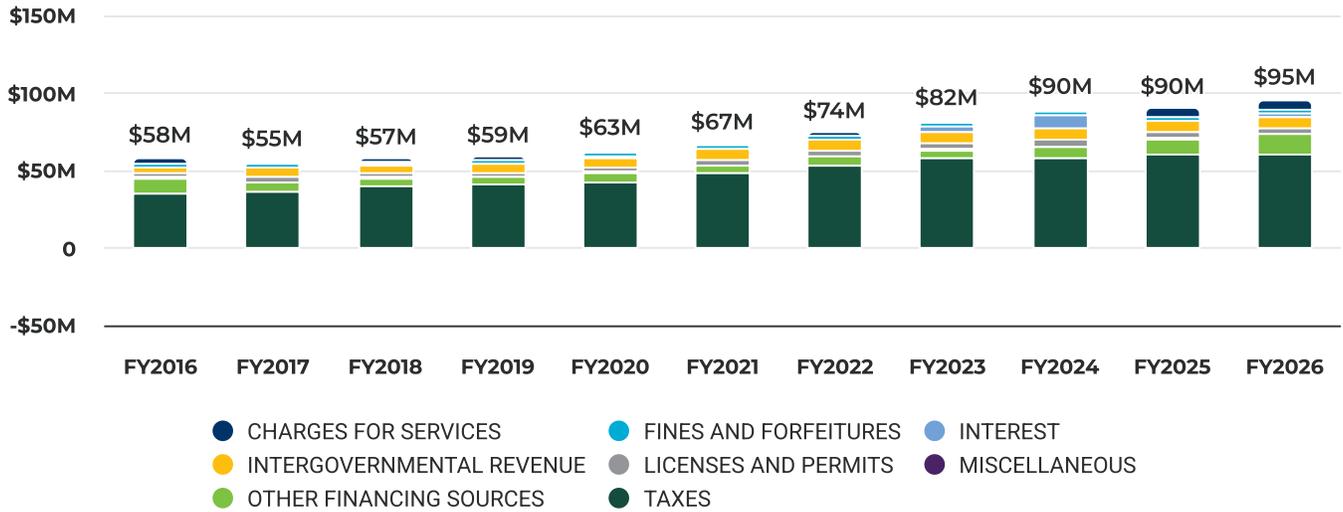
Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
Beginning Fund Balance	\$68,788,869	-	-
Revenues			
TAXES	\$58,148,845	\$59,760,050	\$60,610,250
LICENSES AND PERMITS	\$4,341,885	\$3,420,000	\$3,420,000
INTERGOVERNMENTAL REVENUE	\$7,719,633	\$7,211,400	\$7,240,400
CHARGES FOR SERVICES	\$1,926,980	\$5,306,050	\$6,472,875
FINES AND FORFEITURES	\$2,484,094	\$2,250,000	\$2,250,000
INTEREST	\$7,631,419	\$950,000	\$2,115,750
MISCELLANEOUS	\$564,819	\$543,425	\$585,450
OTHER FINANCING SOURCES	\$6,855,683	\$10,644,925	\$12,602,150
Total Revenues	\$89,673,360	\$90,085,850	\$95,296,875
Expenditures			
PERSONNEL SERVICES	\$57,223,911	\$63,498,975	\$66,250,725
SUPPLIES	\$2,404,427	\$2,196,225	\$2,457,875
CHARGES FOR SERVICES	\$3,673,439	\$6,864,900	\$7,606,200
OTHER OPERATING EXPENSES	\$7,357,173	\$8,082,350	\$8,539,550
DATA PROCESSING	\$3,411,900	\$3,475,150	\$3,867,375
DEBT SERVICE	\$1,151,641	\$2,287,150	\$2,239,950
IMPROVEMENTS	-	-	\$110,000
EQUIPMENT	\$1,026,328	\$81,200	\$88,700
OFFICE EQUIPMENT	\$31,455	\$1,500	\$4,500
OPERATING TRANSFERS	\$6,697,375	\$3,598,400	\$4,132,000
Total Expenditures	\$82,977,649	\$90,085,850	\$95,296,875
Total Revenues Less Expenditures	\$6,695,711	-	-
Ending Fund Balance	\$75,484,580	-	-



General Fund Revenues by Revenue Source

Historical Revenue by Revenue Source



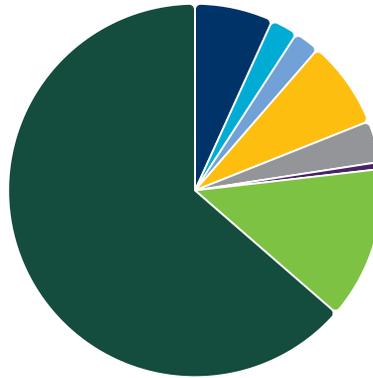
The General Fund's total revenue for FY2026 is \$95.3 million, reflecting a 5.78% increase from the previous year's \$90.1 million. Taxes remain the largest revenue source at \$60.6 million, accounting for 63.6% of the total, with a modest increase of \$850,200 or 1.42% compared to the prior year.

Other Financing Sources also grew significantly to \$12.6 million, representing 13.22% of total revenue and increasing by \$2 million or 18.39%. Charges for Services rose to \$6.5 million, making up 6.79% of the total and increasing by \$1.2 million or 21.99% from the previous year.

Interest income showed a notable recovery, increasing by \$1.2 million or 122.71% to \$2.1 million, which is 2.22% of the total revenue. Intergovernmental Revenue remained relatively stable at \$7.2 million, a slight increase of \$29,000 or 0.4%, accounting for 7.6% of the total.

Licenses and Permits held steady at \$3.4 million, representing 3.59% of total revenue with no change from the prior year. Fines and Forfeitures also remained unchanged at \$2.3 million, or 2.36% of the total. Miscellaneous revenue increased slightly by \$42,025 or 7.73% to \$585,450, comprising 0.61% of the total.

FY26 Revenues by Revenue Source



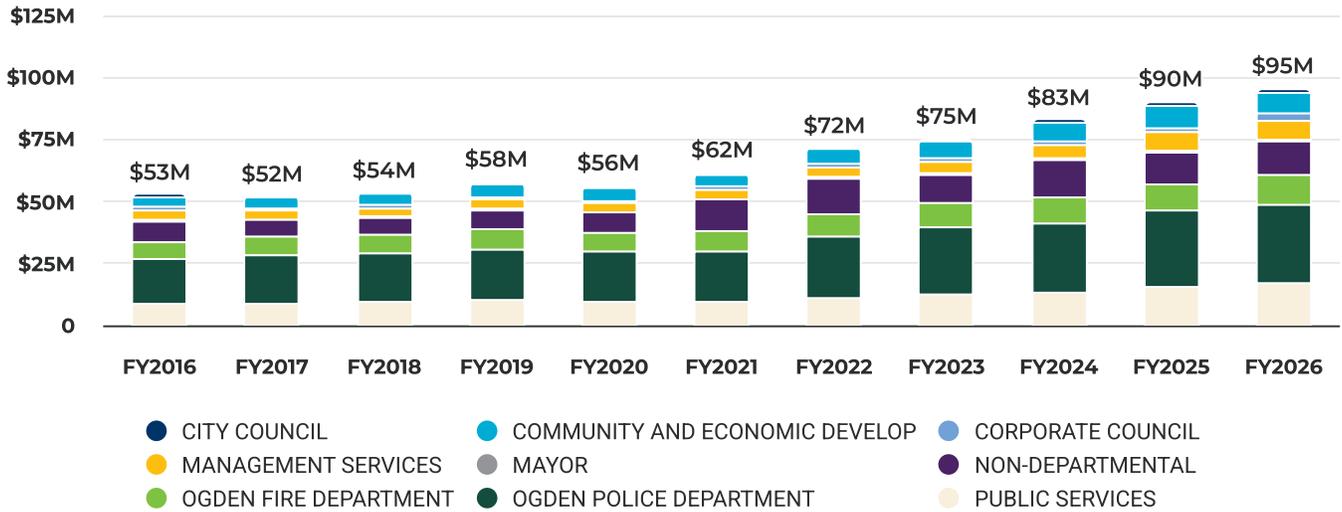
● CHARGES FOR SERVICES	\$6,472,875	6.79%
● FINES AND FORFEITURES	\$2,250,000	2.36%
● INTEREST	\$2,115,750	2.22%
● INTERGOVERNMENTAL REVENUE	\$7,240,400	7.60%
● LICENSES AND PERMITS	\$3,420,000	3.59%
● MISCELLANEOUS	\$585,450	0.61%
● OTHER FINANCING SOURCES	\$12,602,150	13.22%
● TAXES	\$60,610,250	63.60%

General Fund Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
TAXES	58,148,845	53,015,438	59,760,050	60,610,250
LICENSES AND PERMITS	4,341,885	3,834,363	3,420,000	3,420,000
INTERGOVERNMENTAL REVENUE	7,719,633	6,747,159	7,211,400	7,240,400
CHARGES FOR SERVICES	1,926,980	5,687,449	5,306,050	6,472,875
FINES AND FORFEITURES	2,484,094	2,418,434	2,250,000	2,250,000
INTEREST	7,631,419	1,412,925	950,000	2,115,750
MISCELLANEOUS	564,819	1,081,111	543,425	585,450
OTHER FINANCING SOURCES	6,855,683	8,681,553	10,644,925	12,602,150
Total Revenues	89,673,360	82,878,433	90,085,850	95,296,875

General Fund Expenditures by Department

Historical Expenditures by Department



The General Fund's total expenditures for FY2026 increased by 5.78% to \$95.3 million compared to the previous year. The Ogden Police Department remained the largest expenditure category, accounting for 33.4% of the total at \$31.8 million, which is a \$1.4 million increase or 4.62% growth from FY2025.

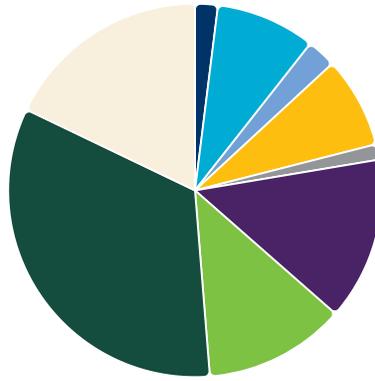
Public Services also saw a notable increase, rising by \$1.4 million or 9.22% to \$17 million, representing 17.87% of the total budget. Non-Departmental expenditures increased by \$1.1 million or 8.69% to \$13.5 million, now making up 14.12% of the total.

The Ogden Fire Department's budget grew by \$485,300 or 4.34% to \$11.7 million, comprising 12.25% of the total. Management Services increased by \$434,350 or 6.12% to \$7.5 million, maintaining a similar share of 7.9%.

In contrast, Community and Economic Development experienced a decrease of \$387,625 or 4.5%, reducing its budget to \$8.2 million and its share to 8.62% of the total expenditures.

Other departments with increases include the Mayor's office, which rose by \$380,475 or 42.68% to \$1.3 million (1.33% of total), Corporate Council, up \$200,775 or 9.08% to \$2.4 million (2.53%), and City Council, which increased by \$179,275 or 10.58% to \$1.9 million (1.97%).

FY26 Expenditures by Department



● CITY COUNCIL	\$1,874,125	1.97%
● COMMUNITY AND ECONOMIC DEVELOP	\$8,217,375	8.62%
● CORPORATE COUNCIL	\$2,412,875	2.53%
● MANAGEMENT SERVICES	\$7,531,400	7.90%
● MAYOR	\$1,271,875	1.33%
● NON-DEPARTMENTAL	\$13,452,325	14.12%
● OGDEN FIRE DEPARTMENT	\$11,673,750	12.25%
● OGDEN POLICE DEPARTMENT	\$31,829,375	33.40%
● PUBLIC SERVICES	\$17,033,775	17.87%

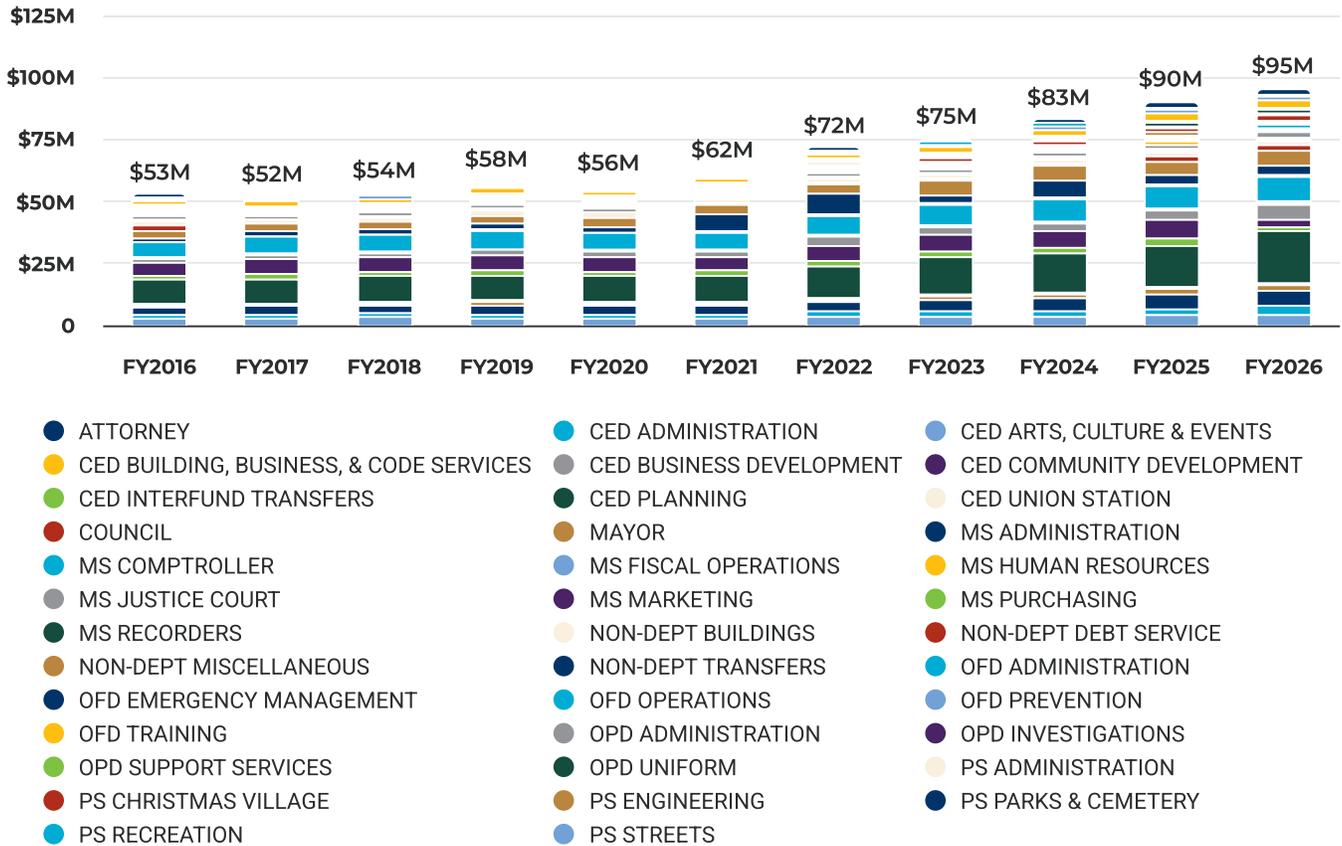
General Fund Expenditures by Department

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
MAYOR	616,405	918,073	891,400	1,271,875
CITY COUNCIL	1,161,643	1,469,814	1,694,850	1,874,125
MANAGEMENT SERVICES	5,225,952	6,273,903	7,097,050	7,531,400
CORPORATE COUNCIL	1,546,242	1,947,991	2,212,100	2,412,875
OGDEN POLICE DEPARTMENT	27,596,130	21,626,876	30,424,050	31,829,375
OGDEN FIRE DEPARTMENT	10,689,873	7,809,184	11,188,450	11,673,750
COMMUNITY AND ECONOMIC DEVELOP	7,533,275	7,090,405	8,605,000	8,217,375
PUBLIC SERVICES	13,399,294	12,967,834	15,595,725	17,033,775
NON-DEPARTMENTAL	15,208,835	28,529,995	12,377,225	13,452,325
Total Expenditures	82,977,649	88,634,075	90,085,850	95,296,875



General Fund Expenditures by Division

Historical Expenditures by Division



The General Fund budget for FY2026 totals \$95.3 million, reflecting a 5.78% increase from the previous year's \$90.1 million. The largest expenditure category remains OPD UNIFORM, which increased significantly by \$4.9 million or 29.97%, reaching \$21.1 million and now representing 22.16% of the total budget, up from 18.04%.

OFD OPERATIONS holds steady at 10.34% of the total with a \$533,625 increase, totaling \$9.9 million. OPD ADMINISTRATION saw a substantial rise of \$2.9 million or 83.71%, increasing its share to 6.57% with a budget of \$6.3 million. PS PARKS & CEMETERY increased slightly by \$126,825 or 2.22%, totaling \$5.8 million.

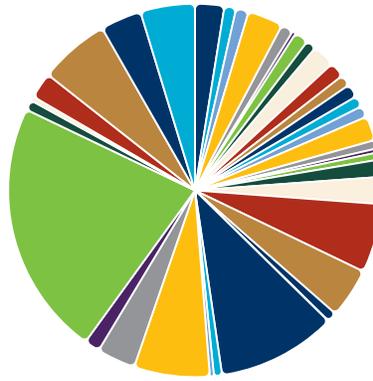
NON-DEPT MISCELLANEOUS reversed its previous decline with an 8.14% increase of \$427,400, now at \$5.7 million and 5.96% of the total. PS STREETS rose modestly by \$96,925 or 2.2%, totaling \$4.5 million. NON-DEPT TRANSFERS increased by \$533,600 or 14.83% to \$4.1 million.

PS RECREATION experienced a notable increase of \$1.1 million or 45.61%, reaching \$3.4 million. In contrast, OPD INVESTIGATIONS decreased sharply by \$4.5 million or 58.69%, dropping to \$3.2 million and reducing its share to 3.34%. CED BUILDING, BUSINESS, & CODE SERVICES remained relatively stable with a slight increase of \$12,775 or 0.44%, totaling \$2.9 million.

Other significant increases include the MAYOR division at \$1.3 million (+42.68%) and MS MARKETING at \$701,375 (+53.8%). Decreases were notable in OPD SUPPORT SERVICES, which fell by \$1.8 million or 58.57% to \$1.3 million, and CED PLANNING, which declined by \$212,700 or 15.59% to \$1.2 million. Additional decreases occurred in CED ADMINISTRATION, CED ARTS, CULTURE & EVENTS, and MS PURCHASING, among others.



FY26 Expenditures by Division



ATTORNEY	\$2,412,875	2.53%
CED ADMINISTRATION	\$971,050	1.02%
CED ARTS, CULTURE & EVENTS	\$1,037,175	1.09%
CED BUILDING, BUSINESS, & CODE SERVICES	\$2,931,625	3.08%
CED BUSINESS DEVELOPMENT	\$1,005,575	1.06%
CED COMMUNITY DEVELOPMENT	\$285,300	0.30%
CED PLANNING	\$1,151,600	1.21%
CED UNION STATION	\$835,050	0.88%
COUNCIL	\$1,874,125	1.97%
MAYOR	\$1,271,875	1.33%
MS ADMINISTRATION	\$934,475	0.98%
MS COMPROLLER	\$1,112,175	1.17%
MS FISCAL OPERATIONS	\$897,625	0.94%
MS HUMAN RESOURCES	\$951,425	1.00%
MS JUSTICE COURT	\$2,011,700	2.11%
MS MARKETING	\$701,375	0.74%
MS PURCHASING	\$333,200	0.35%
MS RECORDERS	\$589,425	0.62%
NON-DEPT BUILDINGS	\$1,404,150	1.47%
NON-DEPT DEBT SERVICE	\$2,239,950	2.35%
NON-DEPT MISCELLANEOUS	\$5,676,225	5.96%
NON-DEPT TRANSFERS	\$4,132,000	4.34%
OFD ADMINISTRATION	\$797,350	0.84%
OFD EMERGENCY MANAGEMENT	\$30,200	0.03%
OFD OPERATIONS	\$9,852,500	10.34%
OFD PREVENTION	\$663,625	0.70%
OFD TRAINING	\$330,075	0.35%
OPD ADMINISTRATION	\$6,259,250	6.57%
OPD INVESTIGATIONS	\$3,181,950	3.34%
OPD SUPPORT SERVICES	\$1,271,025	1.33%
OPD UNIFORM	\$21,117,150	22.16%
PS ADMINISTRATION	\$832,900	0.87%
PS CHRISTMAS VILLAGE	\$362,775	0.38%
PS ENGINEERING	\$2,135,250	2.24%
PS PARKS & CEMETERY	\$5,829,075	6.12%
PS RECREATION	\$3,371,600	3.54%
PS STREETS	\$4,502,175	4.72%

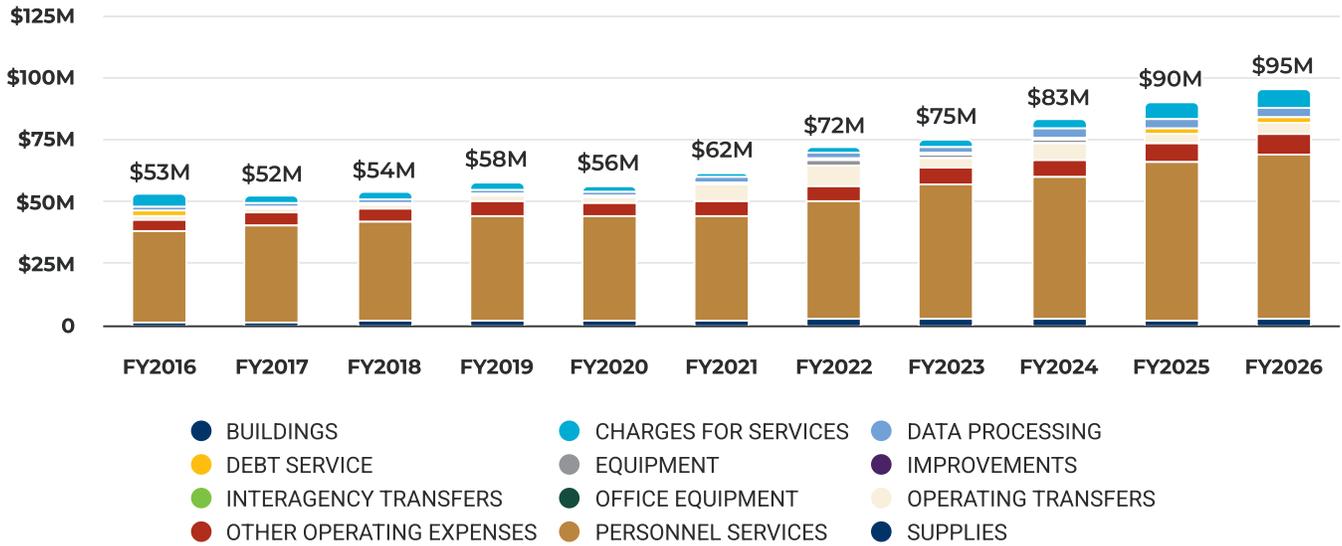
General Fund Expenditures by Division

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
MAYOR	\$616,405.23	\$918,072.98	\$891,400.00	\$1,271,875.00
COUNCIL	\$1,161,643.20	\$1,469,813.59	\$1,694,850.00	\$1,874,125.00
MS ADMINISTRATION	\$507,895.66	\$686,075.03	\$753,200.00	\$934,475.00
MS MARKETING	\$343,189.99	\$480,755.09	\$456,025.00	\$701,375.00
MS JUSTICE COURT	\$1,807,418.15	\$1,765,554.99	\$1,985,875.00	\$2,011,700.00
MS HUMAN RESOURCES	\$532,390.44	\$779,496.19	\$885,900.00	\$951,425.00
MS COMPROLLER	\$738,091.42	\$987,712.46	\$1,136,700.00	\$1,112,175.00
MS FISCAL OPERATIONS	\$595,746.42	\$783,615.79	\$880,000.00	\$897,625.00
MS PURCHASING	\$273,582.67	\$288,589.23	\$409,525.00	\$333,200.00
MS RECORDERS	\$427,637.50	\$502,104.57	\$589,825.00	\$589,425.00
ATTORNEY	\$1,546,241.97	\$1,947,991.48	\$2,212,100.00	\$2,412,875.00
NON-DEPT BUILDINGS	\$1,385,439.50	\$1,236,723.82	\$1,242,850.00	\$1,404,150.00
NON-DEPT TRANSFERS	\$6,697,375.00	\$20,285,450.00	\$3,598,400.00	\$4,132,000.00
NON-DEPT MISCELLANEOUS	\$5,974,378.96	\$4,706,096.67	\$5,248,825.00	\$5,676,225.00
NON-DEPT DEBT SERVICE	\$1,151,641.26	\$2,301,724.38	\$2,287,150.00	\$2,239,950.00
CED BUSINESS DEVELOPMENT	\$839,147.04	\$680,818.27	\$839,775.00	\$1,005,575.00
OPD ADMINISTRATION	\$2,950,577.30	\$2,329,389.13	\$3,407,050.00	\$6,259,250.00
OPD UNIFORM	\$15,271,508.12	\$11,629,001.92	\$16,247,200.00	\$21,117,150.00
OPD INVESTIGATIONS	\$6,898,613.24	\$5,804,462.09	\$7,702,000.00	\$3,181,950.00
OPD SUPPORT SERVICES	\$2,475,431.14	\$1,864,023.29	\$3,067,800.00	\$1,271,025.00
OFD ADMINISTRATION	\$615,677.55	\$607,916.26	\$829,050.00	\$797,350.00
OFD PREVENTION	\$622,637.58	\$398,805.85	\$682,800.00	\$663,625.00
OFD OPERATIONS	\$9,285,188.37	\$6,561,303.73	\$9,318,875.00	\$9,852,500.00
OFD EMERGENCY MANAGEMENT	\$6,057.97	\$9,717.33	\$29,750.00	\$30,200.00
OFD TRAINING	\$160,311.06	\$231,440.81	\$327,975.00	\$330,075.00
CED ADMINISTRATION	\$1,269,382.59	\$875,928.09	\$1,126,050.00	\$971,050.00
CED PLANNING	\$764,808.67	\$1,036,624.24	\$1,364,300.00	\$1,151,600.00
CED BUILDING, BUSINESS, & CODE SERVICES	\$2,309,326.82	\$2,332,677.49	\$2,918,850.00	\$2,931,625.00
CED ARTS, CULTURE & EVENTS	\$1,104,700.96	\$992,825.47	\$1,169,150.00	\$1,037,175.00
CED COMMUNITY DEVELOPMENT	\$276,928.97	\$309,101.80	\$331,250.00	\$285,300.00
CED UNION STATION	\$968,980.07	\$862,429.30	\$855,625.00	\$835,050.00
PS ADMINISTRATION	\$499,877.21	\$718,222.62	\$715,500.00	\$832,900.00
PS PARKS & CEMETERY	\$5,246,055.19	\$5,240,394.25	\$5,702,250.00	\$5,829,075.00
PS CHRISTMAS VILLAGE	\$317,316.40	\$336,519.96	\$349,675.00	\$362,775.00
PS STREETS	\$3,566,647.40	\$3,380,542.83	\$4,405,250.00	\$4,502,175.00
PS ENGINEERING	\$1,771,962.04	\$1,360,417.83	\$2,107,625.00	\$2,135,250.00
PS RECREATION	\$1,997,435.66	\$1,931,736.24	\$2,315,425.00	\$3,371,600.00
Total Expenditures	\$82,977,648.72	\$88,634,075.07	\$90,085,850.00	\$95,296,875.00



General Fund Expenditures by Expense Type

Historical Expenditures by Expense Type



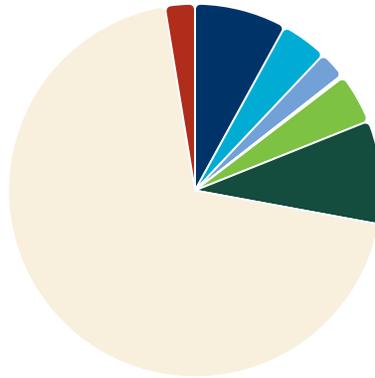
The General Fund's total expenditures for FY2026 increased by 5.78% to \$95.3 million compared to the previous year. Personnel Services remained the largest expense category, accounting for 69.52% of the total at \$66.3 million, which is a 4.33% increase of \$2.8 million from the prior year.

Other Operating Expenses rose by 5.66% to \$8.5 million, maintaining a similar share of 8.96% of total expenditures. Charges for Services also increased by 10.8% to \$7.6 million, representing 7.98% of the total budget.

Operating Transfers saw a notable increase of 14.83%, rising to \$4.1 million and making up 4.34% of the total. Data Processing expenditures grew by 11.29% to \$3.9 million, increasing its share to 4.06%. Supplies increased by 11.91% to \$2.5 million, now constituting 2.58% of the budget.

Debt Service was the only category to decrease, falling by 2.06% to \$2.2 million and representing 2.35% of total expenditures. Equipment expenses increased slightly by 9.24% to \$88,700, and Office Equipment rose by 200% to \$4,500, though both remain under 0.1% of the total budget. Improvements were introduced at \$110,000, accounting for 0.12% of the total.

FY26 Expenditures by Expense Type



● CHARGES FOR SERVICES	\$7,606,200	7.98%
● DATA PROCESSING	\$3,867,375	4.06%
● DEBT SERVICE	\$2,239,950	2.35%
● EQUIPMENT	\$88,700	0.09%
● IMPROVEMENTS	\$110,000	0.12%
● OFFICE EQUIPMENT	\$4,500	0.00%
● OPERATING TRANSFERS	\$4,132,000	4.34%
● OTHER OPERATING EXPENSES	\$8,539,550	8.96%
● PERSONNEL SERVICES	\$66,250,725	69.52%
● SUPPLIES	\$2,457,875	2.58%

General Fund Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
PERSONNEL SERVICES	57,223,911	48,447,266	63,498,975	66,250,725
SUPPLIES	2,404,427	1,930,301	2,196,225	2,457,875
CHARGES FOR SERVICES	3,673,439	5,671,397	6,864,900	7,606,200
OTHER OPERATING EXPENSES	7,357,173	6,599,820	8,082,350	8,539,550
DATA PROCESSING	3,411,900	3,219,340	3,475,150	3,867,375
DEBT SERVICE	1,151,641	2,301,724	2,287,150	2,239,950
IMPROVEMENTS	-	34,203	-	110,000
EQUIPMENT	1,026,328	143,985	81,200	88,700
OFFICE EQUIPMENT	31,455	589	1,500	4,500
OPERATING TRANSFERS	6,697,375	20,285,450	3,598,400	4,132,000
Total Expenditures	82,977,649	88,634,075	90,085,850	95,296,875



Comprehensive Financial Sustainability Plan

(1)	ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	YEAR 1 2026	YEAR 2 2027	YEAR 3 2028	YEAR 4 2029	YEAR 5 2030
REVENUES								
Taxes and Special Assessments	57,663,229	58,148,845	59,452,878	60,610,250	63,931,723	67,445,780	71,164,111	75,099,139
Licenses and Permits	3,449,230	4,341,885	4,225,805	3,420,000	3,625,200	3,842,712	4,073,275	4,317,671
Intergovernmental	7,578,044	7,719,633	7,439,066	7,240,400	7,819,632	8,445,203	9,120,819	9,850,484
Charges for Services	1,637,276	1,926,980	5,927,684	6,472,875	6,731,790	7,001,062	7,281,104	7,572,348
Fines and Forfeitures	2,353,803	2,484,094	2,513,723	2,250,000	2,272,500	2,295,225	2,318,177	2,341,359
Interest	3,547,864	7,631,419	6,661,487	2,115,750	2,158,065	2,201,226	2,245,251	2,290,156
Miscellaneous	444,556	487,638	839,616	585,450	591,305	597,218	603,190	609,222
Other Financing Sources	5,343,268	6,855,683	8,681,553	12,602,150	13,232,258	13,893,870	14,588,564	15,317,992
TOTAL GENERAL FUND REVENUES	82,017,269	89,596,179	95,741,812	95,296,875	100,362,472	105,722,296	111,394,491	117,398,371
EXPENDITURES								
Mayor	650,919	616,405	951,704	1,271,875	1,340,256	1,412,320	1,488,265	1,568,299
City Council	1,022,264	1,161,643	1,621,573	1,874,125	1,973,324	2,077,789	2,187,799	2,303,651
City Attorney	4,927,891	5,225,952	6,870,204	2,412,875	2,543,095	2,680,350	2,825,021	2,977,509
Management Services	1,403,372	1,546,242	2,109,251	7,531,400	7,928,914	8,347,475	8,788,199	9,252,265
Police	27,552,463	27,596,130	24,099,759	31,829,375	33,516,929	35,294,170	37,165,877	39,137,081
Fire	9,525,927	10,689,873	8,415,153	11,673,750	12,297,513	12,954,674	13,647,025	14,376,454
Community & Economic Development	6,801,764	7,533,275	7,668,487	8,217,375	8,654,223	9,114,353	9,599,009	10,109,499
Public Services	12,286,813	13,399,294	15,023,219	17,033,775	17,916,691	18,845,564	19,822,797	20,850,918
TOTAL GENERAL FUND O&M EXPENDITURES	64,171,412	67,768,814	66,759,348	81,844,550	86,170,944	90,726,694	95,523,991	100,575,676
Non-Departmental Expenditures	13,530,765	14,057,193	26,597,135	10,090,075	11,746,838	12,346,444	12,975,854	13,636,526
Debt Service Expense	814,988	1,151,641	2,301,724	2,287,150	2,346,348	2,418,146	2,492,141	2,568,401
TOTAL GENERAL FUND EXPENDITURES	78,517,165	82,977,649	95,658,208	94,221,775	100,264,130	105,491,284	110,991,986	116,780,602
O&M SURPLUS (DEFICIT)	3,500,104	6,618,530	83,604	1,075,100	98,342	231,012	402,505	617,769
Prior Year					-	98,342	329,353	731,858
CUMULATIVE FUND BALANCE PROJECTED					98,342	329,353	731,858	1,349,627

(1) Pro Forma is based on FY2026 adopted budget numbers and will be updated annually.



Forecast Assumptions

	HISTORIC	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030
REVENUES						
MAJOR REVENUES (1)						
Growth in Property Tax	8.24%	3.67%	7.00%	7.00%	7.00%	7.00%
Prior Years Taxes - Delinquent	4.72%	0.00%	0.00%	0.00%	0.00%	0.00%
General Sales & Use Tax Growth	5.25%	0.00%	5.00%	5.00%	5.00%	5.00%
Active Transportation Funds	5.51%	0.00%	2.00%	2.00%	2.00%	2.00%
Franchise Tax	5.32%	0.00%	3.50%	3.50%	3.50%	3.50%
State Telecom License Fee	-5.00%	5.56%	0.00%	0.00%	0.00%	0.00%
Fees in Lieu of Taxes	2.30%	3.23%	1.50%	1.50%	1.50%	1.50%
Allocation to Municipal Operations	6.78%	5.35%	6.00%	6.00%	6.00%	6.00%
OTHER REVENUES						
Licenses and Permits	6.66%	0.00%	6.00%	6.00%	6.00%	6.00%
Intergovernmental	9.78%	0.40%	8.00%	8.00%	8.00%	8.00%
Charges for Services	16.00%	21.99%	4.00%	4.00%	4.00%	4.00%
Fines and Forfeitures	1.56%	0.00%	1.00%	1.00%	1.00%	1.00%
Interest	-366.83%	122.71%	2.00%	2.00%	2.00%	2.00%
Miscellaneous	6.85%	7.73%	1.00%	1.00%	1.00%	1.00%
Other Financing Sources	9.14%	18.39%	5.00%	5.00%	5.00%	5.00%
EXPENDITURES						
Salaries AAGR (2)	4.28%	3.06%	5.50%	5.50%	5.50%	5.50%
Benefits AAGR (Based on Historic)	4.52%	6.85%	5.25%	5.25%	5.25%	5.25%
General Expenditure AAGR	12.30%	7.67%	4.75%	4.75%	4.75%	4.75%

(1) Assumptions for Revenues is to adjust revenues based on historical trends. The historical trends are taking the prior 10 years of data to calculate the average changes.

(2) Average Annual Growth Rate (AAGR)



DEBT SERVICE FUNDS

DOWNTOWN OGDEN SPECIAL ASSESSMENT FUND

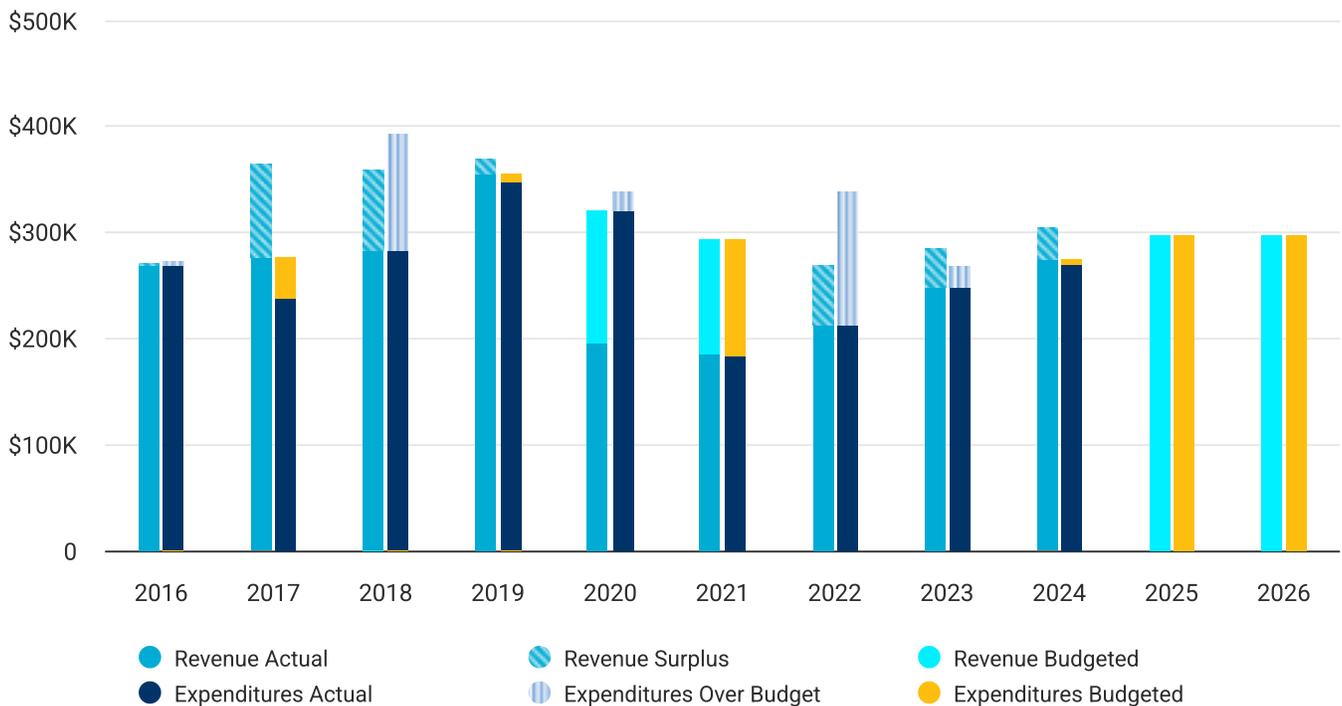
A special revenue fund used to account for the special assessment of revenues that are legally restricted to expenditures for the City's promotion of downtown business activities.

TOURISM AND MARKETING FUND

A special revenue fund used to account for the special assessment of revenues that are legally restricted to expenditures for the City's promotion of downtown business activities.

Summary

Revenues vs Expenditures Summary



In the Debt Service Funds for 2026, both the budgeted revenues and expenditures remain steady at \$298,000, showing no change from the previous year. This follows an 8.36% increase in both revenues and expenditures from the prior period to 2025. The budgeted amounts for 2026 maintain the same level as 2025, indicating no growth or reduction in planned financial activity for this fund.

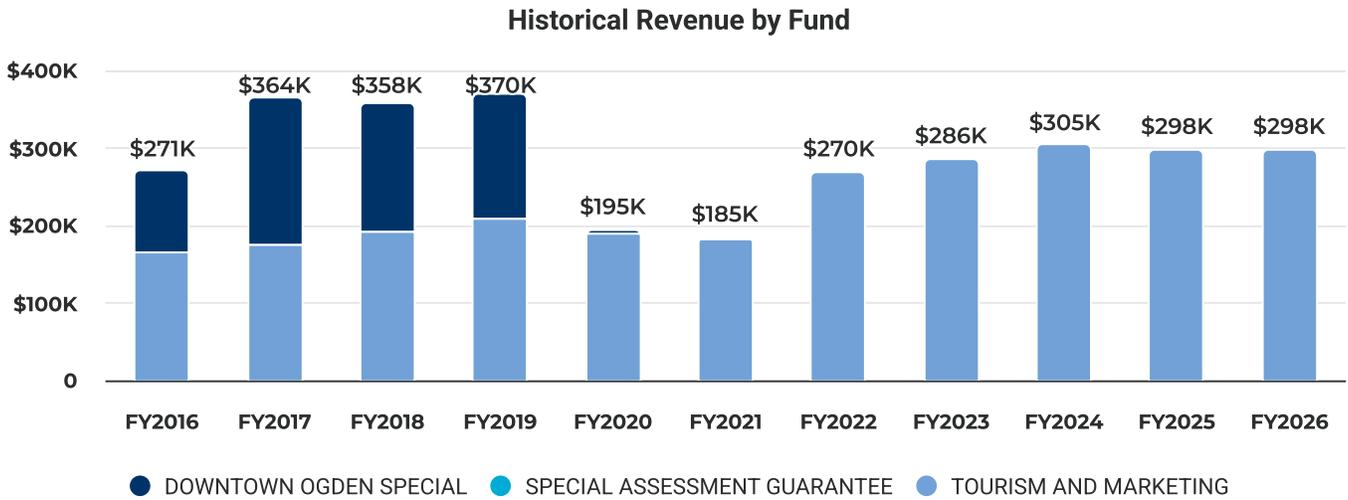
Debt Service Funds - Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
Beginning Fund Balance	\$167,485	-	-
Revenues			
TAXES	\$298,367	\$295,000	\$295,000
INTEREST	\$6,382	\$3,000	\$3,000
Total Revenues	\$304,748	\$298,000	\$298,000
Expenditures			
CHARGES FOR SERVICES	\$270,244	\$291,800	\$294,425
FUND BALANCE/CARROVERS	-	\$6,200	\$3,575
Total Expenditures	\$270,244	\$298,000	\$298,000
Total Revenues Less Expenditures	\$34,504	-	-
Ending Fund Balance	\$201,989	-	-

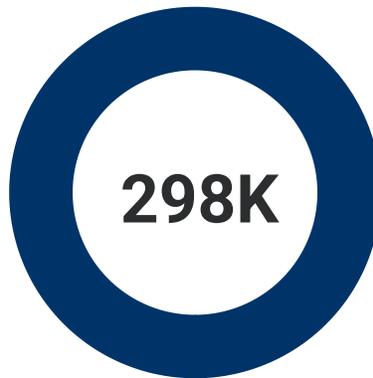


Debt Service Funds Revenues by Fund



In FY2026, the total revenue for the Debt Service Funds remained steady at \$298,000, showing no change from the previous year. The Tourism and Marketing fund continued to be the largest revenue source, maintaining its full share at 100% of the total with \$298,000, reflecting no increase or decrease from the prior year. Both the Special Assessment Guarantee and Downtown Ogden Special funds held no revenue, each contributing 0% to the total, consistent with the previous year. Notably, the prior year's slight decreases in Tourism and Marketing and the complete loss in Downtown Ogden Special revenue were stabilized in FY2026, with no further changes observed.

FY26 Revenues by Fund

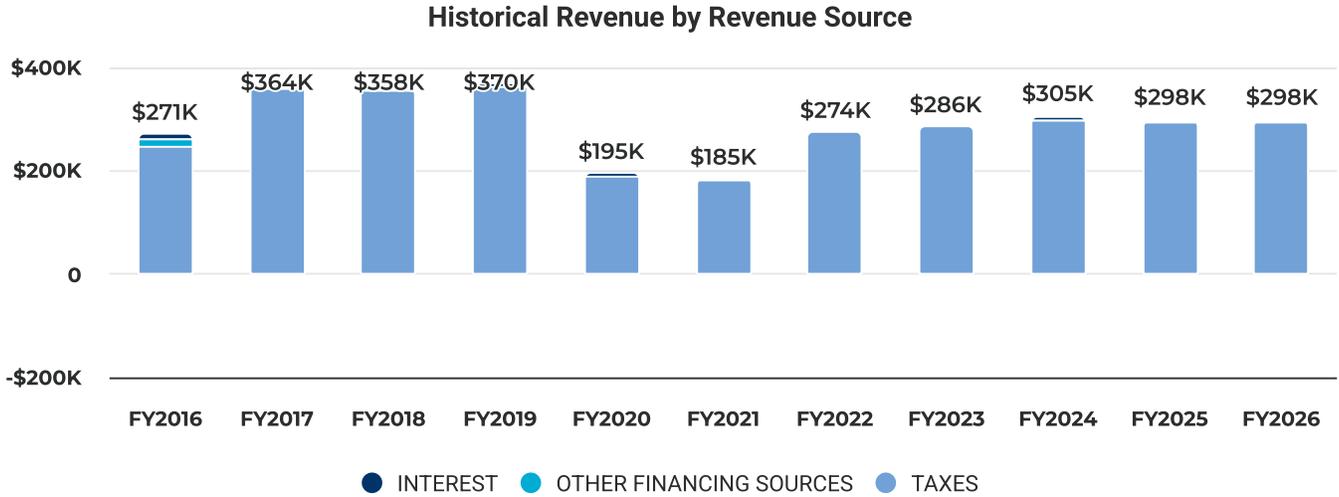


● TOURISM AND MARKETING **\$298,000** 100.00%

Debt Service Funds Revenues by Fund

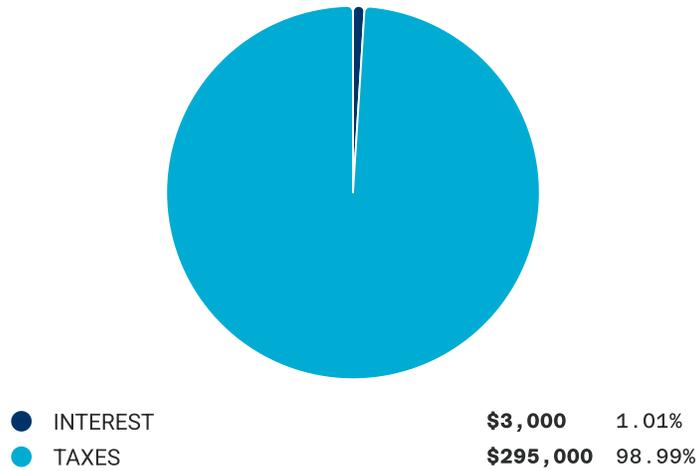
Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 7 Month Actual	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
DOWNTOWN OGDEN SPECIAL	\$210.62	-	\$586.73	-	-
TOURISM AND MARKETING	\$304,537.85	\$298,000.00	\$229,317.20	\$298,000.00	0.00%
Total Revenues	\$304,748.47	\$298,000.00	\$229,903.93	\$298,000.00	0.00%

Revenues by Revenue Source



In FY2026, the total revenue for Debt Service Funds remained steady at \$298,000, showing no change from the previous year. The largest revenue source continued to be Taxes, contributing \$295,000, which accounted for 98.99% of the total revenue. This amount was unchanged from FY2025, reflecting a 0% increase. Interest revenue also remained constant at \$3,000, representing 1.01% of the total, with no change from the prior year. Other Financing Sources stayed at \$0, maintaining a 0% share of the total revenue. Overall, the revenue composition and amounts in FY2026 were consistent with those in FY2025, with no increases or decreases observed in any category.

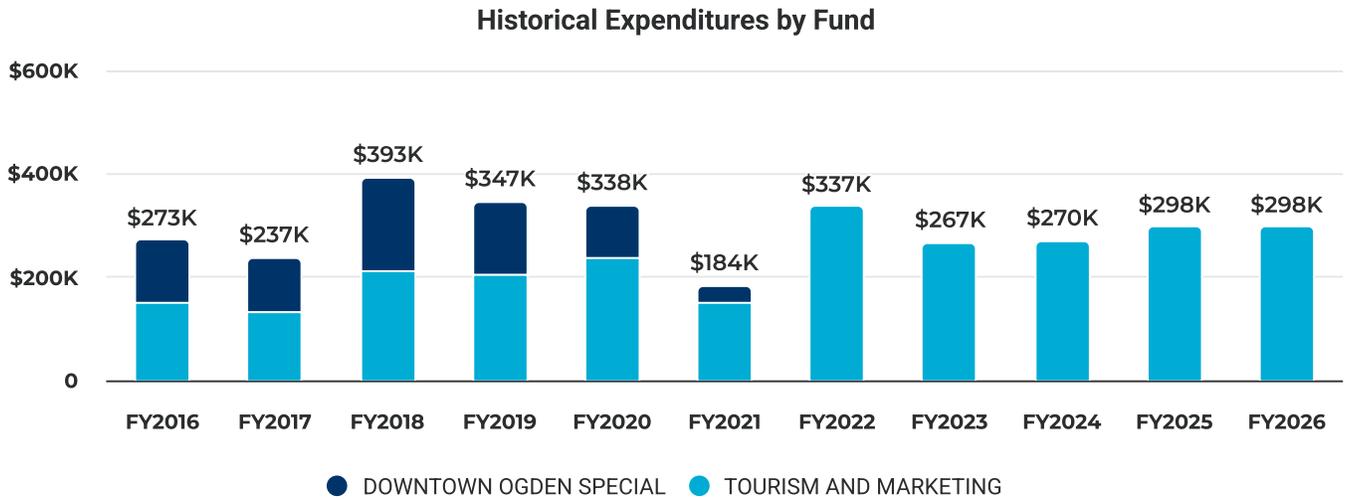
FY26 Revenues by Revenue Source



Revenues by Revenue Source

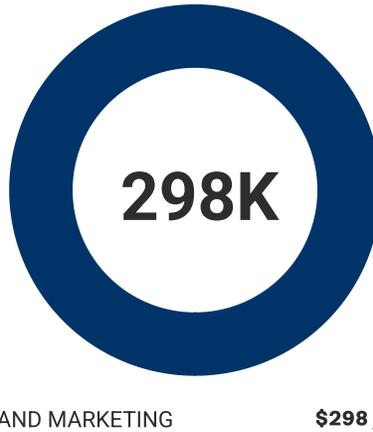
Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
TAXES	298,367	228,416	295,000	295,000
INTEREST	6,382	1,488	3,000	3,000
Total Revenues	304,748	229,904	298,000	298,000

Debt Service Funds Expenditures by Fund



In FY2026, the total expenditures for Debt Service Funds remained steady at \$298,000, showing no change from the previous year. The Tourism and Marketing fund continued to represent the entire budget at 100%, maintaining its allocation of \$298,000 without any increase or decrease. The Downtown Ogden Special fund remained at \$0, consistent with the prior year. Overall, the budget for Debt Service Funds in FY2026 held constant with no shifts in fund distribution or total spending compared to FY2025.

FY26 Expenditures by Fund

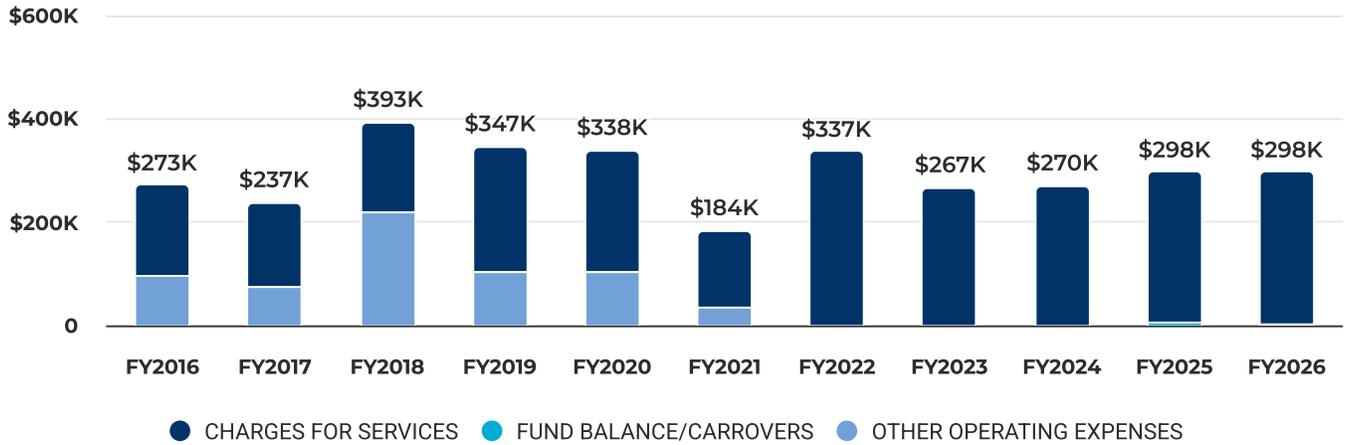


Debt Service Expenditures by Fund

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
TOURISM AND MARKETING	\$270,244.06	\$248,803.37	\$298,000.00	\$298,000.00	0.00%
Total Expenditures	\$270,244.06	\$248,803.37	\$298,000.00	\$298,000.00	0.00%

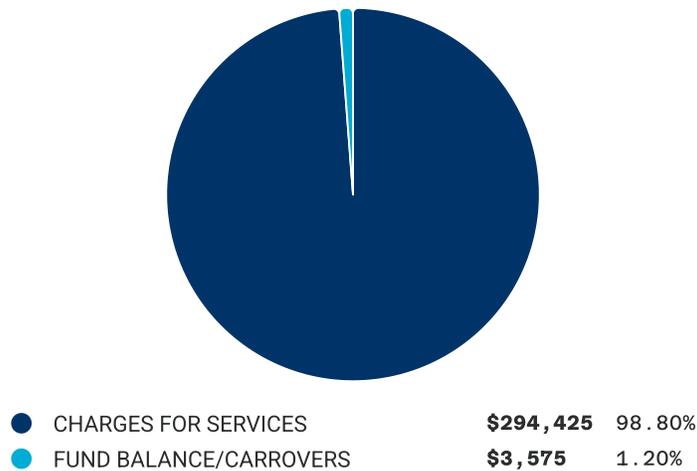
Debt Service Funds Expenditures by Expense Type

Historical Expenditures by Expense Type



The total expenditures for Debt Service Funds in FY2026 remained steady at \$298,000, showing no change from the previous year. The largest expense category, Charges for Services, increased slightly by \$2,625, or 0.9%, reaching \$294,425 and representing 98.8% of the total budget. In contrast, Fund Balance/Carrovers decreased by \$2,625, or 42.34%, to \$3,575, making up 1.2% of the total. Other Operating Expenses remained at zero. Overall, the budget composition shifted modestly with a small increase in Charges for Services and a corresponding decrease in Fund Balance/Carrovers, while the total budget amount stayed constant.

FY26 Expenditures by Expense Type



Expenditures by Expense Type

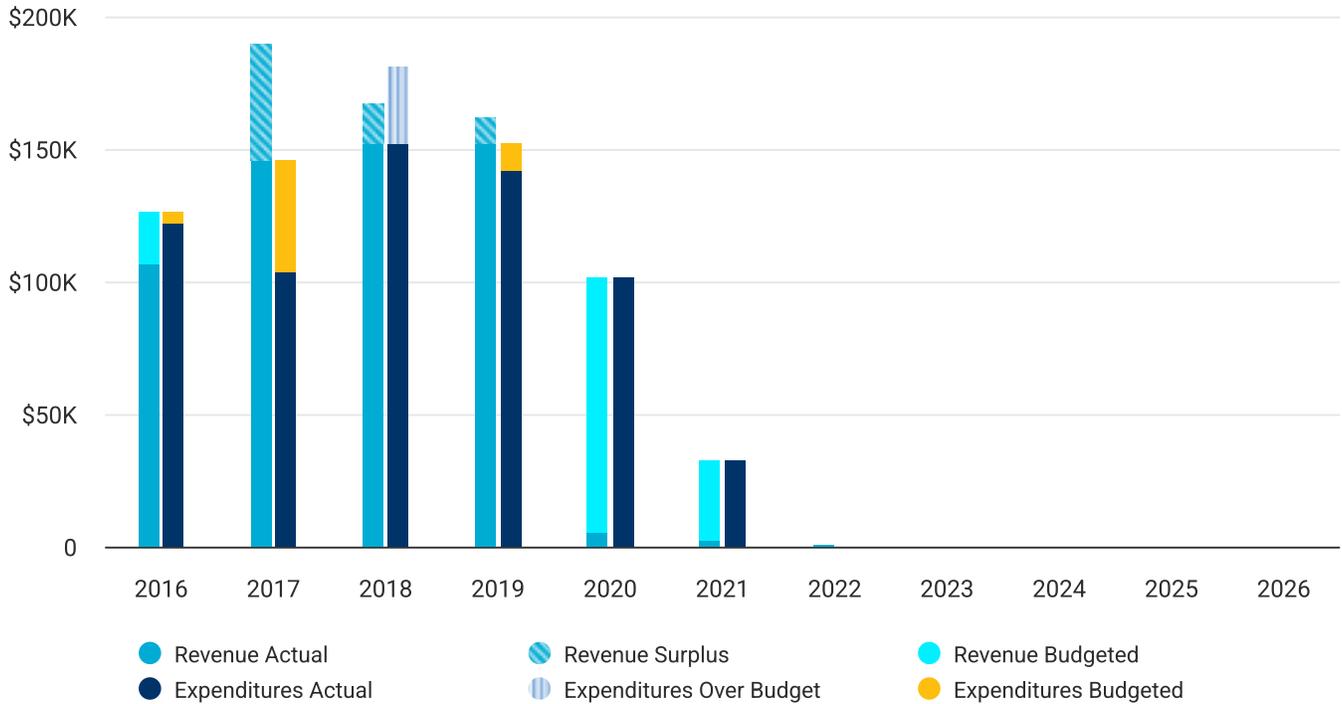
Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
CHARGES FOR SERVICES	270,244	248,803	291,800	294,425
FUND BALANCE/CARROVERS	-	-	6,200	3,575
Total Expenditures	270,244	248,803	298,000	298,000

DOWNTOWN OGDEN SPECIAL ASSESSMENT FUND

A special revenue fund used to account for the special assessment of revenues that are legally restricted to expenditures for the City's promotion of downtown business activities.

Summary

Revenues vs Expenditures Summary



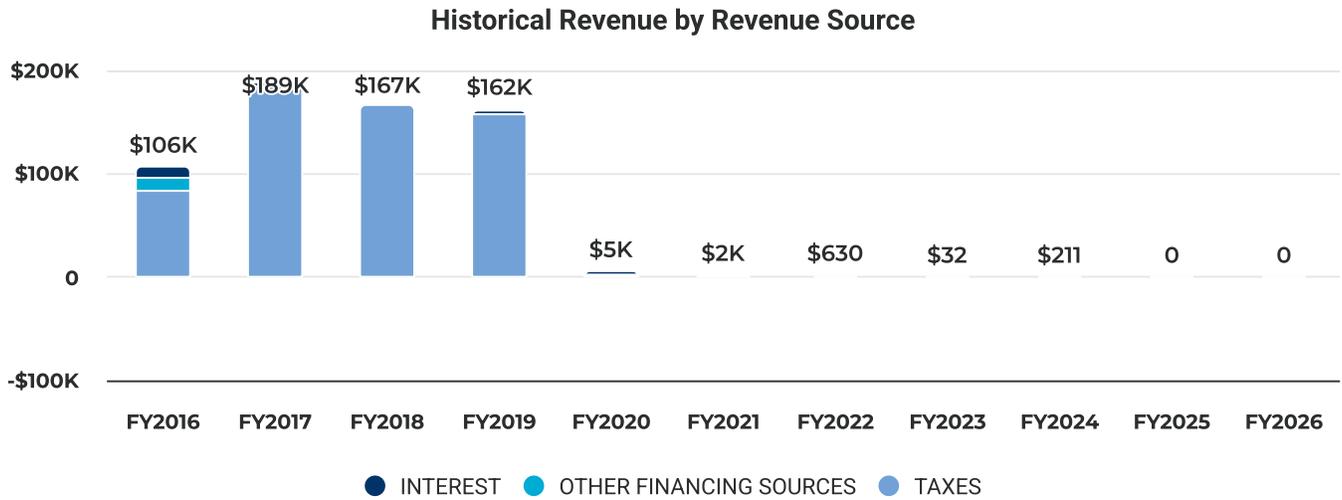
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
Beginning Fund Balance	\$167,485	-	-
Revenues			
INTEREST	\$211	-	-
Total Revenues	\$211	-	-
Expenditures			
Total Expenditures	-	-	-
Total Revenues Less Expenditures	\$211	-	-
Ending Fund Balance	\$167,696	-	-



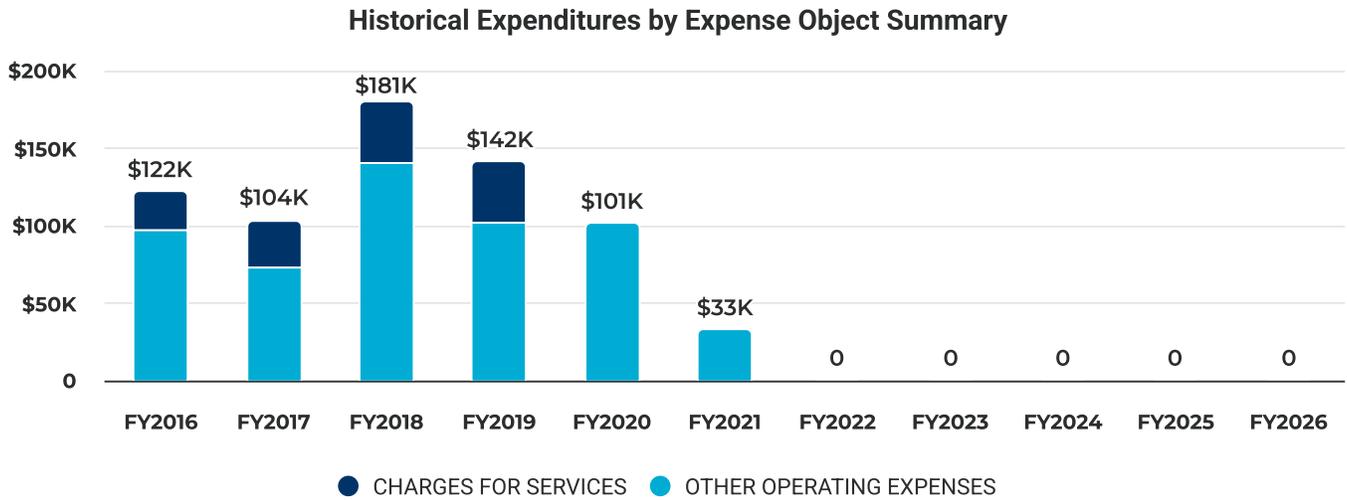
Downtown Ogden Special Assessment Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
INTEREST	211	587	-	-
Total Revenues	211	587	-	-

Downtown Ogden Special Assessment Expenditures by Expense Type

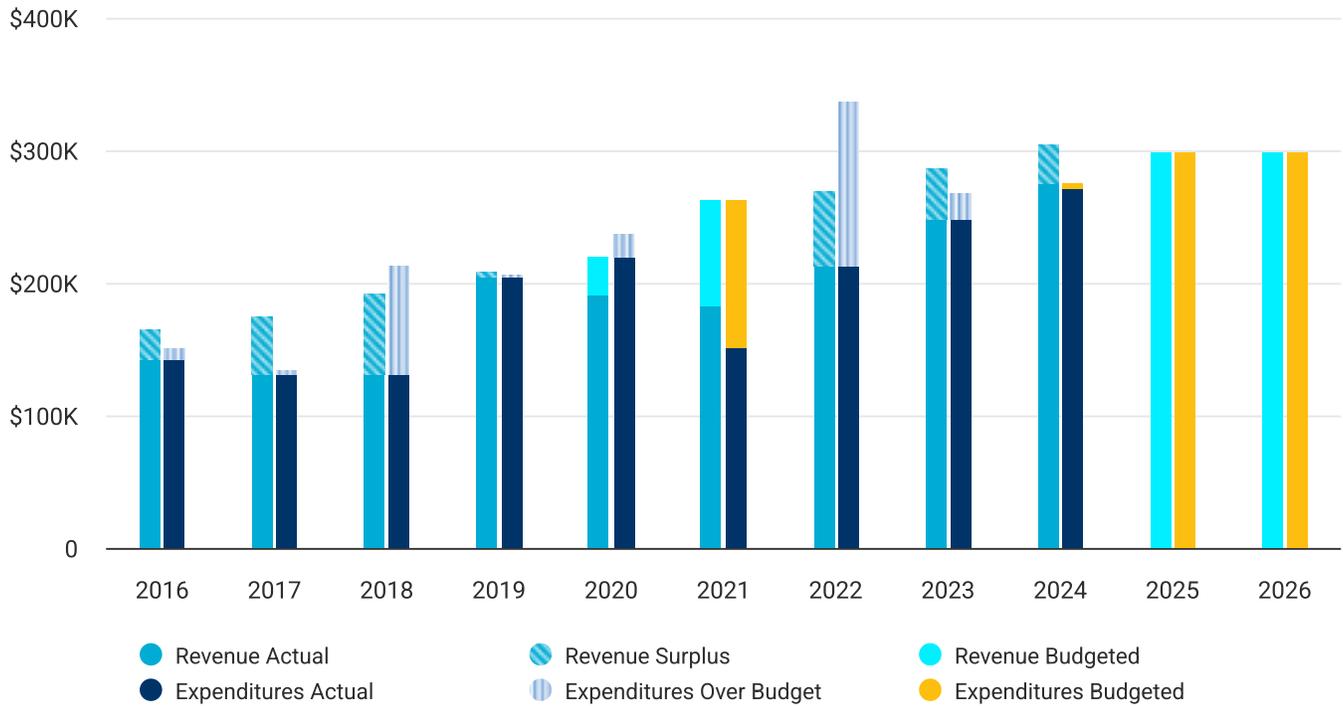


TOURISM AND MARKETING

A special revenue fund used to account for the special assessment of revenues that are legally restricted to expenditures for the City's promotion of downtown business activities.

Summary

Revenues vs Expenditures Summary



In the 2026 budget for the Tourism and Marketing Fund, both expenditures and revenues are budgeted at \$298,000, showing no change from the previous year's budgeted amounts. This represents a 0% change in both categories compared to 2025, where expenditures and revenues were also budgeted at \$298,000, reflecting an 8.36% increase from the prior period before that. The budgeted revenues and expenditures remain balanced at \$298,000 each, maintaining the same level as the previous year.

Tourism & Marketing Fund - Comprehensive Fund Summary

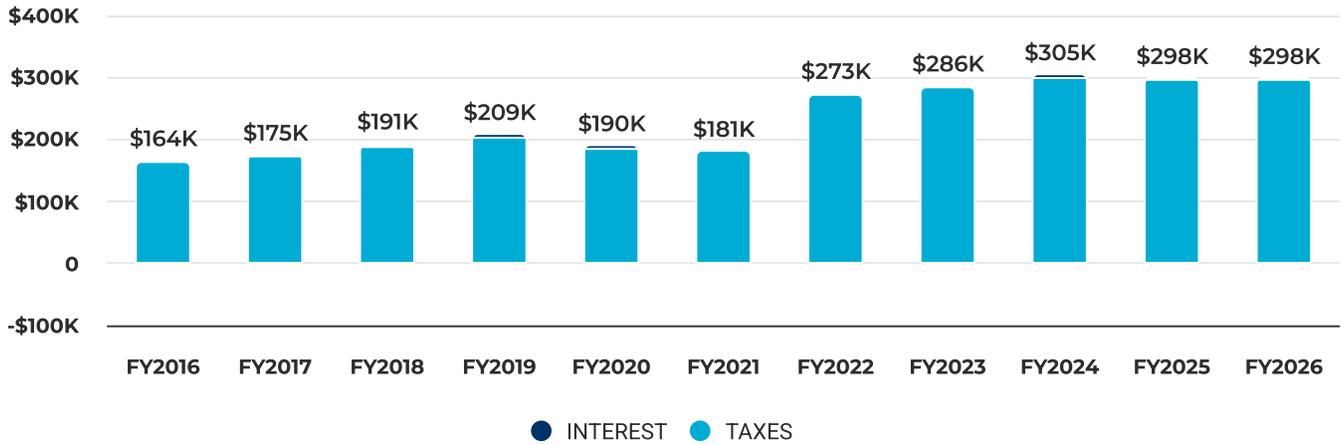
Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
Beginning Fund Balance	-	-	-
Revenues			
TAXES	\$298,367	\$295,000	\$295,000
INTEREST	\$6,171	\$3,000	\$3,000
Total Revenues	\$304,538	\$298,000	\$298,000
Expenditures			
CHARGES FOR SERVICES	\$270,244	\$291,800	\$294,425
FUND BALANCE/CARROVERS	-	\$6,200	\$3,575
Total Expenditures	\$270,244	\$298,000	\$298,000
Total Revenues Less Expenditures	\$34,294	-	-
Ending Fund Balance	\$34,294	-	-



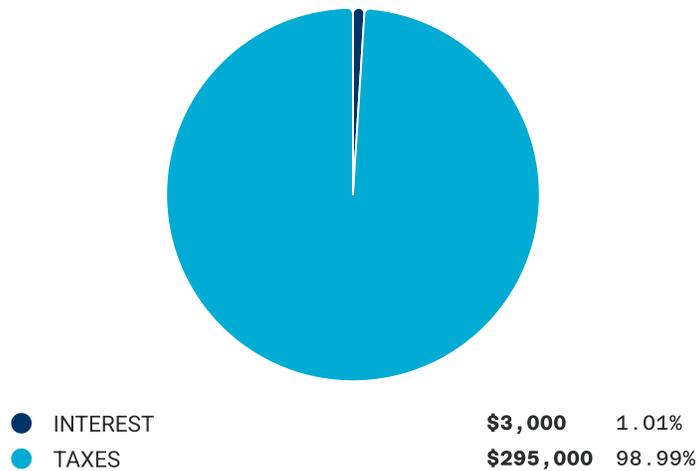
Tourism & Marketing Revenues by Revenue Source

Historical Revenue by Revenue Source



In FY2026, the Tourism and Marketing Fund's total revenue remained steady at \$298,000, showing no change from the previous year. The largest revenue source continued to be Taxes, contributing \$295,000, which represents 98.99% of the total revenue and remained unchanged in both amount and percentage from FY2025. Interest revenue also held steady at \$3,000, accounting for 1.01% of the total, with no change in value or percentage compared to the prior year. Overall, the revenue composition and amounts in FY2026 were consistent with those in FY2025, with no increases or decreases observed in the major categories or total revenue.

FY26 Revenues by Revenue Source

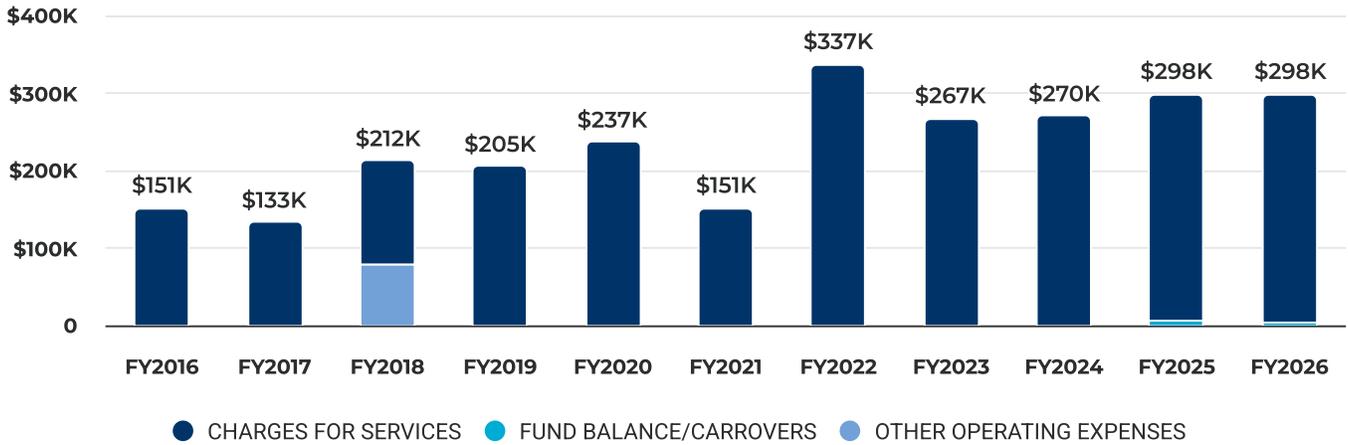


Tourism and Marketing Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
TAXES	298,367	228,416	295,000	295,000
INTEREST	6,171	901	3,000	3,000
Total Revenues	304,538	229,317	298,000	298,000

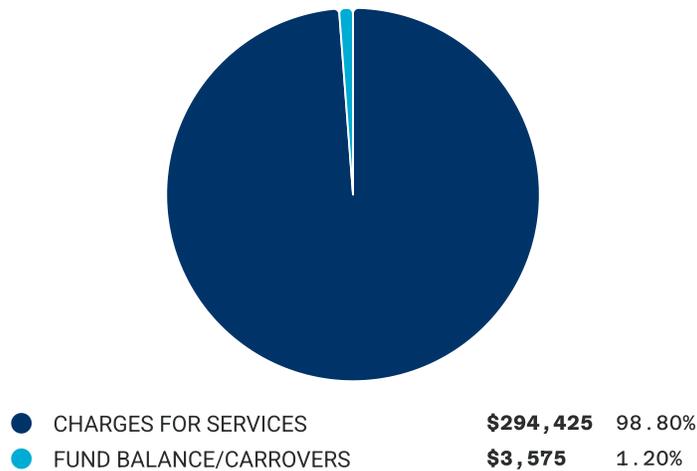
Tourism & Marketing Expenditures by Expense Type

Historical Expenditures by Expense Type



The total expenditures for the Tourism and Marketing Fund remained steady at \$298,000 in FY2026, showing no change from the previous year. The largest expense category, Charges for Services, increased slightly by \$2,625, or 0.9%, reaching \$294,425 and representing 98.8% of the total budget. In contrast, the Fund Balance/Carrovers category decreased by \$2,625, or 42.34%, to \$3,575, making up 1.2% of the total. Other Operating Expenses remained at zero for both years. Overall, the budget distribution shifted modestly within the main categories while maintaining the same total expenditure amount.

FY26 Expenditures by Expense Type



Tourism & Marketing Expenditures by Expense Type

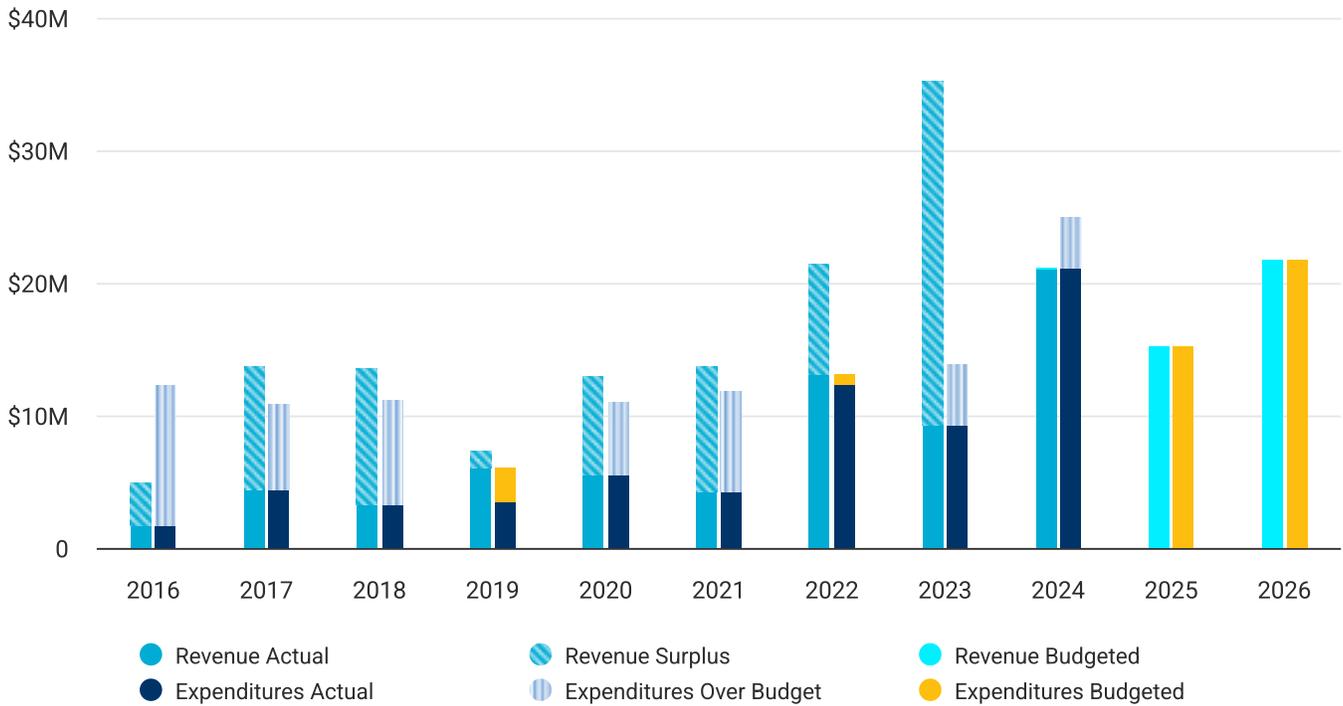
Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
CHARGES FOR SERVICES	270,244	248,803	291,800	294,425
FUND BALANCE/CARROVERS	-	-	6,200	3,575
Total Expenditures	270,244	248,803	298,000	298,000

Capital Improvement Projects Fund

The Capital Improvement Projects Fund is used to account for financial resources to be used for the construction of major facilities (other than those financed by Proprietary Funds and Trust Funds).

Summary

Revenues vs Expenditures Summary



In the Capital Improvement Projects Fund for 2026, both budgeted expenditures and budgeted revenues are set at \$21.7 million, reflecting a 42.23% increase from the previous year's budgeted amounts of \$15.2 million. This marks a significant rise in both categories compared to 2025, where expenditures and revenues were equally budgeted at \$15.2 million, representing a 28.08% decrease from the prior period.

The equal values of budgeted revenues and expenditures in 2026 indicate a balanced budget approach, consistent with the previous year, but at a notably higher funding level. The 42.23% increase in both revenues and expenditures highlights a substantial expansion in the Capital Improvement Projects Fund's financial plan for 2026 compared to 2025.

Capital Improvement Projects Fund - Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
Beginning Fund Balance	\$45,716,801	-	-
Revenues			
INTERGOVERNMENTAL REVENUE	\$4,816,411	\$4,480,175	\$4,467,500
CHARGES FOR SERVICES	\$50,000	-	-
INTEREST	\$1,926,785	-	-
MISCELLANEOUS	\$74,250	-	\$400,000
OTHER FINANCING SOURCES	\$14,158,975	\$10,757,875	\$16,805,300
Total Revenues	\$21,026,421	\$15,238,050	\$21,672,800
Expenditures			
CHARGES FOR SERVICES	\$91,222	-	-
OTHER OPERATING EXPENSES	-	\$152,500	\$152,500
DEBT SERVICE	-\$8,996	-	-
LAND	\$308,452	-	-
BUILDINGS	\$670,871	\$3,125,000	\$2,745,000
IMPROVEMENTS	\$23,822,567	\$11,960,550	\$18,775,300
OPERATING TRANSFERS	\$100,000	-	-
Total Expenditures	\$24,984,115	\$15,238,050	\$21,672,800
Total Revenues Less Expenditures	-\$3,957,694	-	-
Ending Fund Balance	\$41,759,107	-	-



SIGNIFICANT CHANGES IN THE CAPITAL PROGRAM FUND

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. The budget for Fiscal Year 2025-2026 for the CIP Fund overall for the year has increased by \$6,434,750.

REVENUES

RAMP Funds

The net change in RAMP (recreation, arts, museums, and parks) is a decrease of \$552,450. Any awards during FY26 will be appropriated through a budget opening.

Active Transportation (Prop 1 Funds)

The city receives a portion of local sales tax that is restricted and can only be used for transportation infrastructure. The City transfers a majority to the CIP Fund to help fund infrastructure projects. The amount in the budget in FY26 is an increase of \$1,319,000 to a total amount of \$3,119,000. This funding will be used to fund eight different transportation projects.

Class B&C Road Funds

Ogden City receives Class B&C Road funds to help with roads and sidewalks. The City transfers a portion received into the CIP Fund to help fund street and sidewalk projects. The budget in FY26 is a decrease of \$858,400 to a total amount of \$940,000. The \$940,000 will go towards sidewalk projects to help with sidewalk, curb, and gutter replacement and school sidewalks.

Gomer Nicholas Endowment Interest

The city receives interest from our Gomer Nicholas Endowment trust, that interest is transferred to the CIP Fund and is used specifically for playground equipment. The amount of interest transferring to the CIP Fund remains flat for FY26.

WACOG Funds

Certain road projects qualify for WACOG (Weber Area Council of Governments) funding. Each year this amount changes in what is proposed to be received based on what has been awarded. The amount increases from FY25 to FY26 by \$945,500. This brings the total WACOG amount to \$4,467,500 which is proposed to be used for a road project on 25th St and D Avenue.

Contribution from Other Funds

Most of the funding for Capital Improvement Projects comes from BDO lease revenue fund balance. The funds are collected in the BDO enterprise fund and the following year are proposed to be used for various purposes, mainly Redevelopment or Capital Improvements. The amount from BDO lease revenue decreases from FY25 to FY26 by \$1,414,850, which puts the amount transferring into the CIP Fund in FY26 at \$3,185,500. These funds will be used to fund fourteen projects, a critical project contingency, public art, and arts maintenance.

Additionally, the Medical fund has been transferring in amounts each year to build up a reserve for a new Fire Training Facility. The amount transferring in FY26 decreases by \$1,000,000 to a total amount of \$1,500,000 from the Medical Fund. And finally, there is a proposed transfer from the RDA in the amount of \$53,300, which is an increase of \$1,675 from FY25 to FY26, that will go towards ongoing maintenance at the Dumke Arts Plaza.

Miscellaneous Revenue

Occasionally the City will receive funds that will be used towards projects. The City is receiving \$400,000 as part of an easement agreement in connection with Grandview Park. The City will use these funds to make improvements to Grandview park.



Revenue from State Grants

The City received a state grant called the Congestion Mitigation Air Quality (CMAQ) program to help fund the Green Bike Share CIP in FY25, this is being removed from the budget in FY26, which is a decrease of \$405,725.

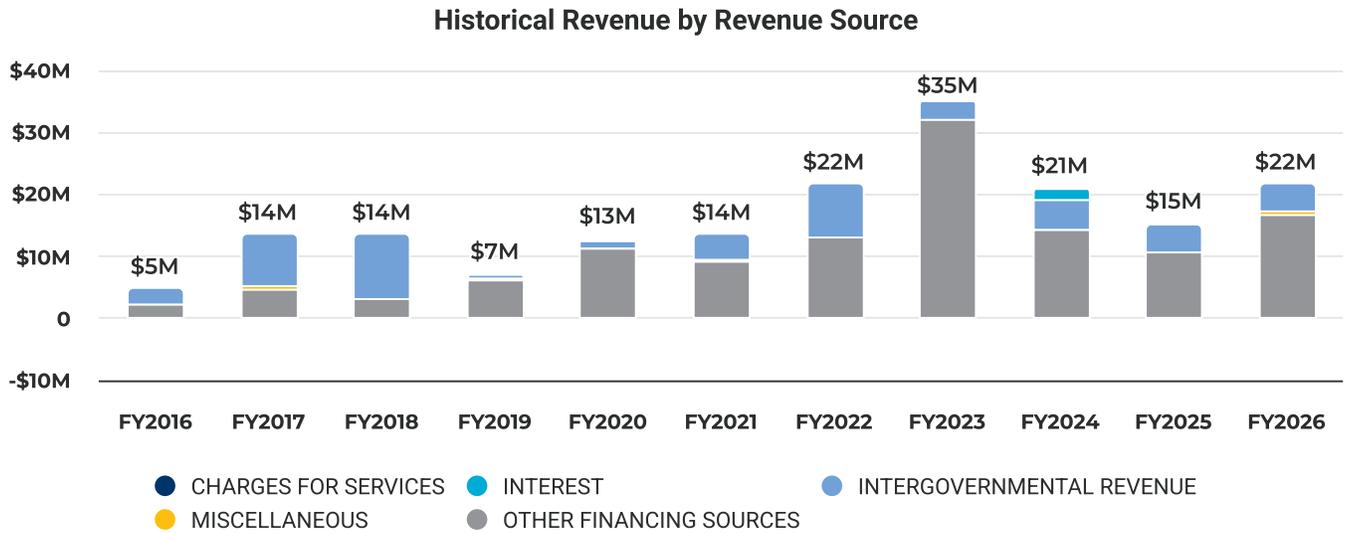
Use of Fund Balance

In FY25, a budget opening was proposed to appropriate a savings from the General Fund as a result of using ARPA funds for public safety wages. \$8,000,000 was put into a holding account. The final adopted budget included these funds as a use of fund balance. Any final use of these funds will need to be appropriated in FY26 by City Council.

EXPENDITURES

A detail list of all funded projects and the sources for each project can be found under the Capital Improvement Projects section of the budget document.

Capital Improvement Projects Fund Revenues by Revenue Source

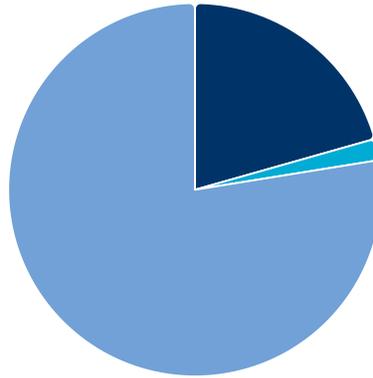


The Capital Improvement Projects Fund's total revenue for FY2026 is \$21.7 million, marking a 42.23% increase from the previous year's \$15.2 million. The largest revenue source, Other Financing Sources, rose significantly by \$6 million or 56.21%, reaching \$16.8 million and accounting for 77.54% of the total revenue, up from 70.6% in FY2025.

Intergovernmental Revenue remains the second-largest source at \$4.5 million, representing 20.61% of total revenue. This category experienced a slight decrease of \$12,675 or 0.28% compared to the prior year. Miscellaneous revenue increased from zero to \$400,000, now making up 1.85% of the total.

Charges for Services and Interest revenue both remain at zero, consistent with the previous year. Overall, the fund shows a notable increase in total revenue driven primarily by the substantial growth in Other Financing Sources and the introduction of Miscellaneous revenue.

FY26 Revenues by Revenue Source



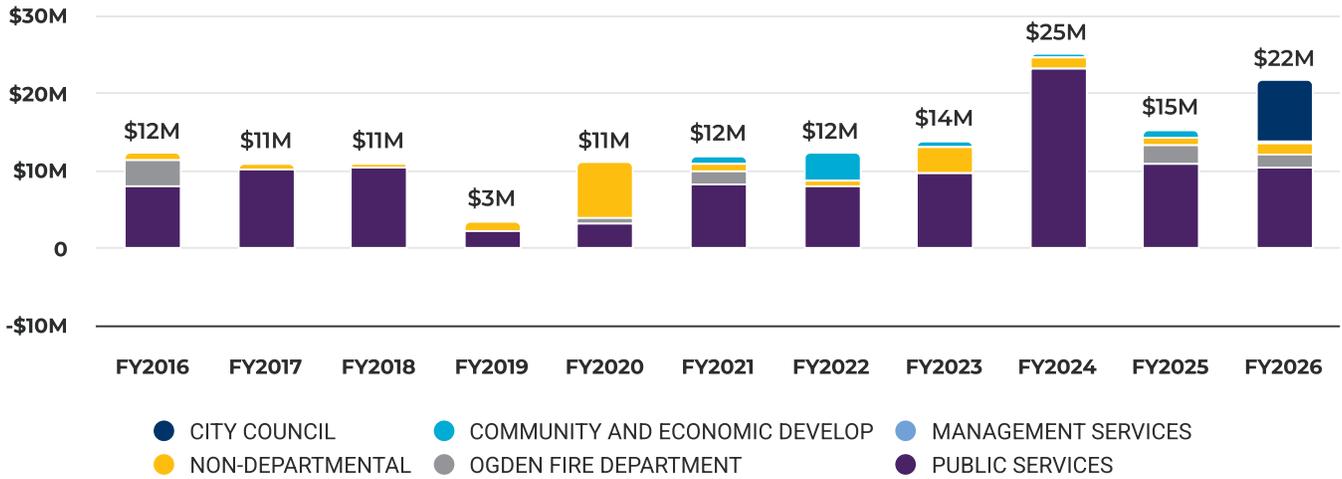
● INTERGOVERNMENTAL REVENUE	\$4,467,500	20.61%
● MISCELLANEOUS	\$400,000	1.85%
● OTHER FINANCING SOURCES	\$16,805,300	77.54%

Capital Improvement Projects Fund Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
INTERGOVERNMENTAL REVENUE	4,816,411	738,136	4,480,175	4,467,500
CHARGES FOR SERVICES	50,000	37,500	-	-
INTEREST	1,926,785	172,898	-	-
MISCELLANEOUS	74,250	400,000	-	400,000
OTHER FINANCING SOURCES	14,158,975	23,527,725	10,757,875	16,805,300
Total Revenues	21,026,421	24,876,259	15,238,050	21,672,800

Capital Improvement Projects Fund Expenditures by Department

Historical Expenditures by Department



The Capital Improvement Projects Fund for FY2026 totals \$21.7 million, marking a 42.23% increase from the previous year's \$15.2 million. Public Services remains the largest expenditure category at \$10.3 million, though it decreased by \$403,575 or 3.76% compared to the prior year, now representing 47.72% of the total budget, down from 70.52%.

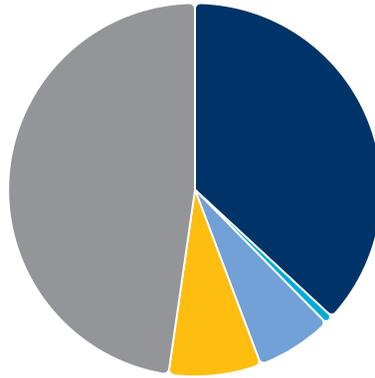
City Council expenditures rose significantly to \$8 million, accounting for 36.91% of the total budget, up from zero in the previous year. This represents the largest increase among departments.

Ogden Fire Department spending decreased by \$765,000 or 30.6% to \$1.7 million, now 8.01% of the total, down from 16.41%. Non-Departmental expenses increased by \$351,650 or 32.31% to \$1.4 million, making up 6.64% of the budget, up from 7.14% previously.

Community and Economic Development saw a substantial decrease of \$748,325 or 82.77%, falling to \$155,800 and representing only 0.72% of the total budget, down from 5.93%.

Management Services remained at zero expenditure for the year.

FY26 Expenditures by Department



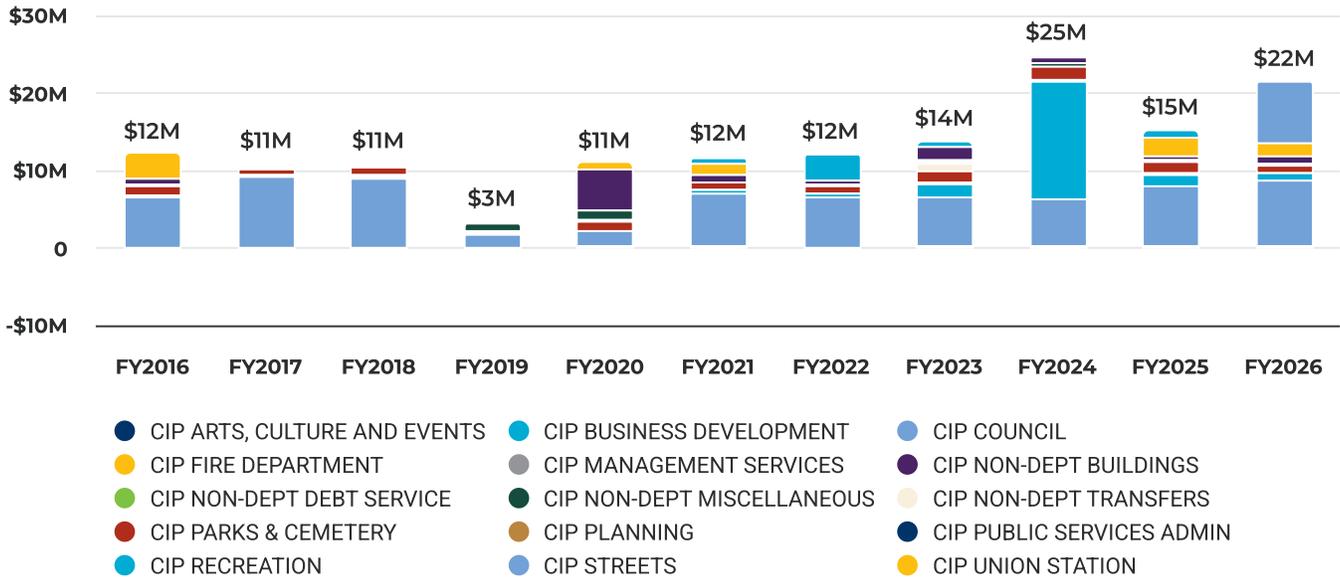
● CITY COUNCIL	\$8,000,000	36.91%
● COMMUNITY AND ECONOMIC DEVELOP	\$155,800	0.72%
● NON-DEPARTMENTAL	\$1,440,000	6.64%
● OGDEN FIRE DEPARTMENT	\$1,735,000	8.01%
● PUBLIC SERVICES	\$10,342,000	47.72%

Capital Improvement Projects Expenditures by Department

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
CITY COUNCIL	-	-	-	8,000,000
OGDEN FIRE DEPARTMENT	-	-	2,500,000	1,735,000
COMMUNITY AND ECONOMIC DEVELOP	407,294	452,828	904,125	155,800
PUBLIC SERVICES	23,137,267	20,143,944	10,745,575	10,342,000
NON-DEPARTMENTAL	1,439,554	2,218,136	1,088,350	1,440,000
Total Expenditures	24,984,115	22,814,907	15,238,050	21,672,800

Capital Improvement Projects Expenditures by Division

Historical Expenditures by Division



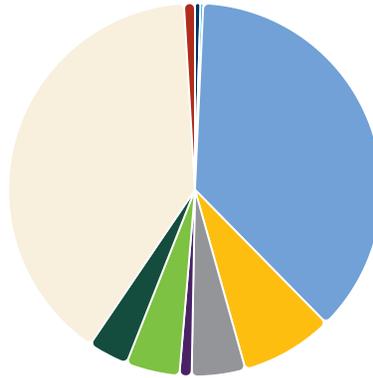
The Capital Improvement Projects Fund for FY2026 totals \$21.7 million, marking a 42.23% increase from the previous year's \$15.2 million. The largest allocation is to CIP STREETS at \$8.6 million, representing 39.57% of the total and increasing by \$895,875 or 11.66% from the prior year. CIP COUNCIL emerges as a significant new category with \$8 million, accounting for 36.91% of the total budget.

CIP FIRE DEPARTMENT funding decreases by \$765,000 or 30.6% to \$1.7 million, now 8.01% of the total. CIP NON-DEPT BUILDINGS rises substantially by \$610,000 or 152.5% to \$1 million, making up 4.66% of the budget. CIP PARKS & CEMETERY declines by \$480,000 or 32.27% to \$1 million, representing 4.65% of the total.

CIP RECREATION experiences a 50.37% reduction, decreasing by \$769,450 to \$758,000 and accounting for 3.5% of the budget. CIP NON-DEPT MISCELLANEOUS falls by \$158,350 or 41.31% to \$225,000, now 1.04% of the total. CIP UNION STATION decreases by \$100,000 or 32.79% to \$205,000, representing 0.95% of the budget. CIP ARTS, CULTURE AND EVENTS remains steady at \$102,500, 0.47% of the total.

CIP BUSINESS DEVELOPMENT sees a significant decrease of \$748,325 or 93.35%, dropping to \$53,300 and comprising 0.25% of the budget. CIP PUBLIC SERVICES ADMIN is no longer funded, decreasing by \$50,000 or 100% to zero.

FY26 Expenditures by Division



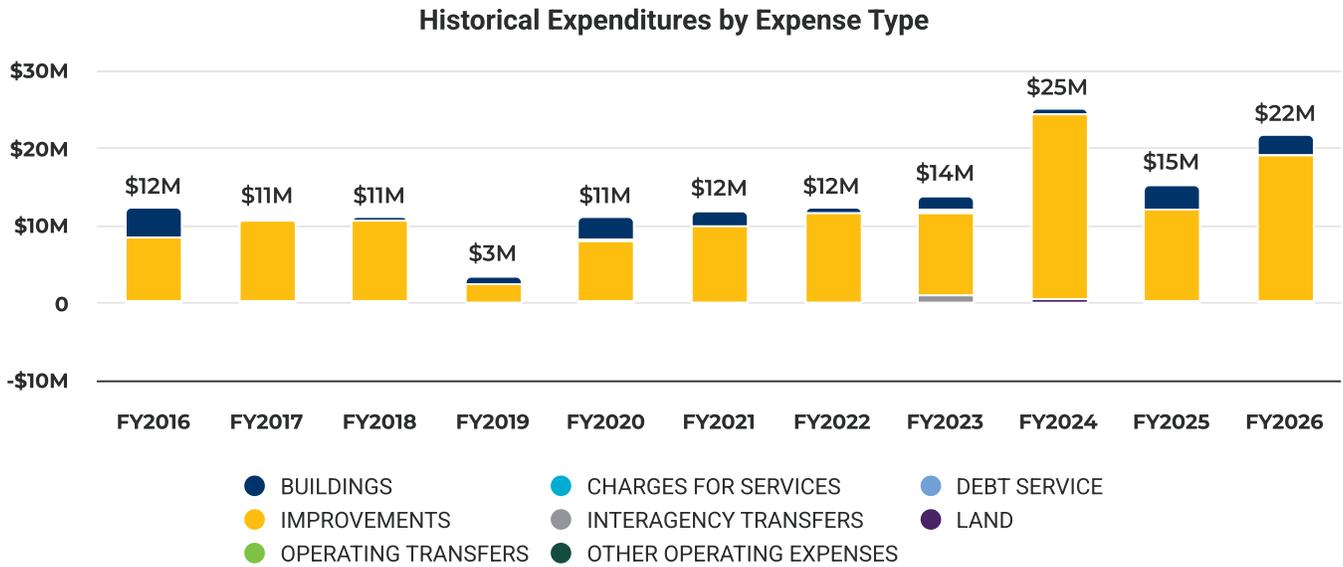
● CIP ARTS, CULTURE AND EVENTS	\$102,500	0.47%
● CIP BUSINESS DEVELOPMENT	\$53,300	0.25%
● CIP COUNCIL	\$8,000,000	36.91%
● CIP FIRE DEPARTMENT	\$1,735,000	8.01%
● CIP NON-DEPT BUILDINGS	\$1,010,000	4.66%
● CIP NON-DEPT MISCELLANEOUS	\$225,000	1.04%
● CIP PARKS & CEMETERY	\$1,007,500	4.65%
● CIP RECREATION	\$758,000	3.50%
● CIP STREETS	\$8,576,500	39.57%
● CIP UNION STATION	\$205,000	0.95%

Capital Improvement Projects Expenditures by Division

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
CIP COUNCIL	-	-	-	\$8,000,000.00
CIP NON-DEPT BUILDINGS	\$896,450.83	\$1,418,523.37	\$400,000.00	\$1,010,000.00
CIP NON-DEPT TRANSFERS	\$100,000.00	\$87,000.00	-	-
CIP NON-DEPT MISCELLANEOUS	\$326,854.70	\$544,411.66	\$383,350.00	\$225,000.00
CIP NON-DEPT DEBT SERVICE	-\$8,996.04	\$5,186.85	-	-
CIP UNION STATION	\$125,244.45	\$163,013.62	\$305,000.00	\$205,000.00
CIP FIRE DEPARTMENT	-	-	\$2,500,000.00	\$1,735,000.00
CIP PLANNING	\$91,221.70	\$305,014.28	-	-
CIP BUSINESS DEVELOPMENT	\$236,247.53	\$135,816.33	\$801,625.00	\$53,300.00
CIP ARTS, CULTURE AND EVENTS	\$79,824.40	\$11,997.08	\$102,500.00	\$102,500.00
CIP PUBLIC SERVICES ADMIN	\$15,972.50	\$8,382.50	\$50,000.00	-
CIP PARKS & CEMETERY	\$1,712,067.90	\$1,158,912.93	\$1,487,500.00	\$1,007,500.00
CIP STREETS	\$6,221,395.38	\$5,746,786.37	\$7,680,625.00	\$8,576,500.00
CIP RECREATION	\$15,187,831.29	\$13,229,862.16	\$1,527,450.00	\$758,000.00
Total Expenditures	\$24,984,114.64	\$22,814,907.15	\$15,238,050.00	\$21,672,800.00



Capital Improvement Projects Expenditures by Expense Type

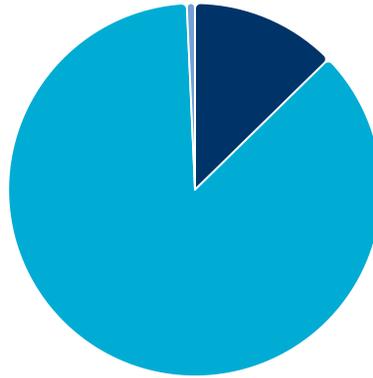


The Capital Improvement Projects Fund's total expenditures increased by 42.23%, rising from \$15.2 million in FY2025 to \$21.7 million in FY2026. The largest expenditure category in FY2026 was Improvements, which accounted for 86.63% of the total at \$18.8 million. This represents a significant increase of \$6.8 million or 56.98% compared to the previous year, reversing the prior year's large decrease in this category.

Buildings was the second-largest category, comprising 12.67% of the total with \$2.7 million in FY2026. This amount decreased by \$380,000 or 12.16% from FY2025, following a substantial increase the year before. Other Operating Expenses remained steady at \$152,500, representing 0.7% of the total budget, with no change from the previous year.

All other categories, including Charges for Services, Debt Service, Land, Operating Transfers, and Interagency Transfers, remained at zero in FY2026, consistent with the prior year except for some categories that had decreases to zero in FY2025. Overall, the budget shows a notable shift back toward increased spending on Improvements, while expenditures on Buildings declined slightly.

FY26 Expenditures by Expense Type



● BUILDINGS	\$2,745,000	12.67%
● IMPROVEMENTS	\$18,775,300	86.63%
● OTHER OPERATING EXPENSES	\$152,500	0.70%

Capital Improvement Projects Expenditures by Expense Type

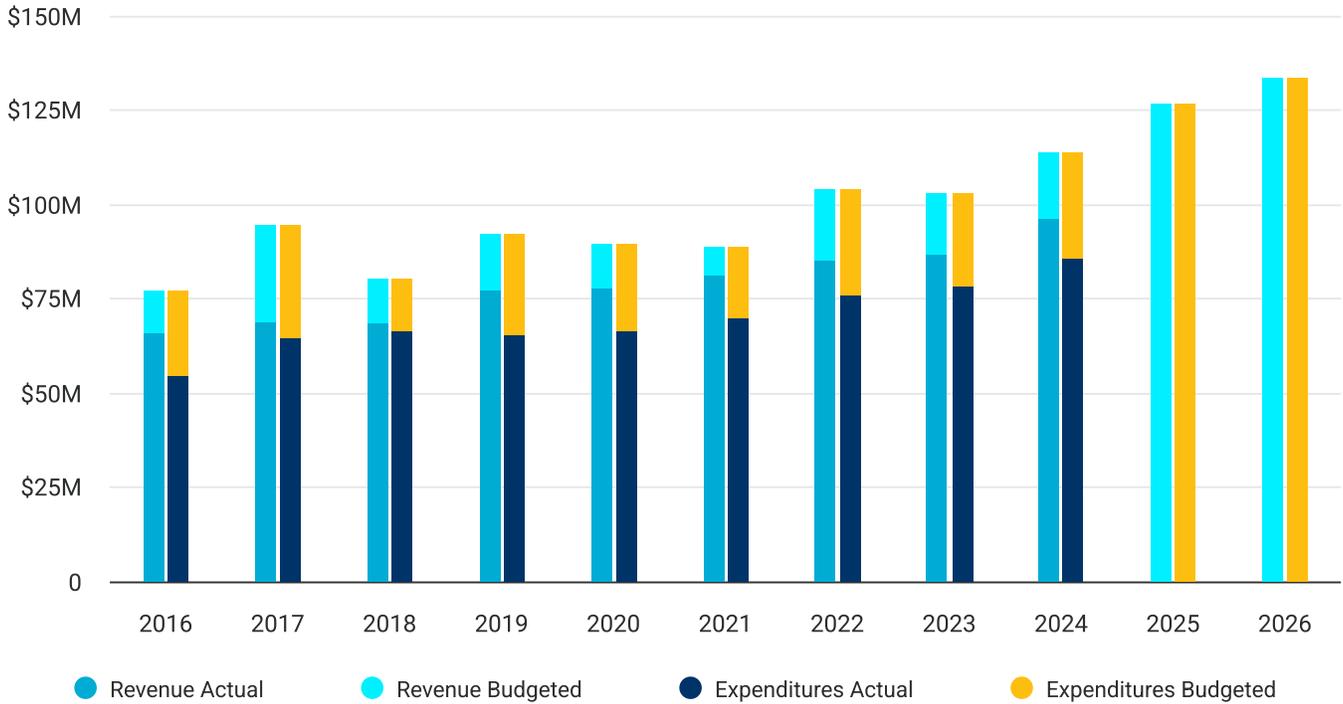
Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
CHARGES FOR SERVICES	91,222	305,014	-	-
OTHER OPERATING EXPENSES	-	-	152,500	152,500
DEBT SERVICE	-8,996	5,187	-	-
LAND	308,452	410,295	-	-
BUILDINGS	670,871	1,338,473	3,125,000	2,745,000
IMPROVEMENTS	23,822,567	20,668,938	11,960,550	18,775,300
OPERATING TRANSFERS	100,000	87,000	-	-
Total Expenditures	24,984,115	22,814,907	15,238,050	21,672,800

ENTERPRISE FUNDS

Enterprise Funds account for the administration, operation, and maintenance of services and programs offered to residents of Ogden City, Weber County, and surrounding areas.

Summary

Revenues vs Expenditures Summary



In the 2026 budget for Enterprise Funds, both expenditures and revenues are budgeted at \$133.8 million, reflecting a 5.79% increase from the previous year's budgeted amount of \$126.5 million. This continues the trend of balanced budgeting seen in 2025, where expenditures and revenues were also equal at \$126.5 million, but with a higher growth rate of 10.95% from the prior period.

The largest category remains consistent in size relative to the total budget, with both expenditures and revenues increasing proportionally by 5.79%. This indicates a steady growth in the Enterprise Funds' financial planning, with no significant shifts in the balance between revenues and expenditures compared to the previous year.

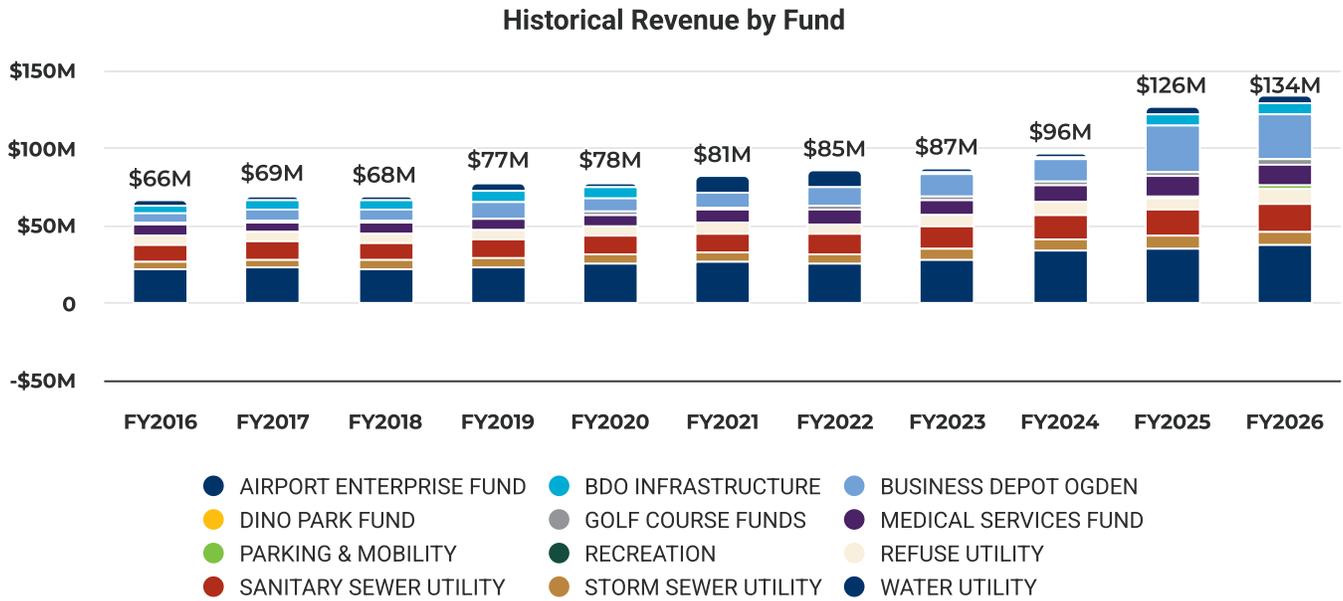
Enterprise Funds Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
Beginning Fund Balance	\$164,662,716	-	-
Revenues			
TAXES	\$2,129,472	\$2,396,000	\$2,397,000
INTERGOVERNMENTAL REVENUE	\$2,169,158	\$3,717,875	\$2,377,425
CHARGES FOR SERVICES	\$81,350,211	\$84,419,225	\$87,508,125
INTEREST	\$3,613,479	\$552,400	\$551,500
MISCELLANEOUS	\$567,786	\$750,550	\$784,600
OTHER FINANCING SOURCES	\$5,964,393	\$34,662,525	\$40,200,500
Total Revenues	\$95,794,499	\$126,498,575	\$133,819,150
Expenditures			
PERSONNEL SERVICES	\$17,228,245	\$19,346,250	\$19,889,300
SUPPLIES	\$2,252,582	\$2,599,675	\$2,662,775
CHARGES FOR SERVICES	\$8,252,199	\$8,553,400	\$8,718,675
OTHER OPERATING EXPENSES	\$25,400,282	\$27,614,925	\$30,412,175
DATA PROCESSING	\$1,104,051	\$1,002,225	\$1,114,875
FISCAL CHARGES	\$9,669,875	\$10,167,125	\$10,698,975
DEBT SERVICE	\$2,974,457	\$7,375,375	\$7,248,075
BUILDINGS	\$244,502	-	\$400,000
IMPROVEMENTS	\$22,912,588	\$14,115,850	\$18,267,200
EQUIPMENT	\$420,424	\$1,706,300	\$3,167,800
VEHICLES	\$76,465	\$75,000	\$75,000
INFRASTRUCTURE TRANSFERS OUT	-\$20,541,000	-	-
OPERATING TRANSFERS	\$12,034,675	\$11,318,125	\$11,264,250
FUND BALANCE/CARROVERS	-	\$16,042,450	\$15,050,000
INTERAGENCY TRANSFERS	\$3,543,325	\$6,581,875	\$4,850,050
Total Expenditures	\$85,572,672	\$126,498,575	\$133,819,150
Total Revenues Less Expenditures	\$10,221,827	-	-
Ending Fund Balance	\$174,884,543	-	-



Enterprise Funds Revenues by Fund



In FY2026, the total historical revenue for Enterprise Funds increased by 22.39% to \$154.8 million compared to the previous year. The Water Utility remained the largest revenue source at \$36.8 million, representing 23.79% of the total and growing by \$2.1 million or 6.05%.

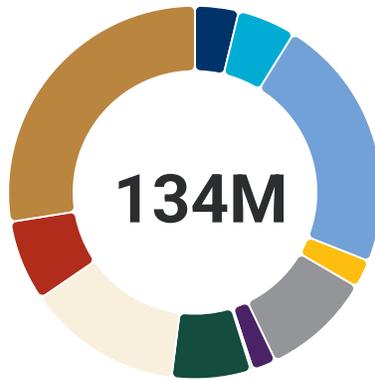
The Medical Services Fund saw the most significant increase, rising by \$20.8 million or 160.89% to \$33.7 million, making it the second-largest category at 21.77% of total revenue. In contrast, Business Depot Ogden decreased slightly by \$785,700 or 2.58% to \$29.7 million, now accounting for 19.16% of the total.

Other notable increases include Refuse Utility, which grew by \$1.5 million or 19.86% to \$9.2 million (5.94% of total), Storm Sewer Utility, up \$1.2 million or 14.79% to \$9.4 million (6.08%), and Parking & Mobility, which more than tripled with a \$1.9 million or 221.93% increase to \$2.7 million (1.77%).

Golf Course Funds increased by \$952,775 or 42% to \$3.2 million, and Sanitary Sewer Utility rose by \$835,675 or 4.88% to \$18 million. The Airport Enterprise Fund also grew by \$355,500 or 7.55% to \$5.1 million.

Decreases were observed in BDO Infrastructure, which declined by \$550,725 or 7.53% to \$6.8 million, and Recreation, which slightly decreased by \$4,025 or 1.63% to \$242,500.

FY26 Revenues by Fund



● AIRPORT ENTERPRISE FUND	\$5,061,575	3.78%
● BDO INFRASTRUCTURE	\$6,765,225	5.06%
● BUSINESS DEPOT OGDEN	\$29,664,300	22.17%
● GOLF COURSE FUNDS	\$3,221,125	2.41%
● MEDICAL SERVICES FUND	\$12,711,000	9.50%
● PARKING & MOBILITY	\$2,741,950	2.05%
● RECREATION	\$242,500	0.18%
● REFUSE UTILITY	\$9,196,675	6.87%
● SANITARY SEWER UTILITY	\$17,970,325	13.43%
● STORM SEWER UTILITY	\$9,407,100	7.03%
● WATER UTILITY	\$36,837,375	27.53%

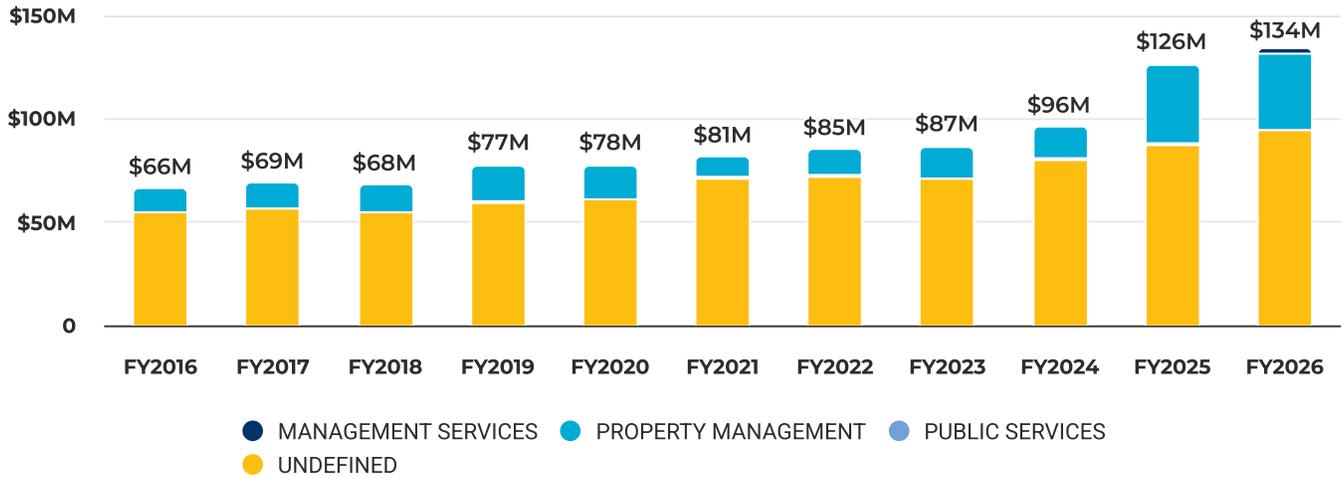
Enterprise Funds Revenues by Fund

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 7 Month Actual	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
WATER UTILITY	\$34,147,741.80	\$34,736,100.00	\$30,069,731.79	\$36,837,375.00	6.05%
SANITARY SEWER UTILITY	\$15,929,142.92	\$17,134,650.00	\$14,703,924.09	\$17,970,325.00	4.88%
REFUSE UTILITY	\$7,902,811.81	\$7,672,775.00	\$7,465,176.92	\$9,196,675.00	19.86%
AIRPORT ENTERPRISE FUND	\$2,185,964.65	\$4,706,075.00	\$3,368,785.03	\$5,061,575.00	7.55%
GOLF COURSE FUNDS	\$2,663,132.24	\$2,268,350.00	\$3,026,837.20	\$3,221,125.00	42.00%
RECREATION	\$221,328.30	\$246,525.00	\$234,809.56	\$242,500.00	-1.63%
PARKING & MOBILITY	-	\$851,725.00	\$994,733.22	\$2,741,950.00	221.93%
BDO INFRASTRUCTURE	\$438,699.66	\$7,315,950.00	\$40,935.53	\$6,765,225.00	-7.53%
BUSINESS DEPOT OGDEN	\$14,751,344.99	\$30,450,000.00	\$11,238,427.62	\$29,664,300.00	-2.58%
STORM SEWER UTILITY	\$6,963,884.77	\$8,195,100.00	\$6,759,067.02	\$9,407,100.00	14.79%
MEDICAL SERVICES FUND	\$10,590,447.70	\$12,921,325.00	\$30,604,176.08	\$12,711,000.00	-1.63%
Total Revenues	\$95,794,498.84	\$126,498,575.00	\$108,506,604.06	\$133,819,150.00	5.79%



Enterprise Funds Revenues by Department

Historical Revenue by Department

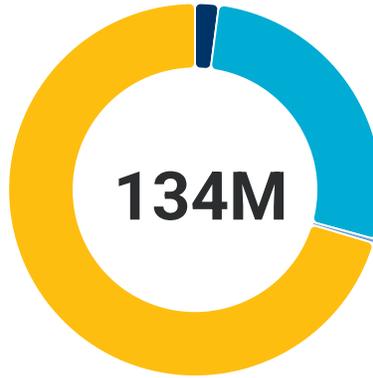


The Enterprise Funds' total revenue for FY2026 is \$133.8 million, reflecting a 5.79% increase from the previous year's \$126.5 million. The largest revenue category remains UNDEFINED, which accounts for 70.37% of the total at \$94.2 million. This category increased by \$6.8 million, or 7.74%, compared to FY2025.

PROPERTY MANAGEMENT is the second-largest category, contributing \$36.4 million or 27.22% of total revenue. This represents a decrease of \$1.3 million, or 3.54%, from the prior year. MANAGEMENT SERVICES saw a significant increase, rising to \$2.7 million or 2.05% of total revenue, which is an increase of \$1.9 million or 221.93% from FY2025.

PUBLIC SERVICES revenue remained steady at \$475,000, making up 0.35% of the total, with no change from the previous year. Overall, the key trends include growth in the UNDEFINED and MANAGEMENT SERVICES categories, alongside a slight decline in PROPERTY MANAGEMENT revenue.

FY26 Revenues by Department



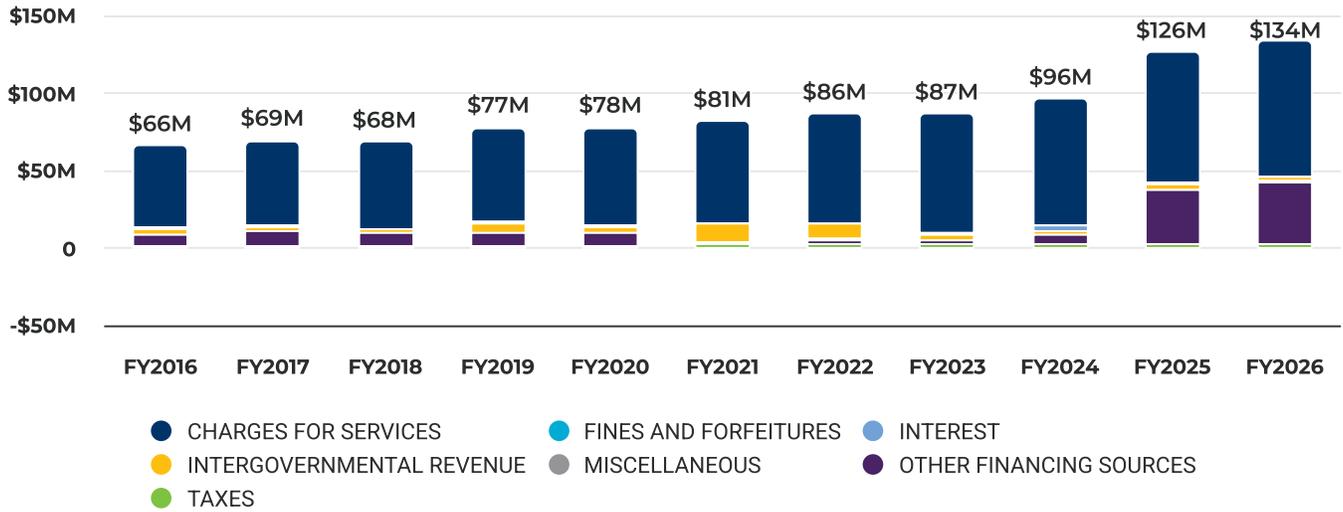
● MANAGEMENT SERVICES	\$2,741,950	2.05%
● PROPERTY MANAGEMENT	\$36,429,525	27.22%
● PUBLIC SERVICES	\$475,000	0.35%
● UNDEFINED	\$94,172,675	70.37%

Enterprise Funds Revenues by Department

Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
MANAGEMENT SERVICES	\$851,725.00	\$2,741,950.00	221.93%
PUBLIC SERVICES	\$475,000.00	\$475,000.00	0.00%
PROPERTY MANAGEMENT	\$37,765,950.00	\$36,429,525.00	-3.54%
UNDEFINED	\$87,405,900.00	\$94,172,675.00	7.74%
Total Revenues	\$126,498,575.00	\$133,819,150.00	5.79%

Enterprise Funds Revenues by Revenue Source

Historical Revenue by Revenue Source



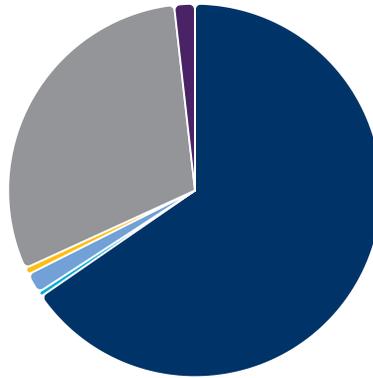
In FY2026, the total revenue for Enterprise Funds increased by 5.79% to \$133.8 million compared to the previous year. Charges for Services remained the largest revenue source, contributing \$87.5 million or 65.39% of the total, which is a 3.66% increase of \$3.1 million from the prior year.

Other Financing Sources saw a significant increase of 15.98%, rising by \$5.5 million to \$40.2 million, now representing 30.04% of total revenue. This category continues to be the second largest revenue source.

Taxes remained relatively stable at \$2.4 million, accounting for 1.79% of total revenue, with a minimal increase of \$1,000 or 0.04%. Miscellaneous revenue also increased slightly by 4.54% to \$784,600, maintaining its share at 0.59% of the total.

Intergovernmental Revenue experienced a notable decrease of 36.05%, dropping by \$1.3 million to \$2.4 million, which is 1.78% of the total revenue. Interest revenue remained nearly unchanged, decreasing marginally by \$900 to \$551,500, representing 0.41% of total revenue. Fines and Forfeitures continued to contribute no revenue.

FY26 Revenues by Revenue Source



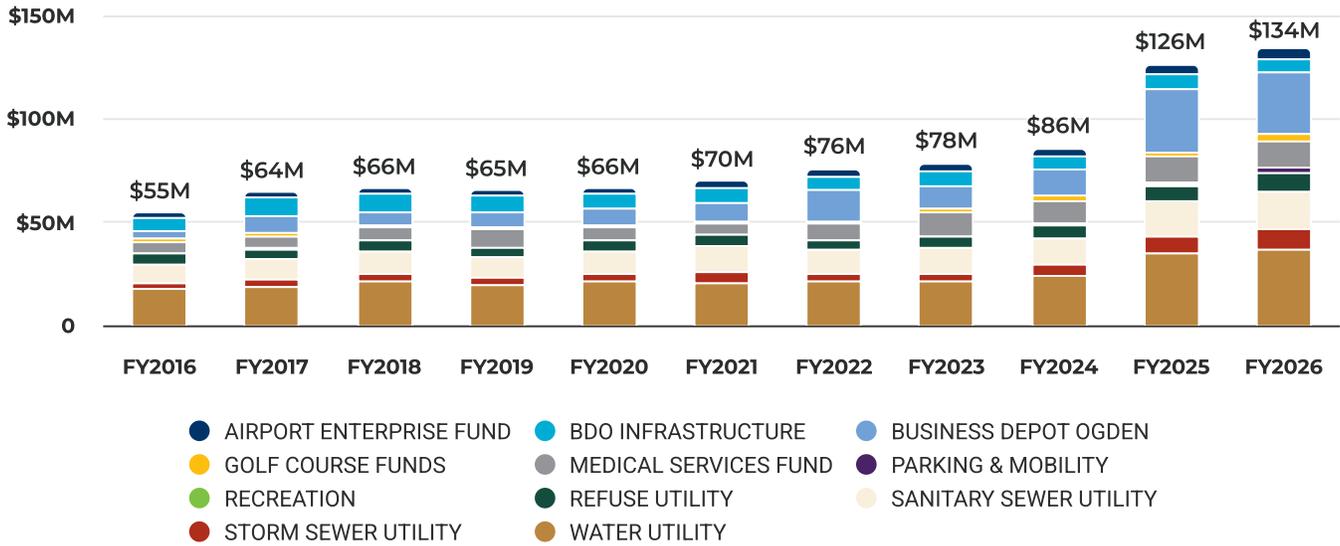
● CHARGES FOR SERVICES	\$87,508,125	65.39%
● INTEREST	\$551,500	0.41%
● INTERGOVERNMENTAL REVENUE	\$2,377,425	1.78%
● MISCELLANEOUS	\$784,600	0.59%
● OTHER FINANCING SOURCES	\$40,200,500	30.04%
● TAXES	\$2,397,000	1.79%

Enterprise Funds Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
TAXES	2,129,472	-	2,396,000	2,397,000
INTERGOVERNMENTAL REVENUE	2,169,158	2,170,356	3,717,875	2,377,425
CHARGES FOR SERVICES	81,350,211	100,269,237	84,419,225	87,508,125
INTEREST	3,613,479	511,955	552,400	551,500
MISCELLANEOUS	567,786	1,524,803	750,550	784,600
OTHER FINANCING SOURCES	5,964,393	4,030,254	34,662,525	40,200,500
Total Revenues	95,794,499	108,506,604	126,498,575	133,819,150

Enterprise Funds Expenditures by Fund

Historical Expenditures by Fund



In FY2026, the total expenditures for Enterprise Funds increased by 5.79% to \$133.8 million compared to the previous year. The Water Utility remained the largest category, accounting for 27.53% of the total at \$36.8 million, which is a 6.05% increase of \$2.1 million from the prior year.

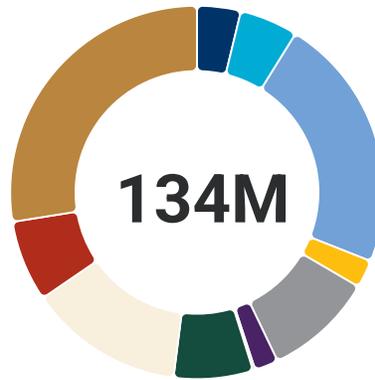
Business Depot Ogden, the second largest category, decreased by 2.58% to \$29.7 million, representing 22.17% of the total. Sanitary Sewer Utility expenditures rose by 4.88% to \$18 million, making up 13.43% of the total. The Medical Services Fund saw a slight decrease of 1.63% to \$12.7 million, or 9.5% of total expenditures.

Storm Sewer Utility expenditures increased by 14.79% to \$9.4 million, representing 7.03% of the total, while Refuse Utility grew by 19.86% to \$9.2 million, or 6.87% of the total. BDO Infrastructure expenditures decreased by 7.53% to \$6.8 million, accounting for 5.06% of the total.

The Airport Enterprise Fund increased by 7.55% to \$5.1 million, or 3.78% of total expenditures. Golf Course Funds rose significantly by 42% to \$3.2 million, representing 2.41% of the total. Parking & Mobility experienced the largest percentage increase of 221.93%, growing to \$2.7 million and making up 2.05% of the total expenditures.

Overall, the FY2026 budget shows moderate growth in total expenditures with notable increases in Parking & Mobility, Golf Course Funds, Refuse Utility, and Storm Sewer Utility, while Business Depot Ogden and BDO Infrastructure experienced decreases.

FY26 Expenditures by Fund



● AIRPORT ENTERPRISE FUND	\$5,061,575	3.78%
● BDO INFRASTRUCTURE	\$6,765,225	5.06%
● BUSINESS DEPOT OGDEN	\$29,664,300	22.17%
● GOLF COURSE FUNDS	\$3,221,125	2.41%
● MEDICAL SERVICES FUND	\$12,711,000	9.50%
● PARKING & MOBILITY	\$2,741,950	2.05%
● RECREATION	\$242,500	0.18%
● REFUSE UTILITY	\$9,196,675	6.87%
● SANITARY SEWER UTILITY	\$17,970,325	13.43%
● STORM SEWER UTILITY	\$9,407,100	7.03%
● WATER UTILITY	\$36,837,375	27.53%

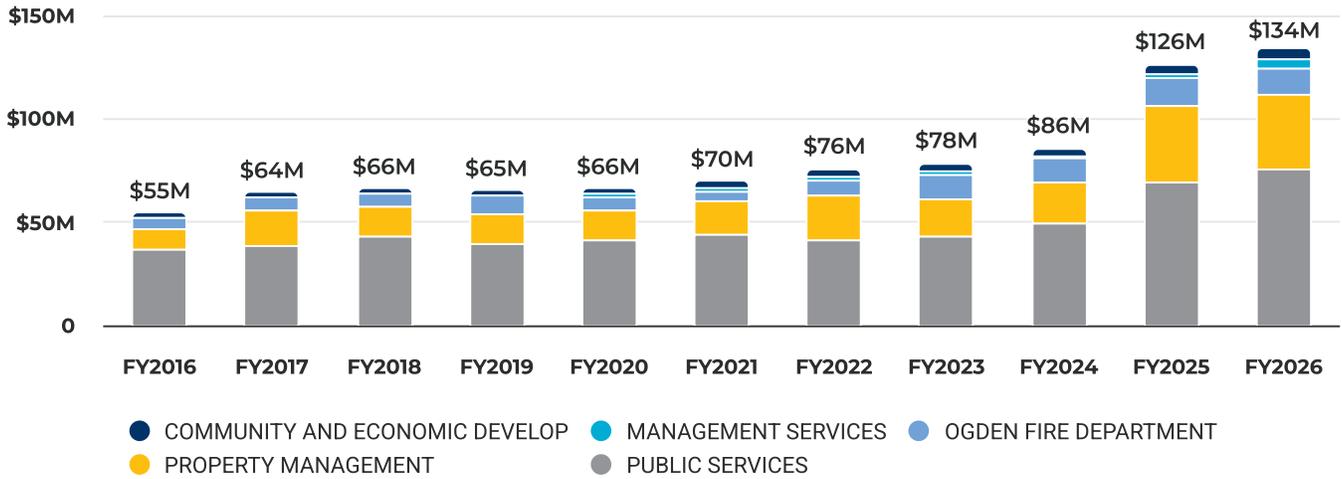
Enterprise Funds Expenditures by Fund

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
WATER UTILITY	\$24,270,235.95	\$24,544,571.11	\$34,736,100.00	\$36,837,375.00	6.05%
SANITARY SEWER UTILITY	\$13,031,391.93	\$14,112,679.64	\$17,134,650.00	\$17,970,325.00	4.88%
REFUSE UTILITY	\$6,637,138.14	\$6,170,652.80	\$7,672,775.00	\$9,196,675.00	19.86%
AIRPORT ENTERPRISE FUND	\$3,741,893.64	\$4,777,107.77	\$4,706,075.00	\$5,061,575.00	7.55%
GOLF COURSE FUNDS	\$1,968,286.02	\$1,822,823.48	\$2,268,350.00	\$3,221,125.00	42.00%
RECREATION	\$230,125.25	\$193,767.13	\$246,525.00	\$242,500.00	-1.63%
PARKING & MOBILITY	-	\$342,318.96	\$851,725.00	\$2,741,950.00	221.93%
BDO INFRASTRUCTURE	\$6,443,484.91	\$4,787,313.42	\$7,315,950.00	\$6,765,225.00	-7.53%
BUSINESS DEPOT OGDEN	\$12,933,000.00	\$17,096,300.00	\$30,450,000.00	\$29,664,300.00	-2.58%
STORM SEWER UTILITY	\$4,772,064.90	\$5,713,236.66	\$8,195,100.00	\$9,407,100.00	14.79%
MEDICAL SERVICES FUND	\$11,545,051.48	\$11,167,408.51	\$12,921,325.00	\$12,711,000.00	-1.63%
Total Expenditures	\$85,572,672.22	\$90,728,179.48	\$126,498,575.00	\$133,819,150.00	5.79%



Enterprise Funds Expenditures by Department

Historical Expenditures by Department

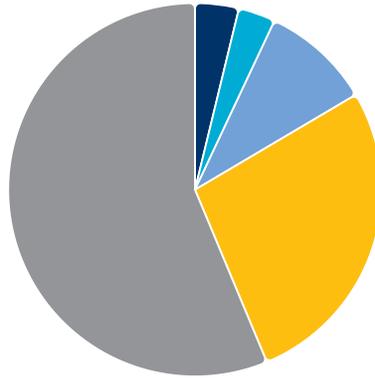


In FY2026, the total expenditures for Enterprise Funds increased by 5.79% to \$133.8 million compared to the previous year. Public Services remained the largest expenditure category, rising by \$6.5 million or 9.49% to \$75.3 million, now representing 56.28% of the total budget, up from 54.38%.

Property Management, the second-largest category, decreased by \$1.3 million or 3.54% to \$36.4 million, accounting for 27.22% of total expenditures, down from 29.85%. The Ogden Fire Department saw a slight reduction of \$210,325 or 1.63%, with expenditures totaling \$12.7 million and its share of the budget decreasing to 9.5% from 10.21%.

Community and Economic Development expenditures increased by \$355,500 or 7.55% to \$5.1 million, making up 3.78% of the total budget, a slight increase from 3.72%. Management Services experienced the largest percentage increase, rising by \$2 million or 85.46% to \$4.3 million, which is 3.21% of the total budget, up from 1.83%.

FY26 Expenditures by Department

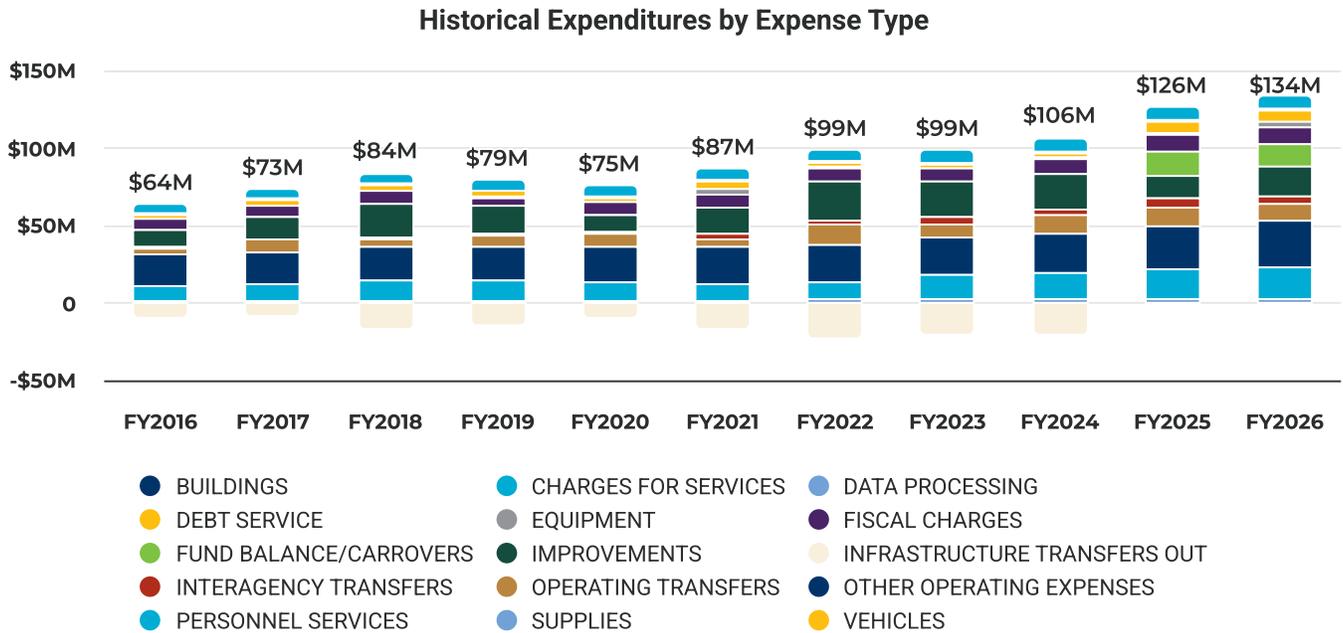


● COMMUNITY AND ECONOMIC DEVELOP	\$5,061,575	3.78%
● MANAGEMENT SERVICES	\$4,300,375	3.21%
● OGDEN FIRE DEPARTMENT	\$12,711,000	9.50%
● PROPERTY MANAGEMENT	\$36,429,525	27.22%
● PUBLIC SERVICES	\$75,316,675	56.28%

Enterprise Funds Expenditures by Department

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
MANAGEMENT SERVICES	1,291,027	1,535,116	2,318,750	4,300,375
OGDEN FIRE DEPARTMENT	11,565,797	11,201,051	12,921,325	12,711,000
COMMUNITY AND ECONOMIC DEVELOP	3,721,148	4,743,465	4,706,075	5,061,575
PUBLIC SERVICES	49,618,215	51,364,934	68,786,475	75,316,675
PROPERTY MANAGEMENT	19,376,485	21,883,613	37,765,950	36,429,525
Total Expenditures	85,572,672	90,728,179	126,498,575	133,819,150

Enterprise Funds Expenditures by Expense Type



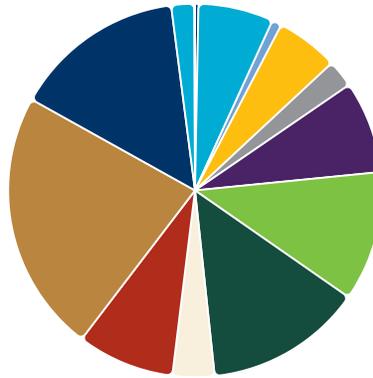
In FY2026, the total expenditures for Enterprise Funds increased by 5.79% to \$133.8 million compared to the previous year. The largest expense category remained Other Operating Expenses, which grew by 10.13% to \$30.4 million, representing 22.73% of the total budget. Personnel Services also increased by 2.81% to \$19.9 million, accounting for 14.86% of total expenditures.

Improvements saw a significant rise of 29.41%, increasing to \$18.3 million and making up 13.65% of the total budget, reversing the prior year's decrease. Fund Balance/Carrovers decreased by 6.19% to \$15.1 million, now 11.25% of the total. Operating Transfers remained relatively stable with a slight decrease of 0.48% to \$11.3 million, comprising 8.42% of expenditures.

Fiscal Charges increased by 5.23% to \$10.7 million (8% of total), while Charges for Services rose modestly by 1.93% to \$8.7 million (6.52%). Debt Service decreased slightly by 1.73% to \$7.2 million, representing 5.42% of the budget. Interagency Transfers experienced a notable decline of 26.31%, falling to \$4.9 million and 3.62% of total expenditures.

Equipment expenditures increased substantially by 85.65% to \$3.2 million, now 2.37% of the total budget. Additional increases were seen in Buildings, which rose to \$400,000, Data Processing by 11.24% to \$1.1 million, and Supplies by 2.43% to \$2.7 million.

FY26 Expenditures by Expense Type



● BUILDINGS	\$400,000	0.30%
● CHARGES FOR SERVICES	\$8,718,675	6.52%
● DATA PROCESSING	\$1,114,875	0.83%
● DEBT SERVICE	\$7,248,075	5.42%
● EQUIPMENT	\$3,167,800	2.37%
● FISCAL CHARGES	\$10,698,975	8.00%
● FUND BALANCE/CARROVERS	\$15,050,000	11.25%
● IMPROVEMENTS	\$18,267,200	13.65%
● INTERAGENCY TRANSFERS	\$4,850,050	3.62%
● OPERATING TRANSFERS	\$11,264,250	8.42%
● OTHER OPERATING EXPENSES	\$30,412,175	22.73%
● PERSONNEL SERVICES	\$19,889,300	14.86%
● SUPPLIES	\$2,662,775	1.99%
● VEHICLES	\$75,000	0.06%

Enterprise Funds Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
PERSONNEL SERVICES	17,228,245	16,921,345	19,346,250	19,889,300
SUPPLIES	2,252,582	2,465,743	2,599,675	2,662,775
CHARGES FOR SERVICES	8,252,199	6,865,951	8,553,400	8,718,675
OTHER OPERATING EXPENSES	25,400,282	23,070,758	27,614,925	30,412,175
DATA PROCESSING	1,104,051	987,067	1,002,225	1,114,875
FISCAL CHARGES	9,669,875	10,167,125	10,167,125	10,698,975
DEBT SERVICE	2,974,457	4,734,442	7,375,375	7,248,075
BUILDINGS	244,502	554,438	-	400,000
IMPROVEMENTS	22,912,588	16,863,199	14,115,850	18,267,200
EQUIPMENT	420,424	674,436	1,706,300	3,167,800
VEHICLES	76,465	-	75,000	75,000
INFRASTRUCTURE TRANSFERS OUT	-20,541,000	-12,172,624	-	-
OPERATING TRANSFERS	12,034,675	13,014,425	11,318,125	11,264,250
FUND BALANCE/CARROVERS	-	-	16,042,450	15,050,000
INTERAGENCY TRANSFERS	3,543,325	6,581,875	6,581,875	4,850,050
Total Expenditures	85,572,672	90,728,179	126,498,575	133,819,150

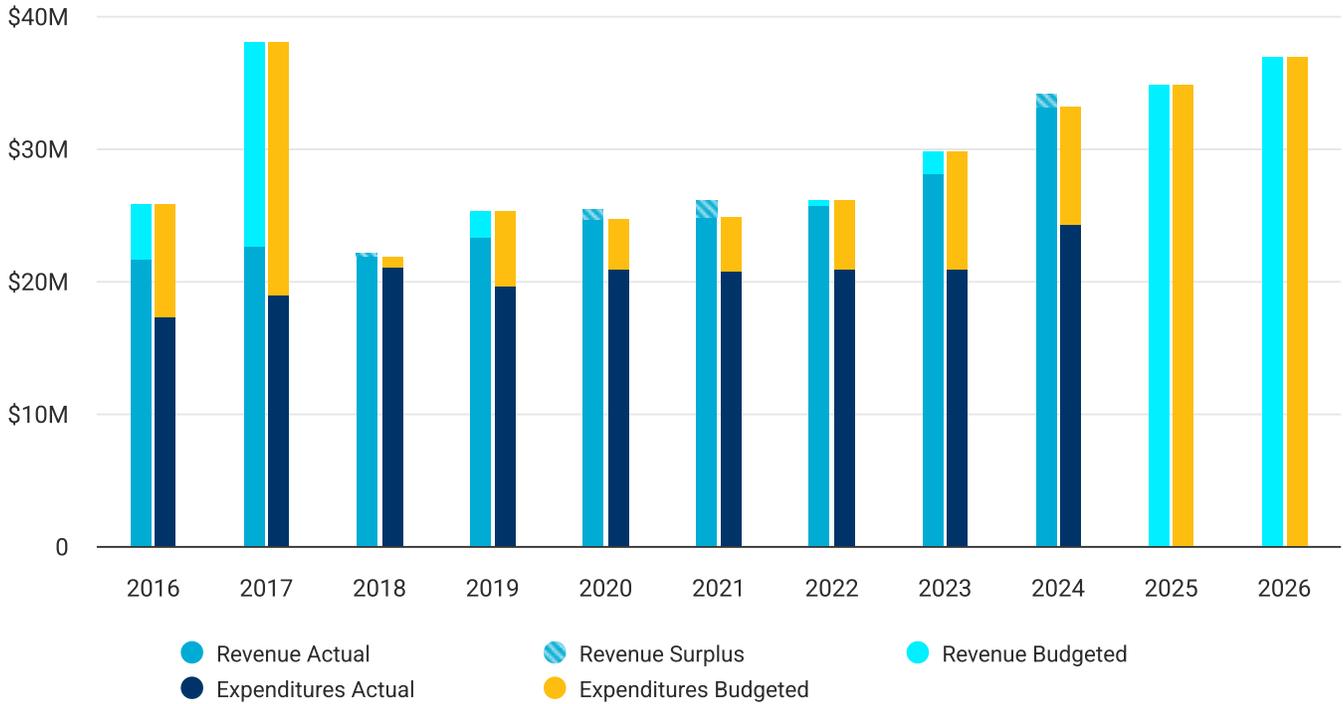


WATER UTILITY FUND

To account for the provision of water to City residents and some residents of Weber County. All activities necessary to provide such services are accounted for in this fund including, but not limited to: operations, maintenance, financing, billing, and collecting.

Summary

Revenues vs Expenditures Summary



In the Water Utility Fund for 2026, both budgeted expenditures and budgeted revenues are set at \$36.8 million, reflecting an increase of 6.05% from the previous year's budgeted amounts of \$34.7 million. This marks a higher growth rate compared to the 4.87% increase observed from the prior period to 2025.

The budgeted expenditures remain equal to the budgeted revenues, maintaining a balanced budget approach. The increase in both categories indicates a consistent scaling of financial planning in the Water Utility Fund compared to the previous year.

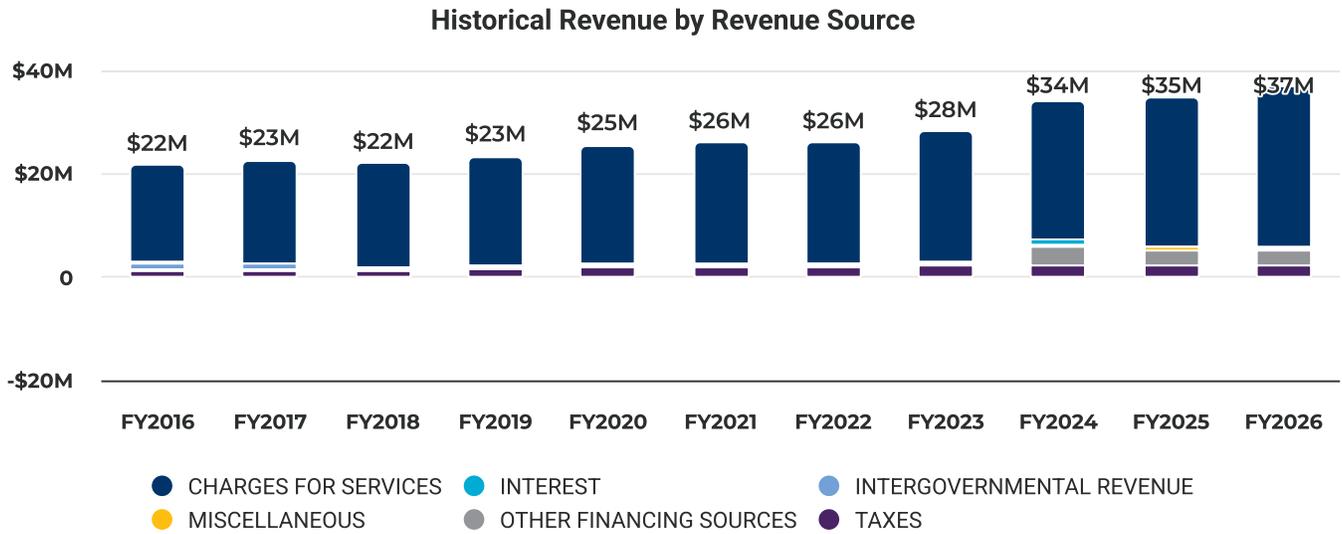
Water Utility Fund Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
Beginning Fund Balance	\$78,344,873	-	-
Revenues			
TAXES	\$2,129,472	\$2,396,000	\$2,397,000
CHARGES FOR SERVICES	\$26,767,093	\$28,895,300	\$31,032,075
INTEREST	\$1,237,126	\$150,000	\$150,000
MISCELLANEOUS	\$177,286	\$606,650	\$636,175
OTHER FINANCING SOURCES	\$3,836,765	\$2,688,150	\$2,622,125
Total Revenues	\$34,147,742	\$34,736,100	\$36,837,375
Expenditures			
PERSONNEL SERVICES	\$6,036,518	\$6,365,250	\$6,555,400
SUPPLIES	\$1,226,919	\$1,601,550	\$1,601,550
CHARGES FOR SERVICES	\$2,170,596	\$2,043,575	\$2,103,075
OTHER OPERATING EXPENSES	\$7,751,770	\$8,522,625	\$8,681,600
DATA PROCESSING	\$415,501	\$428,675	\$475,100
FISCAL CHARGES	\$4,278,575	\$4,607,825	\$4,964,225
DEBT SERVICE	\$2,214,877	\$5,361,600	\$5,361,425
BUILDINGS	\$32,586	-	-
IMPROVEMENTS	\$9,397,146	\$5,800,000	\$7,090,000
EQUIPMENT	-	\$5,000	\$5,000
INFRASTRUCTURE TRANSFERS OUT	-\$9,254,252	-	-
Total Expenditures	\$24,270,236	\$34,736,100	\$36,837,375
Total Revenues Less Expenditures	\$9,877,506	-	-
Ending Fund Balance	\$88,222,379	-	-



Water Utility Fund Revenues by Revenue Source

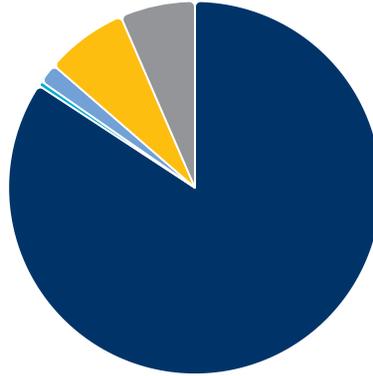


The Water Utility Fund's total revenue for FY2026 is \$36.8 million, reflecting a 6.05% increase from the previous year's total of \$34.7 million. Charges for Services remain the largest revenue source, increasing by \$2.1 million or 7.39% to \$31 million, now representing 84.24% of the total revenue, up slightly from 83.19% in FY2025.

Other Financing Sources decreased by \$66,025 or 2.46% to \$2.6 million, accounting for 7.12% of total revenue, a slight decline from 7.74% the prior year. Taxes showed a marginal increase of \$1,000 or 0.04%, totaling \$2.4 million and making up 6.51% of the total, down slightly from 6.9% previously.

Miscellaneous revenue rose by \$29,525 or 4.87% to \$636,175, maintaining a similar share of 1.73% of total revenue compared to 1.75% in FY2025. Interest revenue remained steady at \$150,000, representing 0.41% of the total, unchanged from the previous year. Intergovernmental Revenue continued to contribute no revenue.

FY26 Revenues by Revenue Source



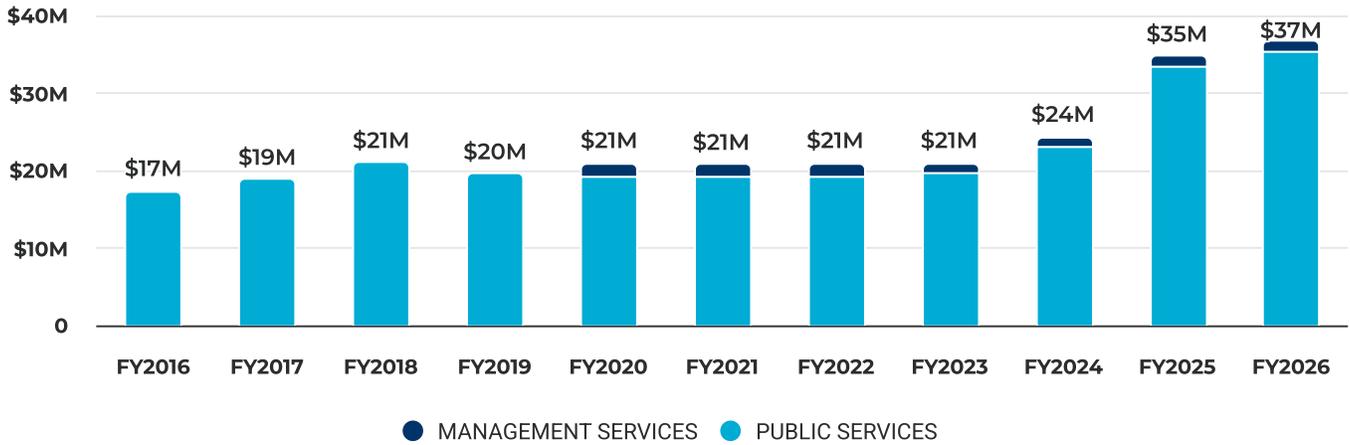
● CHARGES FOR SERVICES	\$31,032,075	84.24%
● INTEREST	\$150,000	0.41%
● MISCELLANEOUS	\$636,175	1.73%
● OTHER FINANCING SOURCES	\$2,622,125	7.12%
● TAXES	\$2,397,000	6.51%

Water Utility Fund Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
TAXES	2,129,472	-	2,396,000	2,397,000
INTERGOVERNMENTAL REVENUE	-	165,000	-	-
CHARGES FOR SERVICES	26,767,093	28,760,044	28,895,300	31,032,075
INTEREST	1,237,126	122,896	150,000	150,000
MISCELLANEOUS	177,286	1,021,792	606,650	636,175
OTHER FINANCING SOURCES	3,836,765	-	2,688,150	2,622,125
Total Revenues	34,147,742	30,069,732	34,736,100	36,837,375

Water Utility Fund Expenditures by Department

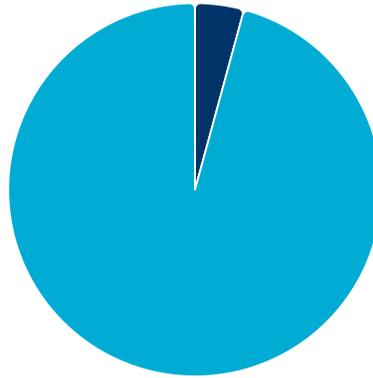
Historical Expenditures by Department



In FY2026, the Water Utility Fund's total expenditures increased by 6.05% to \$36.8 million compared to the previous year's \$34.7 million. The largest expenditure category remained Public Services, which accounted for 95.77% of the total at \$35.3 million. This category grew by \$2 million, representing a 6.04% increase from the prior year.

Management Services was the second-largest category, comprising 4.23% of total expenditures at \$1.6 million. This category saw a \$91,400 increase, or 6.23%, compared to the previous year. Both major categories experienced moderate growth, contributing to the overall increase in total expenditures for the Water Utility Fund in FY2026.

FY26 Expenditures by Department



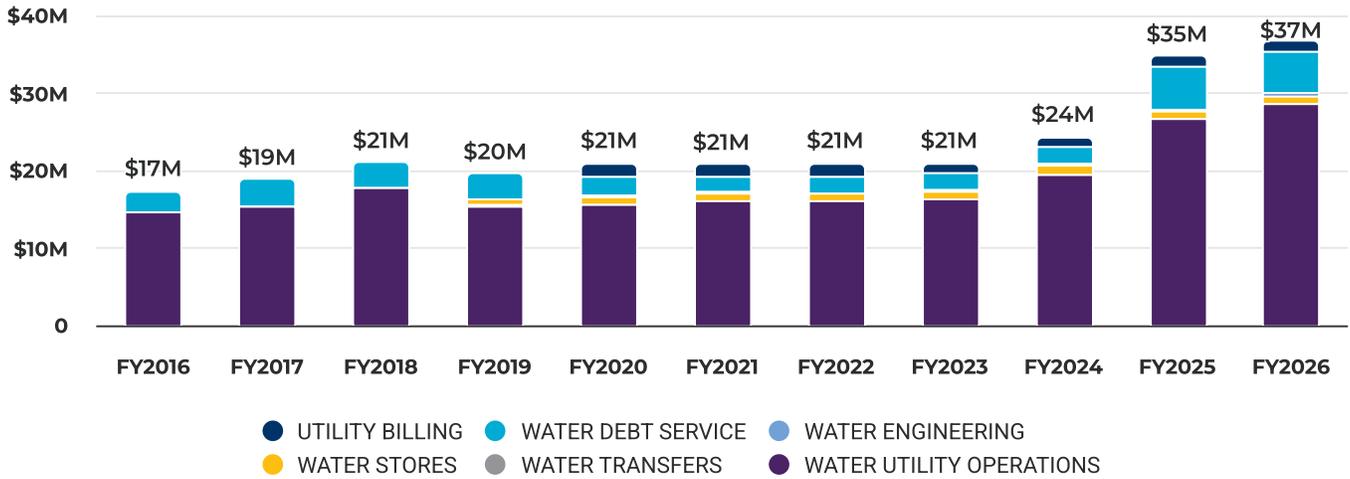
● MANAGEMENT SERVICES	\$1,558,425	4.23%
● PUBLIC SERVICES	\$35,278,950	95.77%

Water Utility Fund Expenditures by Department

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
MANAGEMENT SERVICES	1,291,027	1,192,797	1,467,025	1,558,425
PUBLIC SERVICES	22,979,209	23,351,774	33,269,075	35,278,950
Total Expenditures	24,270,236	24,544,571	34,736,100	36,837,375

Water Utility Fund Expenditures by Division

Historical Expenditures by Division



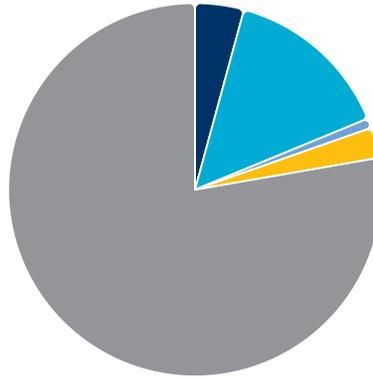
The Water Utility Fund's total expenditures for FY2026 are \$36.8 million, reflecting a 6.05% increase from the previous year's \$34.7 million. The largest expenditure category remains Water Utility Operations, which accounts for 77.74% of the total at \$28.6 million. This category increased by \$1.9 million, or 7.19%, compared to the prior year.

Water Debt Service holds the second-largest share at 14.55% with \$5.4 million, showing a slight decrease of \$175, effectively stable at -0%. Utility Billing expenditures rose to \$1.6 million, representing 4.23% of the total and increasing by \$91,400 or 6.23% from the previous year.

Water Stores expenditures increased modestly by \$23,975, or 2.53%, to \$973,400, making up 2.64% of the total budget. Water Engineering saw a notable increase of \$65,850, or 27.35%, reaching \$306,625 and accounting for 0.83% of total expenditures. Water Transfers remained at zero.

Overall, the budget shows continued growth in Water Utility Operations and Water Engineering, with Water Debt Service remaining nearly unchanged. The total budget increase is driven primarily by these changes across the major categories.

FY26 Expenditures by Division

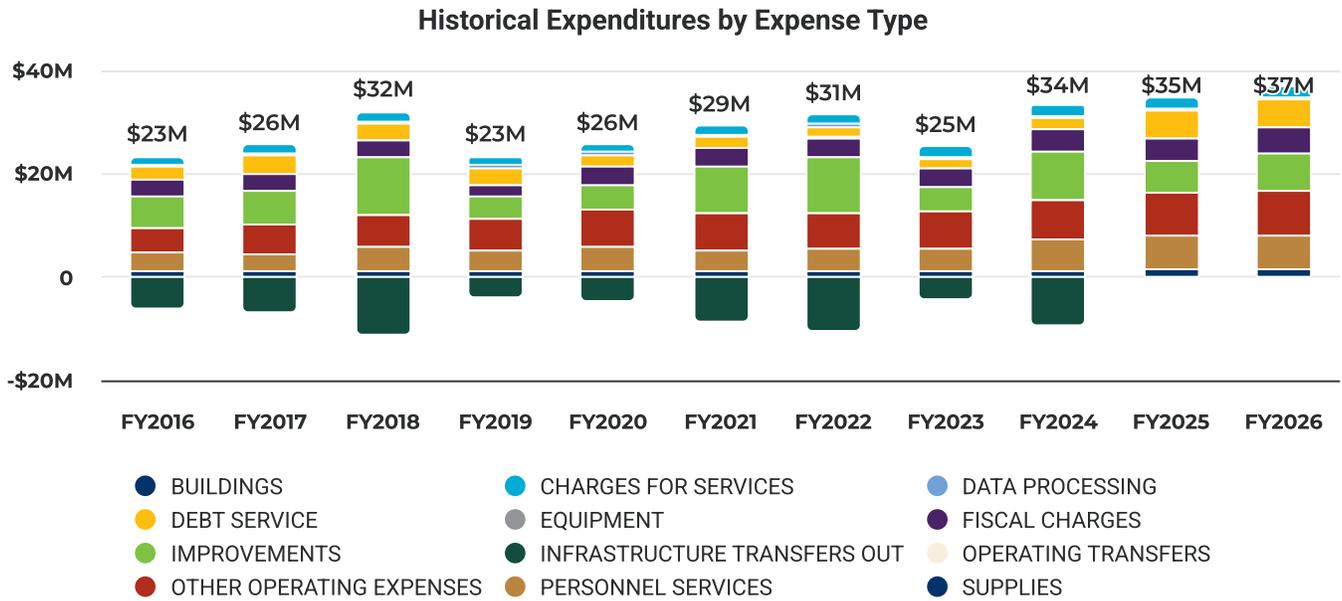


● UTILITY BILLING	\$1,558,425	4.23%
● WATER DEBT SERVICE	\$5,361,425	14.55%
● WATER ENGINEERING	\$306,625	0.83%
● WATER STORES	\$973,400	2.64%
● WATER UTILITY OPERATIONS	\$28,637,500	77.74%

Water Utility Fund Expenditures by Division

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
UTILITY BILLING	\$1,291,027.21	\$1,192,797.27	\$1,467,025.00	\$1,558,425.00
WATER STORES	\$1,119,523.39	\$1,177,386.03	\$949,425.00	\$973,400.00
WATER ENGINEERING	\$252,355.83	\$239,577.35	\$240,775.00	\$306,625.00
WATER UTILITY OPERATIONS	\$19,392,452.67	\$18,041,948.63	\$26,717,275.00	\$28,637,500.00
WATER DEBT SERVICE	\$2,214,876.85	\$3,892,861.83	\$5,361,600.00	\$5,361,425.00
Total Expenditures	\$24,270,235.95	\$24,544,571.11	\$34,736,100.00	\$36,837,375.00

Water Utility Fund Expenditures by Expense Type



The Water Utility Fund's total expenditures for FY2026 increased by 6.05% to \$36.8 million compared to the previous year. The largest expenditure category remained Other Operating Expenses at \$8.7 million, representing 23.57% of the total budget, with a modest increase of \$158,975 or 1.87% from the prior year.

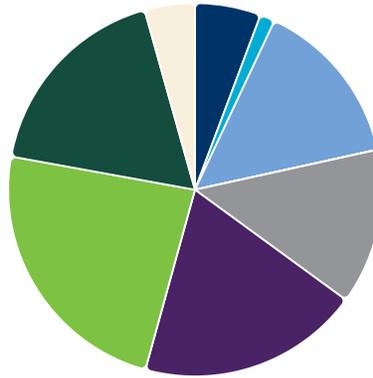
Improvements saw a significant rise, increasing by \$1.3 million or 22.24% to \$7.1 million, now accounting for 19.25% of total expenditures. Personnel Services also grew by \$190,150 or 2.99%, reaching \$6.6 million and comprising 17.8% of the budget.

Debt Service remained relatively stable at \$5.4 million, a slight decrease of \$175 or effectively no change, making up 14.55% of total expenditures. Fiscal Charges increased by \$356,400 or 7.73% to \$5 million, representing 13.48% of the budget.

Charges for Services rose by \$59,500 or 2.91% to \$2.1 million, accounting for 5.71% of total expenditures. Supplies held steady at \$1.6 million with no change, representing 4.35% of the budget. Data Processing expenditures increased by \$46,425 or 10.83% to \$475,100, now 1.29% of the total.

Equipment expenditures remained unchanged at \$5,000, and Buildings expenditures stayed at zero. Overall, the budget reflects moderate increases in several key categories, with the most notable growth in Improvements and Fiscal Charges.

FY26 Expenditures by Expense Type



● CHARGES FOR SERVICES	\$2,103,075	5.71%
● DATA PROCESSING	\$475,100	1.29%
● DEBT SERVICE	\$5,361,425	14.55%
● EQUIPMENT	\$5,000	0.01%
● FISCAL CHARGES	\$4,964,225	13.48%
● IMPROVEMENTS	\$7,090,000	19.25%
● OTHER OPERATING EXPENSES	\$8,681,600	23.57%
● PERSONNEL SERVICES	\$6,555,400	17.80%
● SUPPLIES	\$1,601,550	4.35%

Water Utility Fund Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
PERSONNEL SERVICES	6,036,518	5,905,443	6,365,250	6,555,400
SUPPLIES	1,226,919	1,673,196	1,601,550	1,601,550
CHARGES FOR SERVICES	2,170,596	1,824,242	2,043,575	2,103,075
OTHER OPERATING EXPENSES	7,751,770	5,478,643	8,522,625	8,681,600
DATA PROCESSING	415,501	422,392	428,675	475,100
FISCAL CHARGES	4,278,575	4,607,825	4,607,825	4,964,225
DEBT SERVICE	2,214,877	3,892,862	5,361,600	5,361,425
BUILDINGS	32,586	522,923	-	-
IMPROVEMENTS	9,397,146	4,767,872	5,800,000	7,090,000
EQUIPMENT	-	-	5,000	5,000
INFRASTRUCTURE TRANSFERS OUT	-9,254,252	-4,550,829	-	-
Total Expenditures	24,270,236	24,544,571	34,736,100	36,837,375

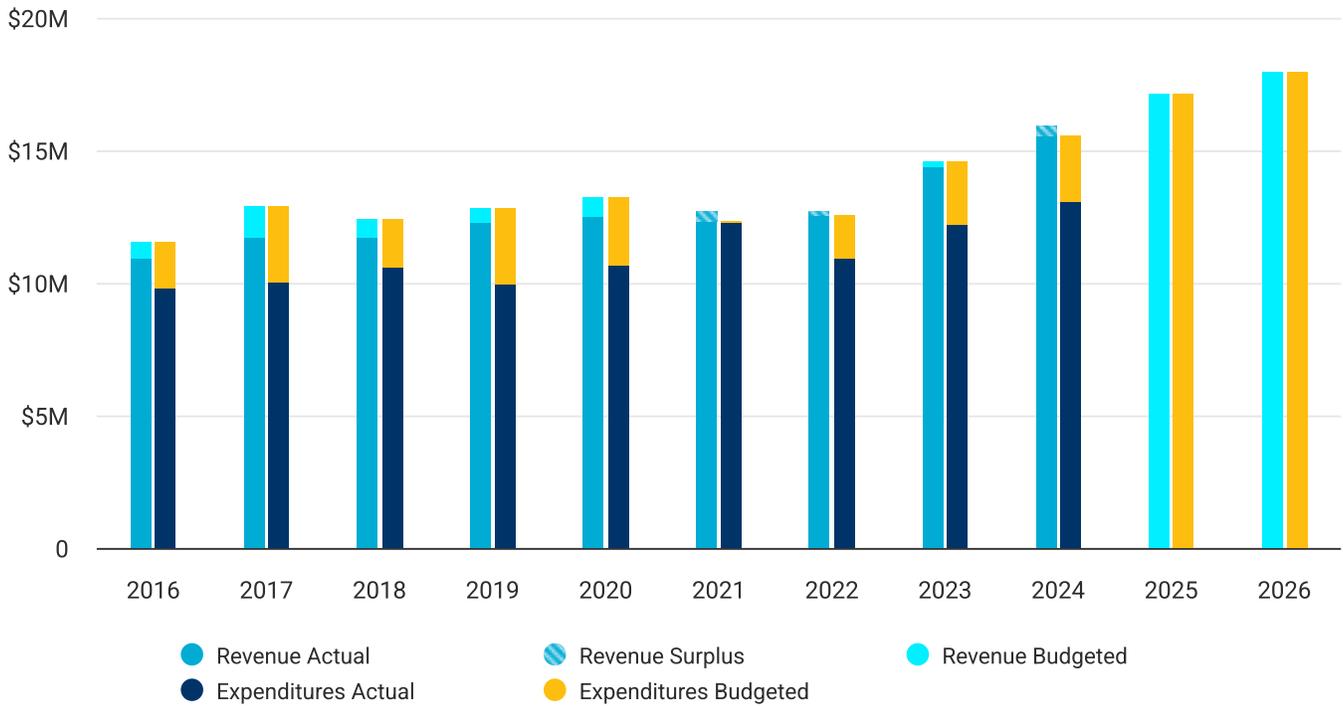


SANITARY SEWER UTILITY FUND

To account for the provision of sanitary sewer services to City residents and some residents of Weber County. All activities necessary to provide such services are accounted for in this fund including, but not limited to: operations, maintenance, financing, billing, and collecting.

Summary

Revenues vs Expenditures Summary



In the Sanitary Sewer Utility Fund for the target budget year 2026, both budgeted expenditures and budgeted revenues are set at \$18 million, reflecting an increase of 4.88% from the previous year's budgeted amounts of \$17.1 million. This continues the trend of balanced budgeting observed in 2025, where expenditures and revenues were also equal at \$17.1 million, each having increased by 10.24% from their prior period.

The largest categories, expenditures and revenues, have both grown at the same rate of 4.88% in 2026, indicating a consistent approach to managing the fund's financial resources. This growth rate is lower than the 10.24% increase seen in 2025, suggesting a moderation in budget expansion for the current year.

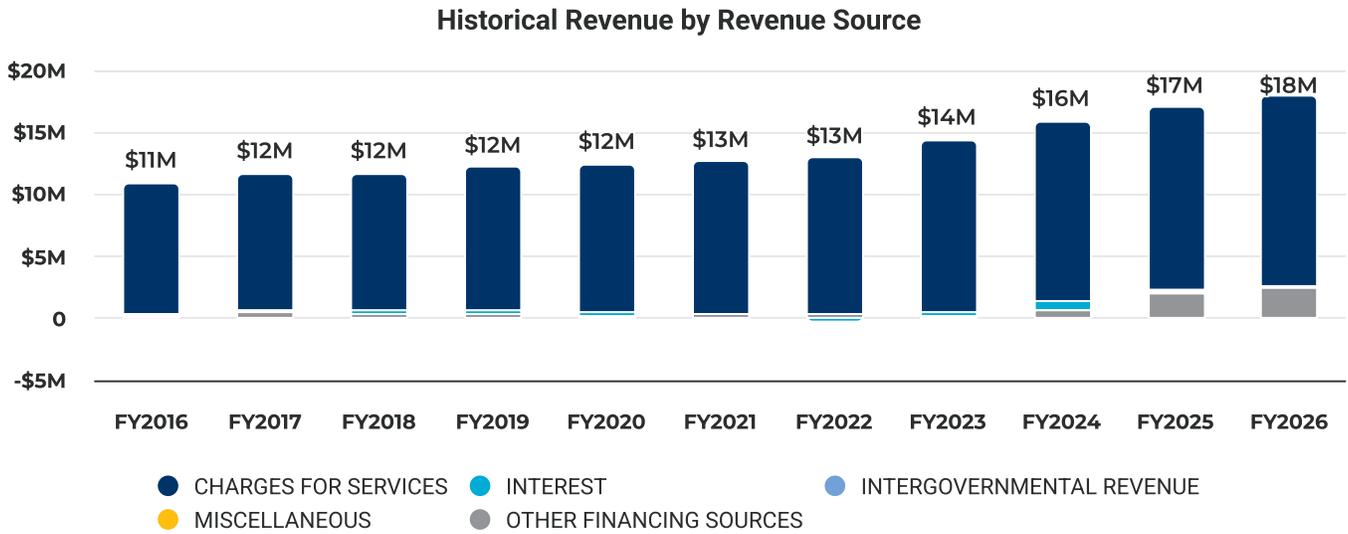
Sanitary Sewer Utility Fund Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
Beginning Fund Balance	\$43,568,168	-	-
Revenues			
CHARGES FOR SERVICES	\$14,468,754	\$14,871,475	\$15,297,000
INTEREST	\$829,716	\$150,000	\$150,000
MISCELLANEOUS	\$688	\$90,900	\$95,425
OTHER FINANCING SOURCES	\$629,985	\$2,022,275	\$2,427,900
Total Revenues	\$15,929,143	\$17,134,650	\$17,970,325
Expenditures			
PERSONNEL SERVICES	\$1,176,588	\$1,219,625	\$1,231,625
SUPPLIES	\$87,034	\$101,450	\$101,450
CHARGES FOR SERVICES	\$1,019,771	\$1,411,800	\$1,424,550
OTHER OPERATING EXPENSES	\$7,441,384	\$7,904,125	\$8,044,925
DATA PROCESSING	\$77,600	\$63,850	\$67,500
FISCAL CHARGES	\$2,472,175	\$2,552,150	\$2,624,500
DEBT SERVICE	\$466,805	\$1,132,850	\$1,131,975
IMPROVEMENTS	\$6,086,450	\$2,720,000	\$3,315,000
EQUIPMENT	\$14,695	\$28,800	\$28,800
INFRASTRUCTURE TRANSFERS OUT	-\$5,811,111	-	-
Total Expenditures	\$13,031,392	\$17,134,650	\$17,970,325
Total Revenues Less Expenditures	\$2,897,751	-	-
Ending Fund Balance	\$46,465,919	-	-



Sanitary Sewer Utility Fund Revenues by Revenue Source

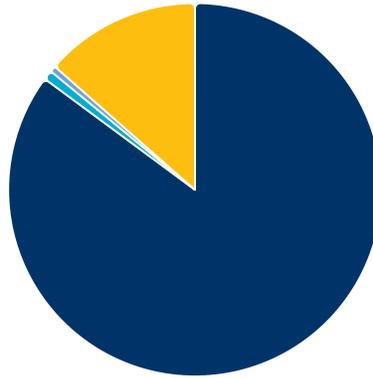


The Sanitary Sewer Utility Fund's total revenue for FY2026 is \$18 million, reflecting a 4.88% increase from the previous year's \$17.1 million. The largest revenue source remains Charges for Services, which increased by \$425,525 or 2.86% to \$15.3 million, accounting for 85.12% of the total revenue, slightly down in percentage share from 86.79% the prior year.

Other Financing Sources also saw a significant increase, rising by \$405,625 or 20.06% to \$2.4 million, representing 13.51% of total revenue, up from 11.8% previously. Miscellaneous revenue increased modestly by \$4,525 or 4.98% to \$95,425, maintaining a 0.53% share of total revenue.

Interest revenue remained steady at \$150,000, comprising 0.83% of total revenue, with no change from the previous year. Intergovernmental Revenue continued to report no revenue, holding at 0% of the total.

FY26 Revenues by Revenue Source



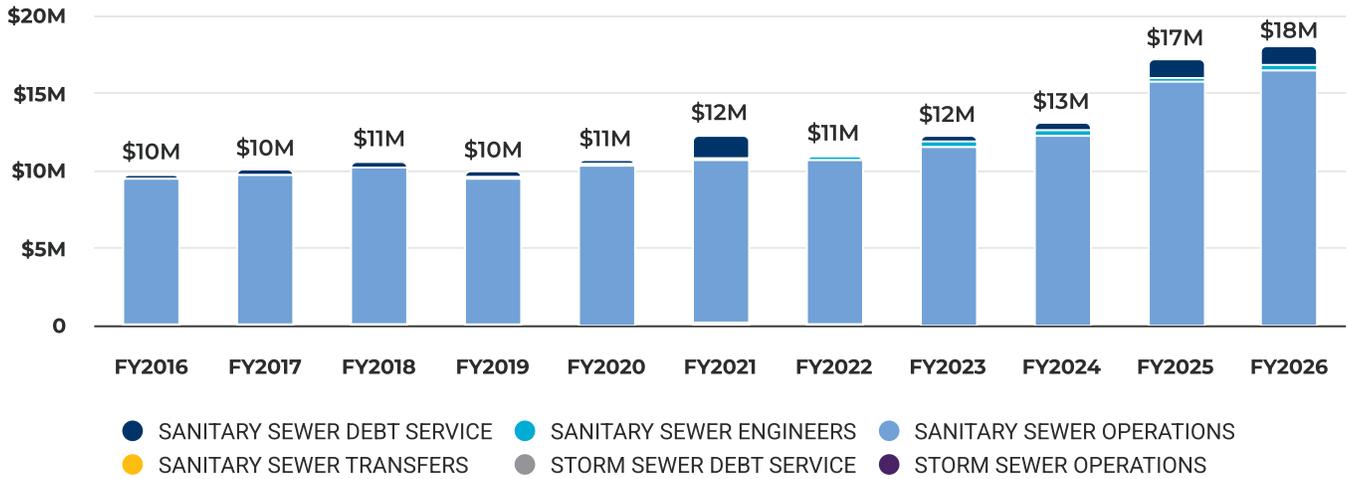
● CHARGES FOR SERVICES	\$15,297,000	85.12%
● INTEREST	\$150,000	0.83%
● MISCELLANEOUS	\$95,425	0.53%
● OTHER FINANCING SOURCES	\$2,427,900	13.51%

Sanitary Sewer Utility Fund Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
CHARGES FOR SERVICES	14,468,754	14,519,503	14,871,475	15,297,000
INTEREST	829,716	92,862	150,000	150,000
MISCELLANEOUS	688	91,559	90,900	95,425
OTHER FINANCING SOURCES	629,985	-	2,022,275	2,427,900
Total Revenues	15,929,143	14,703,924	17,134,650	17,970,325

Sanitary Sewer Utility Fund Expenditures by Division

Historical Expenditures by Division

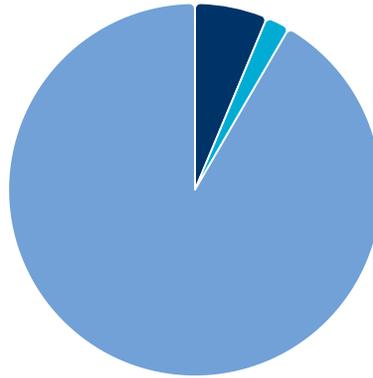


The total expenditures for the Sanitary Sewer Utility Fund in FY2026 amount to \$18 million, reflecting a 4.88% increase from the previous year's total of \$17.1 million. The largest expenditure category remains Sanitary Sewer Operations, which accounts for 91.61% of the total at \$16.5 million. This category increased by \$767,075, or 4.89%, compared to FY2025.

Sanitary Sewer Debt Service represents 6.3% of the total expenditures at \$1.1 million, showing a slight decrease of \$875, or 0.08%, from the prior year. Meanwhile, Sanitary Sewer Engineers expenditures rose to \$375,675, making up 2.09% of the total and increasing by \$69,475, or 22.69%, compared to FY2025.

Sanitary Sewer Transfers, Storm Sewer Operations, and Storm Sewer Debt Service remain at \$0, contributing no expenditures in FY2026. Overall, the budget shows moderate growth primarily driven by increases in Sanitary Sewer Operations and Sanitary Sewer Engineers, while Sanitary Sewer Debt Service experienced a minimal decline.

FY26 Expenditures by Division



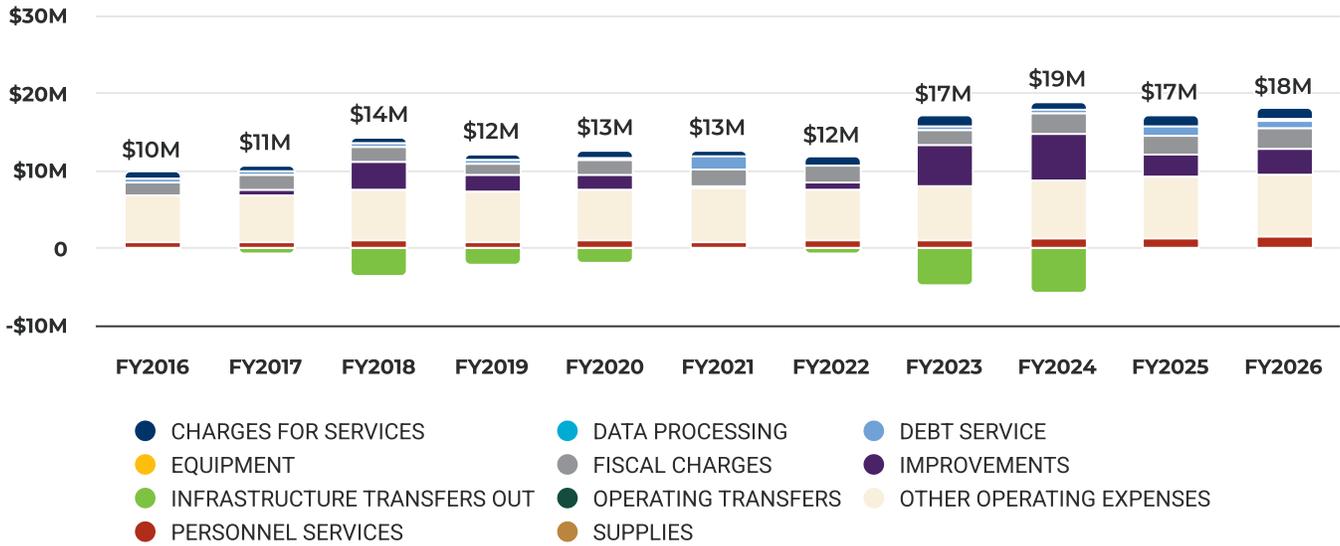
●	SANITARY SEWER DEBT SERVICE	\$1,131,975	6.30%
●	SANITARY SEWER ENGINEERS	\$375,675	2.09%
●	SANITARY SEWER OPERATIONS	\$16,462,675	91.61%

Sanitary Sewer Utility Fund Expenditures by Division

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
SANITARY SEWER ENGINEERS	\$315,269.40	\$178,837.51	\$306,200.00	\$375,675.00
SANITARY SEWER OPERATIONS	\$12,249,317.77	\$13,381,044.75	\$15,695,600.00	\$16,462,675.00
SANITARY SEWER DEBT SERVICE	\$466,804.76	\$552,797.38	\$1,132,850.00	\$1,131,975.00
Total Expenditures	\$13,031,391.93	\$14,112,679.64	\$17,134,650.00	\$17,970,325.00

Sanitary Sewer Utility Fund Expenditures by Expense Type

Historical Expenditures by Expense Type

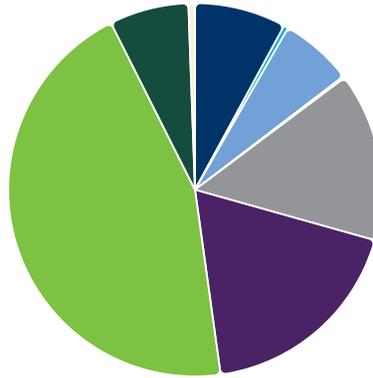


The Sanitary Sewer Utility Fund's total expenditures for FY2026 are \$18 million, reflecting a 4.88% increase from the previous year's \$17.1 million. The largest expenditure category remains Other Operating Expenses at \$8 million, which accounts for 44.77% of the total and has increased by \$140,800 or 1.78% compared to the prior year.

Improvements show a notable increase to \$3.3 million, representing 18.45% of total expenditures and rising by \$595,000 or 21.88%. Fiscal Charges are \$2.6 million, making up 14.6% of the total and increasing by \$72,350 or 2.83%. Charges for Services amount to \$1.4 million, 7.93% of the total, with a modest increase of \$12,750 or 0.9%.

Personnel Services total \$1.2 million, 6.85% of the budget, with a slight increase of \$12,000 or 0.98%. Debt Service is \$1.1 million, 6.3% of the total, showing a small decrease of \$875 or 0.08%. Supplies remain steady at \$101,450, 0.56% of the total, with no change from the previous year. Data Processing expenditures increased to \$67,500, 0.38% of the total, up by \$3,650 or 5.72%. Equipment expenses remain unchanged at \$28,800, 0.16% of the total. Infrastructure Transfers Out remain at zero.

FY26 Expenditures by Expense Type



● CHARGES FOR SERVICES	\$1,424,550	7.93%
● DATA PROCESSING	\$67,500	0.38%
● DEBT SERVICE	\$1,131,975	6.30%
● EQUIPMENT	\$28,800	0.16%
● FISCAL CHARGES	\$2,624,500	14.60%
● IMPROVEMENTS	\$3,315,000	18.45%
● OTHER OPERATING EXPENSES	\$8,044,925	44.77%
● PERSONNEL SERVICES	\$1,231,625	6.85%
● SUPPLIES	\$101,450	0.56%

Sanitary Sewer Utility Fund Expenditures by Expense Type

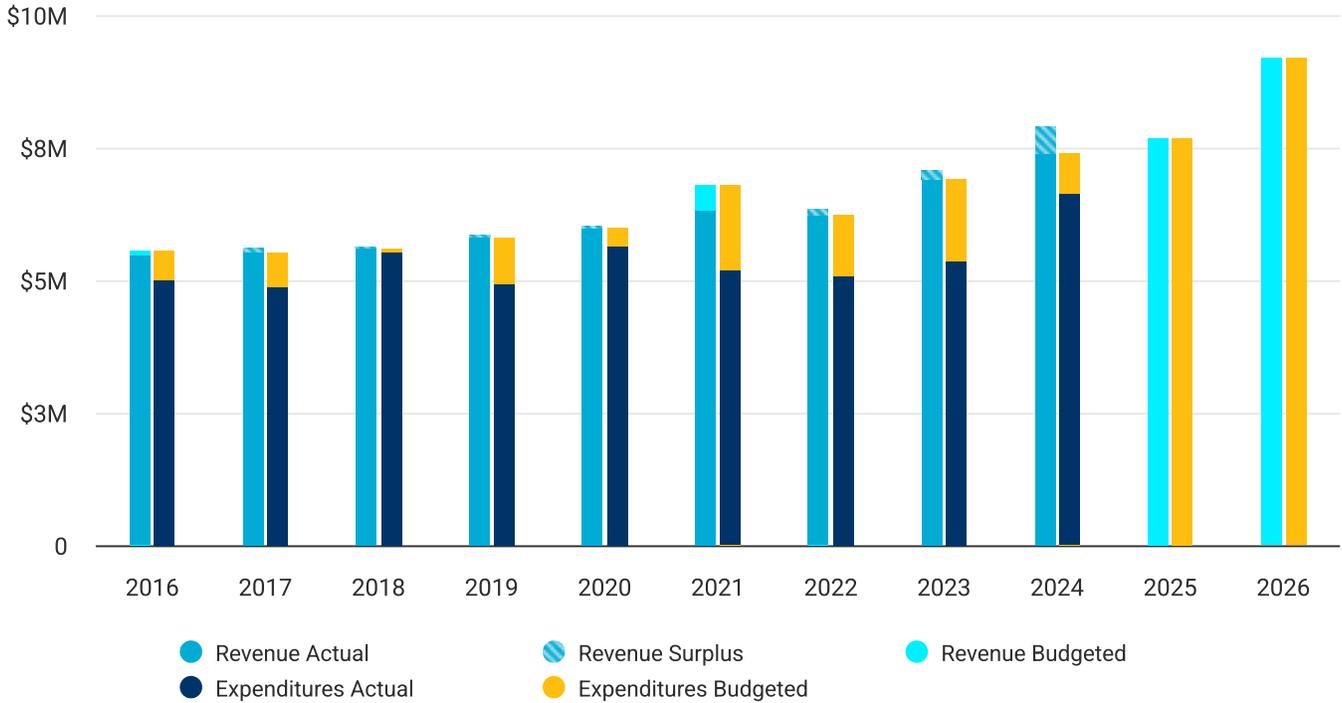
Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
PERSONNEL SERVICES	1,176,588	902,281	1,219,625	1,231,625
SUPPLIES	87,034	45,967	101,450	101,450
CHARGES FOR SERVICES	1,019,771	1,100,713	1,411,800	1,424,550
OTHER OPERATING EXPENSES	7,441,384	7,548,318	7,904,125	8,044,925
DATA PROCESSING	77,600	63,850	63,850	67,500
FISCAL CHARGES	2,472,175	2,552,150	2,552,150	2,624,500
DEBT SERVICE	466,805	552,797	1,132,850	1,131,975
IMPROVEMENTS	6,086,450	5,660,148	2,720,000	3,315,000
EQUIPMENT	14,695	15,365	28,800	28,800
INFRASTRUCTURE TRANSFERS OUT	-5,811,111	-4,328,909	-	-
Total Expenditures	13,031,392	14,112,680	17,134,650	17,970,325

REFUSE UTILITY FUND

To account for the provision of refuse collection and disposal to City residents and some residents of Weber County. All activities necessary to provide such services are accounted for in this fund including, but not limited to: operations, maintenance, financing, billing, and collecting.

Summary

Revenues vs Expenditures Summary



In the 2026 budget for the Refuse Utility, both expenditures and revenues are budgeted at \$9.2 million, reflecting an increase of 19.86% from the previous year's budgeted amount of \$7.7 million. This marks a significant rise compared to the 3.9% increase seen in the prior period. The equal growth in both revenues and expenditures maintains a balanced budget for the utility in 2026.

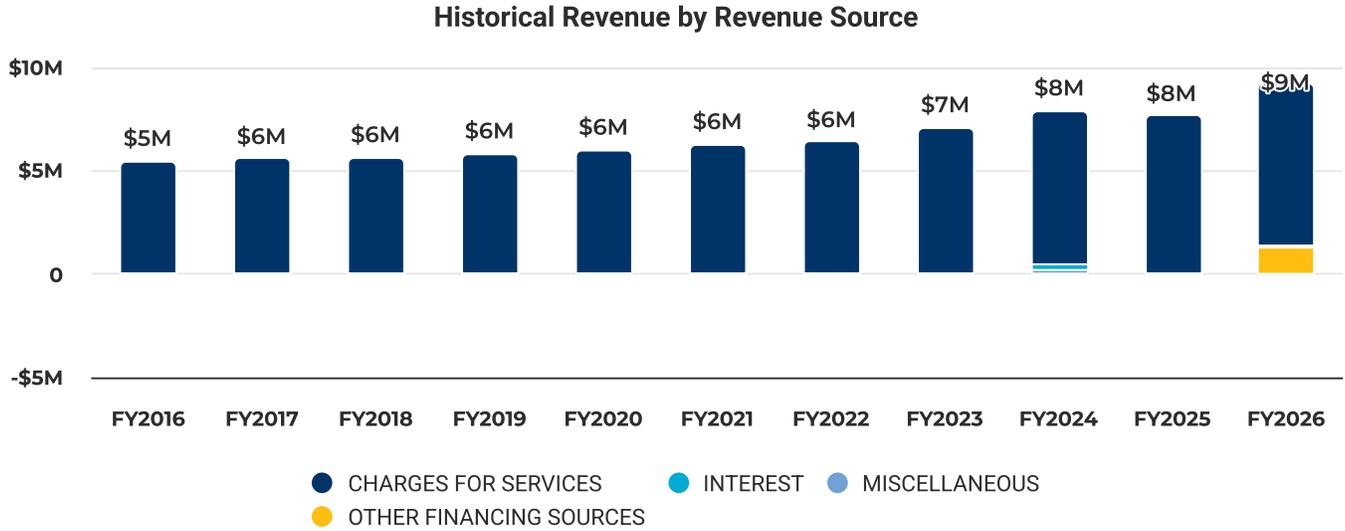
Refuse Utility Fund Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
Beginning Fund Balance	-	-	-
Revenues			
CHARGES FOR SERVICES	\$7,404,500	\$7,656,875	\$7,854,275
INTEREST	\$267,006	\$12,900	\$20,000
MISCELLANEOUS	\$231,306	\$3,000	\$3,000
OTHER FINANCING SOURCES	-	-	\$1,319,400
Total Revenues	\$7,902,812	\$7,672,775	\$9,196,675
Expenditures			
PERSONNEL SERVICES	\$1,440,793	\$1,503,225	\$1,556,100
SUPPLIES	\$66,443	\$43,025	\$43,025
CHARGES FOR SERVICES	\$2,354,091	\$2,168,600	\$2,256,925
OTHER OPERATING EXPENSES	\$1,267,448	\$1,341,050	\$1,357,350
DATA PROCESSING	\$124,150	\$92,425	\$97,700
FISCAL CHARGES	\$1,281,000	\$1,332,000	\$1,365,575
EQUIPMENT	\$103,213	\$200,000	\$2,520,000
FUND BALANCE/CARROVERS	-	\$992,450	-
Total Expenditures	\$6,637,138	\$7,672,775	\$9,196,675
Total Revenues Less Expenditures	\$1,265,674	-	-
Ending Fund Balance	\$1,265,674	-	-



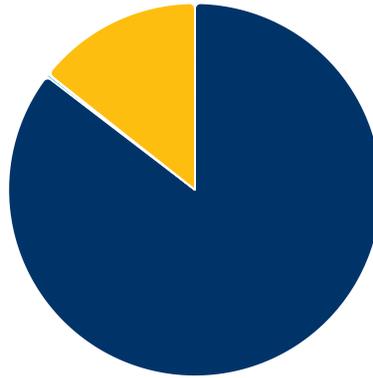
Refuse Utility Fund Revenues by Revenue Source



In FY2026, the Refuse Utility Fund's total revenue increased to \$9.2 million, marking a 19.86% rise from the previous year's \$7.7 million. Charges for Services remained the largest revenue source, contributing \$7.9 million or 85.4% of the total, which is a 2.58% increase of \$197,400 compared to the prior year.

Other Financing Sources emerged as a significant new category, accounting for \$1.3 million or 14.35% of total revenue, representing the largest increase in dollar value for the year. Interest income also rose by 55.04%, increasing by \$7,100 to \$20,000, now making up 0.22% of total revenue. Miscellaneous revenue remained steady at \$3,000, constituting 0.03% of the total.

FY26 Revenues by Revenue Source



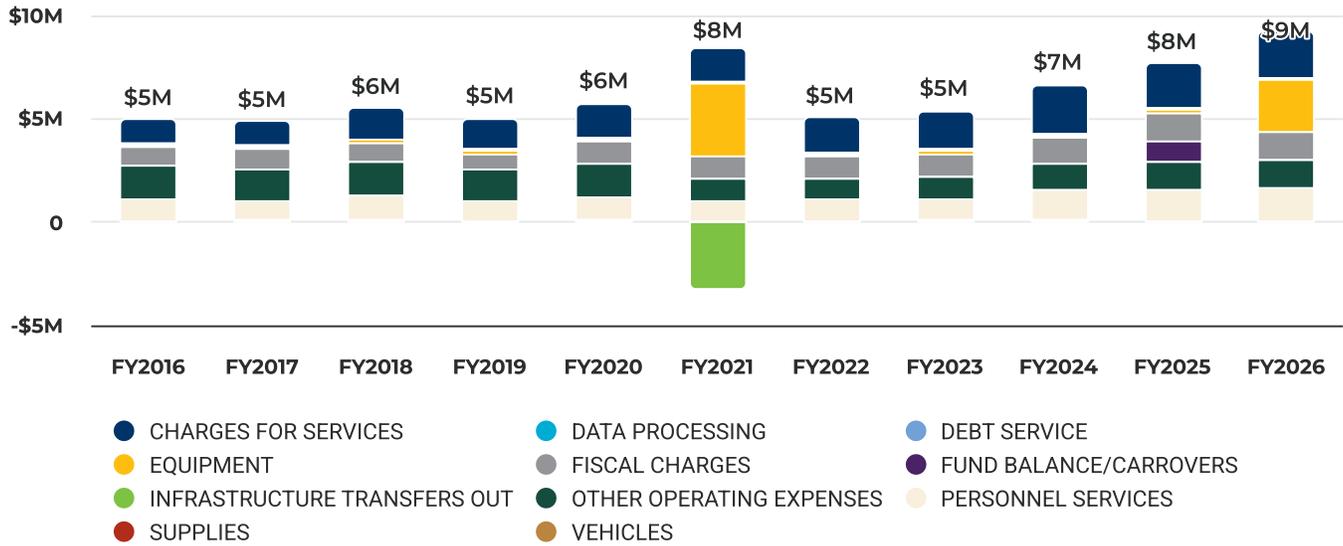
● CHARGES FOR SERVICES	\$7,854,275	85.40%
● INTEREST	\$20,000	0.22%
● MISCELLANEOUS	\$3,000	0.03%
● OTHER FINANCING SOURCES	\$1,319,400	14.35%

Refuse Utility Fund Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
CHARGES FOR SERVICES	7,404,500	7,407,742	7,656,875	7,854,275
INTEREST	267,006	48,187	12,900	20,000
MISCELLANEOUS	231,306	9,248	3,000	3,000
OTHER FINANCING SOURCES	-	-	-	1,319,400
Total Revenues	7,902,812	7,465,177	7,672,775	9,196,675

Refuse Utility Fund Expenditures by Expense Type

Historical Expenditures by Expense Type

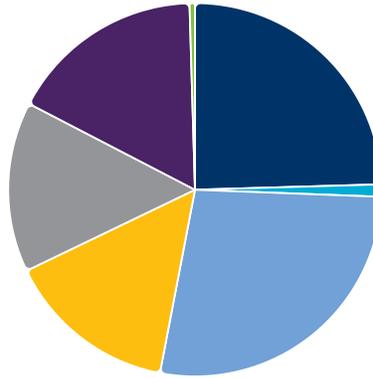


The Refuse Utility Fund's total expenditures for FY2026 increased by 19.86% to \$9.2 million compared to the previous year. The most significant change was in the Equipment category, which rose dramatically by \$2.3 million, a 1,160% increase, making up 27.4% of the total budget. This is a notable shift from the prior year, where Equipment accounted for only 2.61% of expenditures.

Charges for Services also increased by \$88,325, or 4.07%, reaching \$2.3 million and representing 24.54% of the total budget. Personnel Services grew by \$52,875, a 3.52% increase, totaling \$1.6 million and 16.92% of expenditures. Fiscal Charges rose by \$33,575, or 2.52%, to \$1.4 million, accounting for 14.85% of the budget. Other Operating Expenses saw a smaller increase of \$16,300, or 1.22%, totaling \$1.4 million and 14.76% of the total.

Data Processing expenditures increased by \$5,275, or 5.71%, to \$97,700, making up 1.06% of the budget. Supplies remained unchanged at \$43,025, representing 0.47% of total expenditures. Notably, the Fund Balance/Carrovers category, which was \$992,450 or 12.93% of the budget in the previous year, was eliminated entirely in FY2026.

FY26 Expenditures by Expense Type



● CHARGES FOR SERVICES	\$2,256,925	24.54%
● DATA PROCESSING	\$97,700	1.06%
● EQUIPMENT	\$2,520,000	27.40%
● FISCAL CHARGES	\$1,365,575	14.85%
● OTHER OPERATING EXPENSES	\$1,357,350	14.76%
● PERSONNEL SERVICES	\$1,556,100	16.92%
● SUPPLIES	\$43,025	0.47%

Refuse Utility Fund Expenditures by Expense Type

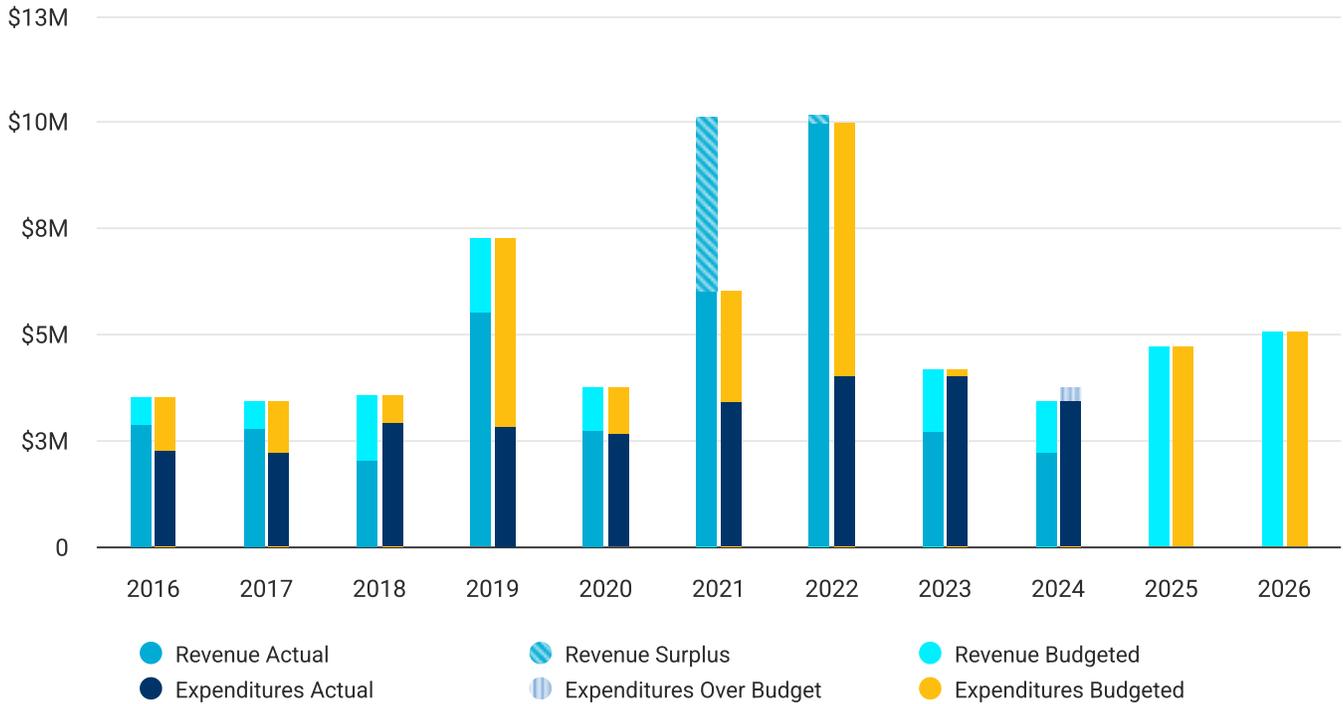
Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
PERSONNEL SERVICES	1,440,793	1,395,524	1,503,225	1,556,100
SUPPLIES	66,443	45,903	43,025	43,025
CHARGES FOR SERVICES	2,354,091	1,654,036	2,168,600	2,256,925
OTHER OPERATING EXPENSES	1,267,448	1,078,318	1,341,050	1,357,350
DATA PROCESSING	124,150	92,425	92,425	97,700
FISCAL CHARGES	1,281,000	1,332,000	1,332,000	1,365,575
EQUIPMENT	103,213	572,447	200,000	2,520,000
FUND BALANCE/CARROVERS	-	-	992,450	-
Total Expenditures	6,637,138	6,170,653	7,672,775	9,196,675

AIRPORT ENTERPRISE FUND

To account for administration, operation, and maintenance of the Ogden Hinckley Airport.

Summary

Revenues vs Expenditures Summary



In the Airport Enterprise Fund for 2026, both budgeted expenditures and budgeted revenues are set at \$5.1 million, reflecting an increase of 7.55% from the previous year's budgeted amounts of \$4.7 million. This continues the trend of growth observed from the prior period, where both expenditures and revenues had increased by 37.3% to reach \$4.7 million.

The equal budgeted values for expenditures and revenues in 2026 indicate a balanced approach, maintaining parity between incoming funds and planned spending. The 7.55% increase in both categories suggests a moderate expansion compared to the larger 37.3% increase seen in the previous budget cycle.

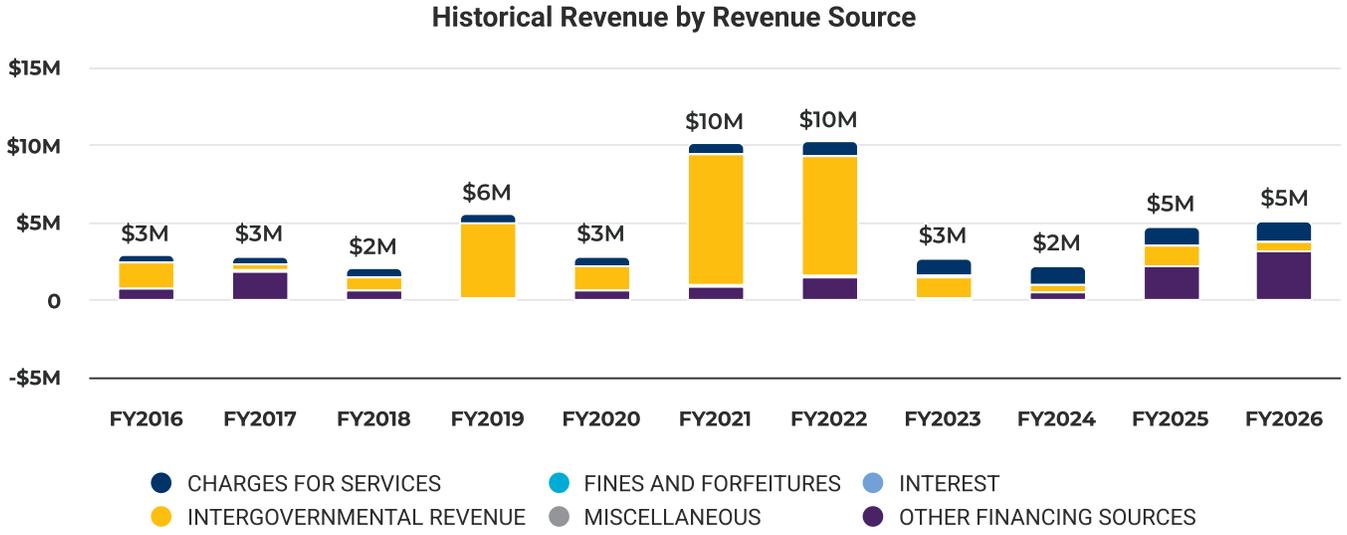
Airport Enterprise Fund Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
Beginning Fund Balance	-	-	-
Revenues			
INTERGOVERNMENTAL REVENUE	\$443,235	\$1,258,500	\$627,050
CHARGES FOR SERVICES	\$1,162,966	\$1,226,000	\$1,308,500
INTEREST	\$114,651	\$12,000	\$2,000
MISCELLANEOUS	\$40,112	\$33,000	\$33,000
OTHER FINANCING SOURCES	\$425,000	\$2,176,575	\$3,091,025
Total Revenues	\$2,185,965	\$4,706,075	\$5,061,575
Expenditures			
PERSONNEL SERVICES	\$1,031,339	\$902,850	\$1,015,975
SUPPLIES	\$67,080	\$94,750	\$136,350
CHARGES FOR SERVICES	\$255,857	\$238,775	\$261,350
OTHER OPERATING EXPENSES	\$2,042,533	\$1,837,675	\$2,296,075
DATA PROCESSING	\$60,125	\$48,100	\$52,050
DEBT SERVICE	\$2,682	\$115,425	\$115,425
IMPROVEMENTS	\$2,337,444	-	\$1,074,350
EQUIPMENT	-	\$1,393,500	\$35,000
VEHICLES	-	\$75,000	\$75,000
INFRASTRUCTURE TRANSFERS OUT	-\$2,055,167	-	-
Total Expenditures	\$3,741,894	\$4,706,075	\$5,061,575
Total Revenues Less Expenditures	-\$1,555,929	-	-
Ending Fund Balance	-\$1,555,929	-	-



Airport Enterprise Fund Revenues by Revenue Source

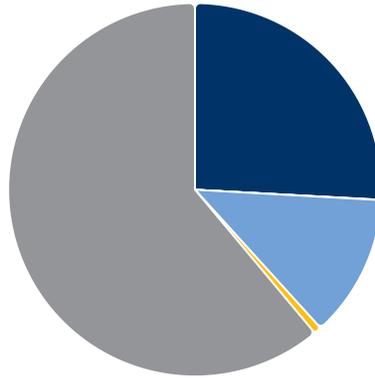


In FY2026, the Airport Enterprise Fund's total revenue increased by 7.55% to \$5.1 million compared to the previous year. The largest revenue source was Other Financing Sources, which grew by \$914,450 or 42.01% to \$3.1 million, representing 61.07% of the total revenue. Charges for Services also increased by \$82,500 or 6.73%, reaching \$1.3 million and accounting for 25.85% of total revenue.

Conversely, Intergovernmental Revenue experienced a significant decrease of \$631,450 or 50.17%, falling to \$627,050 and making up 12.39% of the total. Interest revenue declined by \$10,000 or 83.33%, totaling \$2,000 and representing 0.04% of the revenue. Miscellaneous revenue remained unchanged at \$33,000, comprising 0.65% of the total, while Fines and Forfeitures remained at zero.



FY26 Revenues by Revenue Source

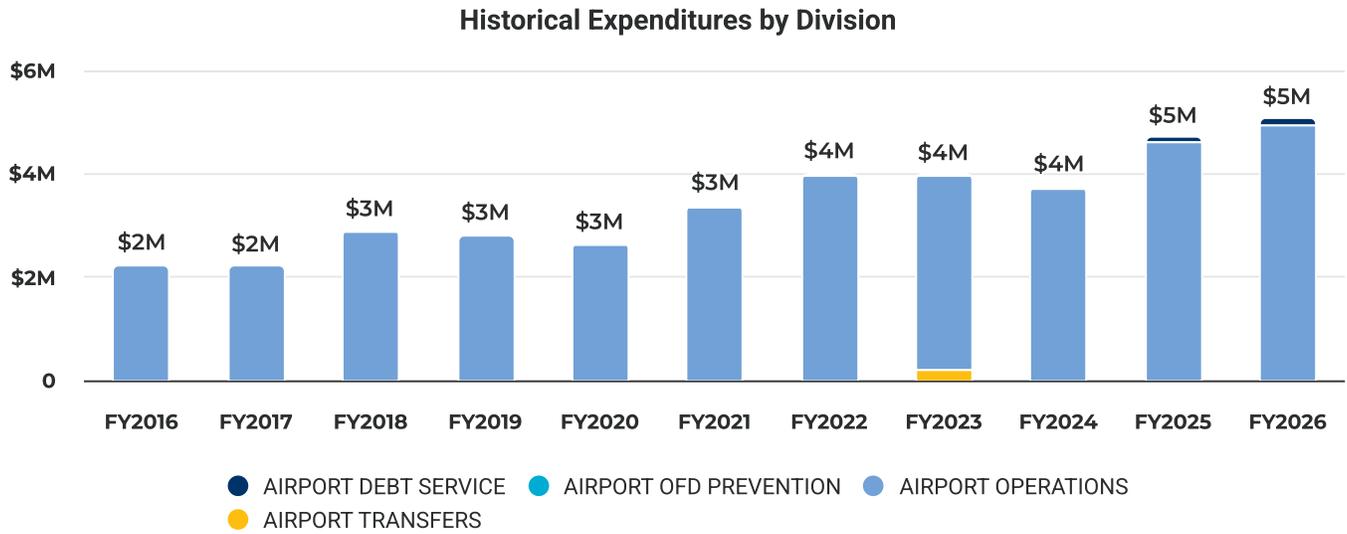


● CHARGES FOR SERVICES	\$1,308,500	25.85%
● INTEREST	\$2,000	0.04%
● INTERGOVERNMENTAL REVENUE	\$627,050	12.39%
● MISCELLANEOUS	\$33,000	0.65%
● OTHER FINANCING SOURCES	\$3,091,025	61.07%

Airport Enterprise Fund Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
INTERGOVERNMENTAL REVENUE	443,235	227,577	1,258,500	627,050
CHARGES FOR SERVICES	1,162,966	1,099,498	1,226,000	1,308,500
INTEREST	114,651	6,657	12,000	2,000
MISCELLANEOUS	40,112	49,753	33,000	33,000
OTHER FINANCING SOURCES	425,000	1,985,300	2,176,575	3,091,025
Total Revenues	2,185,965	3,368,785	4,706,075	5,061,575

Airport Enterprise Fund Expenditures by Division

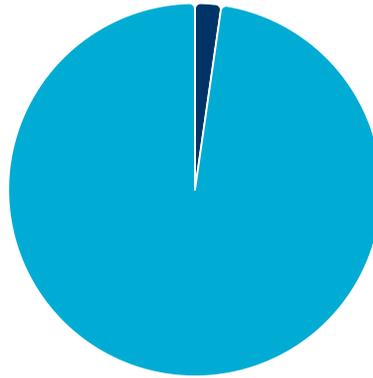


The Airport Enterprise Fund's total expenditures for FY2026 amount to \$5.1 million, reflecting a 7.55% increase from the previous year's total of \$4.7 million. The largest expenditure category remains Airport Operations, which accounts for 97.72% of the total at \$4.9 million. This category increased by \$355,500, or 7.74%, compared to the prior year.

Airport Debt Service holds 2.28% of the total expenditures at \$115,425, showing no change from the previous year. The Airport OFD Prevention and Airport Transfers categories both remain at \$0, consistent with the prior year.

Overall, the increase in total expenditures is primarily driven by the growth in Airport Operations, while other categories remain stable or at zero.

FY26 Expenditures by Division

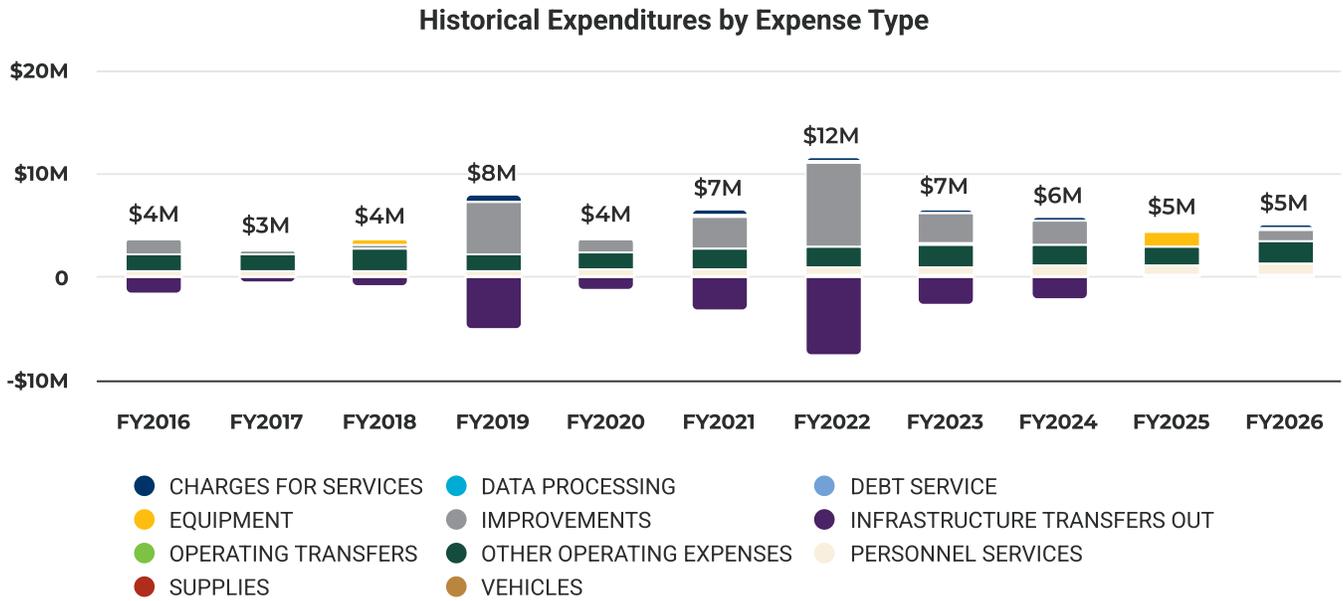


● AIRPORT DEBT SERVICE	\$115,425	2.28%
● AIRPORT OPERATIONS	\$4,946,150	97.72%

Airport Enterprise Fund Expenditures by Division

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
AIRPORT OFD PREVENTION	\$20,745.87	\$33,642.72	-	-
AIRPORT DEBT SERVICE	\$2,681.84	\$144,188.55	\$115,425.00	\$115,425.00
AIRPORT OPERATIONS	\$3,718,465.93	\$4,599,276.50	\$4,590,650.00	\$4,946,150.00
Total Expenditures	\$3,741,893.64	\$4,777,107.77	\$4,706,075.00	\$5,061,575.00

Airport Enterprise Fund Expenditures by Expense Type

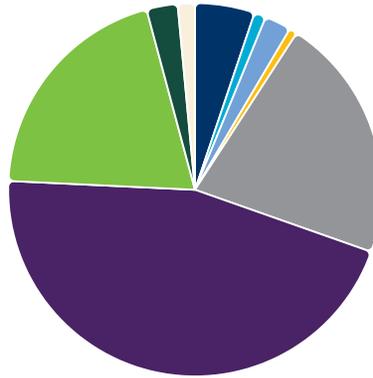


The Airport Enterprise Fund's total expenditures increased by 7.55% to \$5.1 million in FY2026 compared to the previous year. The largest expenditure category was Other Operating Expenses, which rose by \$458,400 or 24.94% to \$2.3 million, representing 45.36% of the total budget. Improvements, which had no allocation in the prior year, accounted for \$1.1 million or 21.23% of the total expenditures in FY2026.

Personnel Services increased by \$113,125 or 12.53% to \$1 million, making up 20.07% of the total budget. Charges for Services also grew by \$22,575 or 9.45% to \$261,350, representing 5.16% of total expenditures. Supplies rose by \$41,600 or 43.91% to \$136,350, accounting for 2.69% of the budget. Data Processing expenditures increased by \$3,950 or 8.21% to \$52,050, which is 1.03% of the total.

In contrast, Equipment expenses saw a significant decrease of \$1.4 million or 97.49%, dropping to \$35,000 and constituting only 0.69% of the total budget. Other categories such as Debt Service and Vehicles remained unchanged at \$115,425 and \$75,000 respectively, with Debt Service representing 2.28% and Vehicles 1.48% of the total expenditures. Infrastructure Transfers Out were not allocated any funds in FY2026.

FY26 Expenditures by Expense Type



● CHARGES FOR SERVICES	\$261,350	5.16%
● DATA PROCESSING	\$52,050	1.03%
● DEBT SERVICE	\$115,425	2.28%
● EQUIPMENT	\$35,000	0.69%
● IMPROVEMENTS	\$1,074,350	21.23%
● OTHER OPERATING EXPENSES	\$2,296,075	45.36%
● PERSONNEL SERVICES	\$1,015,975	20.07%
● SUPPLIES	\$136,350	2.69%
● VEHICLES	\$75,000	1.48%

Airport Enterprise Fund Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
PERSONNEL SERVICES	1,031,339	989,157	902,850	1,015,975
SUPPLIES	67,080	76,215	94,750	136,350
CHARGES FOR SERVICES	255,857	250,671	238,775	261,350
OTHER OPERATING EXPENSES	2,042,533	2,250,392	1,837,675	2,296,075
DATA PROCESSING	60,125	39,225	48,100	52,050
DEBT SERVICE	2,682	144,189	115,425	115,425
IMPROVEMENTS	2,337,444	1,558,180	-	1,074,350
EQUIPMENT	-	66,285	1,393,500	35,000
VEHICLES	-	-	75,000	75,000
INFRASTRUCTURE TRANSFERS OUT	-2,055,167	-597,206	-	-
Total Expenditures	3,741,894	4,777,108	4,706,075	5,061,575

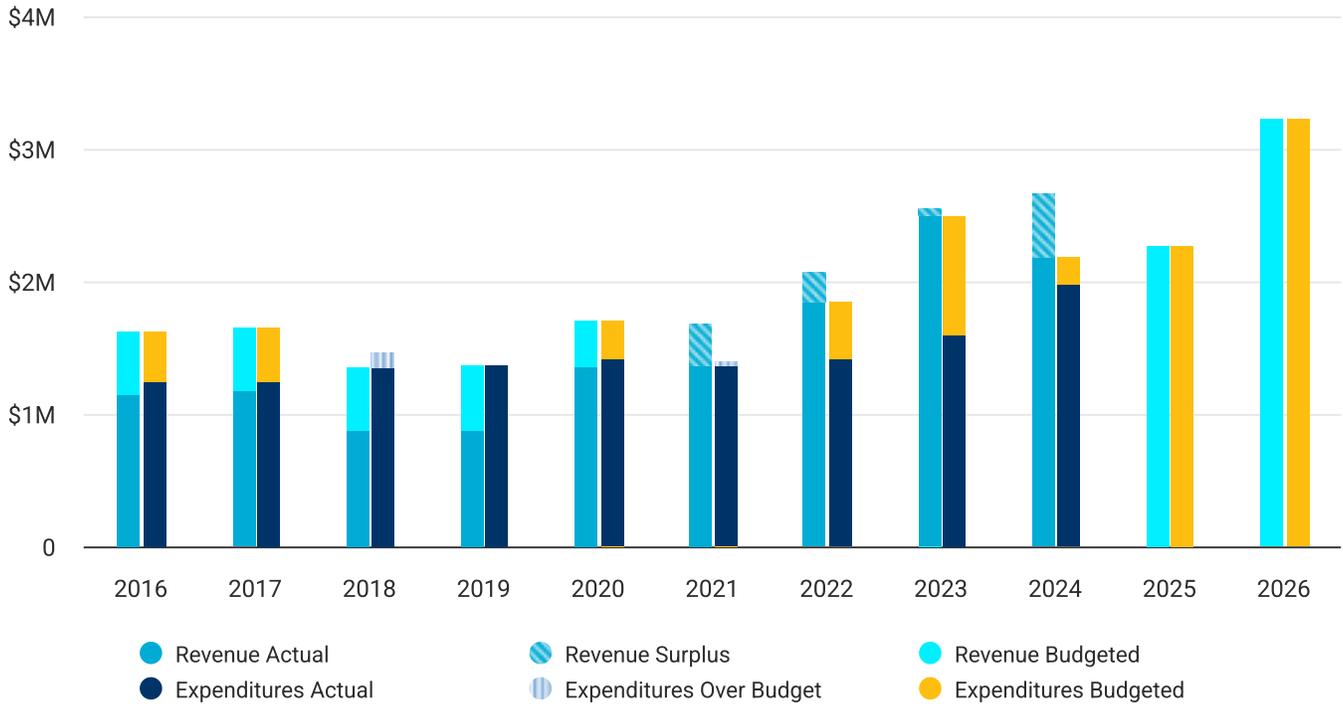


GOLF COURSE FUNDS

To account for the provision of two recreational golf facilities for Ogden City residents and residents of the surrounding areas.

Summary

Revenues vs Expenditures Summary



In the Golf Courses Fund for 2026, both budgeted expenditures and budgeted revenues are set at \$3.2 million, reflecting a 42% increase from the previous year's budgeted amounts of \$2.3 million. This marks a significant rise compared to the 3.77% increase seen from the prior period to 2025. The equal values for budgeted revenues and expenditures indicate a balanced budget for the target year, with both categories experiencing substantial growth.

Golf Course Funds Comprehensive Fund Summary

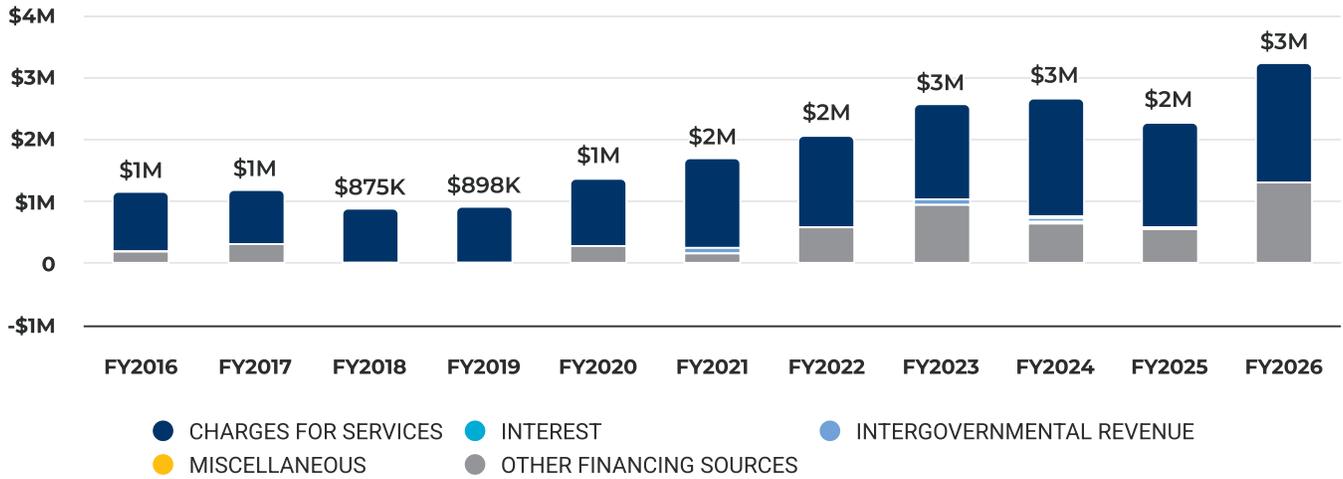
Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
Beginning Fund Balance	-	-	-
Revenues			
INTERGOVERNMENTAL REVENUE	\$87,321	-	-
CHARGES FOR SERVICES	\$1,914,959	\$1,698,575	\$1,923,275
INTEREST	\$3,786	\$1,000	\$1,000
MISCELLANEOUS	\$816	\$6,000	\$6,000
OTHER FINANCING SOURCES	\$656,250	\$562,775	\$1,290,850
Total Revenues	\$2,663,132	\$2,268,350	\$3,221,125
Expenditures			
PERSONNEL SERVICES	\$970,994	\$947,325	\$912,850
SUPPLIES	\$172,674	\$126,525	\$145,025
CHARGES FOR SERVICES	\$174,240	\$155,600	\$162,100
OTHER OPERATING EXPENSES	\$584,272	\$620,900	\$625,050
DATA PROCESSING	\$31,000	\$28,000	\$38,250
BUILDINGS	\$211,916	-	\$400,000
IMPROVEMENTS	\$32,625	\$390,000	\$937,850
INFRASTRUCTURE TRANSFERS OUT	-\$209,435	-	-
Total Expenditures	\$1,968,286	\$2,268,350	\$3,221,125
Total Revenues Less Expenditures	\$694,846	-	-
Ending Fund Balance	\$694,846	-	-



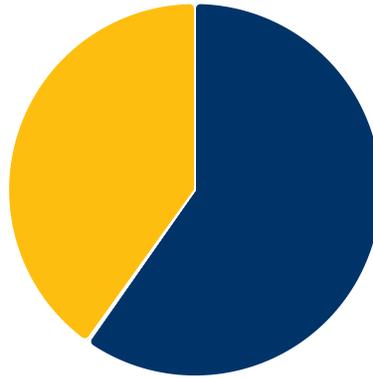
Golf Course Funds Revenues by Revenue Source

Historical Revenue by Revenue Source



In FY2026, the Golf Courses Fund's total revenue increased by 42% to \$3.2 million compared to the previous year. Charges for Services remained the largest revenue source, rising by \$224,700 or 13.23% to \$1.9 million, though its share of total revenue decreased to 59.71%. Other Financing Sources saw a significant increase of \$728,075 or 129.37%, reaching \$1.3 million and accounting for 40.07% of total revenue. Miscellaneous revenue remained steady at \$6,000, representing 0.19% of the total, with no change from the prior year. Interest income also held steady at \$1,000, making up 0.03% of total revenue. Intergovernmental Revenue remained at zero. Overall, the fund experienced notable growth driven primarily by increases in Other Financing Sources and Charges for Services.

FY26 Revenues by Revenue Source



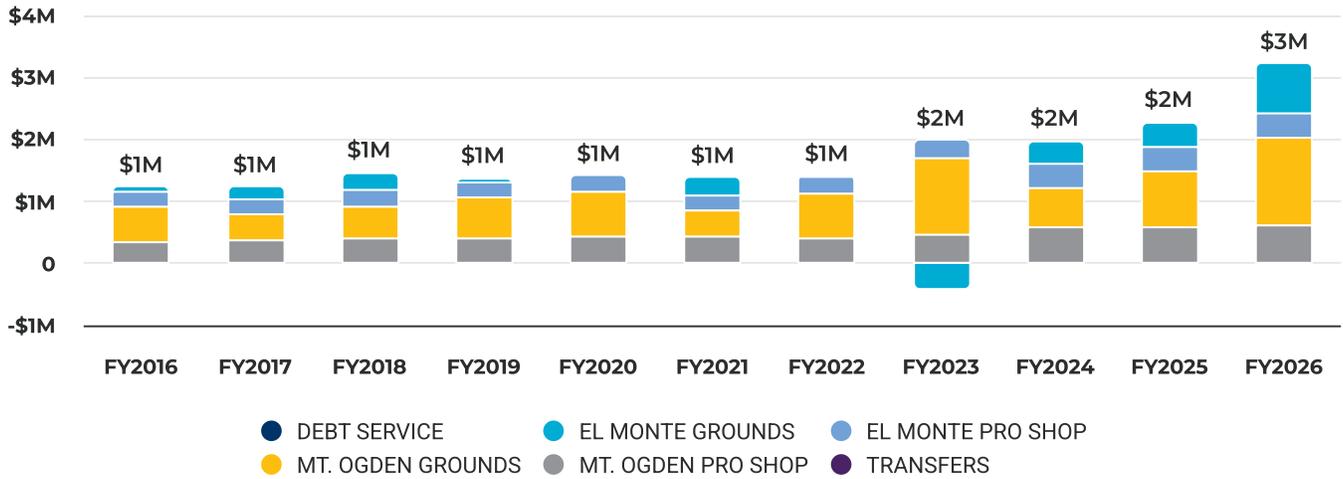
● CHARGES FOR SERVICES	\$1,923,275	59.71%
● INTEREST	\$1,000	0.03%
● MISCELLANEOUS	\$6,000	0.19%
● OTHER FINANCING SOURCES	\$1,290,850	40.07%

Golf Course Funds Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
INTERGOVERNMENTAL REVENUE	87,321	87,321	-	-
CHARGES FOR SERVICES	1,914,959	1,875,071	1,698,575	1,923,275
INTEREST	3,786	612	1,000	1,000
MISCELLANEOUS	816	11,158	6,000	6,000
OTHER FINANCING SOURCES	656,250	1,052,675	562,775	1,290,850
Total Revenues	2,663,132	3,026,837	2,268,350	3,221,125

Golf Course Funds Expenditures by Division

Historical Expenditures by Division

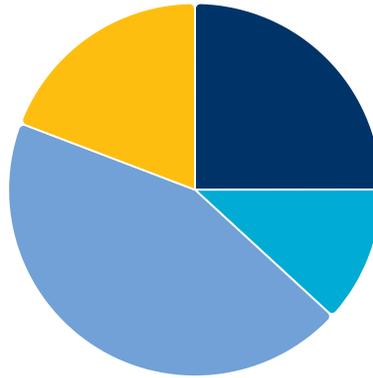


In FY2026, the Golf Courses Fund's total expenditures by division increased to \$3.2 million, marking a 42% rise from the previous year's \$2.3 million. The largest expenditure category remained MT. OGDEN GROUNDS, which grew to \$1.4 million, representing 43.96% of the total and an increase of \$514,925 or 57.15% compared to the prior year.

EL MONTE GROUNDS also saw a significant increase, doubling its expenditures to \$804,750, which is 24.98% of the total and up by \$408,925 or 103.31%. MT. OGDEN PRO SHOP expenditures rose to \$618,300, accounting for 19.2% of the total and increasing by \$27,725 or 4.69%. EL MONTE PRO SHOP had a slight increase to \$382,100, making up 11.86% of the total and rising by \$1,200 or 0.32%.

Transfers and Debt Service remained at \$0, contributing no expenditures in both years. Overall, the largest increases were seen in MT. OGDEN GROUNDS and EL MONTE GROUNDS, which together accounted for a substantial portion of the total budget growth in FY2026.

FY26 Expenditures by Division

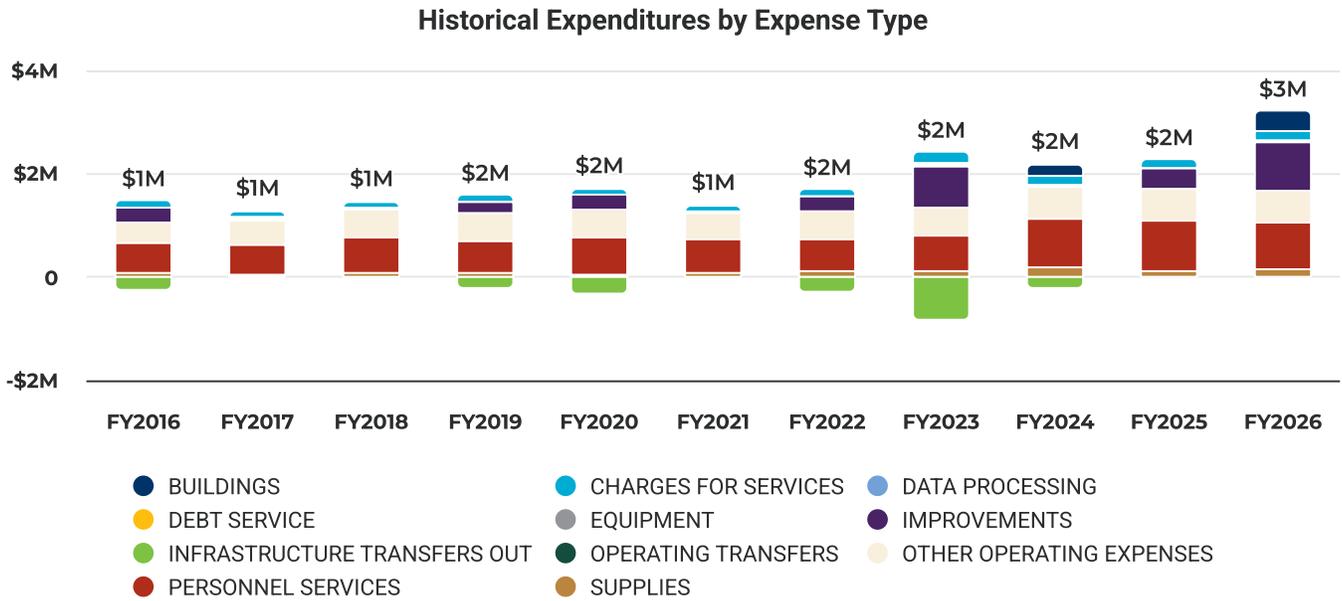


● EL MONTE GROUNDS	\$804,750	24.98%
● EL MONTE PRO SHOP	\$382,100	11.86%
● MT. OGDEN GROUNDS	\$1,415,975	43.96%
● MT. OGDEN PRO SHOP	\$618,300	19.20%

Golf Course Funds Expenditures by Division

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 7 Month Actual	FY 2026 Budgeted
DEBT SERVICE	-	-	133	-
EL MONTE GROUNDS	361,088	395,825	-313,643	804,750
EL MONTE PRO SHOP	385,496	380,900	364,581	382,100
MT. OGDEN GROUNDS	633,932	901,050	1,180,353	1,415,975
MT. OGDEN PRO SHOP	587,770	590,575	591,400	618,300
Total Expenditures	1,968,286	2,268,350	1,822,823	3,221,125

Golf Course Fund Expenditures by Expense Type



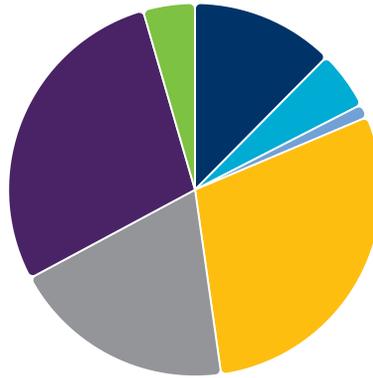
The Golf Courses Fund budget for FY2026 totals \$3.2 million, marking a 42% increase from the previous year's \$2.3 million. The largest expenditure category is Improvements, which rose significantly by \$547,850 or 140.47%, reaching \$937,850 and representing 29.12% of the total budget. This category continues to be the largest contributor to the budget increase.

Personnel Services, the second-largest category, decreased by \$34,475 or 3.64% to \$912,850, accounting for 28.34% of the total budget. Other Operating Expenses saw a modest increase of \$4,150 or 0.67%, totaling \$625,050 and making up 19.4% of the budget.

Notably, the Buildings category, which had no allocation in the previous year, now accounts for \$400,000 or 12.42% of the total budget. Supplies increased by \$18,500 or 14.62% to \$145,025, and Data Processing rose by \$10,250 or 36.61% to \$38,250. Charges for Services also increased by \$6,500 or 4.18%, totaling \$162,100.

Categories such as Debt Service, Equipment, and Infrastructure Transfers Out remain at \$0. Overall, the budget reflects significant growth driven primarily by the substantial increase in Improvements and the new allocation for Buildings, alongside moderate increases in several other categories and a slight decrease in Personnel Services.

FY26 Expenditures by Expense Type



● BUILDINGS	\$400,000	12.42%
● CHARGES FOR SERVICES	\$162,100	5.03%
● DATA PROCESSING	\$38,250	1.19%
● IMPROVEMENTS	\$937,850	29.12%
● OTHER OPERATING EXPENSES	\$625,050	19.40%
● PERSONNEL SERVICES	\$912,850	28.34%
● SUPPLIES	\$145,025	4.50%

Golf Course Funds Expenditures by Expense Type

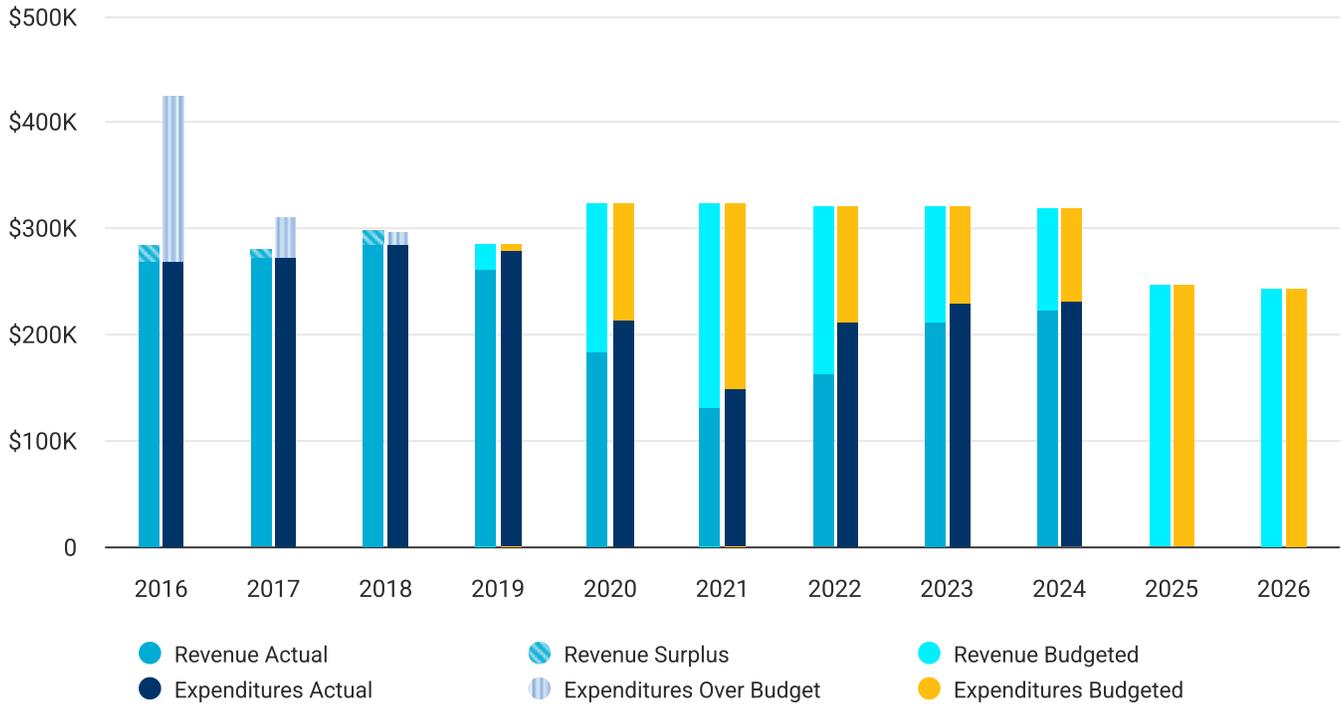
Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
PERSONNEL SERVICES	970,994	880,530	947,325	912,850
SUPPLIES	172,674	124,047	126,525	145,025
CHARGES FOR SERVICES	174,240	181,185	155,600	162,100
OTHER OPERATING EXPENSES	584,272	598,383	620,900	625,050
DATA PROCESSING	31,000	28,000	28,000	38,250
DEBT SERVICE	-	133	-	-
BUILDINGS	211,916	31,515	-	400,000
IMPROVEMENTS	32,625	768,813	390,000	937,850
INFRASTRUCTURE TRANSFERS OUT	-209,435	-789,783	-	-
Total Expenditures	1,968,286	1,822,823	2,268,350	3,221,125

RECREATION

To account for adult and youth recreational programs administered by Ogden City.

Summary

Revenues vs Expenditures Summary



In the Recreation Fund for the 2026 budget year, both expenditures and revenues are budgeted at \$242,500, reflecting a decrease of 1.63% from the previous year's budgeted amounts of \$246,525. This continues the trend of reductions following the larger 22.45% decrease seen in the prior period. The expenditures remain equal to the revenues, maintaining a balanced budget. Compared to the previous year, the budgeted amounts show a smaller decline, indicating a relative stabilization in the fund's financial planning.

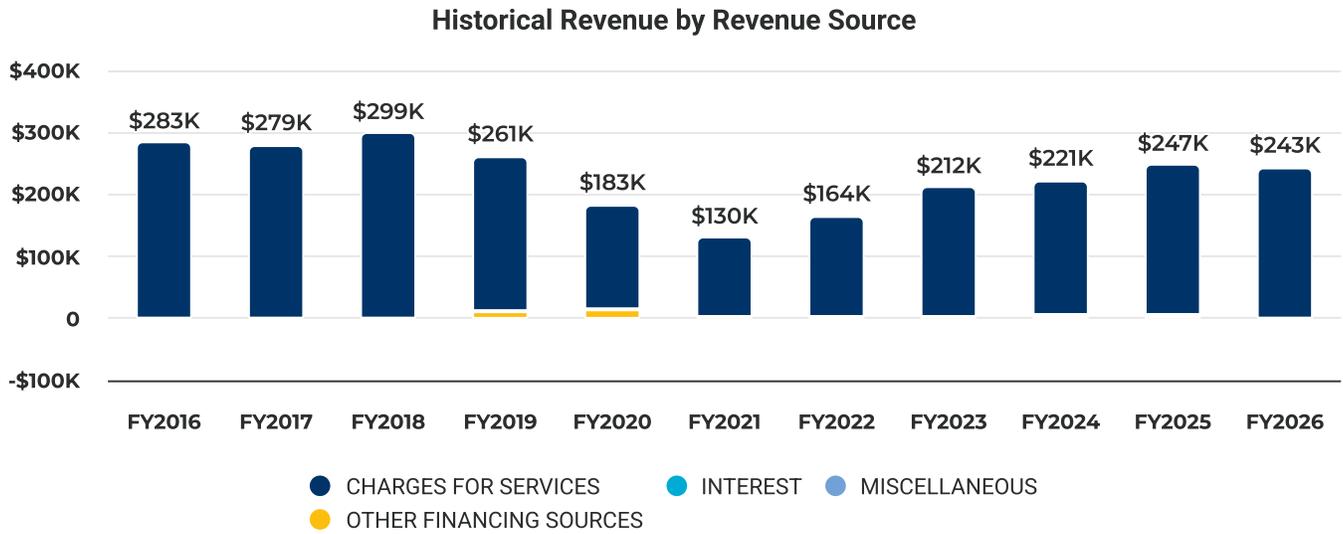
Recreation Fund Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
Beginning Fund Balance	-	-	-
Revenues			
CHARGES FOR SERVICES	\$213,917	\$241,000	\$241,000
INTEREST	\$4,508	\$1,500	\$1,500
MISCELLANEOUS	\$1,381	-	-
OTHER FINANCING SOURCES	\$1,523	\$4,025	-
Total Revenues	\$221,328	\$246,525	\$242,500
Expenditures			
PERSONNEL SERVICES	\$33,438	\$45,300	\$45,300
SUPPLIES	\$41,437	\$38,325	\$38,325
CHARGES FOR SERVICES	\$90,637	\$94,250	\$94,250
OTHER OPERATING EXPENSES	\$53,088	\$57,500	\$53,475
FISCAL CHARGES	\$11,525	\$11,150	\$11,150
Total Expenditures	\$230,125	\$246,525	\$242,500
Total Revenues Less Expenditures	-\$8,797	-	-
Ending Fund Balance	-\$8,797	-	-



Recreation Fund Revenues by Revenue Source

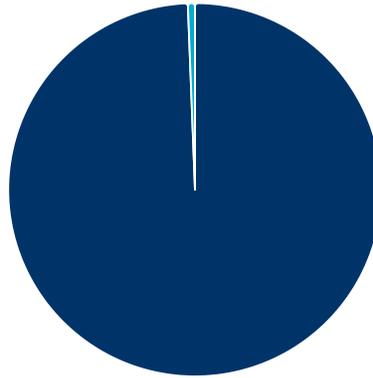


In FY2026, the Recreation Fund's total revenue decreased slightly by 1.63% to \$242,500 compared to the previous year. Charges for Services remained the largest revenue source, holding steady at \$241,000 and representing 99.38% of the total revenue, with no change from the prior year.

Interest revenue also remained unchanged at \$1,500, accounting for 0.62% of the total. Miscellaneous revenue stayed at zero, consistent with the previous year.

The most notable change was in Other Financing Sources, which dropped from \$4,025 in FY2025 to zero in FY2026, a 100% decrease. This reduction contributed to the overall slight decline in total revenue for the Recreation Fund.

FY26 Revenues by Revenue Source



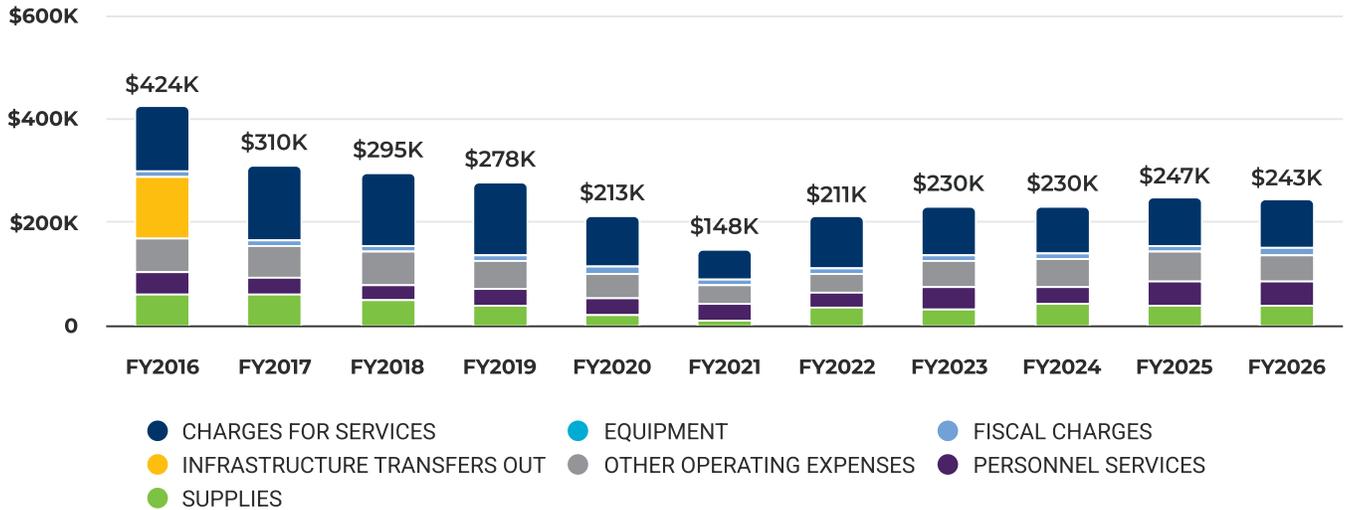
● CHARGES FOR SERVICES	\$241,000	99.38%
● INTEREST	\$1,500	0.62%

Recreation Fund Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
CHARGES FOR SERVICES	213,917	233,055	241,000	241,000
INTEREST	4,508	861	1,500	1,500
MISCELLANEOUS	1,381	264	-	-
OTHER FINANCING SOURCES	1,523	629	4,025	-
Total Revenues	221,328	234,810	246,525	242,500

Recreation Fund Expenditures by Expense Type

Historical Expenditures by Expense Type

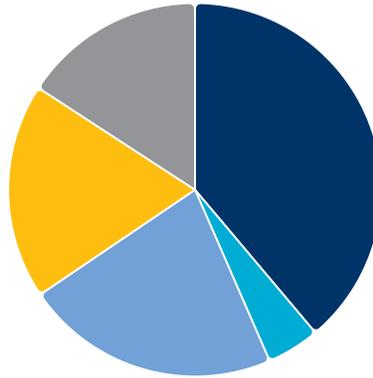


In FY2026, the Recreation Fund's total expenditures slightly decreased by 1.63% to \$242,500 compared to the previous year. Charges for Services remained the largest expense category at \$94,250, representing 38.87% of the total budget, with no change in amount from the prior year.

Other Operating Expenses saw a notable decrease of 7%, dropping by \$4,025 to \$53,475, which reduced its share of the total budget to 22.05%. Personnel Services held steady at \$45,300, accounting for 18.68% of the total, with no change in expenditure from the previous year.

Supplies remained constant at \$38,325, making up 15.8% of the budget, and Fiscal Charges also stayed unchanged at \$11,150, representing 4.6% of total expenditures. There were no expenditures recorded for Equipment or Infrastructure Transfers Out in this budget year.

FY26 Expenditures by Expense Type



● CHARGES FOR SERVICES	\$94,250	38.87%
● FISCAL CHARGES	\$11,150	4.60%
● OTHER OPERATING EXPENSES	\$53,475	22.05%
● PERSONNEL SERVICES	\$45,300	18.68%
● SUPPLIES	\$38,325	15.80%

Recreation Fund Expenditures by Expense Type

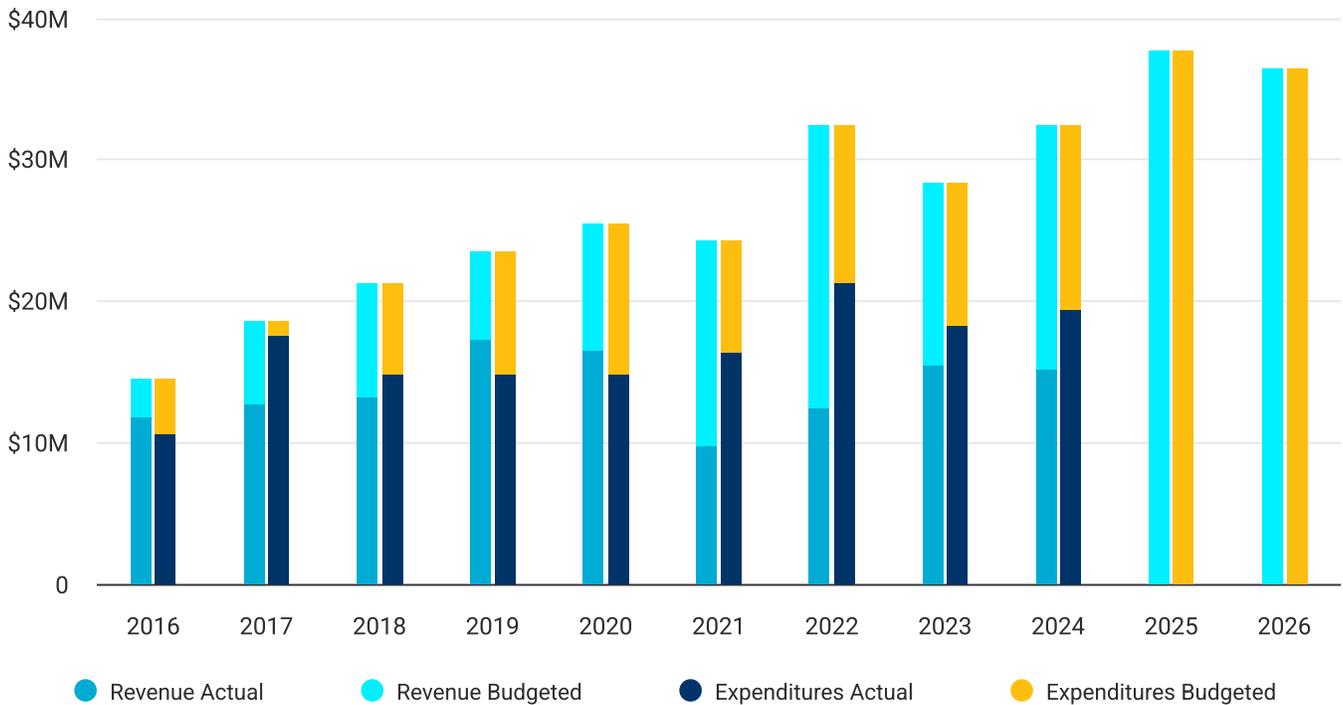
Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
PERSONNEL SERVICES	33,438	23,569	45,300	45,300
SUPPLIES	41,437	26,809	38,325	38,325
CHARGES FOR SERVICES	90,637	111,606	94,250	94,250
OTHER OPERATING EXPENSES	53,088	20,633	57,500	53,475
FISCAL CHARGES	11,525	11,150	11,150	11,150
Total Expenditures	230,125	193,767	246,525	242,500

PROPERTY MANAGEMENT-BDO INFRASTRUCTURE FUND

To account for revenues and expenditures related to the development of the Business Depot Ogden business park formally known as the Defense Depot of Ogden.

Summary

Revenues vs Expenditures Summary



In the Property Mgmt-BDO Infrastructure Fund for 2026, both budgeted expenditures and budgeted revenues are set at \$36.4 million, reflecting a decrease of 3.54% from the previous year's budgeted amounts of \$37.8 million. This marks a reversal from the prior year, which saw a 16.08% increase in both expenditures and revenues. The budgeted figures for 2026 are balanced, maintaining parity between revenues and expenditures, similar to the previous year but at a slightly reduced level.

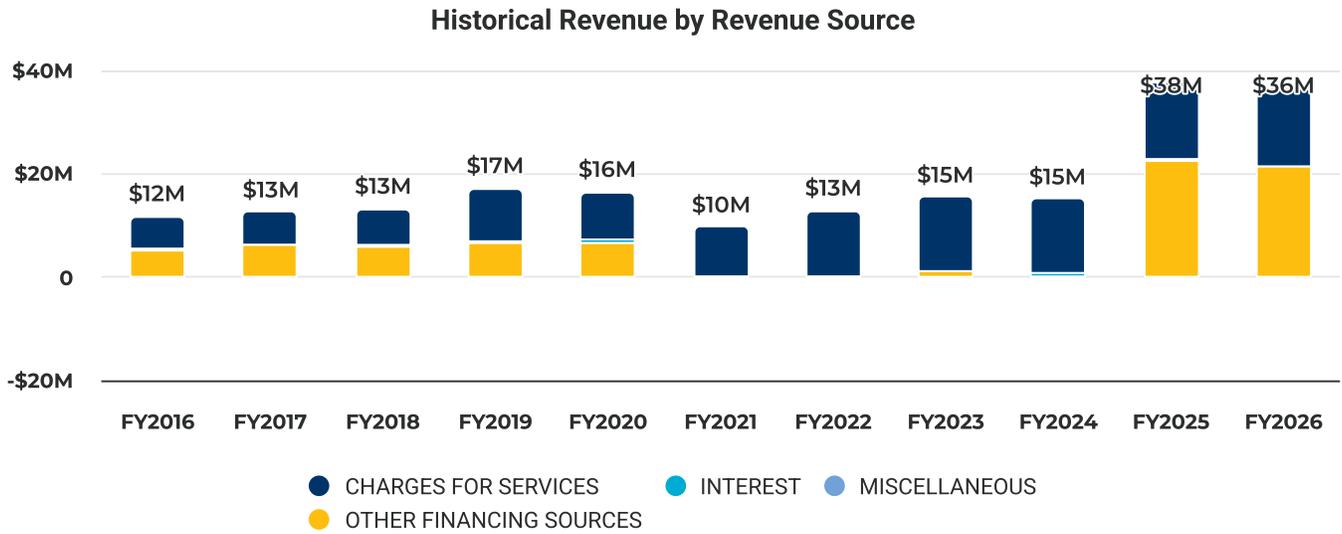
Property Mgmt-BDO Fund Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
Beginning Fund Balance	-	-	-
Revenues			
CHARGES FOR SERVICES	\$14,406,955	\$15,000,000	\$15,000,000
INTEREST	\$628,190	\$125,000	\$125,000
OTHER FINANCING SOURCES	\$154,900	\$22,640,950	\$21,304,525
Total Revenues	\$15,190,045	\$37,765,950	\$36,429,525
Expenditures			
PERSONNEL SERVICES	\$93,054	\$96,750	\$85,000
CHARGES FOR SERVICES	\$554,861	\$636,500	\$600,025
OTHER OPERATING EXPENSES	\$4,055,655	\$4,082,700	\$4,080,200
IMPROVEMENTS	\$1,739,915	\$2,500,000	\$2,000,000
OPERATING TRANSFERS	\$9,389,675	\$8,818,125	\$9,764,250
FUND BALANCE/CARROVERS	-	\$15,050,000	\$15,050,000
INTERAGENCY TRANSFERS	\$3,543,325	\$6,581,875	\$4,850,050
Total Expenditures	\$19,376,485	\$37,765,950	\$36,429,525
Total Revenues Less Expenditures	-\$4,186,440	-	-
Ending Fund Balance	-\$4,186,440	-	-



Property Mgmt-BDO Fund Revenues by Revenue Source

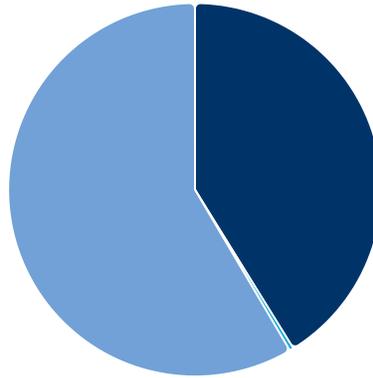


In FY2026, the total revenue for the Property Mgmt-BDO Infrastructure Fund is \$36.4 million, representing a 3.54% decrease from the previous year's total of \$37.8 million. The largest revenue source remains Other Financing Sources, contributing \$21.3 million or 58.48% of the total, which is a decrease of \$1.3 million or 5.9% compared to the prior year.

Charges for Services continue to be the second largest revenue source, holding steady at \$15 million and increasing slightly as a percentage of total revenue to 41.18%, with no change in dollar amount from the previous year. Interest revenue remains minimal at \$125,000, accounting for 0.34% of total revenue, with no change in value from the prior year.

Overall, the key trend in FY2026 is a slight reduction in total revenue driven primarily by a decrease in Other Financing Sources, while Charges for Services and Interest revenues remain stable in dollar terms.

FY26 Revenues by Revenue Source



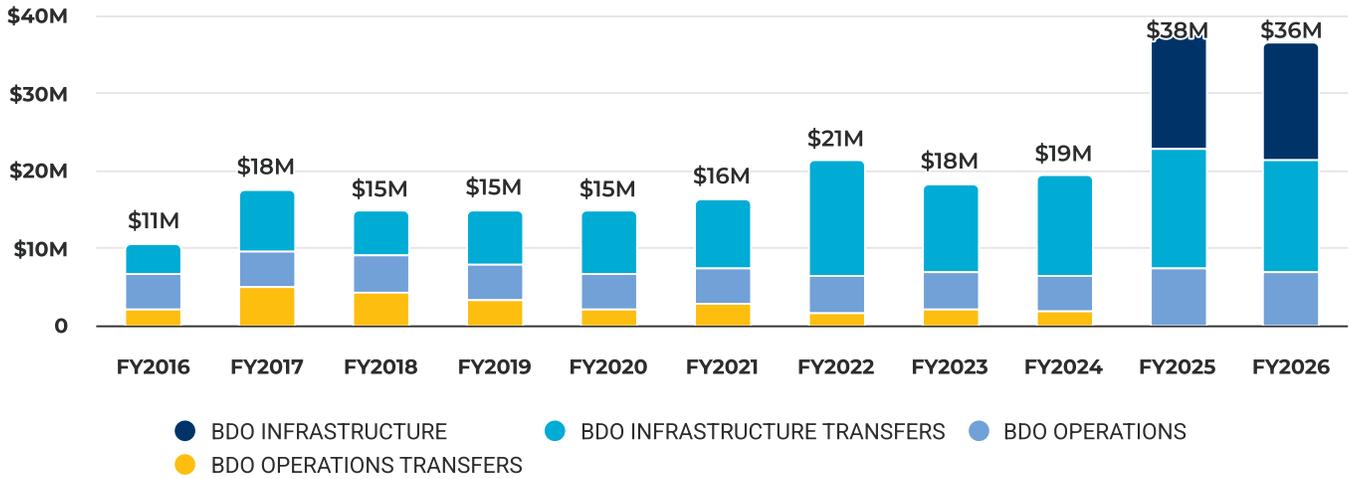
● CHARGES FOR SERVICES	\$15,000,000	41.18%
● INTEREST	\$125,000	0.34%
● OTHER FINANCING SOURCES	\$21,304,525	58.48%

Property Mgmt-BDO Fund Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
CHARGES FOR SERVICES	14,406,955	11,200,841	15,000,000	15,000,000
INTEREST	628,190	78,522	125,000	125,000
OTHER FINANCING SOURCES	154,900	-	22,640,950	21,304,525
Total Revenues	15,190,045	11,279,363	37,765,950	36,429,525

Property Mgmt-BDO Fund Expenditures by Division

Historical Expenditures by Division



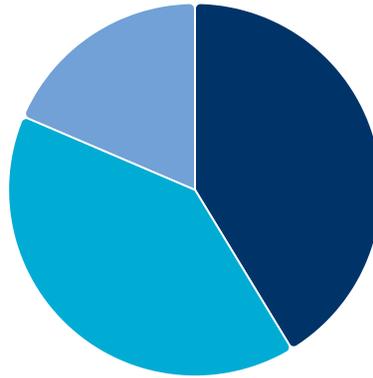
In FY2026, the total expenditures for the Property Mgmt-BDO Infrastructure Fund decreased by 3.54% to \$36.4 million compared to the previous year. The largest category, BDO Infrastructure, remained steady at \$15.1 million, representing 41.31% of the total budget with no change in amount from the prior year.

BDO Infrastructure Transfers, the second largest category, decreased by 5.1% to \$14.6 million, accounting for 40.12% of the total expenditures. This reflects a reduction of \$785,700 from the previous year.

BDO Operations also saw a decrease, dropping 7.53% to \$6.8 million and making up 18.57% of the total budget. This category declined by \$550,725 compared to the prior year.

BDO Operations Transfers remained at \$0, consistent with the previous year.

FY26 Expenditures by Division



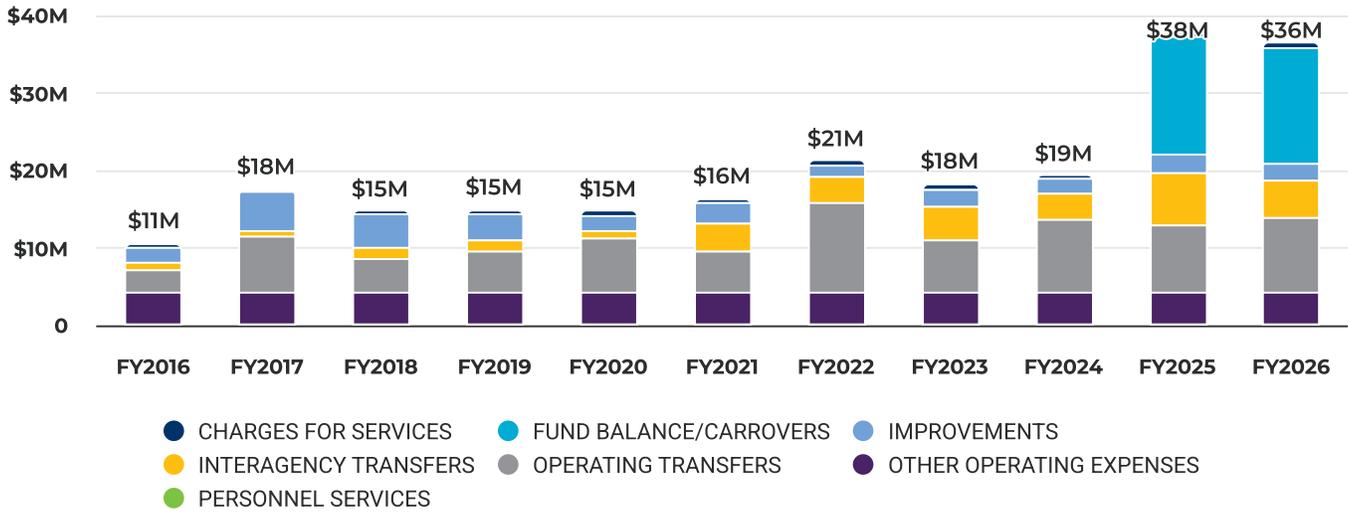
● BDO INFRASTRUCTURE	\$15,050,000	41.31%
● BDO INFRASTRUCTURE TRANSFERS	\$14,614,300	40.12%
● BDO OPERATIONS	\$6,765,225	18.57%

Property Mgmt-BDO Fund Expenditures by Division

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
BDO OPERATIONS TRANSFERS	\$1,739,914.71	-	-	-
BDO INFRASTRUCTURE TRANSFERS	\$12,933,000.00	\$17,096,300.00	\$15,400,000.00	\$14,614,300.00
BDO OPERATIONS	\$4,703,570.20	\$4,787,313.42	\$7,315,950.00	\$6,765,225.00
BDO INFRASTRUCTURE	-	-	\$15,050,000.00	\$15,050,000.00
Total Expenditures	\$19,376,484.91	\$21,883,613.42	\$37,765,950.00	\$36,429,525.00

Property Mgmt-BDO Fund Expenditures by Expense Type

Historical Expenditures by Expense Type



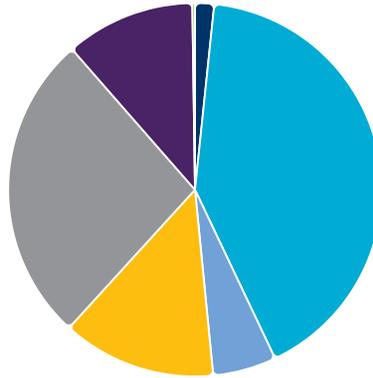
In FY2026, the total expenditures for the Property Mgmt-BDO Infrastructure Fund decreased by 3.54% to \$36.4 million compared to the previous year. The largest expenditure category remained Fund Balance/Carrovers at \$15.1 million, representing 41.31% of the total and showing no change in amount from the prior year.

Operating Transfers increased by 10.73%, rising to \$9.8 million and accounting for 26.8% of total expenditures. In contrast, Interagency Transfers saw a significant decrease of 26.31%, falling to \$4.9 million and making up 13.31% of the total.

Other Operating Expenses remained relatively stable at \$4.1 million, a slight decrease of 0.06%, now representing 11.2% of the total. Improvements expenditures declined by 20% to \$2 million, which is 5.49% of the total budget.

Charges for Services decreased by 5.73% to \$600,025, accounting for 1.65% of total expenditures. Personnel Services also declined by 12.14% to \$85,000, representing 0.23% of the total budget.

FY26 Expenditures by Expense Type



● CHARGES FOR SERVICES	\$600,025	1.65%
● FUND BALANCE/CARROVERS	\$15,050,000	41.31%
● IMPROVEMENTS	\$2,000,000	5.49%
● INTERAGENCY TRANSFERS	\$4,850,050	13.31%
● OPERATING TRANSFERS	\$9,764,250	26.80%
● OTHER OPERATING EXPENSES	\$4,080,200	11.20%
● PERSONNEL SERVICES	\$85,000	0.23%

Property Mgmt-BDO Fund Expenditures by Expense Type

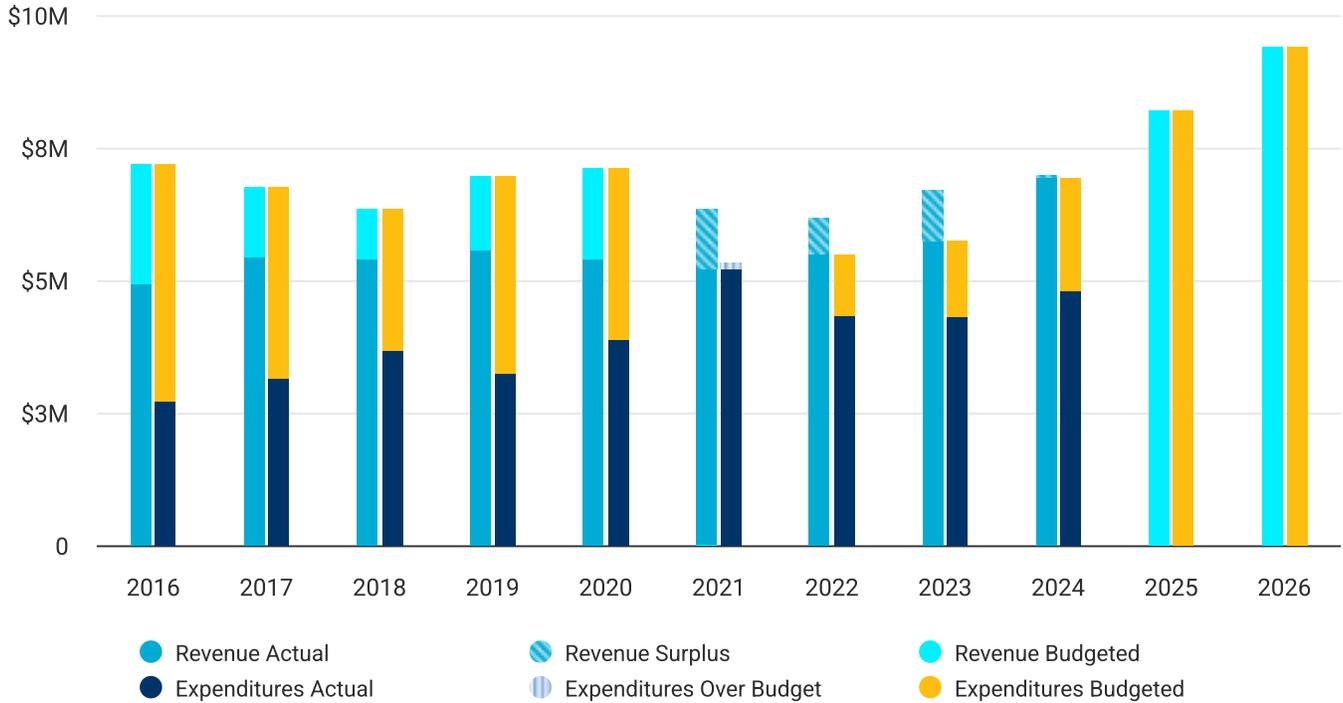
Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
PERSONNEL SERVICES	93,054	76,446	96,750	85,000
CHARGES FOR SERVICES	554,861	19,839	636,500	600,025
OTHER OPERATING EXPENSES	4,055,655	3,717,684	4,082,700	4,080,200
IMPROVEMENTS	1,739,915	973,344	2,500,000	2,000,000
OPERATING TRANSFERS	9,389,675	10,514,425	8,818,125	9,764,250
FUND BALANCE/CARROVERS	-	-	15,050,000	15,050,000
INTERAGENCY TRANSFERS	3,543,325	6,581,875	6,581,875	4,850,050
Total Expenditures	19,376,485	21,883,613	37,765,950	36,429,525

STORM SEWER UTILITY

To account for the provision of storm sewer services to City residents and some residents of Weber County. All activities necessary to provide such services are accounted for in this fund including, but not limited to: operations, maintenance, financing, billing, and collecting.

Summary

Revenues vs Expenditures Summary



In the 2026 budget for the Storm Sewer Utility, both expenditures and revenues are budgeted at \$9.4 million, reflecting an increase of 14.79% from the previous year's budgeted amount of \$8.2 million. This continues the trend from 2025, where both expenditures and revenues were equally budgeted at \$8.2 million, marking an 18.23% increase from the prior period. The equal growth in budgeted revenues and expenditures in 2026 maintains the balance observed in the previous year, with both categories increasing by the same percentage.

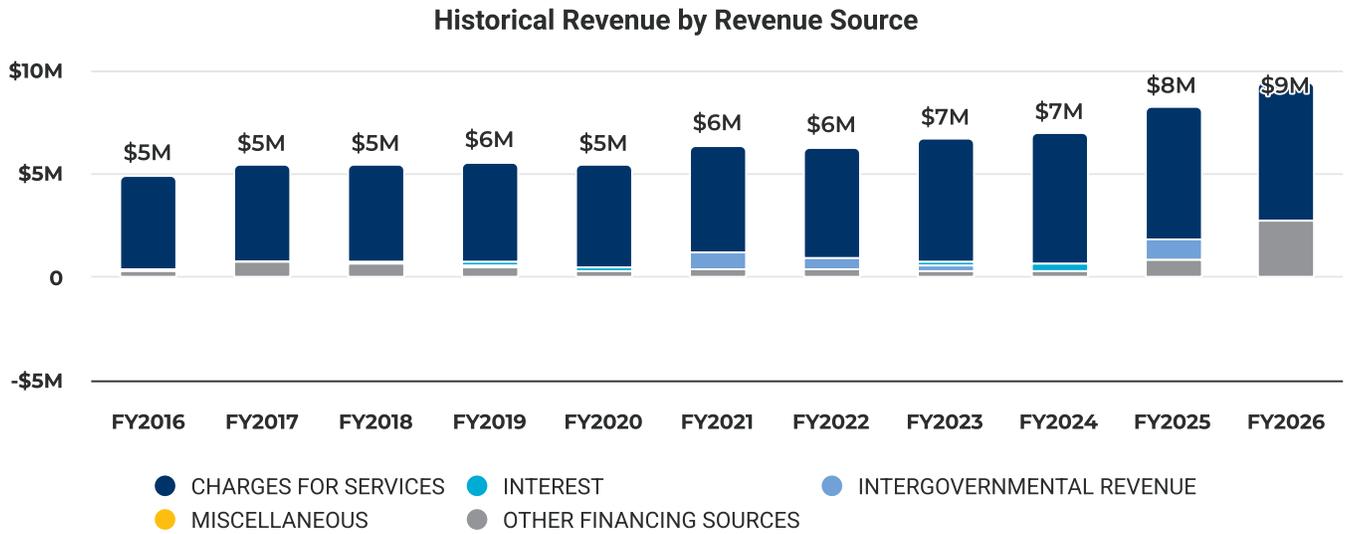
Storm Sewer Utility Fund Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
Beginning Fund Balance	\$35,683,361	-	-
Revenues			
INTERGOVERNMENTAL REVENUE	\$45,851	\$925,000	-
CHARGES FOR SERVICES	\$6,294,812	\$6,400,000	\$6,662,000
INTEREST	\$362,280	\$10,000	\$10,000
MISCELLANEOUS	\$972	\$1,000	\$1,000
OTHER FINANCING SOURCES	\$259,970	\$859,100	\$2,734,100
Total Revenues	\$6,963,885	\$8,195,100	\$9,407,100
Expenditures			
PERSONNEL SERVICES	\$1,137,628	\$1,247,100	\$1,308,475
SUPPLIES	\$97,481	\$79,075	\$79,075
CHARGES FOR SERVICES	\$515,229	\$594,500	\$602,350
OTHER OPERATING EXPENSES	\$1,490,747	\$1,621,000	\$1,697,075
DATA PROCESSING	\$69,825	\$75,075	\$79,350
FISCAL CHARGES	\$1,066,600	\$1,104,000	\$1,148,525
DEBT SERVICE	\$259,135	\$765,500	\$639,250
IMPROVEMENTS	\$3,319,008	\$2,705,850	\$3,850,000
EQUIPMENT	\$658	\$3,000	\$3,000
INFRASTRUCTURE TRANSFERS OUT	-\$3,184,247	-	-
Total Expenditures	\$4,772,065	\$8,195,100	\$9,407,100
Total Revenues Less Expenditures	\$2,191,820	-	-
Ending Fund Balance	\$37,875,181	-	-



Storm Sewer Utility Fund Revenues by Revenue Source

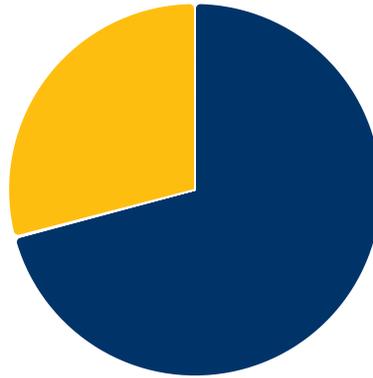


In FY2026, the Storm Sewer Utility Fund's total revenue increased by 14.79% to \$9.4 million compared to the previous year. Charges for Services remained the largest revenue source, rising by \$262,000 or 4.09% to \$6.7 million, though its share of total revenue decreased to 70.82% from 78.1%.

Other Financing Sources saw a significant increase of \$1.9 million or 218.25%, reaching \$2.7 million and representing 29.06% of total revenue, up from 10.48% the prior year. Interest revenue remained steady at \$10,000, accounting for 0.11% of total revenue, with no change from the previous year.

Miscellaneous revenue held steady at \$1,000, maintaining a minimal share of 0.01%. Intergovernmental Revenue, which had increased dramatically the prior year to \$925,000, was eliminated entirely in FY2026, decreasing by 100% to \$0 and no longer contributing to the revenue mix.

FY26 Revenues by Revenue Source



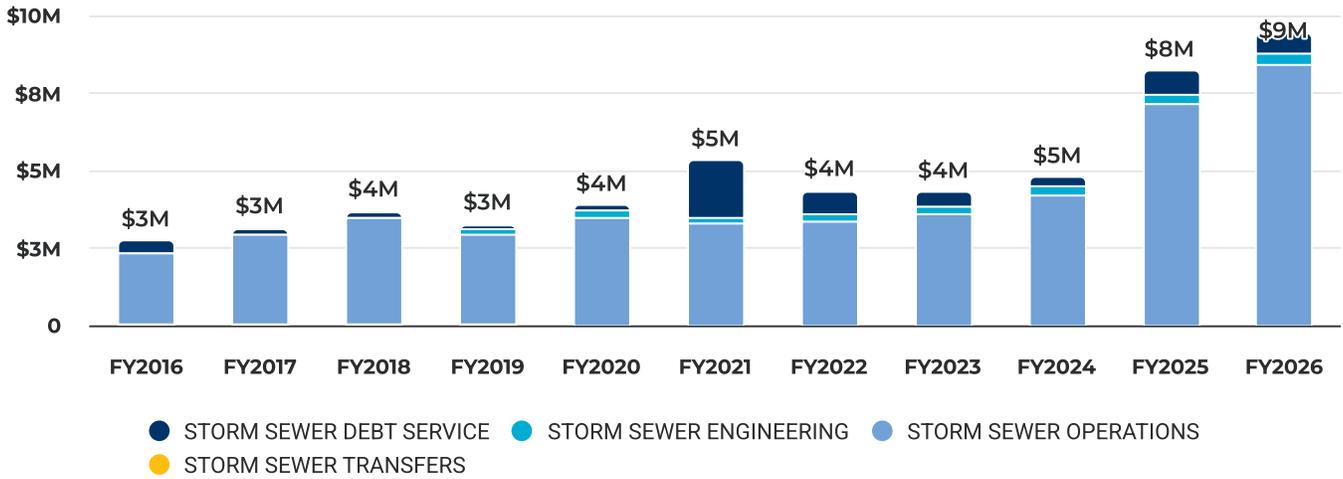
● CHARGES FOR SERVICES	\$6,662,000	70.82%
● INTEREST	\$10,000	0.11%
● MISCELLANEOUS	\$1,000	0.01%
● OTHER FINANCING SOURCES	\$2,734,100	29.06%

Storm Sewer Utility Fund Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
INTERGOVERNMENTAL REVENUE	45,851	114,623	925,000	-
CHARGES FOR SERVICES	6,294,812	6,265,452	6,400,000	6,662,000
INTEREST	362,280	37,963	10,000	10,000
MISCELLANEOUS	972	341,029	1,000	1,000
OTHER FINANCING SOURCES	259,970	-	859,100	2,734,100
Total Revenues	6,963,885	6,759,067	8,195,100	9,407,100

Storm Sewer Utility Fund Expenditures by Division

Historical Expenditures by Division

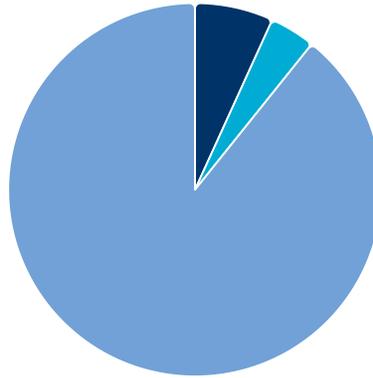


In FY2026, the total expenditures for the Storm Sewer Utility Fund increased by 14.79% to \$9.4 million compared to the previous year. The largest expenditure category remained Storm Sewer Operations, which grew by 17.98% to \$8.4 million, representing 89.25% of the total budget. This increase of \$1.3 million follows a significant rise of 70.17% in the prior year.

Storm Sewer Debt Service expenditures decreased by 16.49% to \$639,250, accounting for 6.8% of the total budget. This reduction of \$126,250 contrasts with the previous year's substantial increase of 195.41%. Meanwhile, Storm Sewer Engineering expenses rose by 18.78% to \$372,300, making up 3.96% of the total, reversing the prior year's 5.34% decrease.

Storm Sewer Transfers remained at \$0, maintaining no allocation in this category. Overall, the budget shows continued growth in operations and engineering expenditures, with a notable decline in debt service costs in FY2026.

FY26 Expenditures by Division

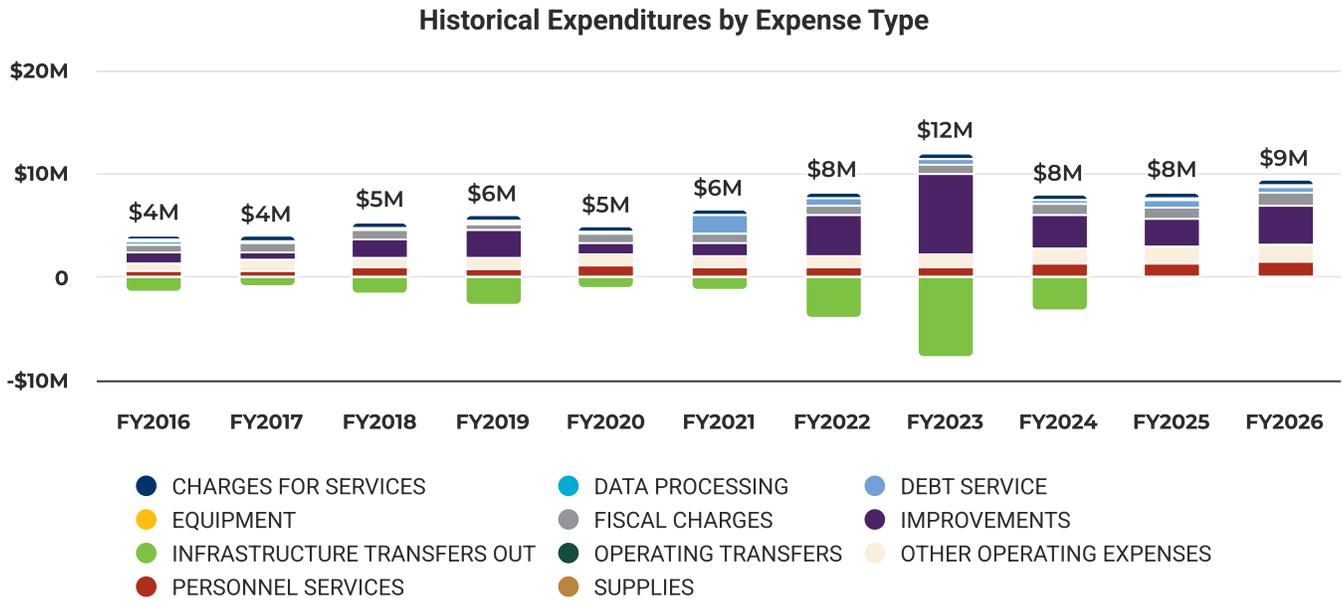


● STORM SEWER DEBT SERVICE	\$639,250	6.80%
● STORM SEWER ENGINEERING	\$372,300	3.96%
● STORM SEWER OPERATIONS	\$8,395,550	89.25%

Storm Sewer Utility Fund Expenditures by Division

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
STORM SEWER OPERATIONS	\$4,181,816.84	\$5,253,394.46	\$7,116,175.00	\$8,395,550.00
STORM SEWER DEBT SERVICE	\$259,134.90	\$144,460.65	\$765,500.00	\$639,250.00
STORM SEWER ENGINEERING	\$331,113.16	\$315,381.55	\$313,425.00	\$372,300.00
Total Expenditures	\$4,772,064.90	\$5,713,236.66	\$8,195,100.00	\$9,407,100.00

Storm Sewer Utility Fund Expenditures by Expense Type



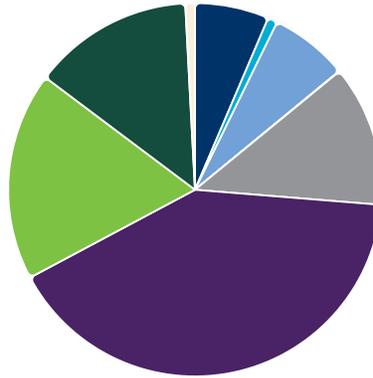
The Storm Sewer Utility Fund's total expenditures for FY2026 increased by 14.79% to \$9.4 million compared to the previous year. The largest expenditure category, Improvements, rose significantly by 42.28%, increasing by \$1.1 million to \$3.9 million and now representing 40.93% of the total budget, up from 33.02% the prior year.

Other Operating Expenses also grew by 4.69%, reaching \$1.7 million and accounting for 18.04% of total expenditures. Personnel Services increased by 4.92% to \$1.3 million, making up 13.91% of the budget. Fiscal Charges saw a 4.03% rise to \$1.1 million, representing 12.21% of total expenditures.

Debt Service decreased by 16.49%, falling by \$126,250 to \$639,250 and constituting 6.8% of the total budget, down from 9.34% previously. Charges for Services increased slightly by 1.32% to \$602,350, now 6.4% of the total. Data Processing expenditures rose by 5.69% to \$79,350, maintaining a small share at 0.84% of the budget.

Supplies and Equipment expenditures remained unchanged at \$79,075 and \$3,000 respectively, each representing less than 1% of the total budget. Infrastructure Transfers Out remained at zero for FY2026.

FY26 Expenditures by Expense Type



● CHARGES FOR SERVICES	\$602,350	6.40%
● DATA PROCESSING	\$79,350	0.84%
● DEBT SERVICE	\$639,250	6.80%
● EQUIPMENT	\$3,000	0.03%
● FISCAL CHARGES	\$1,148,525	12.21%
● IMPROVEMENTS	\$3,850,000	40.93%
● OTHER OPERATING EXPENSES	\$1,697,075	18.04%
● PERSONNEL SERVICES	\$1,308,475	13.91%
● SUPPLIES	\$79,075	0.84%

Storm Sewer Utility Fund Expenditures by Expense Type

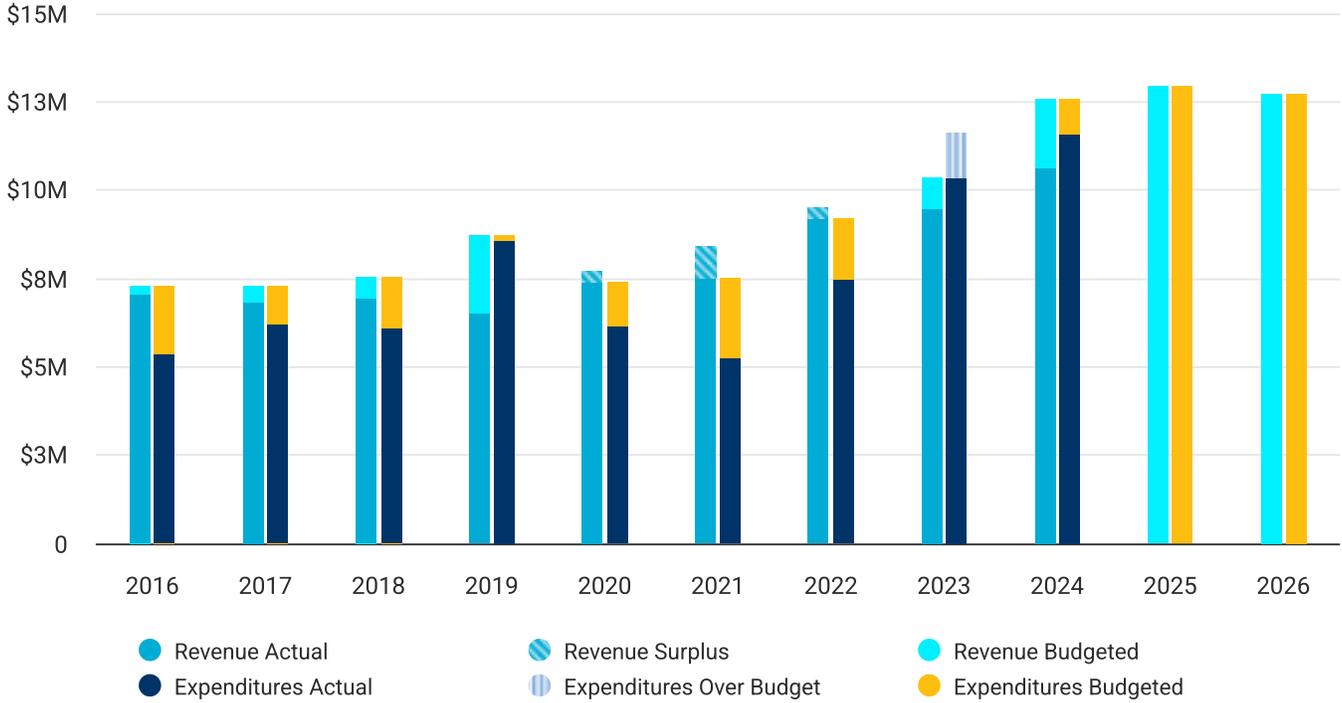
Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
PERSONNEL SERVICES	1,137,628	1,080,443	1,247,100	1,308,475
SUPPLIES	97,481	68,880	79,075	79,075
CHARGES FOR SERVICES	515,229	608,228	594,500	602,350
OTHER OPERATING EXPENSES	1,490,747	1,401,967	1,621,000	1,697,075
DATA PROCESSING	69,825	75,075	75,075	79,350
FISCAL CHARGES	1,066,600	1,104,000	1,104,000	1,148,525
DEBT SERVICE	259,135	144,461	765,500	639,250
IMPROVEMENTS	3,319,008	3,134,842	2,705,850	3,850,000
EQUIPMENT	658	1,240	3,000	3,000
INFRASTRUCTURE TRANSFERS OUT	-3,184,247	-1,905,897	-	-
Total Expenditures	4,772,065	5,713,237	8,195,100	9,407,100

MEDICAL SERVICES FUND

To account for ambulance and paramedic services provided by the City.

Summary

Revenues vs Expenditures Summary



In the Medical Services Fund for 2026, both budgeted expenditures and budgeted revenues are set at \$12.7 million, reflecting a decrease of 1.63% compared to the previous year's budgeted amounts of \$12.9 million. This marks a slight reduction in both spending and expected income from the prior period.

In 2025, budgeted expenditures and revenues were equal at \$12.9 million, each having increased by 2.8% from their respective prior periods. The 2026 budget reverses this trend with a modest decline in both categories.

Overall, the Medical Services Fund maintains a balanced budget in 2026, with budgeted revenues matching budgeted expenditures, both slightly lower than the previous year's figures by 1.63%.

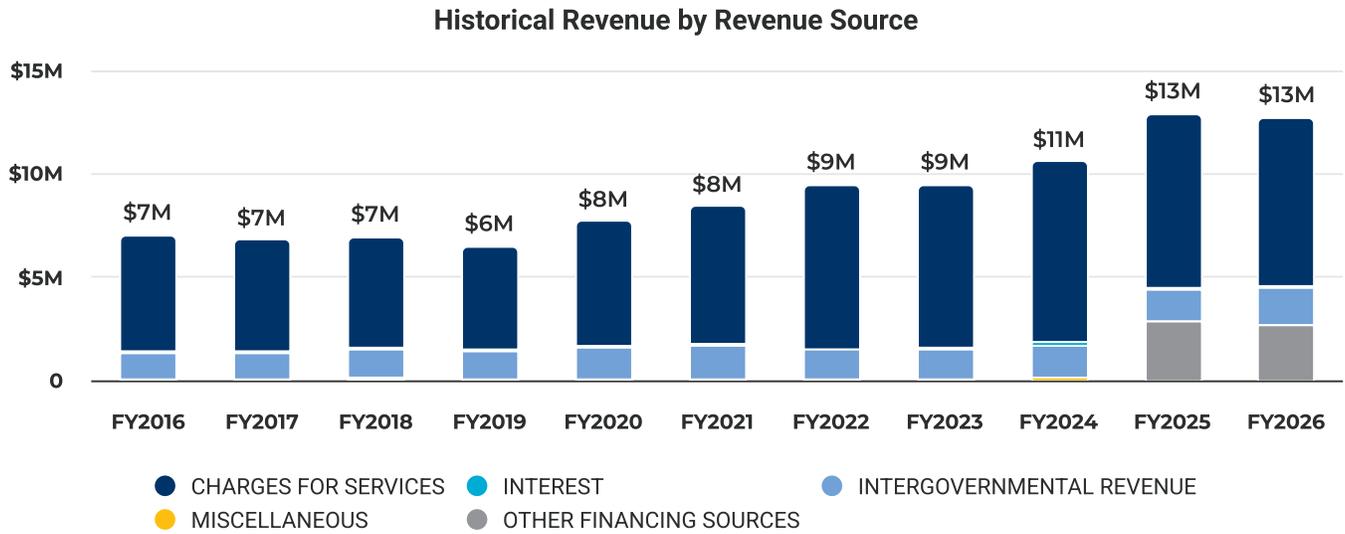
Medical Services Fund Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
Beginning Fund Balance	\$7,066,314	-	-
Revenues			
INTERGOVERNMENTAL REVENUE	\$1,592,751	\$1,534,375	\$1,750,375
CHARGES FOR SERVICES	\$8,716,255	\$8,430,000	\$8,190,000
INTEREST	\$166,217	\$90,000	\$90,000
MISCELLANEOUS	\$115,225	\$10,000	\$10,000
OTHER FINANCING SOURCES	-	\$2,856,950	\$2,670,625
Total Revenues	\$10,590,448	\$12,921,325	\$12,711,000
Expenditures			
PERSONNEL SERVICES	\$5,307,893	\$6,886,825	\$7,047,625
SUPPLIES	\$493,513	\$514,975	\$517,975
CHARGES FOR SERVICES	\$1,116,917	\$1,209,800	\$1,214,050
OTHER OPERATING EXPENSES	\$713,385	\$907,625	\$965,425
DATA PROCESSING	\$325,850	\$266,100	\$304,925
FISCAL CHARGES	\$560,000	\$560,000	\$585,000
DEBT SERVICE	\$30,959	-	-
EQUIPMENT	\$301,858	\$76,000	\$576,000
VEHICLES	\$76,465	-	-
INFRASTRUCTURE TRANSFERS OUT	-\$26,789	-	-
OPERATING TRANSFERS	\$2,645,000	\$2,500,000	\$1,500,000
Total Expenditures	\$11,545,051	\$12,921,325	\$12,711,000
Total Revenues Less Expenditures	-\$954,604	-	-
Ending Fund Balance	\$6,111,710	-	-



Medical Services Fund Revenues by Revenue Source

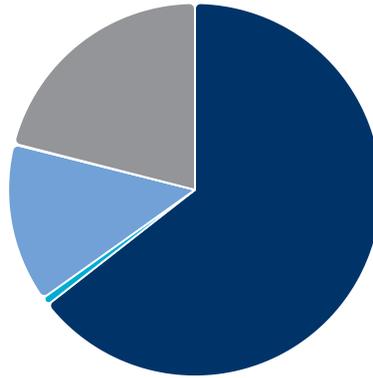


The Medical Services Fund's total revenue for FY2026 is \$12.7 million, reflecting a 1.63% decrease from the previous year's \$12.9 million. Charges for Services remain the largest revenue source at \$8.2 million, accounting for 64.43% of the total, but this represents a decrease of \$240,000 or 2.85% compared to the prior year.

Other Financing Sources contribute \$2.7 million, making up 21.01% of total revenue, which is a decline of \$186,325 or 6.52% from the previous year. In contrast, Intergovernmental Revenue shows a notable increase to \$1.8 million, or 13.77% of the total, rising by \$216,000 or 14.08% from the prior period.

Interest revenue remains steady at \$90,000, representing 0.71% of total revenue with no change from the previous year. Miscellaneous revenue also holds at \$10,000, or 0.08% of the total, with no change from the prior year.

FY26 Revenues by Revenue Source



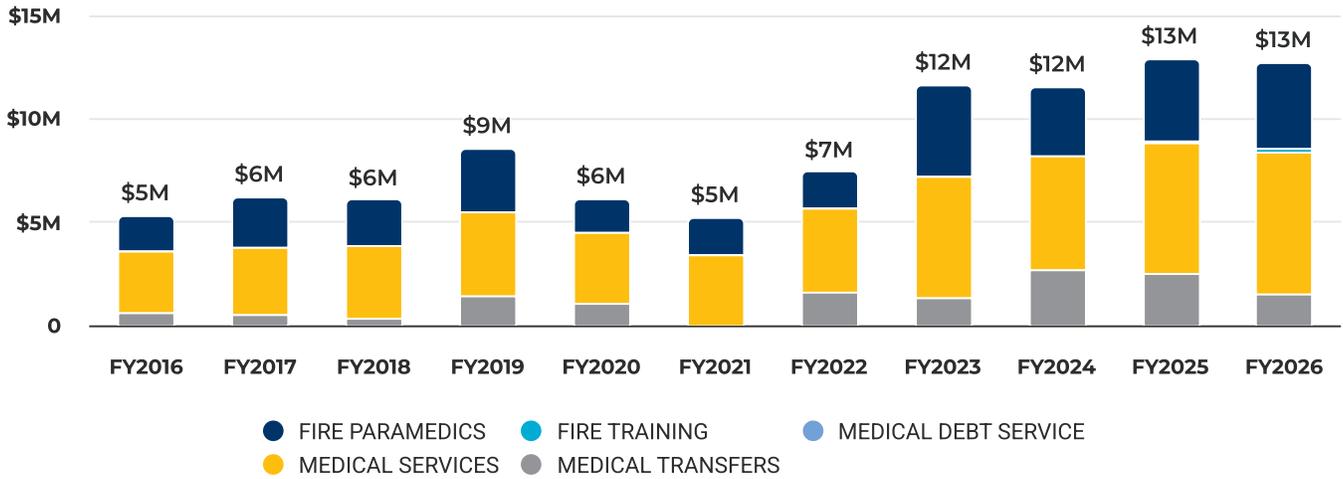
● CHARGES FOR SERVICES	\$8,190,000	64.43%
● INTEREST	\$90,000	0.71%
● INTERGOVERNMENTAL REVENUE	\$1,750,375	13.77%
● MISCELLANEOUS	\$10,000	0.08%
● OTHER FINANCING SOURCES	\$2,670,625	21.01%

Medical Services Fund Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
INTERGOVERNMENTAL REVENUE	1,592,751	1,575,835	1,534,375	1,750,375
CHARGES FOR SERVICES	8,716,255	28,908,030	8,430,000	8,190,000
INTEREST	166,217	120,311	90,000	90,000
MISCELLANEOUS	115,225	-	10,000	10,000
OTHER FINANCING SOURCES	-	-	2,856,950	2,670,625
Total Revenues	10,590,448	30,604,176	12,921,325	12,711,000

Medical Services Fund Expenditures by Division

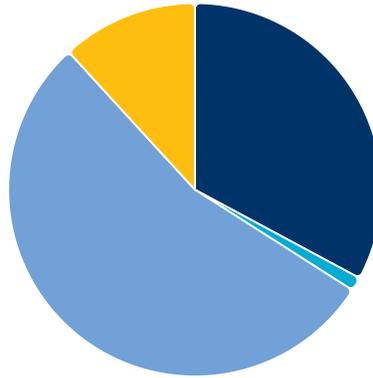
Historical Expenditures by Division



In FY2026, the Medical Services Fund's total expenditures slightly decreased by 1.63% to \$12.7 million compared to the previous year. The largest expenditure category, Medical Services, increased by 9.69% to \$6.9 million, representing 54.16% of the total budget, up from 48.57% in the prior year. Fire Paramedics also saw an increase of 3.64%, rising to \$4.2 million and accounting for 32.85% of total expenditures.

Medical Transfers experienced a significant decrease of 40%, dropping to \$1.5 million and making up 11.8% of the total budget, down from 19.35% previously. Fire Training expenditures increased by 29.87% to \$151,425, now representing 1.19% of the total. Medical Debt Service remained at \$0, consistent with the prior year.

FY26 Expenditures by Division



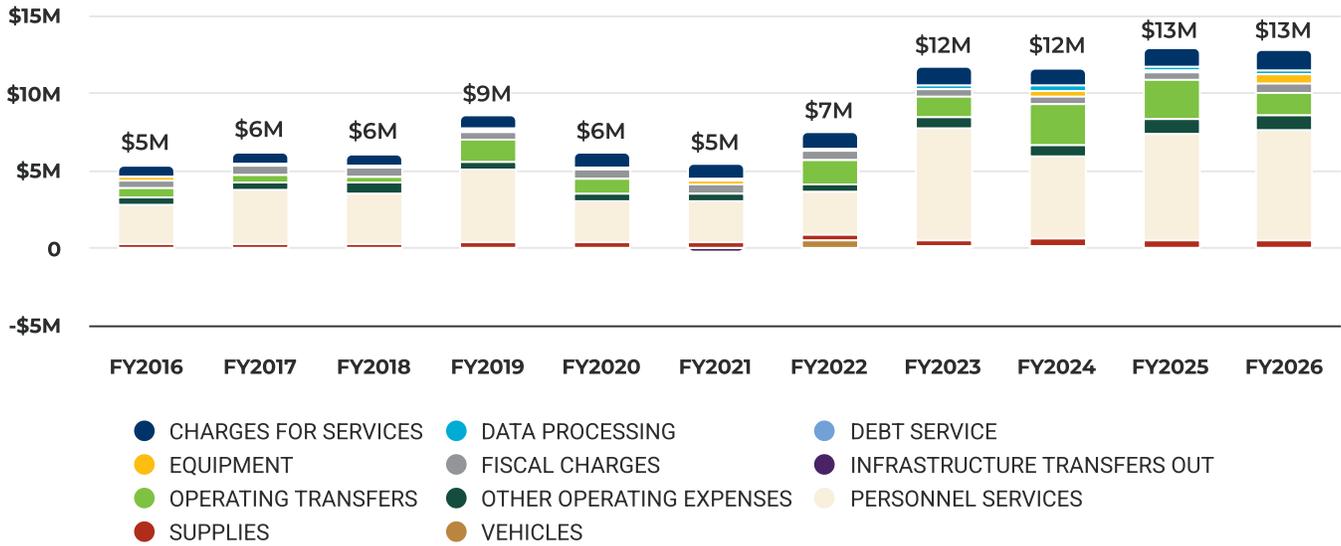
● FIRE PARAMEDICS	\$4,175,000	32.85%
● FIRE TRAINING	\$151,425	1.19%
● MEDICAL SERVICES	\$6,884,575	54.16%
● MEDICAL TRANSFERS	\$1,500,000	11.80%

Medical Services Fund Expenditures by Division

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
MEDICAL TRANSFERS	\$2,645,000.00	\$2,500,000.00	\$2,500,000.00	\$1,500,000.00
MEDICAL DEBT SERVICE	\$30,958.69	-	-	-
MEDICAL SERVICES	\$5,502,916.00	\$5,382,841.18	\$6,276,375.00	\$6,884,575.00
FIRE PARAMEDICS	\$3,366,176.79	\$3,284,567.33	\$4,028,350.00	\$4,175,000.00
FIRE TRAINING	-	-	\$116,600.00	\$151,425.00
Total Expenditures	\$11,545,051.48	\$11,167,408.51	\$12,921,325.00	\$12,711,000.00

Medical Services Fund Expenditures by Expense Type

Historical Expenditures by Expense Type



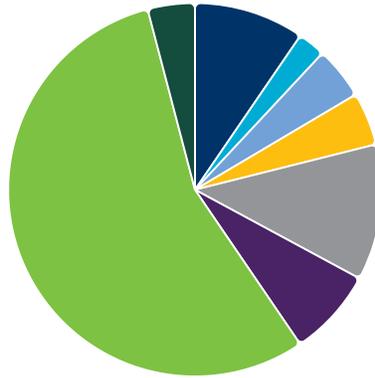
In FY2026, the Medical Services Fund's total expenditures slightly decreased by 1.63% to \$12.7 million compared to the previous year. Personnel Services remained the largest expense category, increasing by \$160,800 or 2.33% to \$7 million, now representing 55.45% of the total budget.

Operating Transfers experienced the most significant decline, dropping by \$1 million or 40% to \$1.5 million, reducing its share of the total from 19.35% to 11.8%. Charges for Services saw a modest increase of \$4,250 or 0.35%, totaling \$1.2 million and accounting for 9.55% of expenditures.

Other Operating Expenses rose by \$57,800 or 6.37% to \$965,425, increasing its portion of the budget to 7.6%. Fiscal Charges also increased by \$25,000 or 4.46%, reaching \$585,000 and 4.6% of the total. Equipment expenditures showed a substantial increase of \$500,000 or 657.89%, climbing to \$576,000 and representing 4.53% of the budget, reversing the previous year's significant decrease.

Supplies increased slightly by \$3,000 or 0.58% to \$517,975, making up 4.08% of the total. Data Processing expenditures grew by \$38,825 or 14.59% to \$304,925, now 2.4% of the budget. Debt Service and Vehicles remained at zero expenditures.

FY26 Expenditures by Expense Type



● CHARGES FOR SERVICES	\$1,214,050	9.55%
● DATA PROCESSING	\$304,925	2.40%
● EQUIPMENT	\$576,000	4.53%
● FISCAL CHARGES	\$585,000	4.60%
● OPERATING TRANSFERS	\$1,500,000	11.80%
● OTHER OPERATING EXPENSES	\$965,425	7.60%
● PERSONNEL SERVICES	\$7,047,625	55.45%
● SUPPLIES	\$517,975	4.08%

Medical Services Fund Expenditures by Expense Type

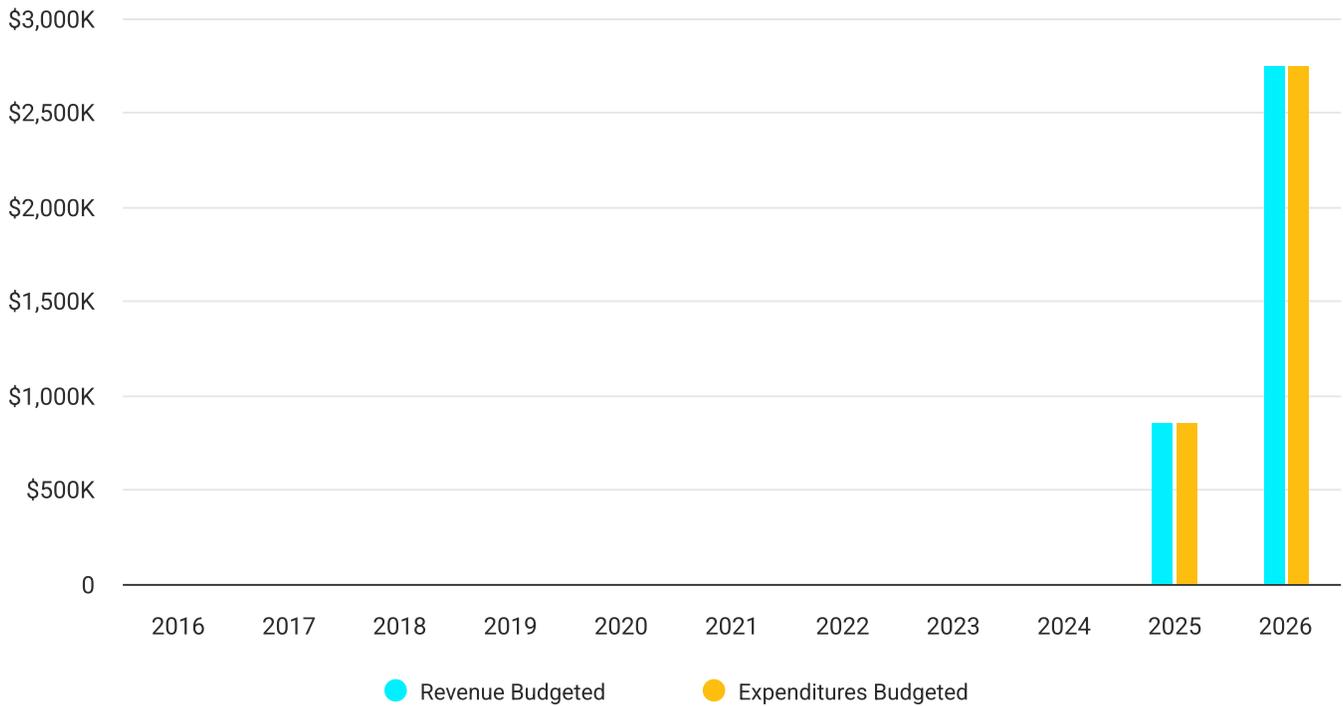
Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
PERSONNEL SERVICES	5,307,893	5,586,135	6,886,825	7,047,625
SUPPLIES	493,513	404,726	514,975	517,975
CHARGES FOR SERVICES	1,116,917	1,115,430	1,209,800	1,214,050
OTHER OPERATING EXPENSES	713,385	715,918	907,625	965,425
DATA PROCESSING	325,850	266,100	266,100	304,925
FISCAL CHARGES	560,000	560,000	560,000	585,000
DEBT SERVICE	30,959	-	-	-
EQUIPMENT	301,858	19,100	76,000	576,000
VEHICLES	76,465	-	-	-
INFRASTRUCTURE TRANSFERS OUT	-26,789	-	-	-
OPERATING TRANSFERS	2,645,000	2,500,000	2,500,000	1,500,000
Total Expenditures	11,545,051	11,167,409	12,921,325	12,711,000

PARKING & MOBILITY

To account for parking fees being established in the new parking venues throughout the City.

Summary

Revenues vs Expenditures Summary



In the 2026 budget for the Parking & Mobility Fund, both expenditures and revenues are budgeted at \$2.7 million, representing a significant increase of 221.93% compared to the previous year's budgeted amounts of \$851,725. This marks a substantial growth in the fund's financial activity.

Notably, the previous year recorded no actual revenues or expenditures, while the 2026 budget anticipates balanced revenues and expenditures at the increased level. This indicates a major expansion in planned financial operations for the fund in 2026.

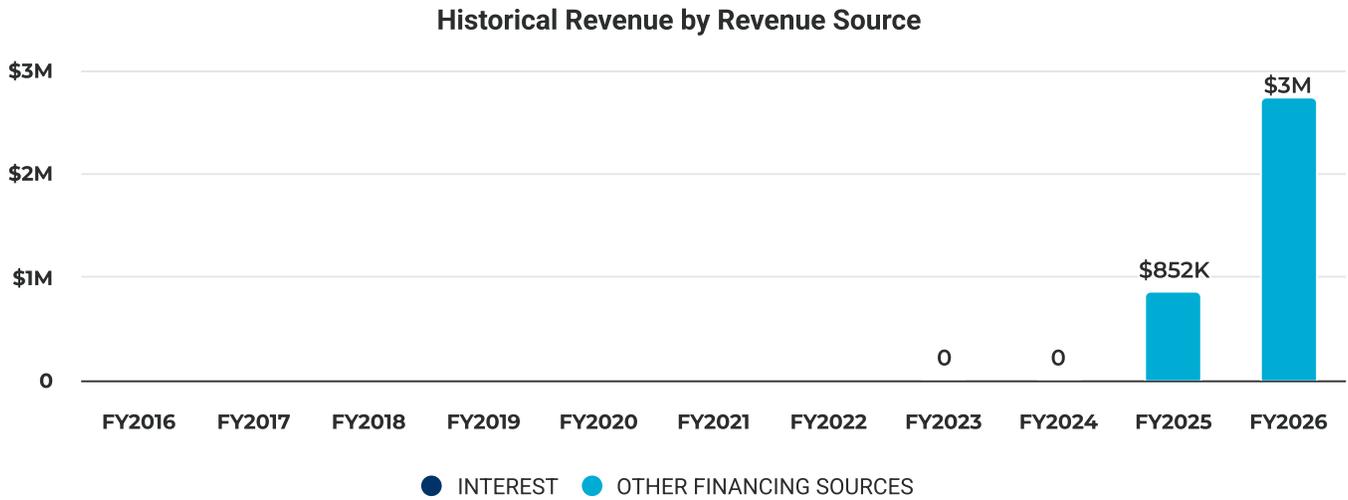
Parking & Mobility Fund Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
Beginning Fund Balance	-	-	-
Revenues			
INTEREST	-	-	\$2,000
OTHER FINANCING SOURCES	-	\$851,725	\$2,739,950
Total Revenues	-	\$851,725	\$2,741,950
Expenditures			
PERSONNEL SERVICES	-	\$132,000	\$130,950
OTHER OPERATING EXPENSES	-	\$719,725	\$2,611,000
Total Expenditures	-	\$851,725	\$2,741,950
Total Revenues Less Expenditures	-	-	-
Ending Fund Balance	-	-	-



Parking & Mobility Fund Revenues by Revenue Source

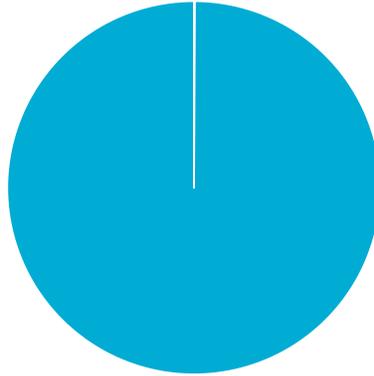


In FY2026, the Parking & Mobility Fund's total revenue increased significantly to \$2.7 million, marking a 221.93% rise from the previous year's total of \$851,725. The largest revenue source remained Other Financing Sources, which grew by \$1.9 million or 221.69%, reaching \$2.7 million and accounting for 99.93% of the total revenue.

Interest revenue, which was \$0 in the prior year, contributed \$2,000 in FY2026, representing 0.07% of the total revenue. This increase in interest, while small in absolute terms, is notable as it was previously nonexistent.

Overall, the substantial growth in Other Financing Sources drove the total revenue increase for the Parking & Mobility Fund in FY2026, with interest providing a minor additional contribution.

FY26 Revenues by Revenue Source

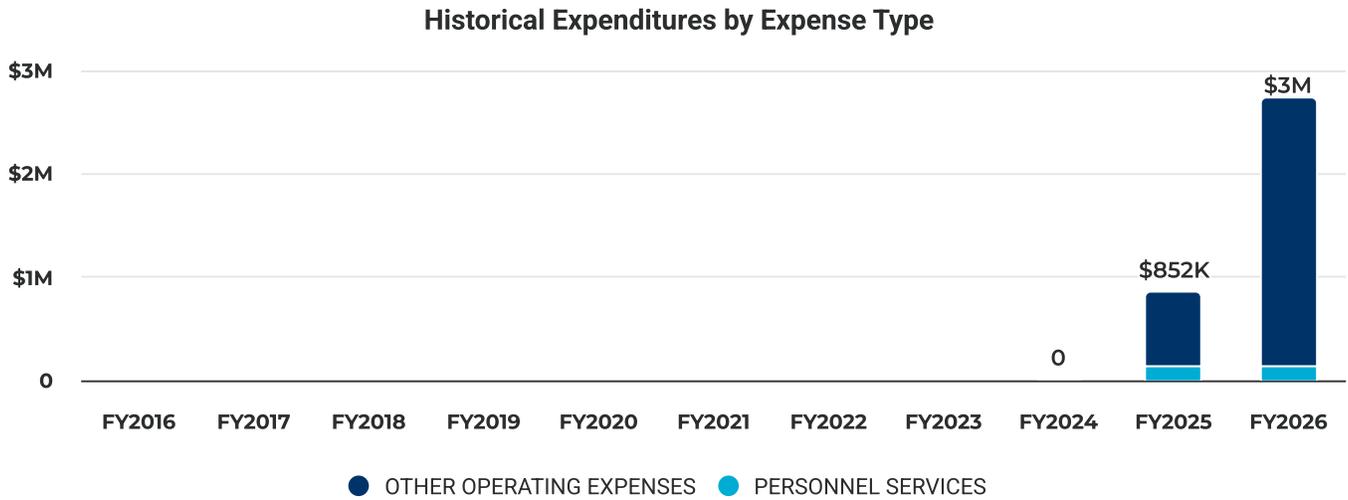


● INTEREST	\$2,000	0.07%
● OTHER FINANCING SOURCES	\$2,739,950	99.93%

Parking & Mobility Fund Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
INTEREST	-	3,083	-	2,000
OTHER FINANCING SOURCES	-	991,650	851,725	2,739,950
Total Revenues	-	994,733	851,725	2,741,950

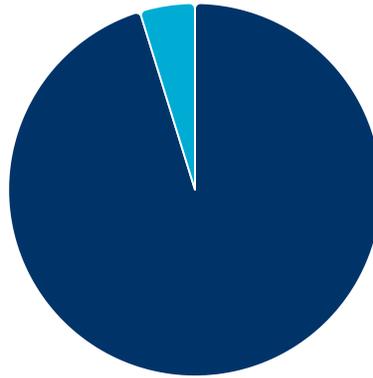
Parking & Mobility Fund Expenditures by Expense Type



In FY2026, the Parking & Mobility Fund's total expenditures increased significantly to \$2.7 million, marking a 221.93% rise from the previous year's total of \$851,725. The largest expenditure category, Other Operating Expenses, grew substantially to \$2.6 million, representing 95.22% of the total budget and an increase of \$1.9 million or 262.78% compared to the prior year.

Conversely, Personnel Services saw a slight decrease, dropping by \$1,050 or 0.8% to \$130,950, which accounted for 4.78% of the total expenditures in FY2026. This shift highlights a notable reallocation within the budget, with Other Operating Expenses becoming an even more dominant portion of the fund's expenditures.

FY26 Expenditures by Expense Type



● OTHER OPERATING EXPENSES	\$2,611,000	95.22%
● PERSONNEL SERVICES	\$130,950	4.78%

Parking & Mobility Fund Expenditures by Expense Type

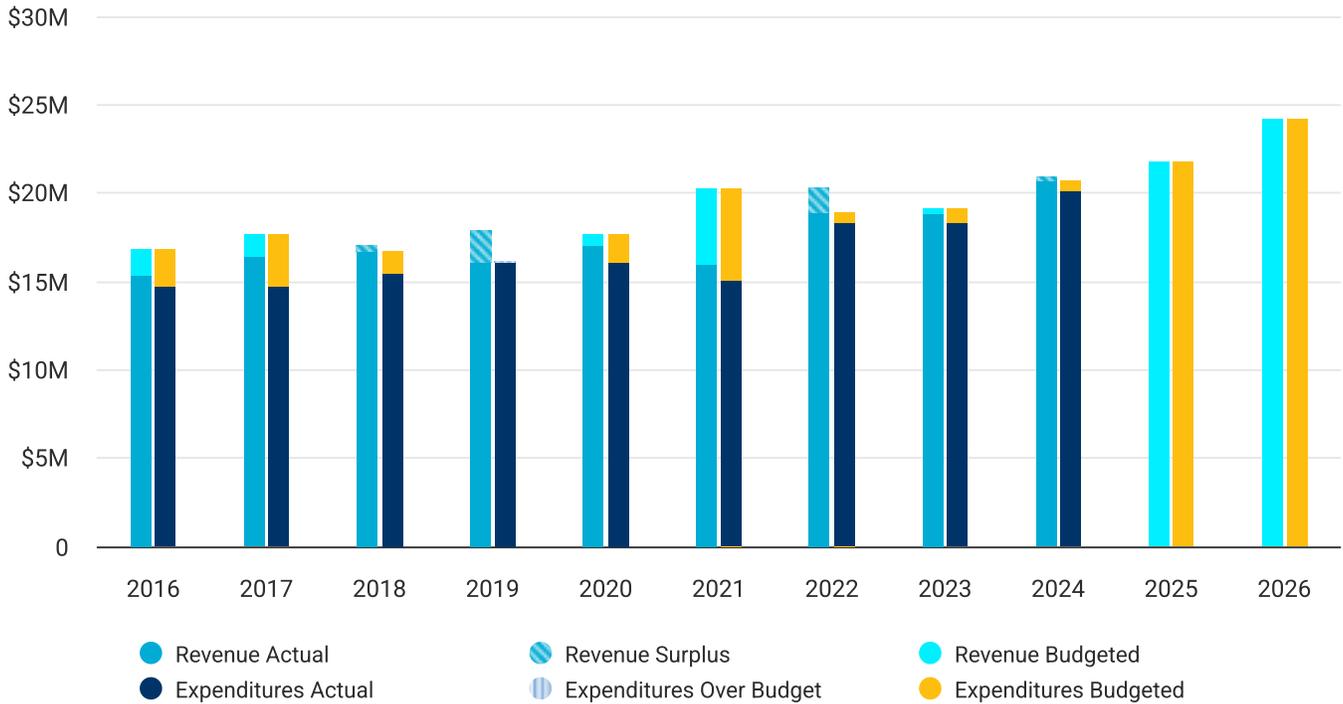
Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
PERSONNEL SERVICES	-	81,817	132,000	130,950
OTHER OPERATING EXPENSES	-	260,502	719,725	2,611,000
Total Expenditures	-	342,319	851,725	2,741,950

INTERNAL SERVICE FUNDS

To account for administration and expense of Internal Divisions providing services and maintenance to the other Divisions.

Summary

Revenues vs Expenditures Summary



In the 2026 budget for Internal Service Funds, both expenditures and revenues are budgeted at \$24.2 million, reflecting an increase of 10.98% from the previous year's budgeted amount of \$21.8 million. This marks a notable rise compared to the 5.25% increase observed from the prior period to 2025.

The equal budgeted amounts for revenues and expenditures in 2026 indicate a balanced approach, maintaining parity as in the previous year. The significant growth in both categories highlights an expansion in the financial scope of Internal Service Funds compared to the prior budget cycle.

Internal Service Funds Comprehensive Fund Summary

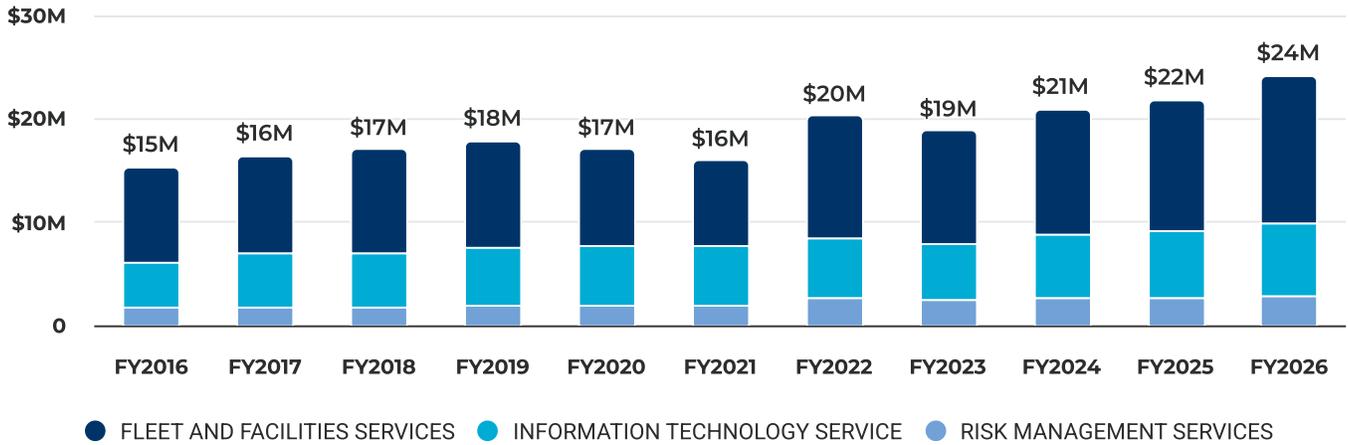
Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
Beginning Fund Balance	-	-	-
Revenues			
CHARGES FOR SERVICES	\$19,027,006	\$18,691,950	\$19,678,175
INTEREST	\$190,517	\$37,500	\$37,500
MISCELLANEOUS	\$1,533,621	\$692,000	\$1,302,000
OTHER FINANCING SOURCES	\$168,000	\$2,391,775	\$3,191,375
Total Revenues	\$20,919,145	\$21,813,225	\$24,209,050
Expenditures			
PERSONNEL SERVICES	\$4,522,233	\$4,635,550	\$4,871,400
SUPPLIES	\$301,805	\$216,125	\$209,450
CHARGES FOR SERVICES	\$4,111,365	\$4,944,325	\$6,082,000
OTHER OPERATING EXPENSES	\$9,531,374	\$7,230,375	\$8,335,850
DATA PROCESSING	\$126,075	\$106,425	\$122,425
DEBT SERVICE	\$206,531	\$196,875	\$197,000
EQUIPMENT	\$5,353,155	\$4,483,550	\$3,790,925
VEHICLES	-	-	\$600,000
INFRASTRUCTURE TRANSFERS OUT	-\$4,090,352	-	-
Total Expenditures	\$20,062,186	\$21,813,225	\$24,209,050
Total Revenues Less Expenditures	\$856,958	-	-
Ending Fund Balance	\$856,958	-	-



Internal Service Funds Revenues by Fund

Historical Revenue by Fund

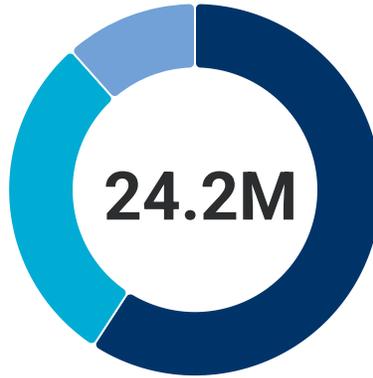


The Internal Service Funds' total revenue for FY2026 is \$24.2 million, reflecting a 10.98% increase from the previous year's \$21.8 million. The largest revenue source remains Fleet and Facilities Services, which grew by \$1.6 million or 12.6% to \$14.3 million, now representing 59.19% of the total revenue, up slightly from 58.34% in FY2025.

Information Technology Service revenue increased by \$534,725 or 8.17%, reaching \$7.1 million and accounting for 29.23% of the total, a slight decrease in share compared to 29.99% the prior year. Risk Management Services also saw growth, with revenue rising by \$257,625 or 10.13% to \$2.8 million, making up 11.57% of the total revenue, a marginal decrease from 11.66% previously.

All three major categories experienced revenue increases in FY2026, with Fleet and Facilities Services showing the largest absolute and percentage growth, followed by Information Technology Service and Risk Management Services. This contributed to the overall 10.98% increase in total Internal Service Funds revenue compared to FY2025.

FY26 Revenues by Fund



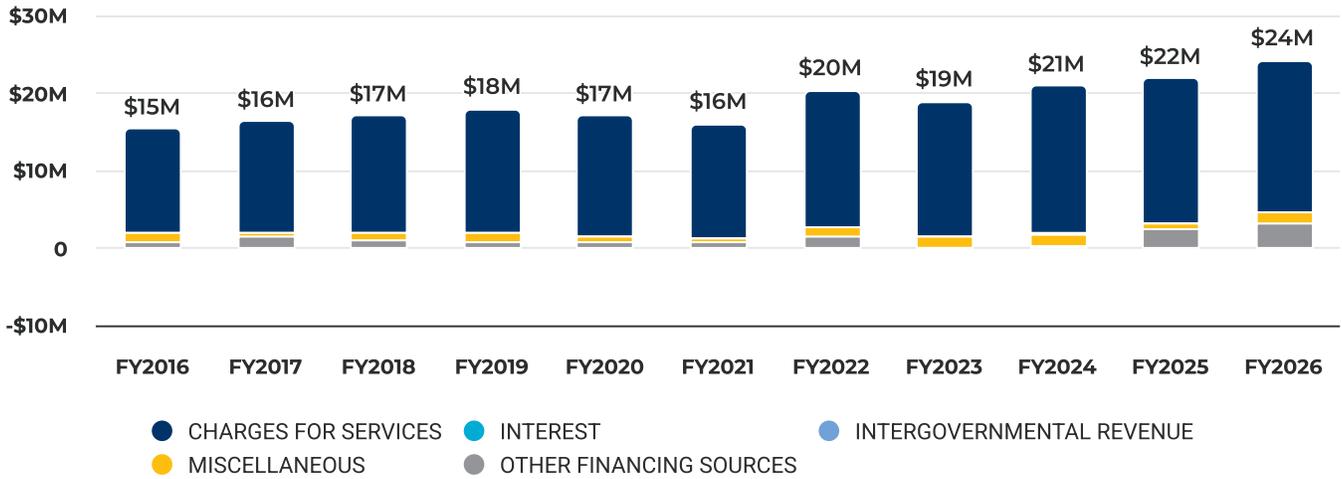
● FLEET AND FACILITIES SERVICES	\$14,330,000	59.19%
● INFORMATION TECHNOLOGY SERVICE	\$7,077,075	29.23%
● RISK MANAGEMENT SERVICES	\$2,801,975	11.57%

Internal Service Funds Revenues by Fund

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 7 Month Actual	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
FLEET AND FACILITIES SERVICES	\$12,107,696.34	\$12,726,525.00	\$10,565,623.27	\$14,330,000.00	12.60%
INFORMATION TECHNOLOGY SERVICE	\$6,182,324.16	\$6,542,350.00	\$6,071,068.66	\$7,077,075.00	8.17%
RISK MANAGEMENT SERVICES	\$2,629,124.11	\$2,544,350.00	\$2,614,403.13	\$2,801,975.00	10.13%
Total Revenues	\$20,919,144.61	\$21,813,225.00	\$19,251,095.06	\$24,209,050.00	10.98%

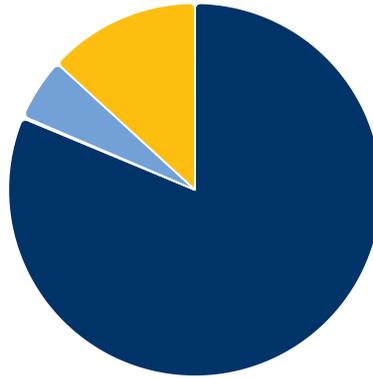
Revenues by Revenue Source

Historical Revenue by Revenue Source



In FY2026, the total revenue for Internal Service Funds increased by 10.98% to \$24.2 million compared to the previous year. Charges for Services remained the largest revenue source, rising by 5.28% to \$19.7 million, although its share of the total decreased to 81.28%. Other Financing Sources also grew significantly by 33.43% to \$3.2 million, increasing its proportion of total revenue to 13.18%. Miscellaneous revenue nearly doubled, increasing by 88.15% to \$1.3 million and representing 5.38% of the total. Interest revenue remained steady at \$37,500, accounting for 0.15% of the total, while Intergovernmental Revenue remained at zero. Overall, the revenue growth was driven primarily by increases in Charges for Services, Other Financing Sources, and Miscellaneous categories.

FY26 Revenues by Revenue Source



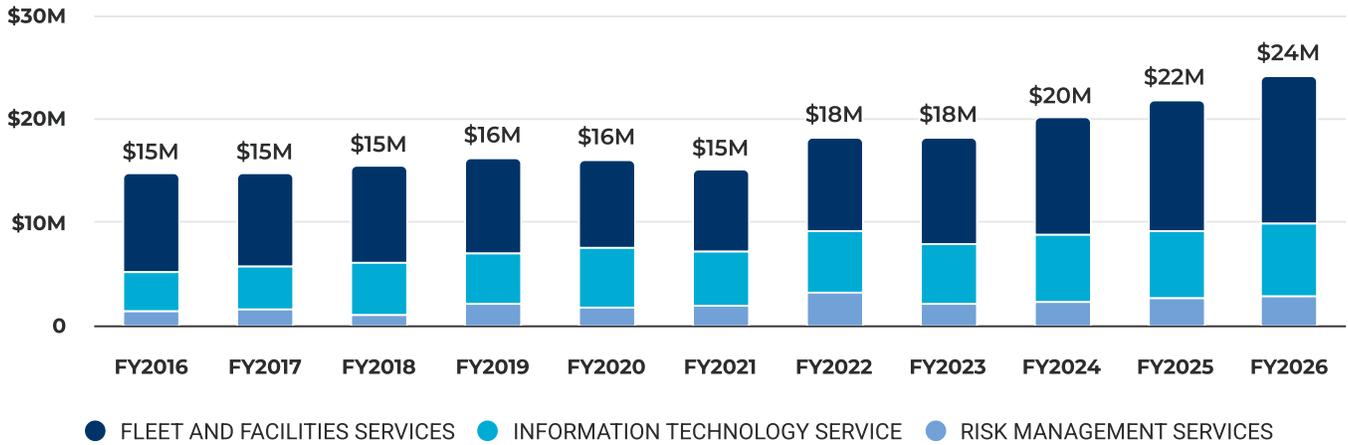
● CHARGES FOR SERVICES	\$19,678,175	81.28%
● INTEREST	\$37,500	0.15%
● MISCELLANEOUS	\$1,302,000	5.38%
● OTHER FINANCING SOURCES	\$3,191,375	13.18%

Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
CHARGES FOR SERVICES	19,027,006	16,769,749	18,691,950	19,678,175
INTEREST	190,517	114,205	37,500	37,500
MISCELLANEOUS	1,533,621	1,064,542	692,000	1,302,000
OTHER FINANCING SOURCES	168,000	1,302,600	2,391,775	3,191,375
Total Revenues	20,919,145	19,251,095	21,813,225	24,209,050

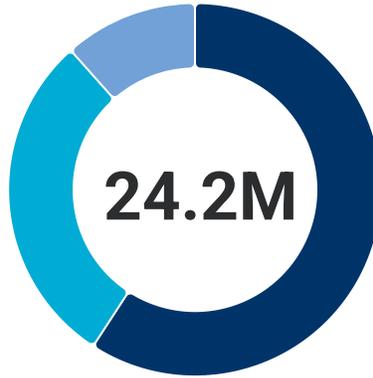
Internal Service Funds Expenditures by Fund

Historical Expenditures by Fund



The Internal Service Funds' total expenditures for FY2026 amount to \$24.2 million, reflecting a 10.98% increase from the previous year's \$21.8 million. The largest expenditure category remains Fleet and Facilities Services, which increased by \$1.6 million or 12.6%, reaching \$14.3 million and representing 59.19% of the total budget. Information Technology Service also saw a notable rise, growing by \$534,725 or 8.17% to \$7.1 million, accounting for 29.23% of total expenditures. Risk Management Services increased by \$257,625 or 10.13%, totaling \$2.8 million and making up 11.57% of the budget. These three categories continue to dominate the Internal Service Funds expenditures, with Fleet and Facilities Services maintaining the largest share and the most significant dollar increase.

FY26 Expenditures by Fund

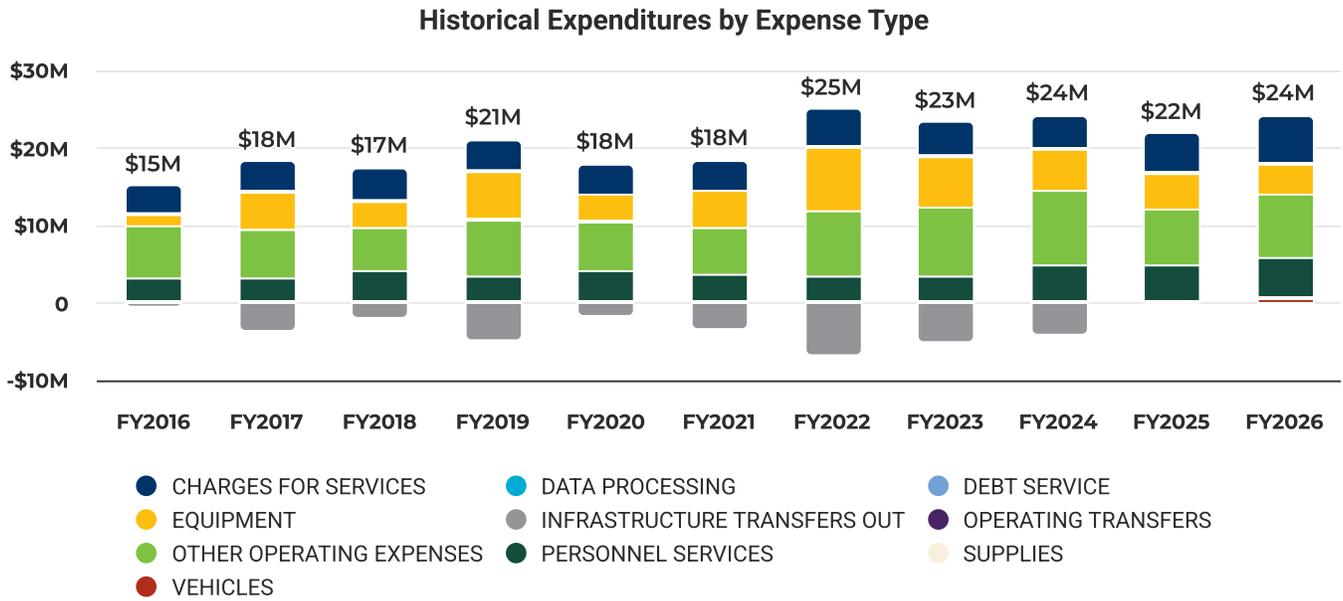


● FLEET AND FACILITIES SERVICES	\$14,330,000	59.19%
● INFORMATION TECHNOLOGY SERVICE	\$7,077,075	29.23%
● RISK MANAGEMENT SERVICES	\$2,801,975	11.57%

Internal Service Funds Expenditures by Fund

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
FLEET AND FACILITIES SERVICES	\$11,353,871.11	\$11,775,311.49	\$12,726,525.00	\$14,330,000.00	12.60%
INFORMATION TECHNOLOGY SERVICE	\$6,521,219.34	\$6,175,926.24	\$6,542,350.00	\$7,077,075.00	8.17%
RISK MANAGEMENT SERVICES	\$2,187,095.87	\$2,288,555.07	\$2,544,350.00	\$2,801,975.00	10.13%
Total Expenditures	\$20,062,186.32	\$20,239,792.80	\$21,813,225.00	\$24,209,050.00	10.98%

Internal Service Funds Expenditures by Expense Type



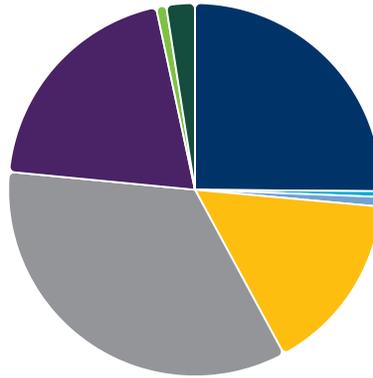
The Internal Service Funds budget for FY2026 totals \$24.2 million, marking a 10.98% increase from the previous year's \$21.8 million. The largest expense category remains Other Operating Expenses at \$8.3 million, which represents 34.43% of the total budget and has increased by \$1.1 million or 15.29% compared to the prior year.

Charges for Services also saw a significant rise, increasing by \$1.1 million or 23.01% to \$6.1 million, now accounting for 25.12% of the total budget. Personnel Services grew by \$235,850 or 5.09%, reaching \$4.9 million and making up 20.12% of the budget.

Equipment expenses decreased by \$692,625 or 15.45% to \$3.8 million, reducing its share to 15.66% of the total. Vehicles, which had no allocation in the previous year, now account for \$600,000 or 2.48% of the budget. Supplies slightly declined by \$6,675 or 3.09% to \$209,450, representing 0.87% of the total.

Debt Service experienced a marginal increase of \$125 or 0.06%, totaling \$197,000 and 0.81% of the budget. Data Processing expenses rose by \$16,000 or 15.03% to \$122,425, making up 0.51% of the total. Infrastructure Transfers Out and Operating Transfers remain at zero for FY2026.

FY26 Expenditures by Expense Type



● CHARGES FOR SERVICES	\$6,082,000	25.12%
● DATA PROCESSING	\$122,425	0.51%
● DEBT SERVICE	\$197,000	0.81%
● EQUIPMENT	\$3,790,925	15.66%
● OTHER OPERATING EXPENSES	\$8,335,850	34.43%
● PERSONNEL SERVICES	\$4,871,400	20.12%
● SUPPLIES	\$209,450	0.87%
● VEHICLES	\$600,000	2.48%

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
PERSONNEL SERVICES	4,522,233	4,236,415	4,635,550	4,871,400
SUPPLIES	301,805	189,504	216,125	209,450
CHARGES FOR SERVICES	4,111,365	5,219,312	4,944,325	6,082,000
OTHER OPERATING EXPENSES	9,531,374	7,868,825	7,230,375	8,335,850
DATA PROCESSING	126,075	106,425	106,425	122,425
DEBT SERVICE	206,531	196,869	196,875	197,000
EQUIPMENT	5,353,155	4,383,256	4,483,550	3,790,925
VEHICLES	-	-	-	600,000
INFRASTRUCTURE TRANSFERS OUT	-4,090,352	-1,960,813	-	-
Total Expenditures	20,062,186	20,239,793	21,813,225	24,209,050

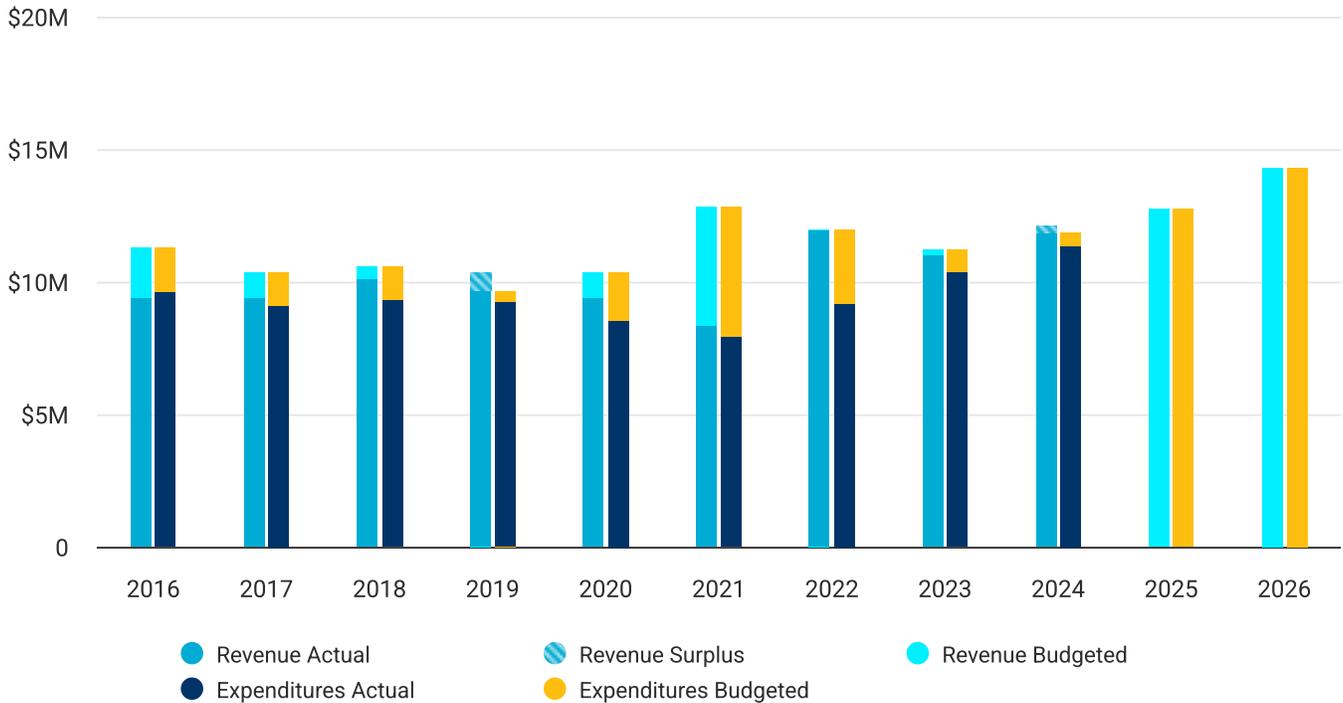


FLEET AND FACILITIES SERVICES

To account for the costs of operating a maintenance facility for automotive, mechanical, and electrical equipment used by other departments. Such costs are billed to the other departments at actual cost, which includes depreciation on the garage building and improvements and the machinery and equipment used to provide the service. This fund also accounts for the City's physical facilities maintenance activities.

Summary

Revenues vs Expenditures Summary



In the Fleet and Facilities Services Fund for 2026, both budgeted expenditures and budgeted revenues are set at \$14.3 million, reflecting a 12.6% increase from the previous year's budgeted amounts of \$12.7 million. This marks a notable rise compared to the 7.65% increase observed from the prior period to 2025. The equal growth in both revenues and expenditures maintains a balanced budget approach for the fund in 2026.

Fleet and Facilities Services Fund Comprehensive Fund Summary

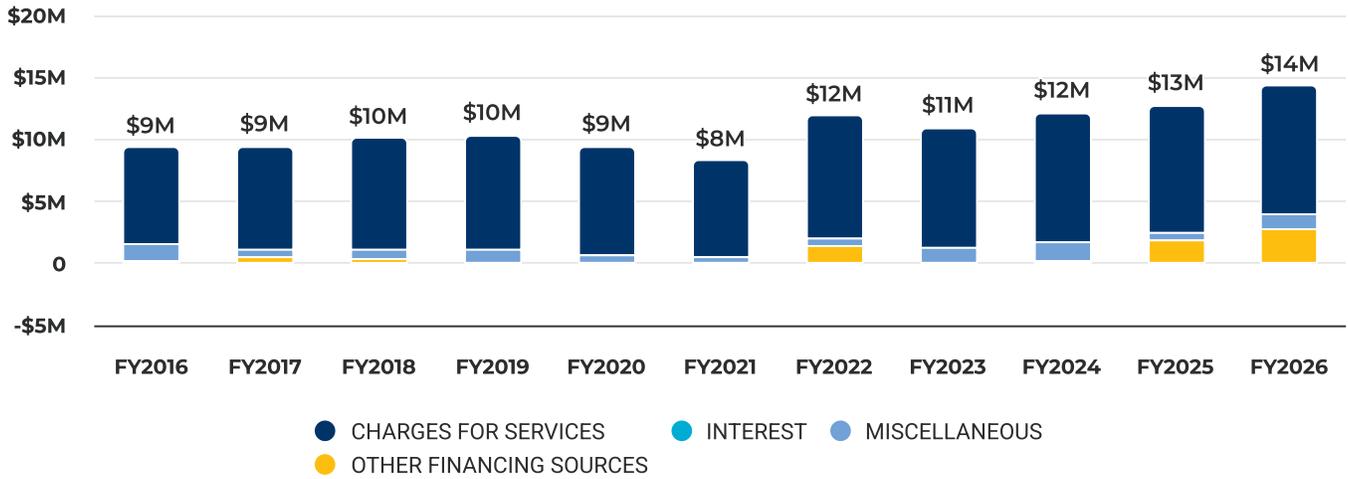
Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
Beginning Fund Balance	-	-	-
Revenues			
CHARGES FOR SERVICES	\$10,514,569	\$10,253,175	\$10,303,650
INTEREST	-\$35,213	\$5,000	\$5,000
MISCELLANEOUS	\$1,478,340	\$691,000	\$1,301,000
OTHER FINANCING SOURCES	\$150,000	\$1,777,350	\$2,720,350
Total Revenues	\$12,107,696	\$12,726,525	\$14,330,000
Expenditures			
PERSONNEL SERVICES	\$1,917,223	\$1,854,800	\$2,023,900
SUPPLIES	\$246,649	\$172,625	\$172,450
CHARGES FOR SERVICES	\$2,979,718	\$2,308,225	\$2,881,375
OTHER OPERATING EXPENSES	\$6,073,915	\$5,043,250	\$5,845,875
DATA PROCESSING	\$116,375	\$95,225	\$109,400
DEBT SERVICE	\$17,878	\$196,875	\$197,000
EQUIPMENT	\$3,565,029	\$3,055,525	\$2,500,000
VEHICLES	-	-	\$600,000
INFRASTRUCTURE TRANSFERS OUT	-\$3,562,917	-	-
Total Expenditures	\$11,353,871	\$12,726,525	\$14,330,000
Total Revenues Less Expenditures	\$753,825	-	-
Ending Fund Balance	\$753,825	-	-



Fleet and Facilities Services Fund Revenues by Revenue Source

Historical Revenue by Revenue Source



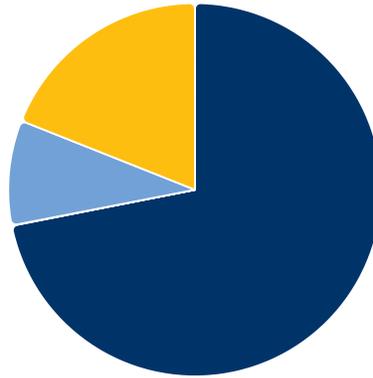
The Fleet and Facilities Services Fund's total revenue for FY2026 is \$14.3 million, marking a 12.6% increase from the previous year's \$12.7 million. Charges for Services remain the largest revenue source at \$10.3 million, accounting for 71.9% of the total, with a slight increase of \$50,475 or 0.49% compared to the prior year.

Other Financing Sources show a significant rise to \$2.7 million, representing 18.98% of total revenue. This category increased by \$943,000 or 53.06%, continuing its trend of substantial growth from the previous year.

Miscellaneous revenue also increased notably to \$1.3 million, which is 9.08% of the total. This reflects an \$610,000 or 88.28% increase from the prior year, partially recovering from the previous year's decline.

Interest revenue remains minimal at \$5,000, constituting 0.03% of total revenue, with no change from the previous year.

FY26 Revenues by Revenue Source



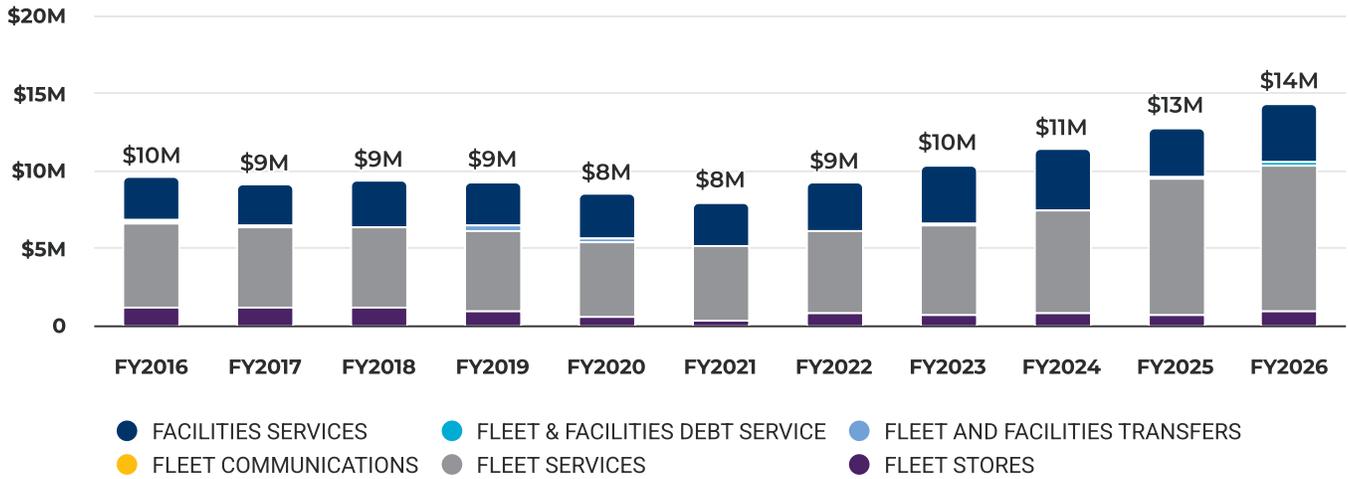
● CHARGES FOR SERVICES	\$10,303,650	71.90%
● INTEREST	\$5,000	0.03%
● MISCELLANEOUS	\$1,301,000	9.08%
● OTHER FINANCING SOURCES	\$2,720,350	18.98%

Fleet and Facilities Services Fund Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
CHARGES FOR SERVICES	10,514,569	8,886,557	10,253,175	10,303,650
INTEREST	-35,213	20,182	5,000	5,000
MISCELLANEOUS	1,478,340	1,006,284	691,000	1,301,000
OTHER FINANCING SOURCES	150,000	652,600	1,777,350	2,720,350
Total Revenues	12,107,696	10,565,623	12,726,525	14,330,000

Fleet and Facilities Services Fund Expenditures by Division

Historical Expenditures by Division

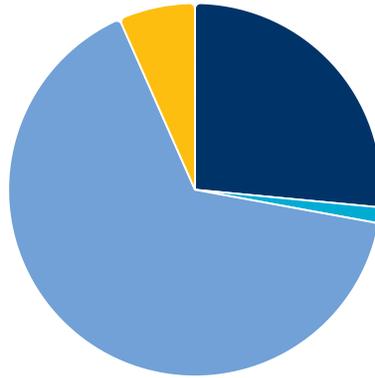


The total budget for the Fleet and Facilities Services Fund in FY2026 is \$14.3 million, reflecting a 12.6% increase from the previous year's total of \$12.7 million. Fleet Services remains the largest expenditure category, accounting for \$9.4 million or 65.48% of the total budget. This represents a \$660,500 increase, or 7.57%, compared to the prior year.

Facilities Services experienced a notable increase to \$3.8 million, which is 26.51% of the total budget. This amount is \$670,950 higher than the previous year, marking a 21.45% rise. Fleet Stores also saw a significant increase, rising by \$271,900 or 40.11% to \$949,750, now constituting 6.63% of the total budget.

The Fleet & Facilities Debt Service category remains a small portion of the budget at 1.37%, with a slight increase of \$125 or 0.06%, totaling \$197,000. There are no expenditures recorded for Fleet and Facilities Transfers or Fleet Communications in FY2026.

FY26 Expenditures by Division

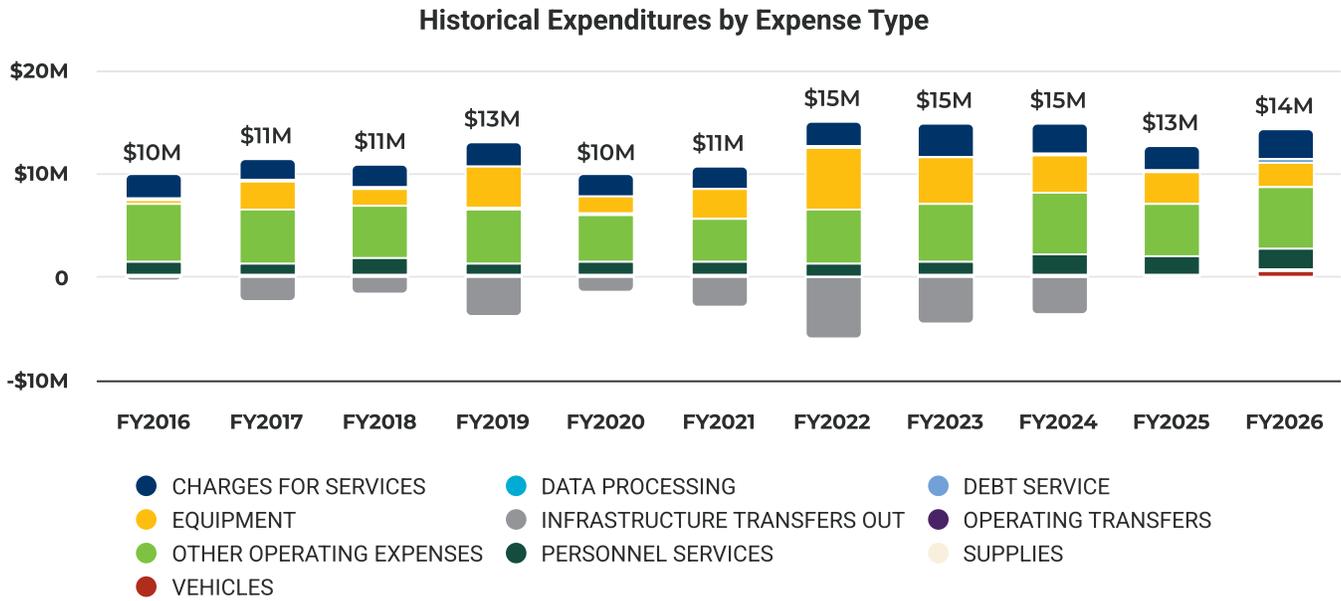


● FACILITIES SERVICES	\$3,799,325	26.51%
● FLEET & FACILITIES DEBT SERVICE	\$197,000	1.37%
● FLEET SERVICES	\$9,383,925	65.48%
● FLEET STORES	\$949,750	6.63%

Fleet and Facilities Services Fund Expenditures by Division

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
FLEET & FACILITIES DEBT SERVICE	\$17,878.12	\$196,869.20	\$196,875.00	\$197,000.00
FLEET SERVICES	\$6,606,079.51	\$7,088,016.36	\$8,723,425.00	\$9,383,925.00
FACILITIES SERVICES	\$3,905,594.84	\$3,500,489.16	\$3,128,375.00	\$3,799,325.00
FLEET STORES	\$824,318.64	\$989,936.77	\$677,850.00	\$949,750.00
Total Expenditures	\$11,353,871.11	\$11,775,311.49	\$12,726,525.00	\$14,330,000.00

Fleet and Facilities Services Fund Expenditures by Expense Type



The Fleet and Facilities Services Fund's total expenditures for FY2026 increased by 12.6% to \$14.3 million compared to the previous year. The largest expenditure category, Other Operating Expenses, rose by 15.91% to \$5.8 million, now representing 40.79% of the total budget, up from 39.63% in FY2025.

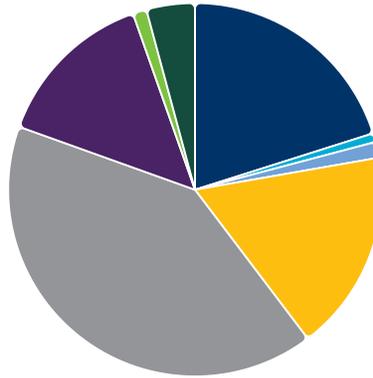
Charges for Services also saw a significant increase of 24.83%, reaching \$2.9 million and accounting for 20.11% of total expenditures, up from 18.14%. Personnel Services increased by 9.12% to \$2 million, making up 14.12% of the budget, slightly down in percentage terms from 14.57% previously.

Equipment expenses decreased by 18.18% to \$2.5 million, reducing its share of the budget to 17.45% from 24.01%. A new category, Vehicles, appeared with an allocation of \$600,000, representing 4.19% of the total budget.

Debt Service remained relatively stable with a marginal increase of \$125 to \$197,000, constituting 1.37% of the total. Supplies decreased slightly by 0.1% to \$172,450, maintaining a small portion of 1.2% of the budget. Data Processing expenditures increased by 14.89% to \$109,400, now 0.76% of the total.

Infrastructure Transfers Out and Operating Transfers remained at zero in FY2026. Overall, the budget reflects notable increases in Other Operating Expenses, Charges for Services, Personnel Services, and the introduction of Vehicles, alongside decreases in Equipment and Supplies expenditures.

FY26 Expenditures by Expense Type



● CHARGES FOR SERVICES	\$2,881,375	20.11%
● DATA PROCESSING	\$109,400	0.76%
● DEBT SERVICE	\$197,000	1.37%
● EQUIPMENT	\$2,500,000	17.45%
● OTHER OPERATING EXPENSES	\$5,845,875	40.79%
● PERSONNEL SERVICES	\$2,023,900	14.12%
● SUPPLIES	\$172,450	1.20%
● VEHICLES	\$600,000	4.19%

Fleet and Facilities Services Fund Expenditures by Expense Type

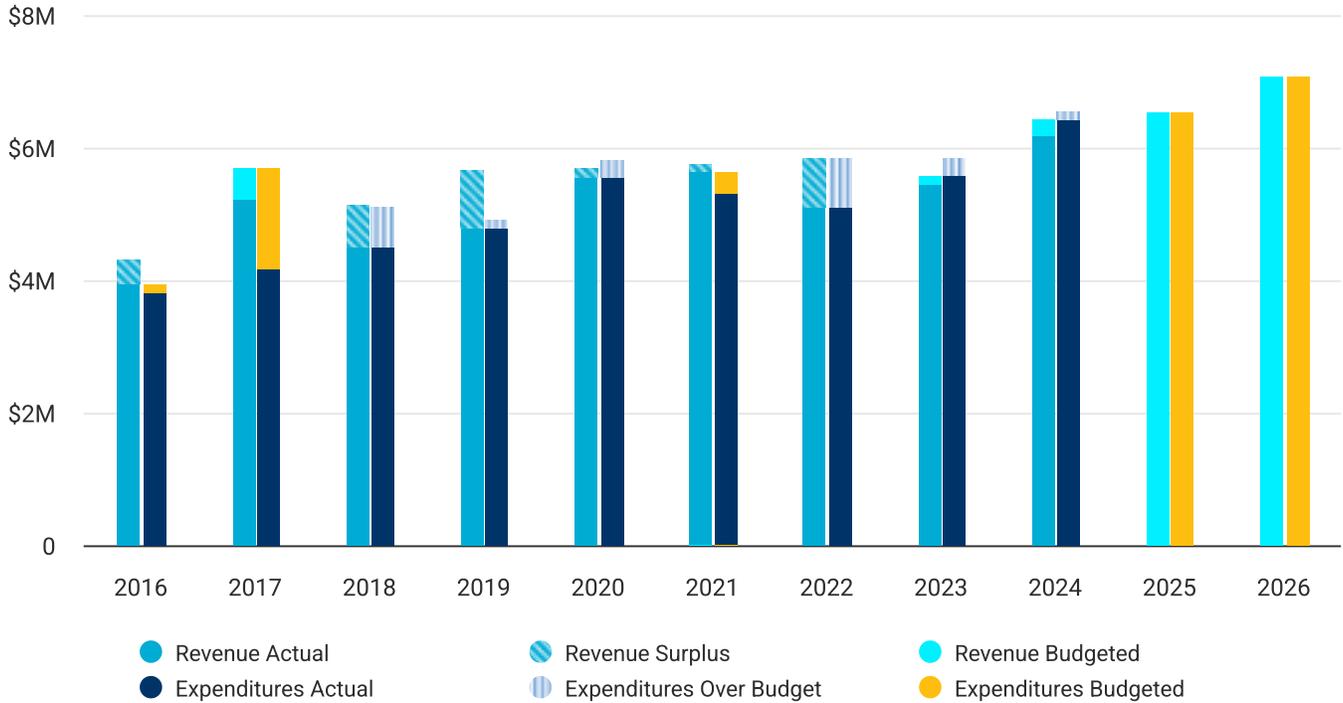
Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
PERSONNEL SERVICES	1,917,223	1,745,554	1,854,800	2,023,900
SUPPLIES	246,649	122,543	172,625	172,450
CHARGES FOR SERVICES	2,979,718	2,678,444	2,308,225	2,881,375
OTHER OPERATING EXPENSES	6,073,915	5,642,541	5,043,250	5,845,875
DATA PROCESSING	116,375	95,225	95,225	109,400
DEBT SERVICE	17,878	196,869	196,875	197,000
EQUIPMENT	3,565,029	3,138,480	3,055,525	2,500,000
VEHICLES	-	-	-	600,000
INFRASTRUCTURE TRANSFERS OUT	-3,562,917	-1,844,345	-	-
Total Expenditures	11,353,871	11,775,311	12,726,525	14,330,000

INFORMATION TECHNOLOGY SERVICE

To account for the financing of technology related goods or services provided by the IT Division to other departments on a breakeven or cost reimbursement basis. The IT fund accounts for the City's use of technology, system networks, telecommunications, GIS, software applications, cell phones, and Channel 17 cable TV network. Costs are charged to the departments on an estimated usage basis.

Summary

Revenues vs Expenditures Summary



In the Information Technology Service Fund for 2026, both budgeted expenditures and budgeted revenues are set at \$7.1 million, reflecting an 8.17% increase from the previous year's budgeted amounts of \$6.5 million. This marks a notable rise compared to the prior year's 1.98% increase in both expenditures and revenues. The equal growth in budgeted revenues and expenditures maintains a balanced budget approach, with the largest category remaining consistent in scale relative to the total fund. This increase indicates a significant expansion in the fund's financial plan compared to the previous year.

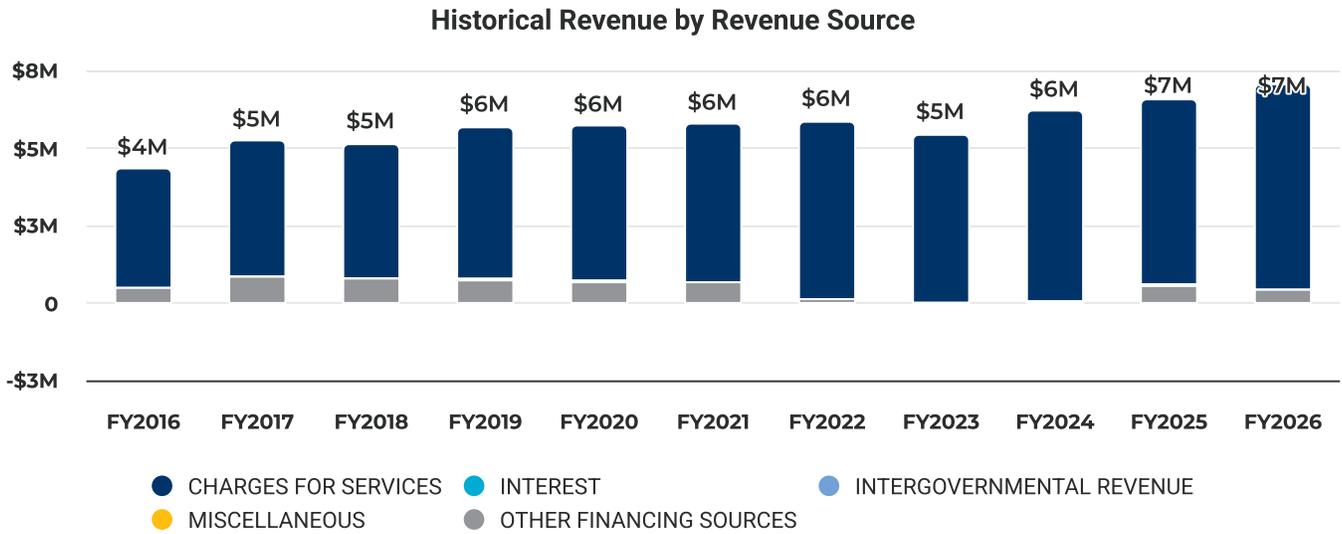
Informational Technology Service Fund Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
Beginning Fund Balance	-	-	-
Revenues			
CHARGES FOR SERVICES	\$6,123,740	\$5,969,200	\$6,650,075
INTEREST	\$38,441	\$2,500	\$2,500
MISCELLANEOUS	\$2,143	-	-
OTHER FINANCING SOURCES	\$18,000	\$570,650	\$424,500
Total Revenues	\$6,182,324	\$6,542,350	\$7,077,075
Expenditures			
PERSONNEL SERVICES	\$2,427,560	\$2,540,625	\$2,596,850
SUPPLIES	\$52,348	\$31,500	\$30,000
CHARGES FOR SERVICES	\$790,579	\$2,130,625	\$2,695,150
OTHER OPERATING EXPENSES	\$1,801,388	\$411,575	\$464,150
DEBT SERVICE	\$188,653	-	-
EQUIPMENT	\$1,788,126	\$1,428,025	\$1,290,925
INFRASTRUCTURE TRANSFERS OUT	-\$527,435	-	-
Total Expenditures	\$6,521,219	\$6,542,350	\$7,077,075
Total Revenues Less Expenditures	-\$338,895	-	-
Ending Fund Balance	-\$338,895	-	-



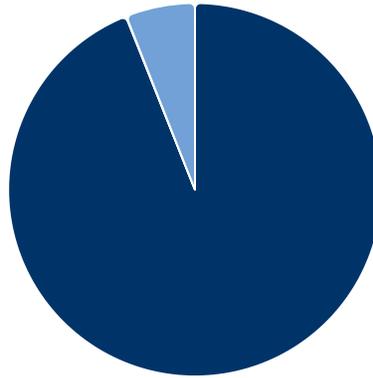
Information Technology Service Fund Revenues by Revenue Source



The Information Technology Service Fund's total revenue for FY2026 is \$7.1 million, reflecting an 8.17% increase from the previous year's total of \$6.5 million. The largest revenue source, Charges for Services, increased by \$680,875 or 11.41%, reaching \$6.7 million and representing 93.97% of the total revenue, up from 91.24% in the prior year.

Other Financing Sources decreased by \$146,150 or 25.61%, totaling \$424,500 and accounting for 6% of the total revenue, down from 8.72% the previous year. Interest revenue remained steady at \$2,500, maintaining 0.04% of the total revenue with no change from the prior year. Intergovernmental Revenue and Miscellaneous categories both remained at \$0, contributing 0% to the total revenue.

FY26 Revenues by Revenue Source

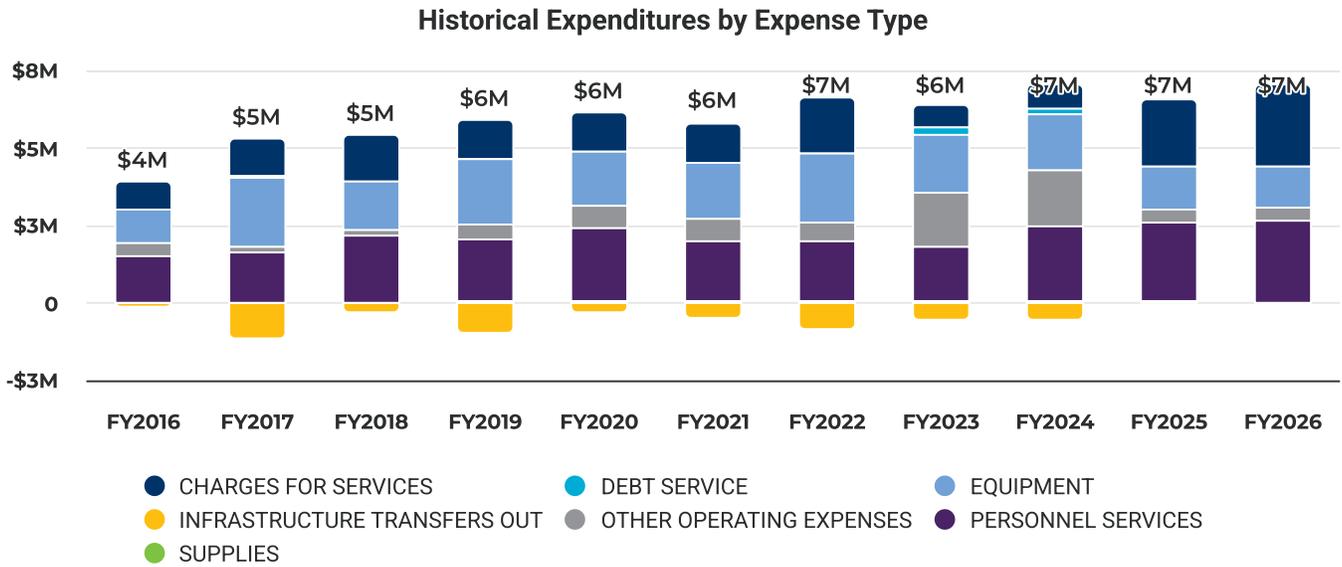


● CHARGES FOR SERVICES	\$6,650,075	93.97%
● INTEREST	\$2,500	0.04%
● OTHER FINANCING SOURCES	\$424,500	6.00%

Information Technology Service Fund Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
CHARGES FOR SERVICES	6,123,740	5,417,862	5,969,200	6,650,075
INTEREST	38,441	2,333	2,500	2,500
MISCELLANEOUS	2,143	874	-	-
OTHER FINANCING SOURCES	18,000	650,000	570,650	424,500
Total Revenues	6,182,324	6,071,069	6,542,350	7,077,075

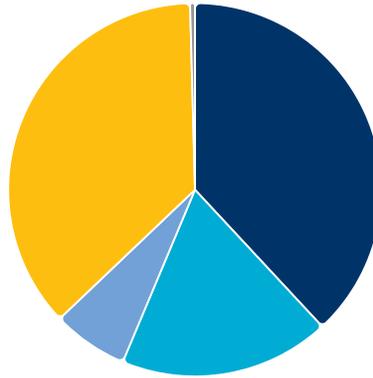
Information Technology Service Fund Expenditures by Expense Type



In FY2026, the Information Technology Service Fund's total expenditures increased by 8.17% to \$7.1 million compared to the previous year. Charges for Services remained the largest expense category, rising by 26.5% to \$2.7 million, now representing 38.08% of the total budget. Personnel Services followed closely, increasing by 2.21% to \$2.6 million and accounting for 36.69% of total expenditures.

Equipment expenses decreased by 9.6% to \$1.3 million, making up 18.24% of the budget. Other Operating Expenses saw a notable increase of 12.77%, reaching \$464,150 and comprising 6.56% of total expenditures. Supplies slightly declined by 4.76% to \$30,000, representing 0.42% of the budget. Debt Service and Infrastructure Transfers Out remained at zero in FY2026.

FY26 Expenditures by Expense Type



● CHARGES FOR SERVICES	\$2,695,150	38.08%
● EQUIPMENT	\$1,290,925	18.24%
● OTHER OPERATING EXPENSES	\$464,150	6.56%
● PERSONNEL SERVICES	\$2,596,850	36.69%
● SUPPLIES	\$30,000	0.42%

Information Technology Service Fund Expenditures by Expense Type

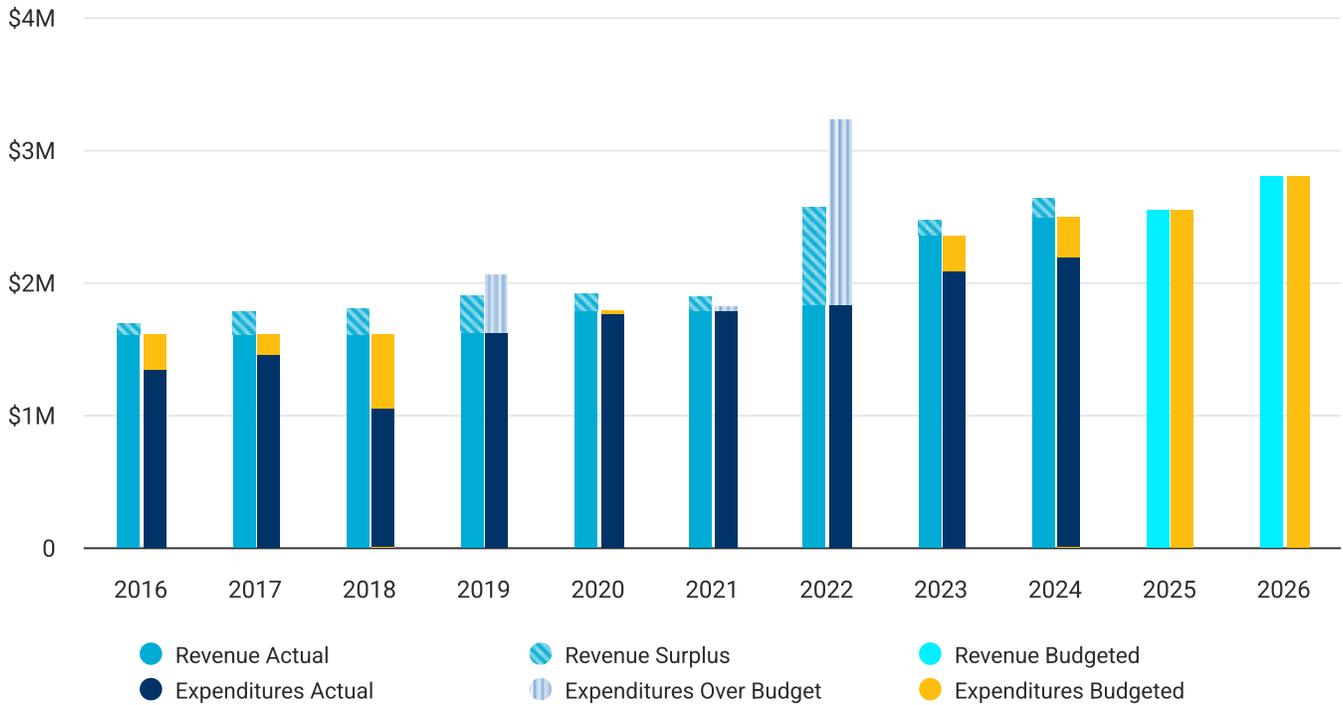
Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
PERSONNEL SERVICES	2,427,560	2,269,039	2,540,625	2,596,850
SUPPLIES	52,348	64,960	31,500	30,000
CHARGES FOR SERVICES	790,579	2,196,556	2,130,625	2,695,150
OTHER OPERATING EXPENSES	1,801,388	517,063	411,575	464,150
DEBT SERVICE	188,653	-	-	-
EQUIPMENT	1,788,126	1,244,777	1,428,025	1,290,925
INFRASTRUCTURE TRANSFERS OUT	-527,435	-116,469	-	-
Total Expenditures	6,521,219	6,175,926	6,542,350	7,077,075

RISK MANAGEMENT SERVICES

Accounts for the risk management activities of the City which include monitoring and administering liability and workman's compensation claims against the City, determining the City's insurance needs and implementing safety programs. Costs are charged to departments on percentage basis according to type of employees and total payroll.

Summary

Revenues vs Expenditures Summary



In the Risk Management Services Fund for 2026, both budgeted expenditures and budgeted revenues are set at \$2.8 million, reflecting a 10.13% increase from the previous year's budgeted amounts of \$2.5 million. This marks a notable rise compared to the 2.34% increase observed in 2025. The equal growth in both revenues and expenditures maintains a balanced budget for the fund in 2026.

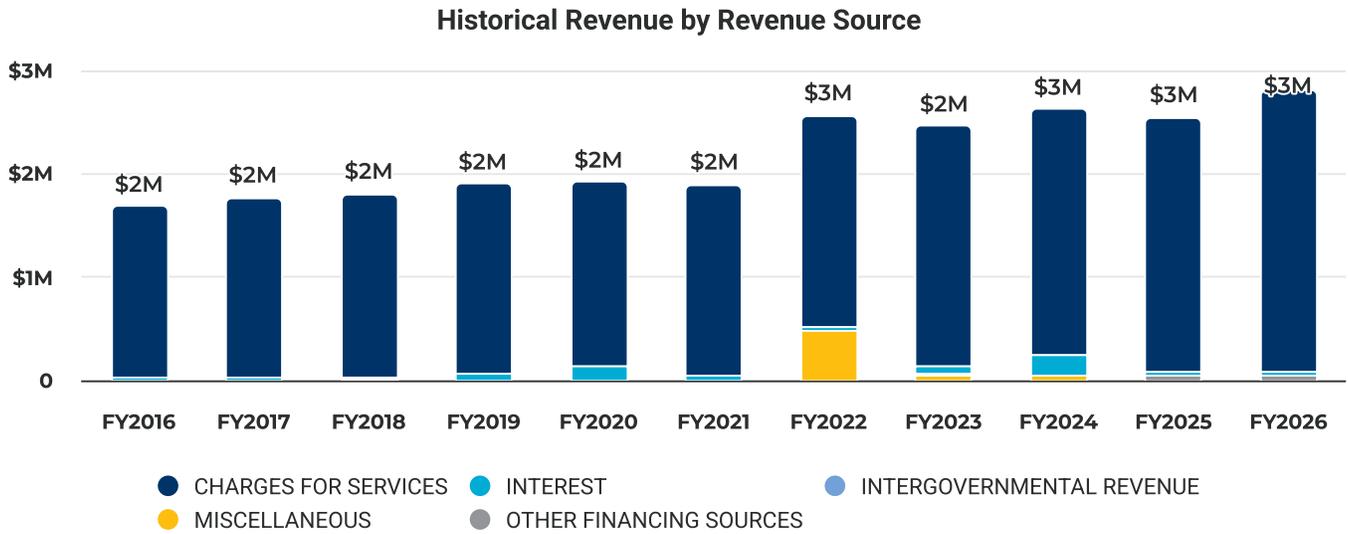
Risk Management Services Fund Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
Beginning Fund Balance	-	-	-
Revenues			
CHARGES FOR SERVICES	\$2,388,697	\$2,469,575	\$2,724,450
INTEREST	\$187,289	\$30,000	\$30,000
MISCELLANEOUS	\$53,138	\$1,000	\$1,000
OTHER FINANCING SOURCES	-	\$43,775	\$46,525
Total Revenues	\$2,629,124	\$2,544,350	\$2,801,975
Expenditures			
PERSONNEL SERVICES	\$177,449	\$240,125	\$250,650
SUPPLIES	\$2,808	\$12,000	\$7,000
CHARGES FOR SERVICES	\$341,068	\$505,475	\$505,475
OTHER OPERATING EXPENSES	\$1,656,071	\$1,775,550	\$2,025,825
DATA PROCESSING	\$9,700	\$11,200	\$13,025
Total Expenditures	\$2,187,096	\$2,544,350	\$2,801,975
Total Revenues Less Expenditures	\$442,028	-	-
Ending Fund Balance	\$442,028	-	-



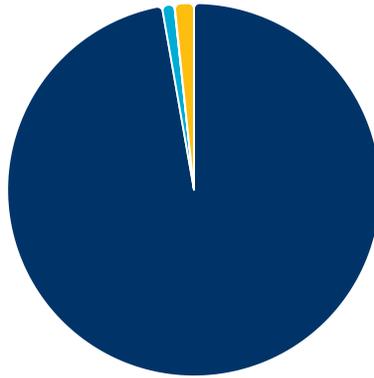
Risk Management Services Fund Revenues by Revenue Source



In FY2026, the Risk Management Services Fund's total revenue increased by 10.13% to \$2.8 million compared to the previous year. The largest revenue source, Charges for Services, rose by 10.32% to \$2.7 million, representing 97.23% of the total revenue, up slightly in proportion from 97.06% the prior year. Other Financing Sources also increased by 6.28% to \$46,525, accounting for 1.66% of total revenue, a slight decrease in share from 1.72% previously.

Interest revenue remained steady at \$30,000, making up 1.07% of total revenue, unchanged in amount from the prior year. Miscellaneous revenue held at \$1,000, representing 0.04% of total revenue, with no change from the previous year. Intergovernmental Revenue continued to contribute no revenue, remaining at 0% of the total.

FY26 Revenues by Revenue Source



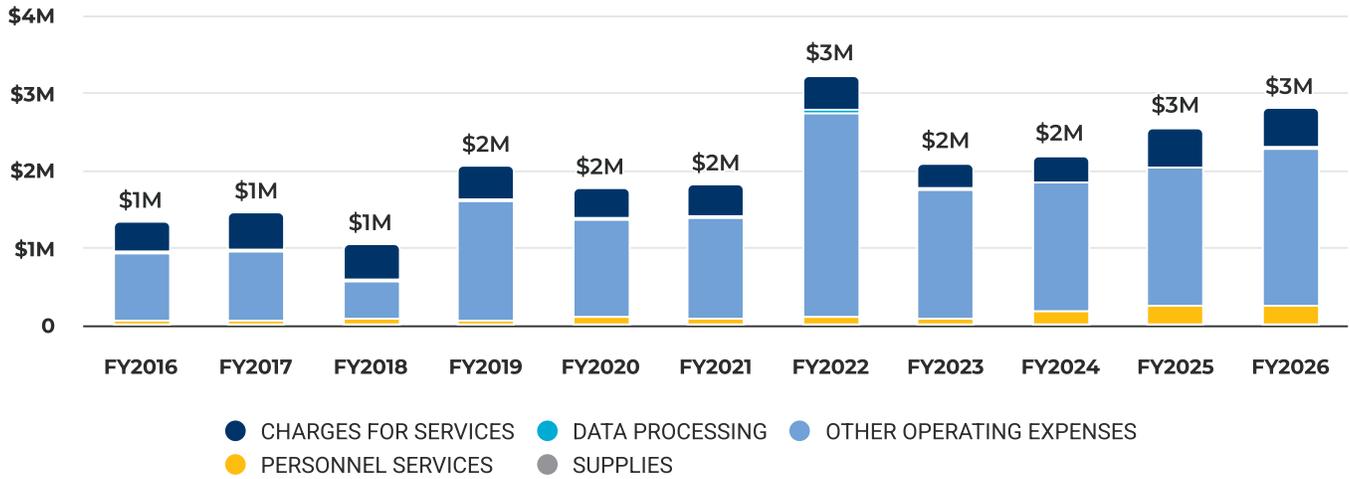
● CHARGES FOR SERVICES	\$2,724,450	97.23%
● INTEREST	\$30,000	1.07%
● MISCELLANEOUS	\$1,000	0.04%
● OTHER FINANCING SOURCES	\$46,525	1.66%

Risk Management Services Fund Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
CHARGES FOR SERVICES	2,388,697	2,465,329	2,469,575	2,724,450
INTEREST	187,289	91,690	30,000	30,000
MISCELLANEOUS	53,138	57,384	1,000	1,000
OTHER FINANCING SOURCES	-	-	43,775	46,525
Total Revenues	2,629,124	2,614,403	2,544,350	2,801,975

Risk Management Services Fund Expenditures by Expense Type

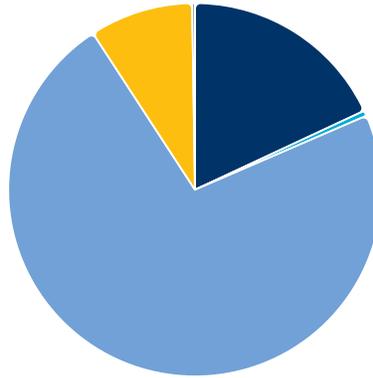
Historical Expenditures by Expense Type



In FY2026, the Risk Management Services Fund's total expenditures increased by 10.13% to \$2.8 million compared to the previous year. The largest expense category, Other Operating Expenses, rose by 14.1% to \$2 million, representing 72.3% of the total budget, up from 69.78% in the prior year. Charges for Services remained steady at \$505,475, accounting for 18.04% of the total, with no change from the previous year.

Personnel Services saw a modest increase of 4.38%, reaching \$250,650 and making up 8.95% of the total expenditures. Data Processing expenses grew by 16.29% to \$13,025, maintaining a similar share of 0.46%. Conversely, Supplies experienced a significant decrease of 41.67%, dropping to \$7,000 and constituting 0.25% of the total budget.

FY26 Expenditures by Expense Type



● CHARGES FOR SERVICES	\$505,475	18.04%
● DATA PROCESSING	\$13,025	0.46%
● OTHER OPERATING EXPENSES	\$2,025,825	72.30%
● PERSONNEL SERVICES	\$250,650	8.95%
● SUPPLIES	\$7,000	0.25%

Risk Management Services Fund Expenditures by Expense Type

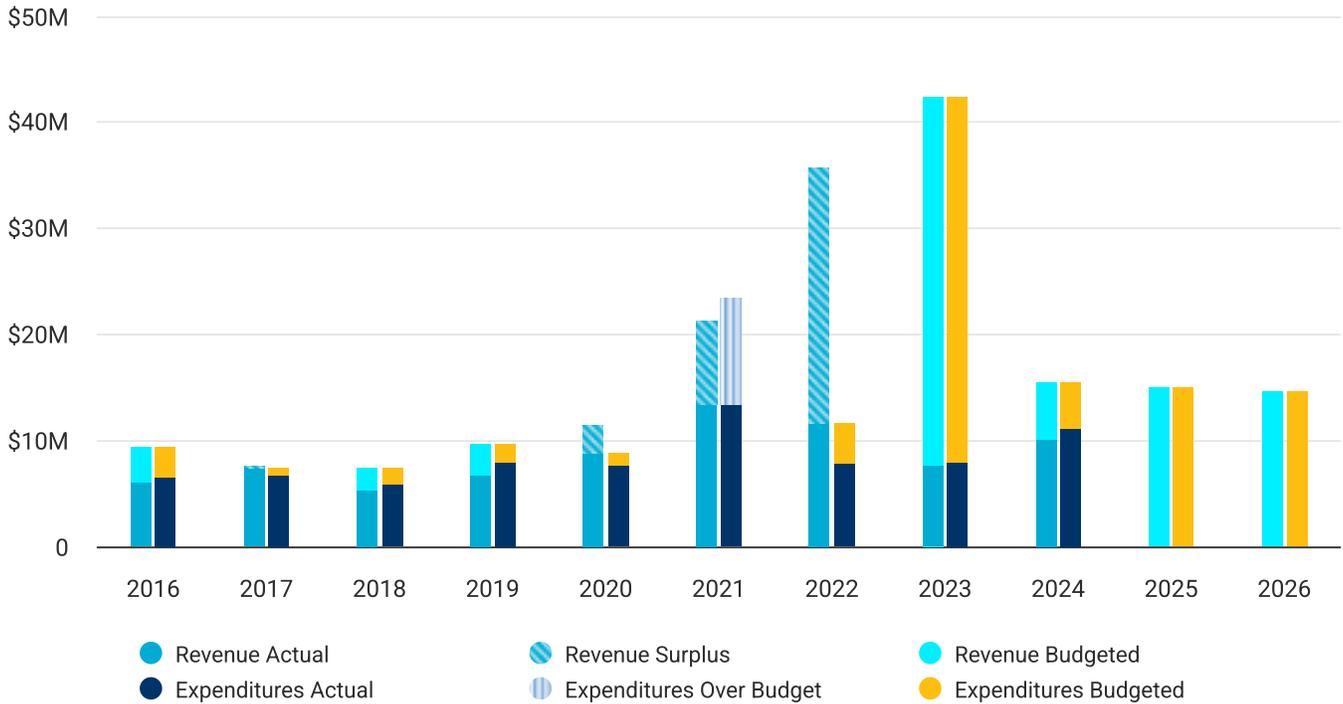
Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
PERSONNEL SERVICES	177,449	221,822	240,125	250,650
SUPPLIES	2,808	2,001	12,000	7,000
CHARGES FOR SERVICES	341,068	344,312	505,475	505,475
OTHER OPERATING EXPENSES	1,656,071	1,709,221	1,775,550	2,025,825
DATA PROCESSING	9,700	11,200	11,200	13,025
Total Expenditures	2,187,096	2,288,555	2,544,350	2,801,975

TRUST FUNDS

To account for monies received for a designated purpose.

Summary

Revenues vs Expenditures Summary



In the target budget year 2026, the Trust Funds' expenditures budgeted amount to \$14.6 million, reflecting a decrease of 2.42% from the previous year's \$14.9 million, which had itself decreased by 3.54% from its prior period. Similarly, the revenue budgeted for 2026 is also \$14.6 million, showing a 2.42% decline from the \$14.9 million revenue budgeted in 2025, which had decreased by 3.54% from its prior period.

Both expenditures and revenues continue to decrease in 2026, but at a slightly lower rate compared to the previous year's reductions. The budgeted amounts for expenditures and revenues remain equal in 2026, consistent with the previous year.

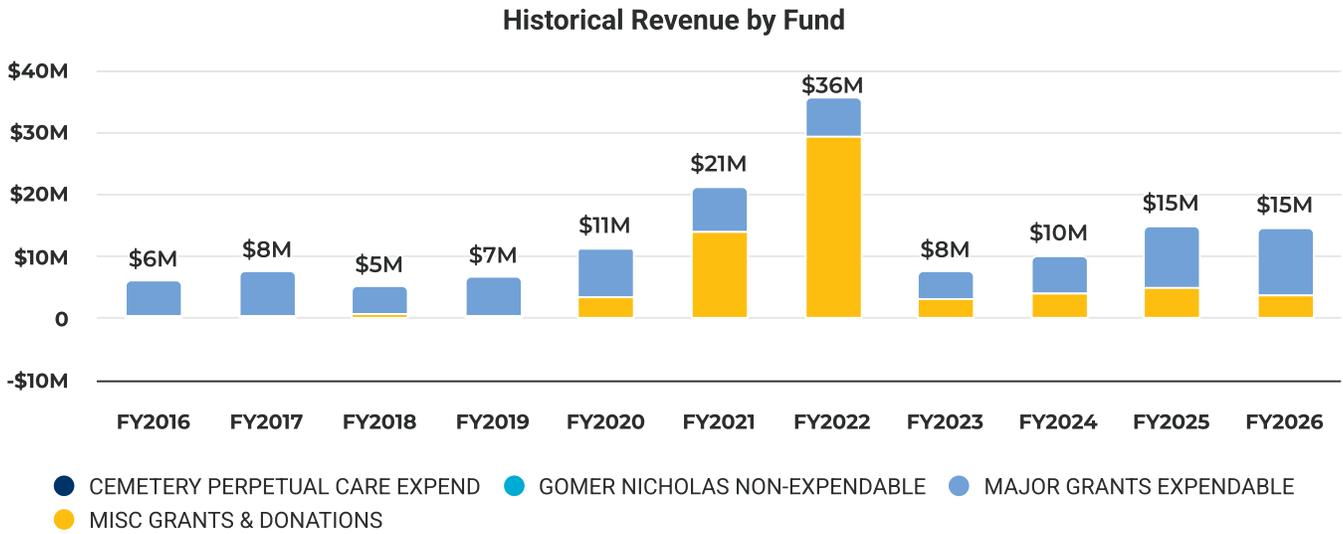
Trust Funds Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
Beginning Fund Balance	\$1,864,760	-	-
Revenues			
INTERGOVERNMENTAL REVENUE	\$5,460,517	\$10,230,900	\$7,643,125
CHARGES FOR SERVICES	\$4,222,296	\$3,275,025	\$4,940,350
INTEREST	\$202,501	\$13,500	\$13,500
MISCELLANEOUS	\$18,279	\$5,875	\$5,875
OTHER FINANCING SOURCES	\$159,914	\$1,419,050	\$1,980,000
Total Revenues	\$10,063,506	\$14,944,350	\$14,582,850
Expenditures			
PERSONNEL SERVICES	\$3,625,556	\$4,147,700	\$4,065,375
SUPPLIES	\$74,205	\$34,850	\$34,850
CHARGES FOR SERVICES	\$561,254	\$256,650	\$144,200
OTHER OPERATING EXPENSES	\$5,630,217	\$9,650,025	\$10,321,925
DATA PROCESSING	\$2,314	\$3,000	-
OPERATIONS	\$63,632	-	-
IMPROVEMENTS	\$77,483	-	-
EQUIPMENT	\$1,764,477	\$835,625	-
INFRASTRUCTURE TRANSFERS OUT	-\$659,776	-	-
OPERATING TRANSFERS	\$7,500	\$7,500	\$7,500
FUND BALANCE/CARROVERS	-	\$9,000	\$9,000
Total Expenditures	\$11,146,860	\$14,944,350	\$14,582,850
Total Revenues Less Expenditures	-\$1,083,354	-	-
Ending Fund Balance	\$781,406	-	-



Trust Funds Revenues by Fund

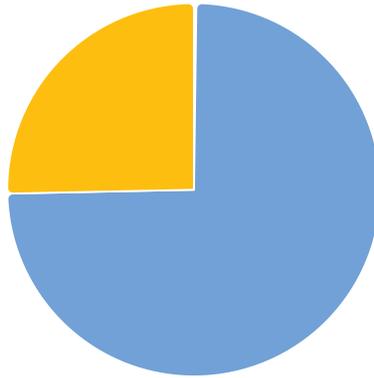


In FY2026, the total revenue for Trust Funds is \$14.6 million, representing a 2.42% decrease from the previous year's total of \$14.9 million. The largest category, Major Grants Expendable, increased by \$708,150 or 6.98%, reaching \$10.9 million and accounting for 74.46% of the total revenue, up from 67.92% the prior year.

Conversely, Misc Grants & Donations decreased by \$1.1 million or 22.45%, totaling \$3.7 million and comprising 25.34% of the total, down from 31.88% in the previous year. The Cemetery Perpetual Care Expend and Gomer Nicholas Non-Expendable funds remained unchanged at \$21,750 and \$7,500 respectively, each maintaining their share of 0.15% and 0.05% of the total revenue.

Overall, the increase in Major Grants Expendable partially offset the decline in Misc Grants & Donations, resulting in a slight reduction in total Trust Funds revenue compared to the prior year.

FY26 Revenues by Fund

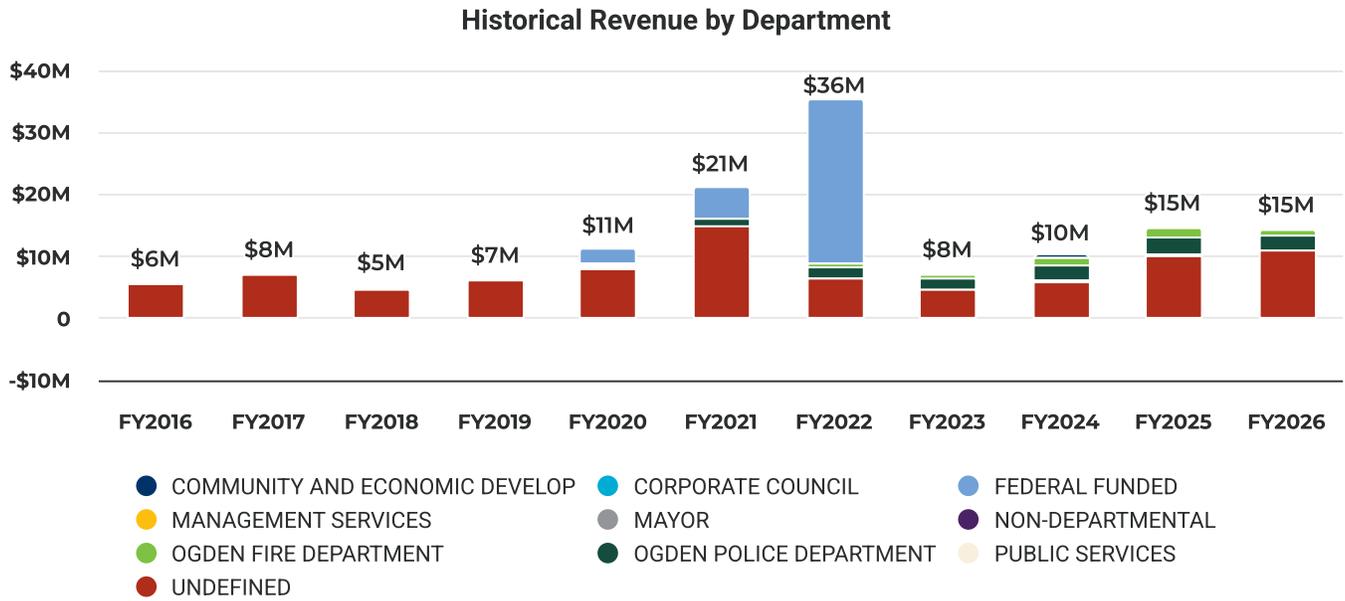


● CEMETERY PERPETUAL CARE EXPEND	\$21,750	0.15%
● GOMER NICHOLAS NON-EXPENDABLE	\$7,500	0.05%
● MAJOR GRANTS EXPENDABLE	\$10,858,950	74.46%
● MISC GRANTS & DONATIONS	\$3,694,650	25.34%

Trust Funds Revenues by Fund

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 7 Month Actual	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
GOMER NICHOLAS NON-EXPENDABLE	\$23,759.43	\$7,500.00	\$19,099.60	\$7,500.00	0.00%
CEMETERY PERPETUAL CARE EXPEND	\$60,163.43	\$21,750.00	\$22,953.66	\$21,750.00	0.00%
MISC GRANTS & DONATIONS	\$4,038,860.63	\$4,764,300.00	\$6,938,344.56	\$3,694,650.00	-22.45%
MAJOR GRANTS EXPENDABLE	\$5,940,722.07	\$10,150,800.00	\$3,977,223.59	\$10,858,950.00	6.98%
Total Revenues	\$10,063,505.56	\$14,944,350.00	\$10,957,621.41	\$14,582,850.00	-2.42%

Trust Funds Revenues by Department



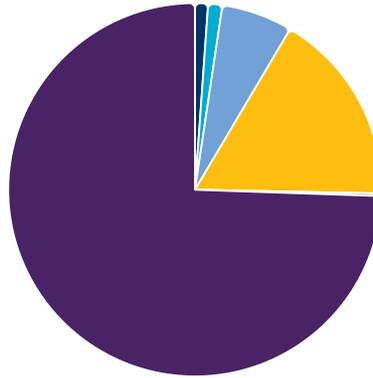
In FY2026, the total revenue for Trust Funds decreased by 2.42% to \$14.6 million compared to the previous year. The largest revenue category remained UNDEFINED, increasing by 6.98% to \$10.9 million, now representing 74.46% of the total revenue, up from 67.92% the prior year.

The OGDEN POLICE DEPARTMENT saw a decrease of 14.04%, with revenue falling to \$2.5 million and its share of total revenue declining to 16.81%. Similarly, the OGDEN FIRE DEPARTMENT experienced a significant decrease of 35.34%, with revenue dropping to \$897,875 and its proportion of total revenue reducing to 6.16%.

CORPORATE COUNCIL revenue increased by 45.4% to \$178,800, accounting for 1.23% of total revenue, while COMMUNITY AND ECONOMIC DEVELOP showed a modest increase of 2.2% to \$163,400, representing 1.12% of the total. PUBLIC SERVICES revenue declined sharply by 80.12% to \$32,250, now making up 0.22% of the total.

Notably, MANAGEMENT SERVICES revenue decreased by 100%, falling to zero, and NON-DEPARTMENTAL revenue also dropped to zero, reflecting a complete reduction from the previous year.

FY26 Revenues by Department

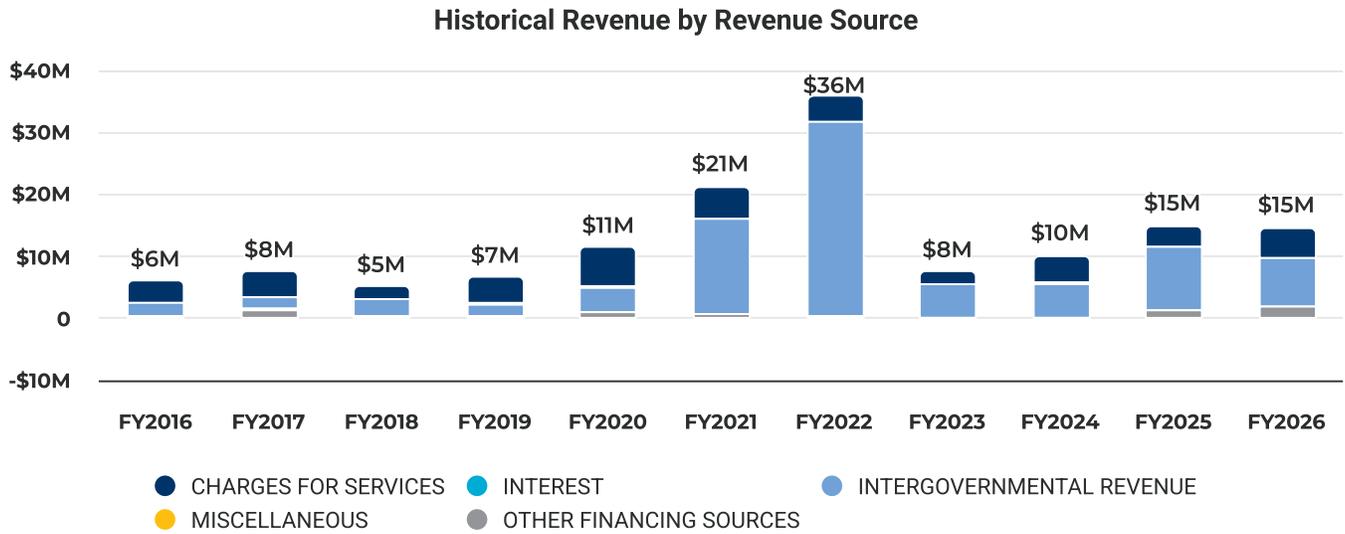


● COMMUNITY AND ECONOMIC DEVELOP	\$163,400	1.12%
● CORPORATE COUNCIL	\$178,800	1.23%
● OGDEN FIRE DEPARTMENT	\$897,875	6.16%
● OGDEN POLICE DEPARTMENT	\$2,451,575	16.81%
● PUBLIC SERVICES	\$32,250	0.22%
● UNDEFINED	\$10,858,950	74.46%

Trust Funds Revenues by Department

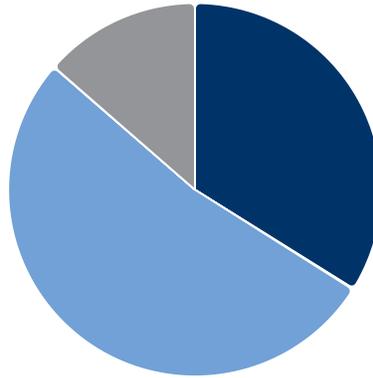
Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
MANAGEMENT SERVICES	\$107,750.00	-	-100.00%
CORPORATE COUNCIL	\$122,975.00	\$178,800.00	45.40%
OGDEN POLICE DEPARTMENT	\$2,852,125.00	\$2,451,575.00	-14.04%
OGDEN FIRE DEPARTMENT	\$1,388,575.00	\$897,875.00	-35.34%
COMMUNITY AND ECONOMIC DEVELOP	\$159,875.00	\$163,400.00	2.20%
PUBLIC SERVICES	\$162,250.00	\$32,250.00	-80.12%
UNDEFINED	\$10,150,800.00	\$10,858,950.00	6.98%
Total Revenues	\$14,944,350.00	\$14,582,850.00	-2.42%

Trust Funds Revenues by Revenue Source



In FY2026, the total revenue for Trust Funds decreased slightly by 2.42% to \$14.6 million compared to the previous year. Intergovernmental Revenue remained the largest category but declined by 25.29%, falling from \$10.2 million to \$7.6 million and representing 52.41% of the total revenue. Charges for Services increased significantly by 50.85%, rising from \$3.3 million to \$4.9 million and accounting for 33.88% of the total. Other Financing Sources also grew by 39.53%, increasing from \$1.4 million to \$2 million and making up 13.58% of the total revenue. Interest and Miscellaneous revenues remained unchanged at \$1,350 and \$5,875 respectively, each constituting less than 0.1% of the total. The most notable increases were in Charges for Services and Other Financing Sources, while Intergovernmental Revenue experienced the largest decrease.

FY26 Revenues by Revenue Source

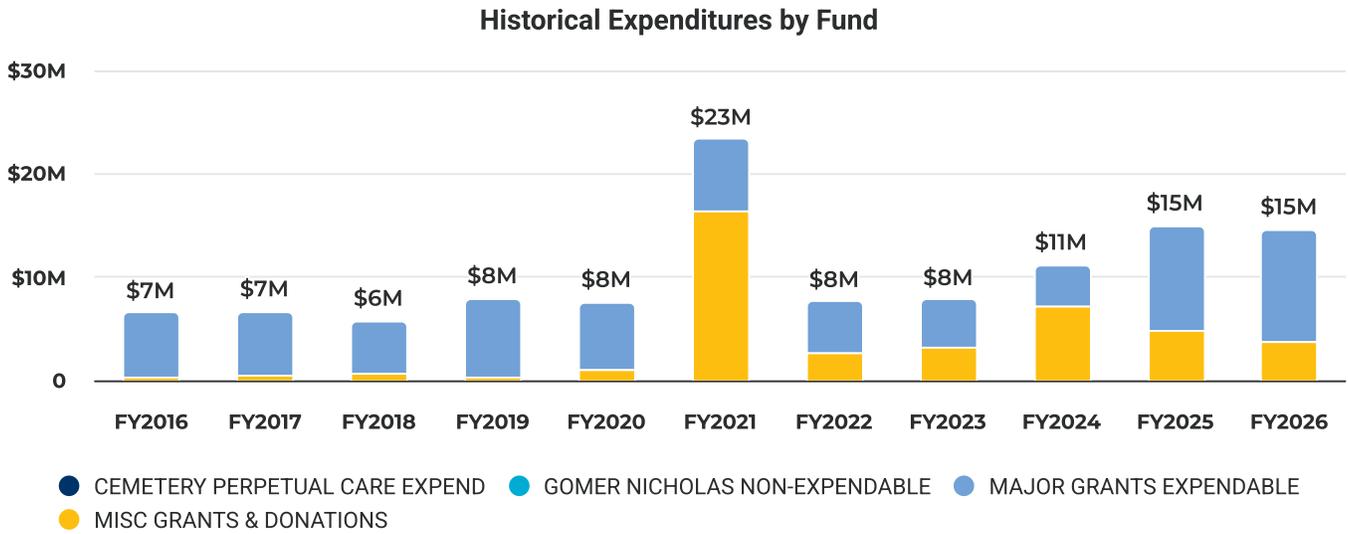


● CHARGES FOR SERVICES	\$4,940,350	33.88%
● INTEREST	\$13,500	0.09%
● INTERGOVERNMENTAL REVENUE	\$7,643,125	52.41%
● MISCELLANEOUS	\$5,875	0.04%
● OTHER FINANCING SOURCES	\$1,980,000	13.58%

Trust Funds Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
INTERGOVERNMENTAL REVENUE	5,460,517	8,068,556	10,230,900	7,643,125
CHARGES FOR SERVICES	4,222,296	2,626,051	3,275,025	4,940,350
INTEREST	202,501	46,974	13,500	13,500
MISCELLANEOUS	18,279	5,875	5,875	5,875
OTHER FINANCING SOURCES	159,914	210,165	1,419,050	1,980,000
Total Revenues	10,063,506	10,957,621	14,944,350	14,582,850

Trust Funds Expenditures by Fund

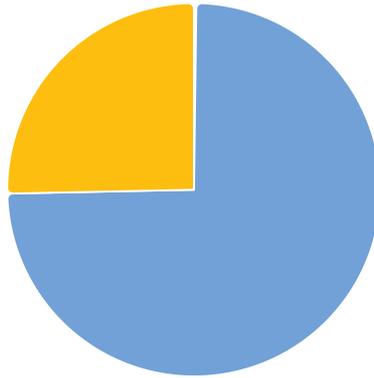


The total expenditures for the Trust Funds in FY2026 are \$14.6 million, representing a 2.42% decrease from the previous year's total of \$14.9 million. The largest category, Major Grants Expendable, increased by \$708,150 or 6.98%, reaching \$10.9 million and accounting for 74.46% of the total expenditures, up from 67.92% the prior year.

Misc Grants & Donations decreased by \$1.1 million or 22.45%, totaling \$3.7 million and comprising 25.34% of the total, down from 31.88% in the previous year. Cemetery Perpetual Care Expend remained steady at \$21,750, maintaining its 0.15% share of the total expenditures. Gomer Nicholas Non-Expendable also remained unchanged at \$7,500, representing 0.05% of the total.

Overall, the increase in Major Grants Expendable contrasts with the decline in Misc Grants & Donations, contributing to the slight overall reduction in total Trust Funds expenditures for FY2026 compared to FY2025.

FY26 Expenditures by Fund

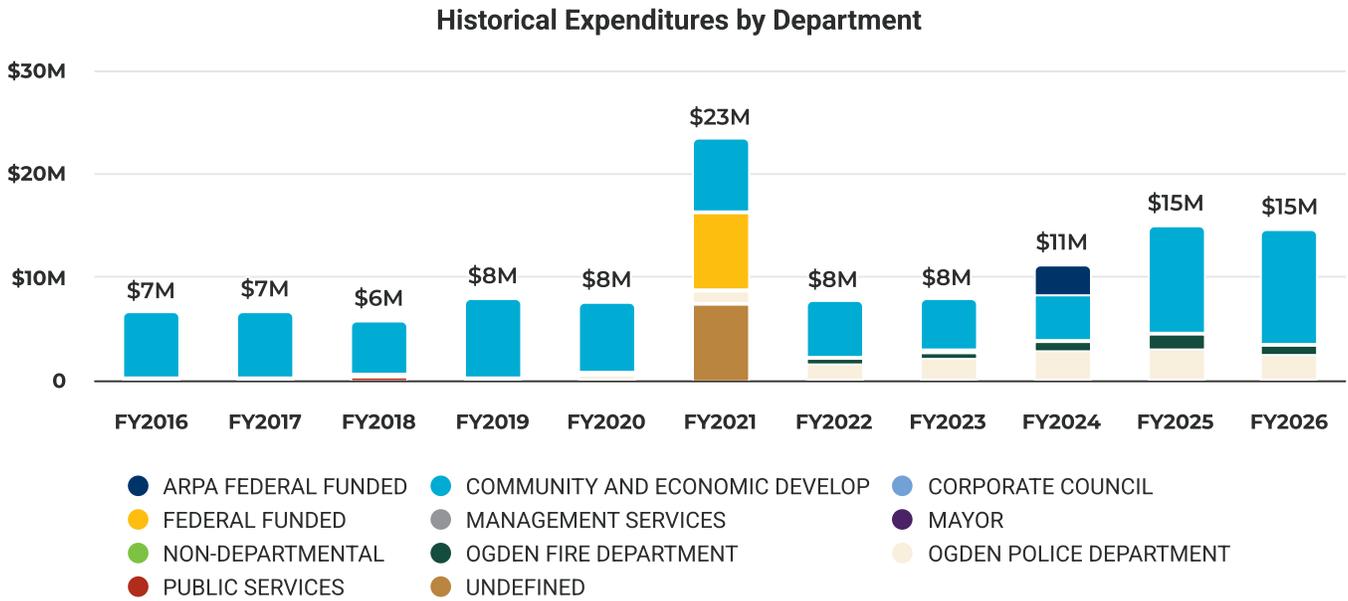


● CEMETERY PERPETUAL CARE EXPEND	\$21,750	0.15%
● GOMER NICHOLAS NON-EXPENDABLE	\$7,500	0.05%
● MAJOR GRANTS EXPENDABLE	\$10,858,950	74.46%
● MISC GRANTS & DONATIONS	\$3,694,650	25.34%

Trust Funds Expenditures by Fund

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
GOMER NICHOLAS NON-EXPENDABLE	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	0.00%
CEMETERY PERPETUAL CARE EXPEND	\$9,475.99	\$17,874.76	\$21,750.00	\$21,750.00	0.00%
MISC GRANTS & DONATIONS	\$7,146,054.75	\$24,144,481.33	\$4,764,300.00	\$3,694,650.00	-22.45%
MAJOR GRANTS EXPENDABLE	\$3,983,829.18	\$5,992,729.47	\$10,150,800.00	\$10,858,950.00	6.98%
Total Expenditures	\$11,146,859.92	\$30,162,585.56	\$14,944,350.00	\$14,582,850.00	-2.42%

Trust Funds Expenditures by Department



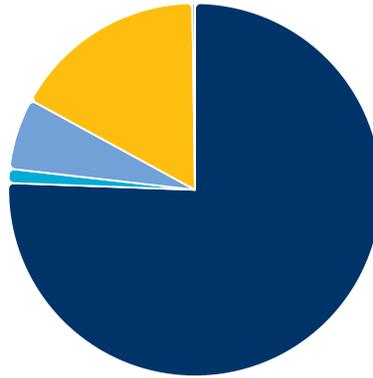
In FY2026, the total expenditures for Trust Funds decreased by 2.42% to \$14.6 million compared to the previous year. The largest expenditure category remained Community and Economic Development, which increased by \$711,675 or 6.9% to \$11 million, now representing 75.58% of the total budget, up from 68.99% the prior year.

The Ogden Police Department saw a decrease of \$400,550 or 14.04%, with expenditures falling to \$2.5 million and its share of the total budget declining to 16.81% from 19.08%. The Ogden Fire Department experienced a significant reduction of \$490,700 or 35.34%, with expenditures dropping to \$897,875 and its portion of the total budget decreasing to 6.16% from 9.29%.

Corporate Council expenditures increased by \$55,825 or 45.4%, rising to \$178,800 and accounting for 1.23% of the total budget, up from 0.82%. Public Services expenditures decreased sharply by \$130,000 or 80.12%, falling to \$32,250 and representing 0.22% of the total, down from 1.09%. Management Services expenditures were eliminated entirely, decreasing by \$107,750 or 100% to zero.

Other categories, including Mayor, Federal Funded, Non-Departmental, and Undefined, remained at zero expenditures in FY2026. Overall, the budget reflects a shift with increased focus on Community and Economic Development and Corporate Council, alongside notable reductions in Fire Department, Police Department, Public Services, and the complete removal of Management Services expenditures.

FY26 Expenditures by Department

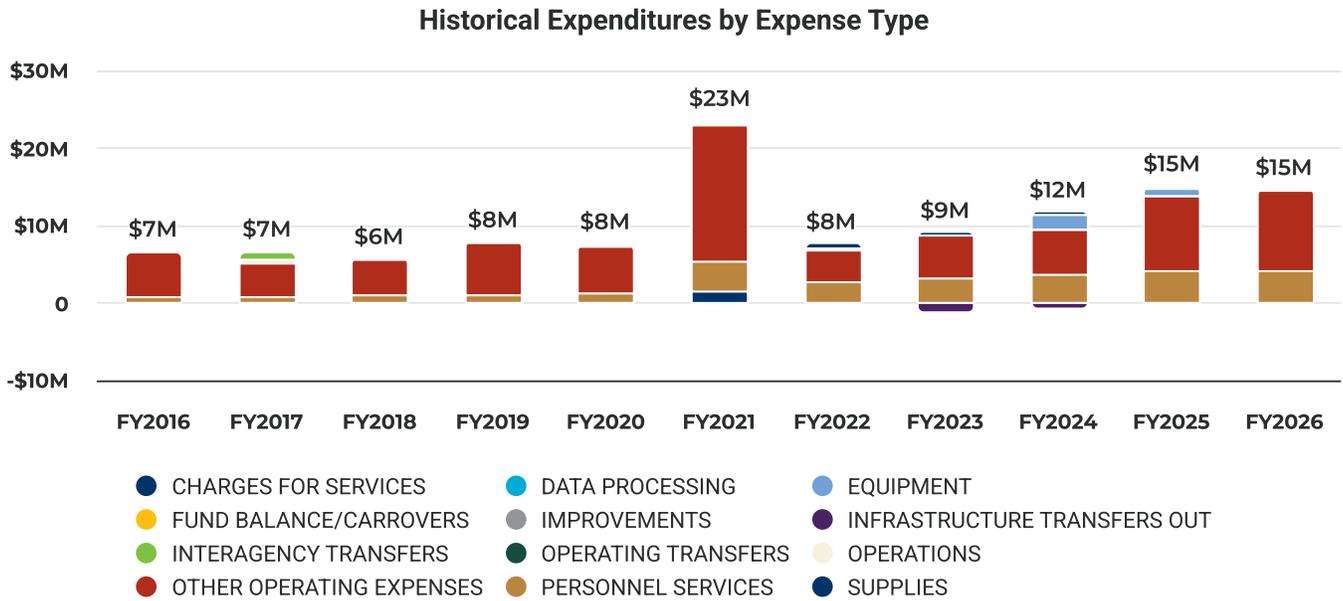


● COMMUNITY AND ECONOMIC DEVELOP	\$11,022,350	75.58%
● CORPORATE COUNCIL	\$178,800	1.23%
● OGDEN FIRE DEPARTMENT	\$897,875	6.16%
● OGDEN POLICE DEPARTMENT	\$2,451,575	16.81%
● PUBLIC SERVICES	\$32,250	0.22%

Trust Funds Expenditures by Department

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
MAYOR	17,000	35,470	-	-
MANAGEMENT SERVICES	1,483	136,207	107,750	-
CORPORATE COUNCIL	123,140	139,278	122,975	178,800
OGDEN POLICE DEPARTMENT	2,792,936	2,777,508	2,852,125	2,451,575
OGDEN FIRE DEPARTMENT	952,383	843,920	1,388,575	897,875
COMMUNITY AND ECONOMIC DEVELOP	4,265,563	6,335,931	10,310,675	11,022,350
PUBLIC SERVICES	27,539	25,539	162,250	32,250
UNDEFINED	-	63,760	-	-
ARPA FEDERAL FUNDED	2,966,815	19,804,972	-	-
Total Expenditures	11,146,860	30,162,586	14,944,350	14,582,850

Trust Funds Expenditures by Expense Type



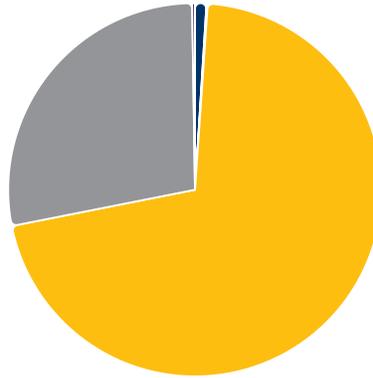
In FY2026, the total expenditures for Trust Funds decreased slightly by 2.42% to \$14.6 million compared to the previous year. The largest expense category remained Other Operating Expenses, which increased by \$671,900 or 6.96% to \$10.3 million, representing 70.78% of the total budget. This category continued to dominate the expenditure distribution.

Personnel Services accounted for 27.88% of the total at \$4.1 million, showing a minor decrease of \$82,325 or 1.98% from the prior year. Charges for Services declined significantly by \$112,450 or 43.81%, totaling \$144,200 and representing less than 1% of the total budget.

Supplies and Fund Balance/Carrovers remained steady at \$34,850 and \$9,000 respectively, with no change from the previous year. Operating Transfers also held steady at \$7,500.

Notably, Equipment and Data Processing expenses were eliminated in FY2026, dropping to \$0 from \$835,625 and \$3,000 respectively in the prior year, marking 100% decreases. Operations and Improvements expenses remained at zero.

FY26 Expenditures by Expense Type



● CHARGES FOR SERVICES	\$144,200	0.99%
● FUND BALANCE/CARROVERS	\$9,000	0.06%
● OPERATING TRANSFERS	\$7,500	0.05%
● OTHER OPERATING EXPENSES	\$10,321,925	70.78%
● PERSONNEL SERVICES	\$4,065,375	27.88%
● SUPPLIES	\$34,850	0.24%

Trust Funds Expenditures by Expense Type

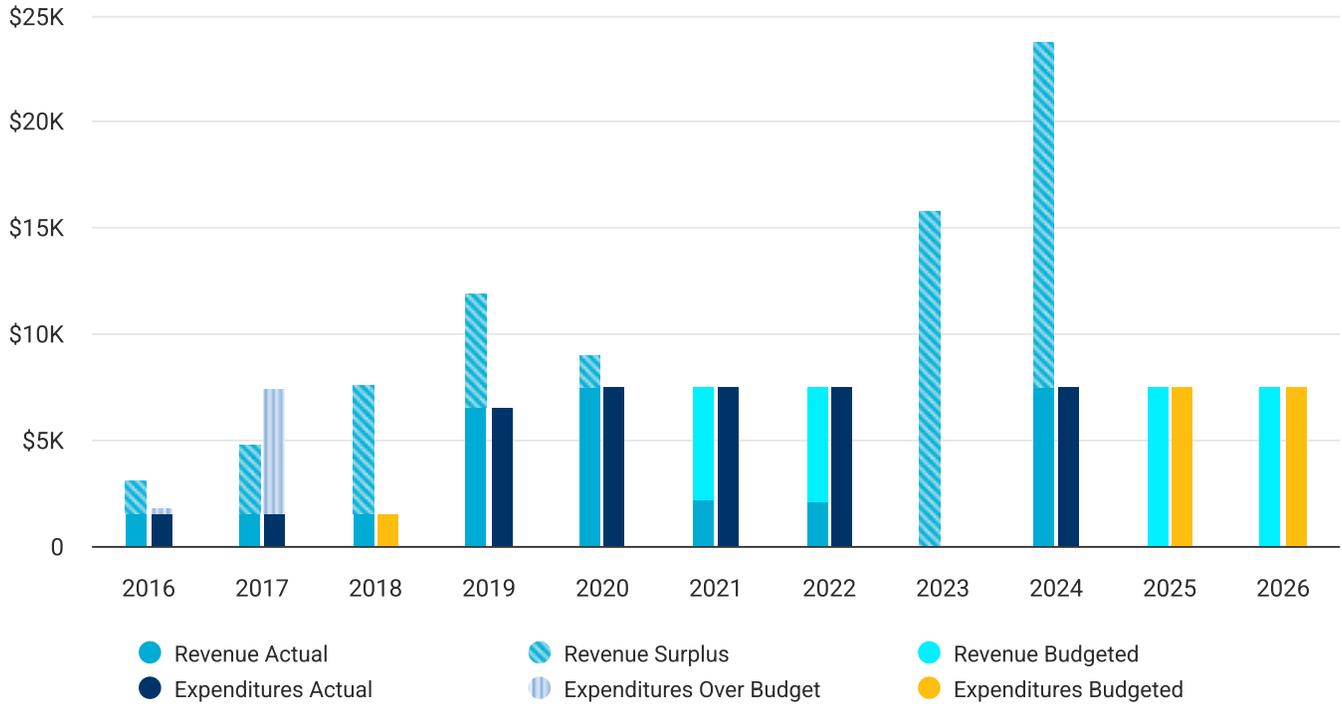
Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
PERSONNEL SERVICES	3,625,556	12,911,775	4,147,700	4,065,375
SUPPLIES	74,205	92,276	34,850	34,850
CHARGES FOR SERVICES	561,254	324,294	256,650	144,200
OTHER OPERATING EXPENSES	5,630,217	3,999,639	9,650,025	10,321,925
DATA PROCESSING	2,314	-	3,000	-
OPERATIONS	63,632	1,177	-	-
BUILDINGS	-	5,400,000	-	-
IMPROVEMENTS	77,483	5,207,878	-	-
EQUIPMENT	1,764,477	276,696	835,625	-
INFRASTRUCTURE TRANSFERS OUT	-659,776	1,941,351	-	-
OPERATING TRANSFERS	7,500	7,500	7,500	7,500
FUND BALANCE/CARROVERS	-	-	9,000	9,000
Total Expenditures	11,146,860	30,162,586	14,944,350	14,582,850

NICHOLAS ENDOWMENT FUND

A permanent Fund to account for the interest earnings of this fund and the transfer of these earnings to the Capital Improvement Projects Fund for use in parks development.

Summary

Revenues vs Expenditures Summary



In the 2026 budget for the Nicholas Endowment Fund, both expenditures and revenues are budgeted at \$7,500, maintaining a 0% change from the previous year. This indicates no increase or decrease in the planned financial activity compared to 2025. The budgeted amounts for expenditures and revenues remain equal, reflecting a balanced approach in the fund's financial planning for 2026.

Nicholas Endowment Fund Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
Beginning Fund Balance	\$432,237	-	-
Revenues			
INTEREST	\$23,759	\$7,500	\$7,500
Total Revenues	\$23,759	\$7,500	\$7,500
Expenditures			
OPERATING TRANSFERS	\$7,500	\$7,500	\$7,500
Total Expenditures	\$7,500	\$7,500	\$7,500
Total Revenues Less Expenditures	\$16,259	-	-
Ending Fund Balance	\$448,496	-	-

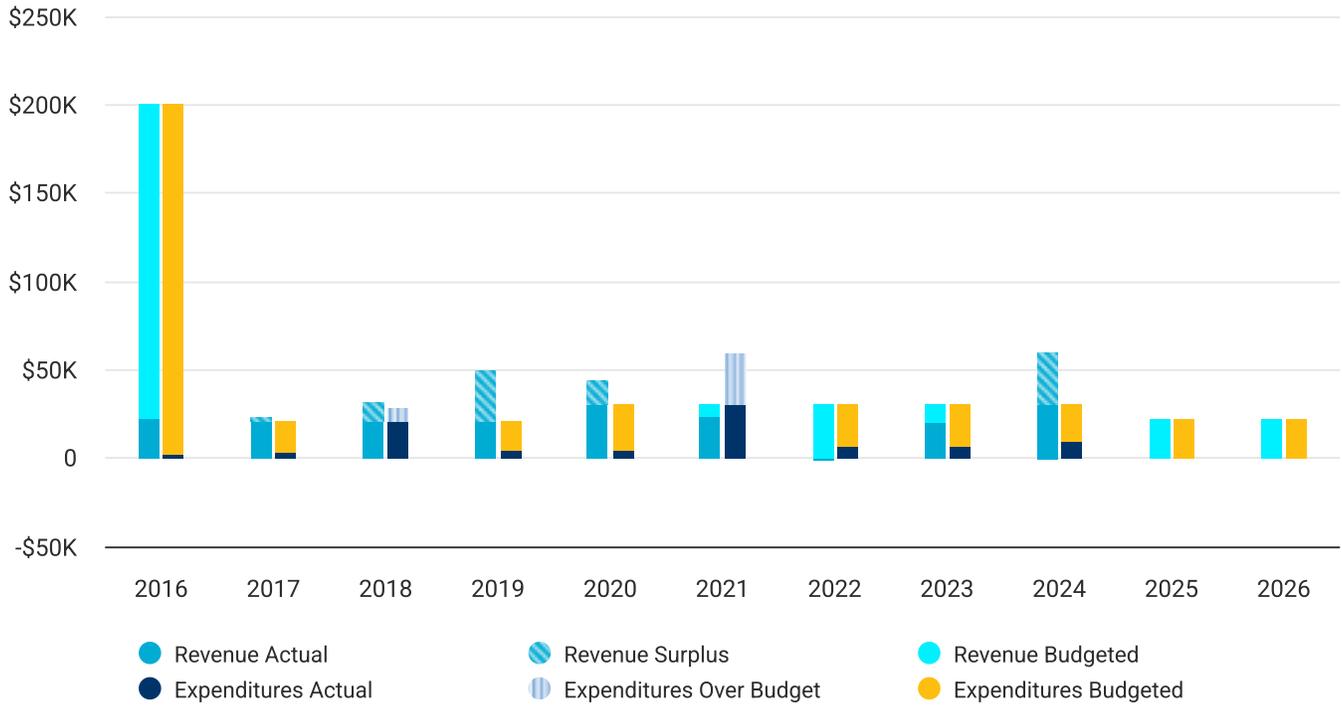


CEMETERY PERPETUAL CARE FUND

To account for monies received on the sale of grave plots which will provide for perpetual upkeep of the graves.

Summary

Revenues vs Expenditures Summary



In the Cemetery Perpetual Care Fund for 2026, both the budgeted expenditures and budgeted revenues remain steady at \$21,750, showing no change from the previous year. This represents a 0% increase in both categories compared to 2025. The budgeted amounts for expenditures and revenues are equal, maintaining a balanced financial plan for the fund.

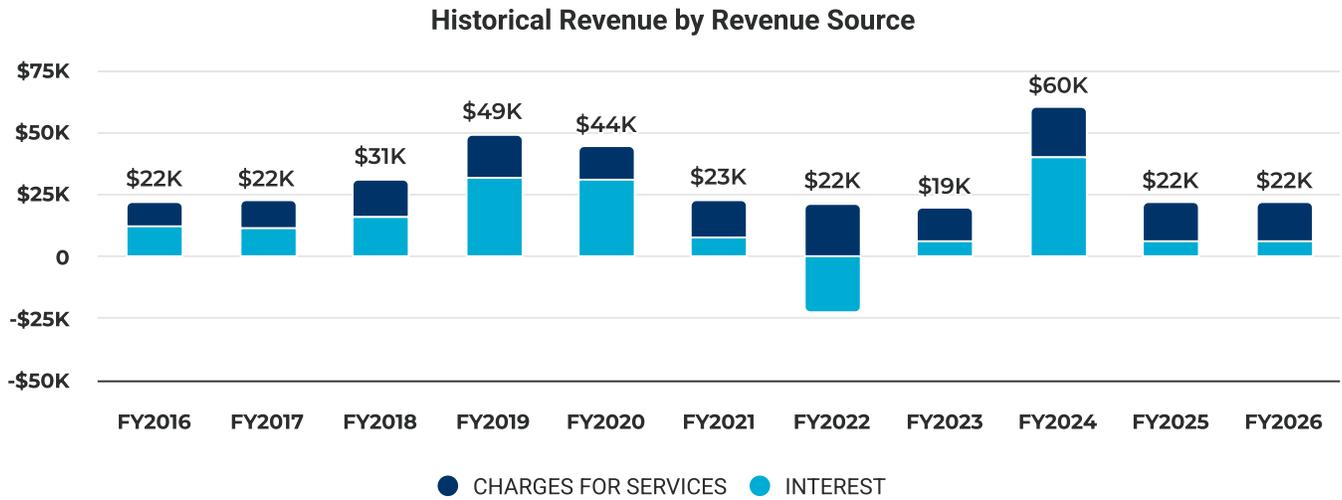
Cemetery Perpetual Care Fund Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
Beginning Fund Balance	\$1,432,523	-	-
Revenues			
CHARGES FOR SERVICES	\$19,825	\$15,750	\$15,750
INTEREST	\$40,338	\$6,000	\$6,000
Total Revenues	\$60,163	\$21,750	\$21,750
Expenditures			
OTHER OPERATING EXPENSES	\$5,906	\$12,750	\$12,750
IMPROVEMENTS	\$3,570	-	-
FUND BALANCE/CARROVERS	-	\$9,000	\$9,000
Total Expenditures	\$9,476	\$21,750	\$21,750
Total Revenues Less Expenditures	\$50,687	-	-
Ending Fund Balance	\$1,483,210	-	-

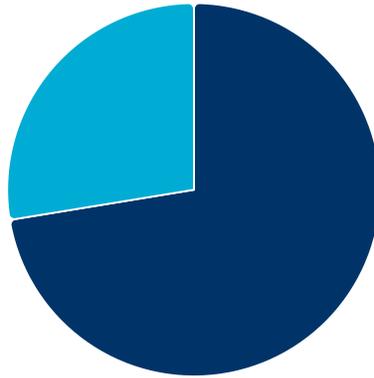


Cemetery Perpetual Care Fund Revenues by Revenue Source



In FY2026, the Cemetery Perpetual Care Fund's total revenue remained steady at \$21,750, showing no change from the previous year. The largest revenue source continued to be Charges for Services, contributing \$15,750, which represents 72.41% of the total revenue and remained unchanged in both amount and percentage from FY2025. Interest revenue also held steady at \$6,000, accounting for 27.59% of the total, with no increase or decrease compared to the prior year. Overall, the revenue composition and amounts for FY2026 were consistent with those of FY2025, with no increases or decreases in the major categories or total revenue.

FY26 Revenues by Revenue Source

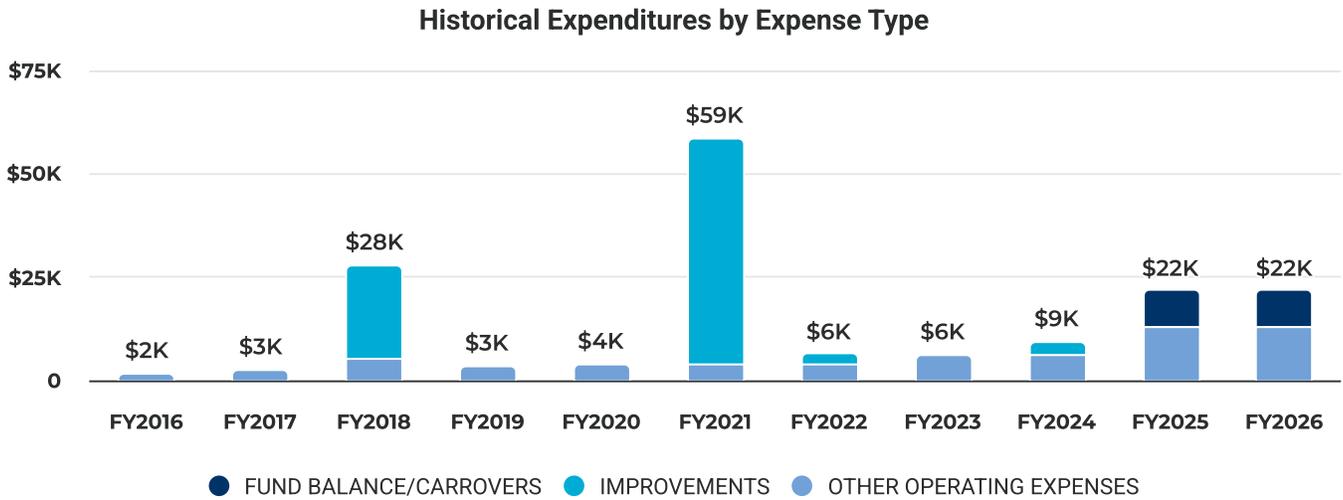


● CHARGES FOR SERVICES	\$15,750	72.41%
● INTEREST	\$6,000	27.59%

Cemetery Perpetual Care Fund Revenues by Revenue Source

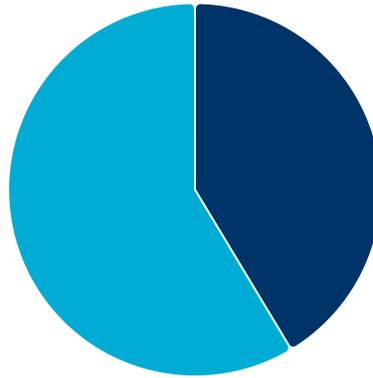
Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
CHARGES FOR SERVICES	19,825	16,448	15,750	15,750
INTEREST	40,338	6,506	6,000	6,000
Total Revenues	60,163	22,954	21,750	21,750

Cemetery Perpetual Care Fund Expenditures by Expense Type



In FY2026, the Cemetery Perpetual Care Fund's total expenditures remained steady at \$21,750, showing no change from the previous year. The largest expense category continued to be Other Operating Expenses, accounting for 58.62% of the total at \$12,750, with no increase or decrease from the prior year. Fund Balance/Carrovers also maintained its share at 41.38% of the total, amounting to \$9,000, again with no change from the previous year. Improvements remained at \$0, representing 0% of the total expenditures, consistent with the prior year. Overall, the budget distribution by expense object summary in FY2026 mirrored that of the previous year without any changes in amounts or percentages.

FY26 Expenditures by Expense Type



● FUND BALANCE/CARROVERS	\$9,000	41.38%
● OTHER OPERATING EXPENSES	\$12,750	58.62%

Cemetery Perpetual Care Fund Expenditures by Expense Type

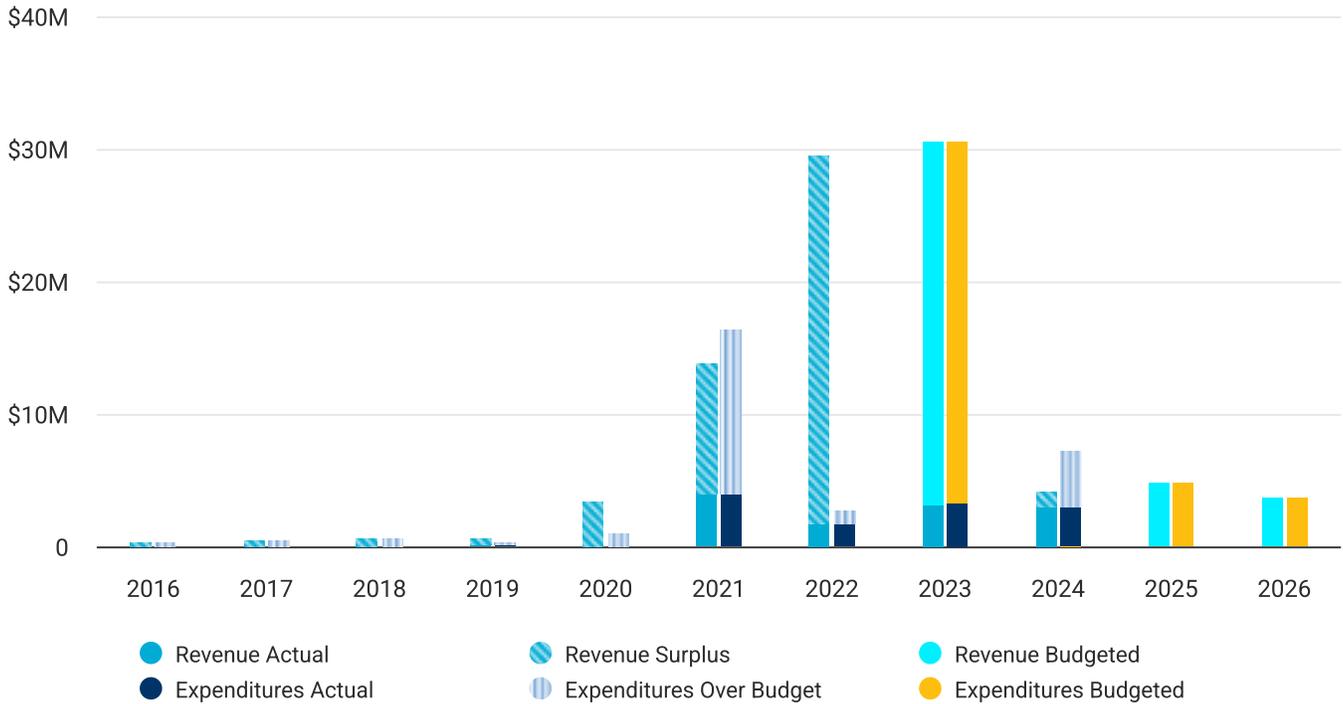
Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
OTHER OPERATING EXPENSES	5,906	8,661	12,750	12,750
IMPROVEMENTS	3,570	9,214	-	-
FUND BALANCE/CARROVERS	-	-	9,000	9,000
Total Expenditures	9,476	17,875	21,750	21,750

MISCELLANEOUS GRANTS & DONATIONS

To account for monies received through grants and donations for a designated purpose.

Summary

Revenues vs Expenditures Summary



In the Misc Grants and Donations Fund for 2026, both budgeted revenues and expenditures are set at \$3.7 million, reflecting a decrease of 22.45% compared to the previous year's budgeted amounts of \$4.8 million. This reduction marks a notable decline from the prior period's budget, which had increased by 61.12% from its own preceding year.

The largest category in both revenues and expenditures remains balanced at \$3.7 million, maintaining parity between incoming and outgoing funds. This contrasts with the previous year, where the budgeted revenues and expenditures were higher at \$4.8 million each. The decrease in budgeted amounts indicates a scaling back of financial activity in this fund compared to the prior year.

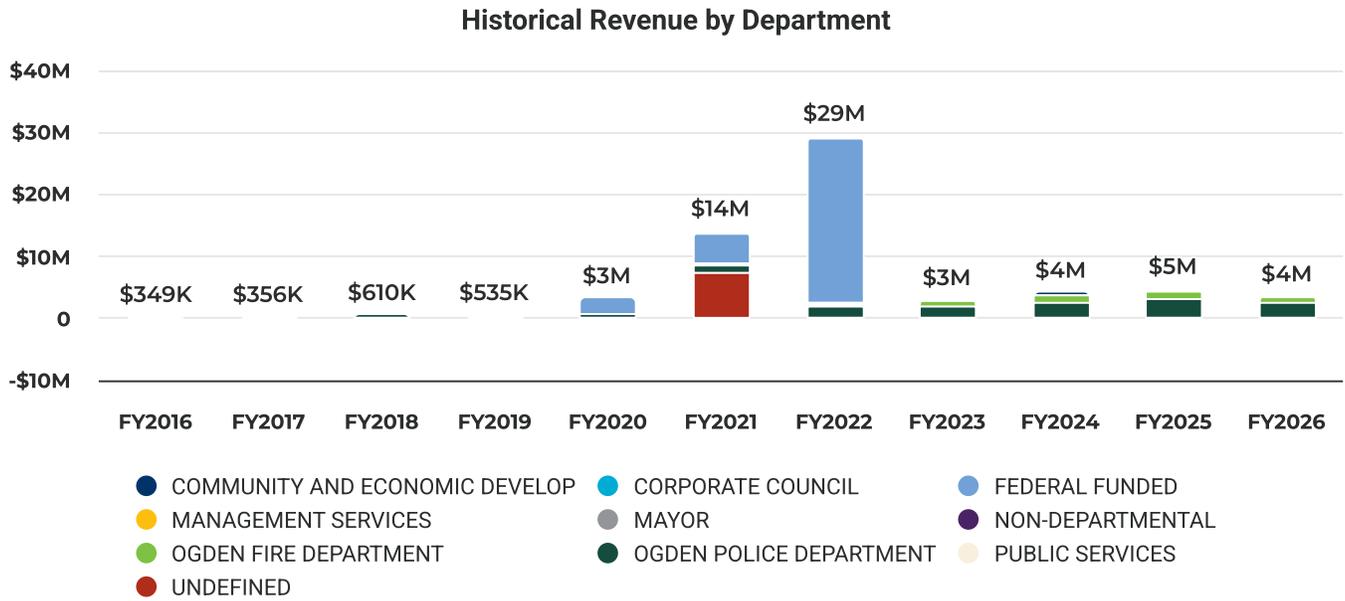
Misc Grants and Donations Fund Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
Beginning Fund Balance	-	-	-
Revenues			
INTERGOVERNMENTAL REVENUE	\$4,007,207	\$4,755,425	\$3,685,775
CHARGES FOR SERVICES	\$3,462	\$3,000	\$3,000
MISCELLANEOUS	\$18,279	\$5,875	\$5,875
OTHER FINANCING SOURCES	\$9,914	-	-
Total Revenues	\$4,038,861	\$4,764,300	\$3,694,650
Expenditures			
PERSONNEL SERVICES	\$2,998,496	\$3,307,200	\$3,310,925
SUPPLIES	\$66,548	\$20,850	\$20,850
CHARGES FOR SERVICES	\$550,231	\$243,200	\$113,200
OTHER OPERATING EXPENSES	\$1,692,391	\$357,425	\$249,675
IMPROVEMENTS	\$73,913	-	-
EQUIPMENT	\$1,764,477	\$835,625	-
Total Expenditures	\$7,146,055	\$4,764,300	\$3,694,650
Total Revenues Less Expenditures	-\$3,107,194	-	-
Ending Fund Balance	-\$3,107,194	-	-



Misc Grants & Donations Fund Revenues by Department

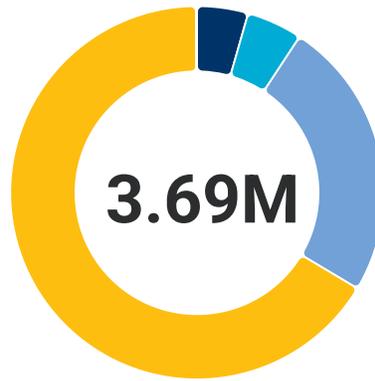


In FY2026, the Misc Grants and Donations Fund's total revenue by department decreased by 22.45% to \$3.7 million compared to the previous year. The Ogden Police Department remained the largest revenue source, contributing \$2.5 million or 66.35% of the total, though this was a decrease of \$400,550 or 14.04% from the prior year. The Ogden Fire Department's revenue also declined significantly by \$490,700 or 35.34%, totaling \$897,875 and representing 24.3% of the fund's revenue.

Conversely, the Corporate Council saw a notable increase in revenue, rising by \$55,825 or 45.4% to \$178,800, which accounted for 4.84% of the total. The Community and Economic Development department experienced a modest increase of \$3,525 or 2.2%, reaching \$163,400 and making up 4.42% of the fund. Public Services revenue dropped sharply by \$130,000 or 97.74% to \$3,000, representing only 0.08% of the total.

Management Services revenue fell to zero, a decrease of \$107,750 or 100%, and there was no revenue reported for the Mayor, Federal Funded, Non-Departmental, or Undefined categories in FY2026. Overall, the fund saw a reduction in total revenue with significant decreases in the two largest departments, while Corporate Council and Community and Economic Development experienced increases.

FY26 Revenues by Department

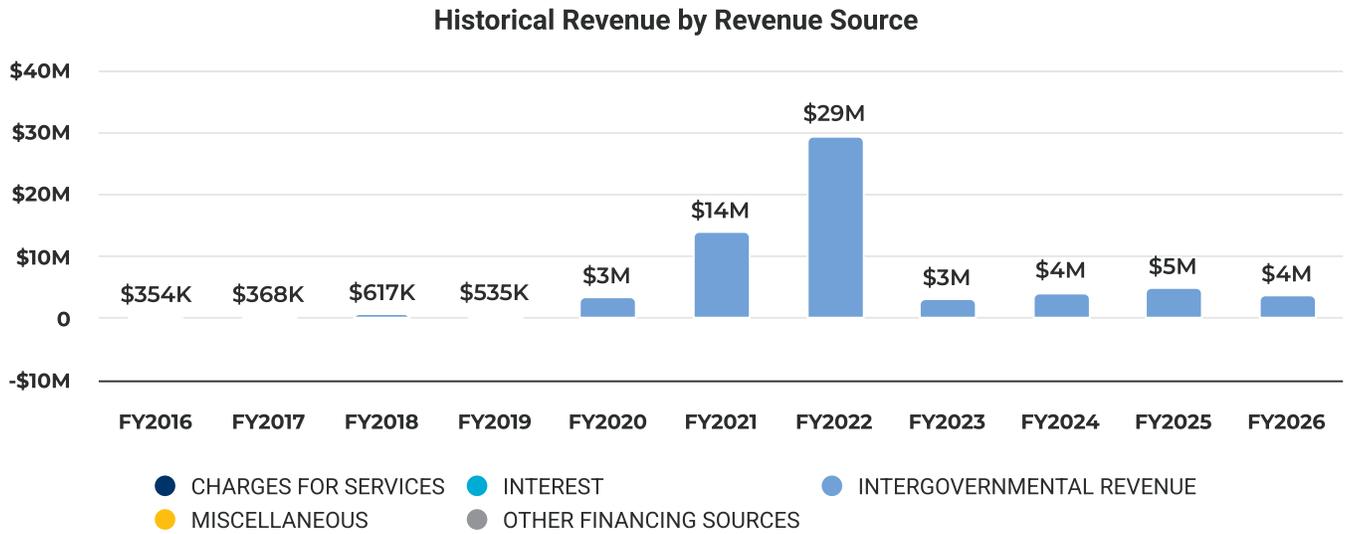


● COMMUNITY AND ECONOMIC DEVELOP	\$163,400	4.42%
● CORPORATE COUNCIL	\$178,800	4.84%
● OGDEN FIRE DEPARTMENT	\$897,875	24.30%
● OGDEN POLICE DEPARTMENT	\$2,451,575	66.35%
● PUBLIC SERVICES	\$3,000	0.08%

Misc Grants & Donations Fund Revenues by Department

Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
MANAGEMENT SERVICES	\$107,750.00	-	-100.00%
CORPORATE COUNCIL	\$122,975.00	\$178,800.00	45.40%
OGDEN POLICE DEPARTMENT	\$2,852,125.00	\$2,451,575.00	-14.04%
OGDEN FIRE DEPARTMENT	\$1,388,575.00	\$897,875.00	-35.34%
COMMUNITY AND ECONOMIC DEVELOP	\$159,875.00	\$163,400.00	2.20%
PUBLIC SERVICES	\$133,000.00	\$3,000.00	-97.74%
Total Revenues	\$4,764,300.00	\$3,694,650.00	-22.45%

Misc Grants and Donations Fund Revenues by Revenue Source

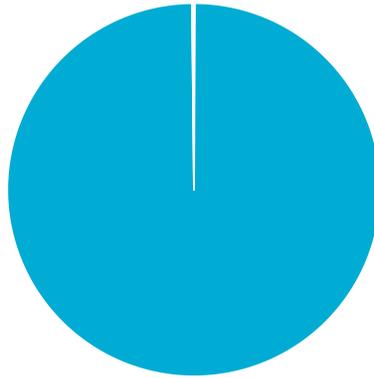


In FY2026, the Misc Grants and Donations Fund's total revenue decreased by 22.45% to \$3.7 million compared to the previous year. The largest revenue source, Intergovernmental Revenue, also declined by 22.49%, falling from \$4.8 million to \$3.7 million and continuing to represent the vast majority of total revenue at 99.76%.

Other revenue categories remained relatively stable in dollar amounts. Miscellaneous revenue held steady at \$5,875, accounting for 0.16% of total revenue with no change from the prior year. Charges for Services also remained unchanged at \$3,000, representing 0.08% of total revenue. Interest and Other Financing Sources both remained at zero, with no recorded revenue in these categories.

The significant decrease in Intergovernmental Revenue was the primary driver of the overall reduction in total revenue for FY2026, while smaller categories showed no notable increases or decreases.

FY26 Revenues by Revenue Source

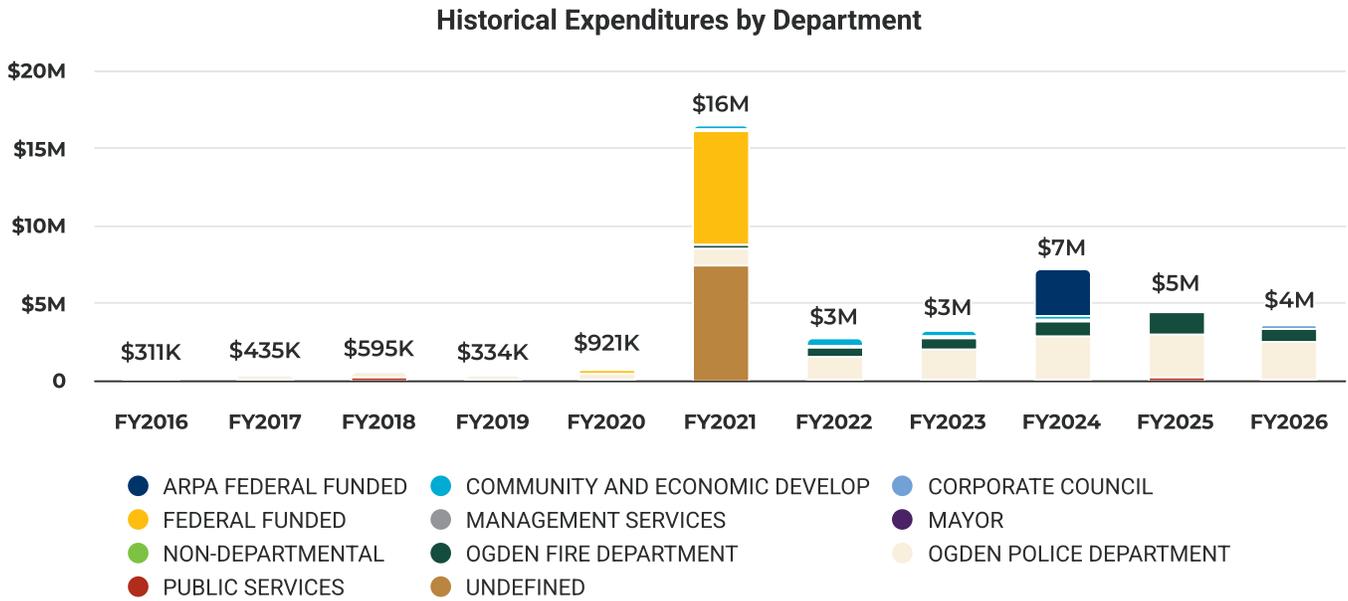


● CHARGES FOR SERVICES	\$3,000	0.08%
● INTERGOVERNMENTAL REVENUE	\$3,685,775	99.76%
● MISCELLANEOUS	\$5,875	0.16%

Misc Grants and Donations Fund Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
INTERGOVERNMENTAL REVENUE	4,007,207	6,869,384	4,755,425	3,685,775
CHARGES FOR SERVICES	3,462	2,920	3,000	3,000
MISCELLANEOUS	18,279	5,875	5,875	5,875
OTHER FINANCING SOURCES	9,914	60,165	-	-
Total Revenues	4,038,861	6,938,345	4,764,300	3,694,650

Misc Grants and Donations Fund Expenditures by Department



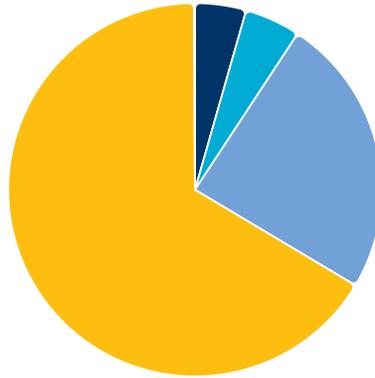
The total expenditures for the Misc Grants and Donations Fund in FY2026 decreased by 22.45% to \$3.7 million compared to the previous year. The Ogden Police Department remained the largest expenditure category, accounting for 66.35% of the total at \$2.5 million, though this represents a decrease of \$400,550 or 14.04% from the prior year.

The Ogden Fire Department saw a significant reduction in expenditures, dropping by \$490,700 or 35.34% to \$897,875, which is 24.3% of the total budget. In contrast, the Corporate Council experienced a notable increase, rising by \$55,825 or 45.4% to \$178,800, now representing 4.84% of total expenditures.

Community and Economic Development expenditures increased slightly by \$3,525 or 2.2% to \$163,400, making up 4.42% of the total. Public Services expenditures decreased sharply by \$130,000 or 97.74% to \$3,000, a minimal share of 0.08% of the budget. Management Services expenditures were eliminated entirely, decreasing by \$107,750 or 100% to zero.

Other categories, including Mayor, Federal Funded, Non-Departmental, and Undefined, remained at zero expenditures. Overall, the budget reflects a reduction in total spending with the largest decreases in the Ogden Fire Department, Ogden Police Department, Public Services, and Management Services, while Corporate Council and Community and Economic Development saw modest increases.

FY26 Expenditures by Department

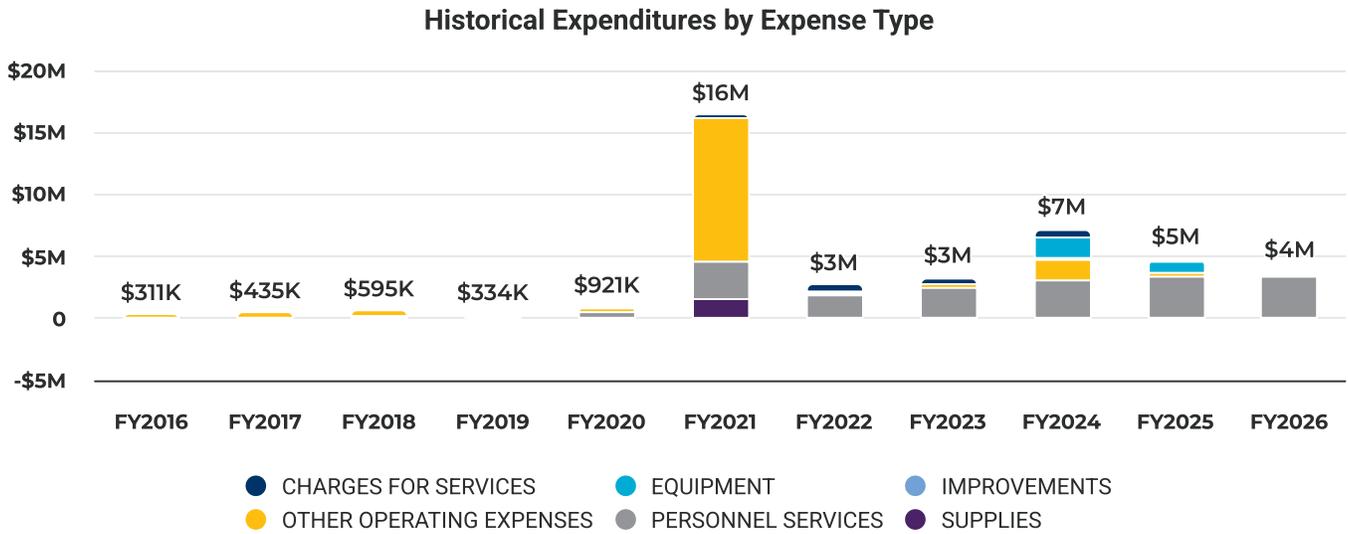


● COMMUNITY AND ECONOMIC DEVELOP	\$163,400	4.42%
● CORPORATE COUNCIL	\$178,800	4.84%
● OGDEN FIRE DEPARTMENT	\$897,875	24.30%
● OGDEN POLICE DEPARTMENT	\$2,451,575	66.35%
● PUBLIC SERVICES	\$3,000	0.08%

Misc Grants and Donations Fund Expenditures by Department

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
MAYOR	17,000	35,470	-	-
MANAGEMENT SERVICES	1,483	136,207	107,750	-
CORPORATE COUNCIL	123,140	139,278	122,975	178,800
OGDEN POLICE DEPARTMENT	2,792,936	2,777,508	2,852,125	2,451,575
OGDEN FIRE DEPARTMENT	952,383	843,920	1,388,575	897,875
COMMUNITY AND ECONOMIC DEVELOP	281,733	343,202	159,875	163,400
PUBLIC SERVICES	10,563	164	133,000	3,000
UNDEFINED	-	63,760	-	-
ARPA FEDERAL FUNDED	2,966,815	19,804,972	-	-
Total Expenditures	7,146,055	24,144,481	4,764,300	3,694,650

Misc Grants and Donations Fund Expenditures by Expense Type

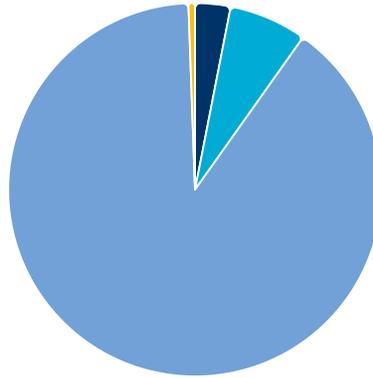


In FY2026, the Misc Grants and Donations Fund's total expenditures decreased by 22.45% to \$3.7 million compared to the previous year. Personnel Services remained the largest expense category, accounting for 89.61% of the total at \$3.3 million, with a slight increase of \$3,725 or 0.11% from the prior year.

Other Operating Expenses declined by 30.15%, falling to \$249,675 and representing 6.76% of total expenditures. Charges for Services also saw a significant decrease of 53.45%, dropping to \$113,200 and making up 3.06% of the total budget.

Supplies expenditures remained steady at \$20,850, maintaining a small share of 0.56% of the total. Notably, Equipment expenses were eliminated entirely, decreasing by \$835,625 or 100% from the previous year, and Improvements remained at zero.

FY26 Expenditures by Expense Type



● CHARGES FOR SERVICES	\$113,200	3.06%
● OTHER OPERATING EXPENSES	\$249,675	6.76%
● PERSONNEL SERVICES	\$3,310,925	89.61%
● SUPPLIES	\$20,850	0.56%

Misc Grants and Donations Fund Expenditures by Expense Type

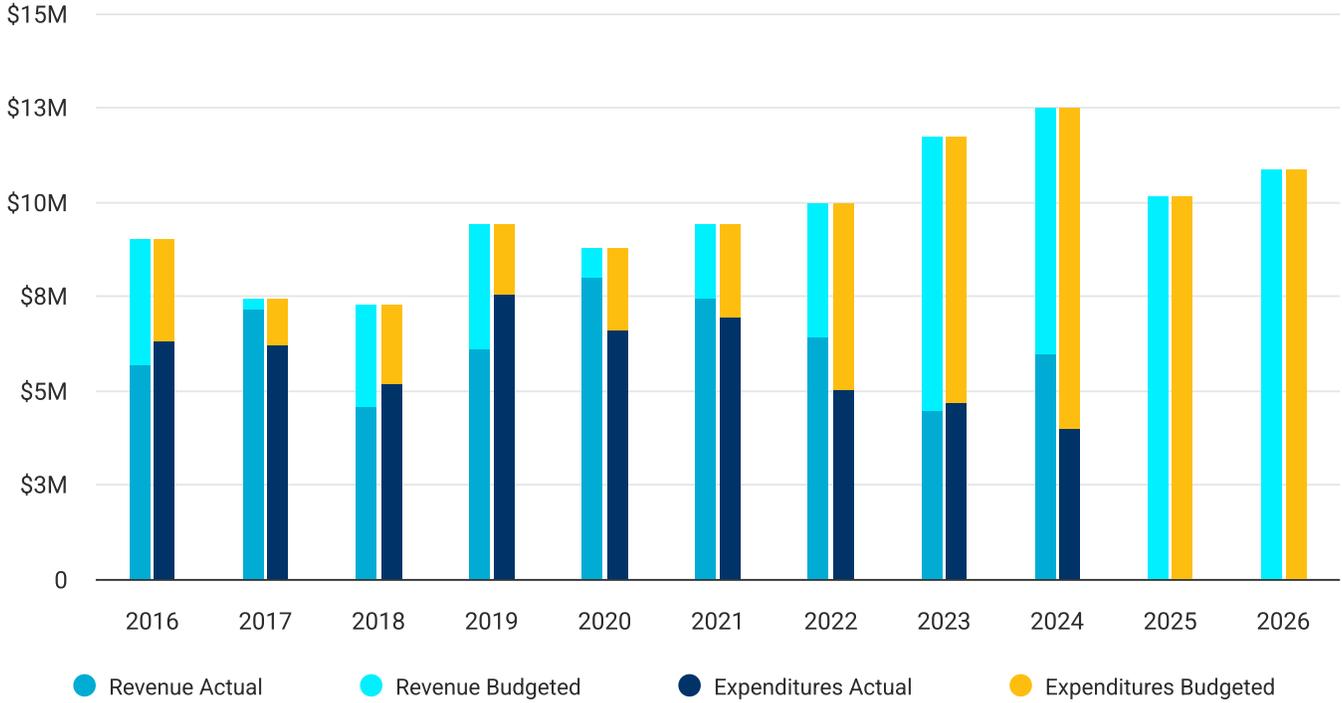
Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
PERSONNEL SERVICES	2,998,496	12,411,053	3,307,200	3,310,925
SUPPLIES	66,548	85,116	20,850	20,850
CHARGES FOR SERVICES	550,231	316,050	243,200	113,200
OTHER OPERATING EXPENSES	1,692,391	456,902	357,425	249,675
BUILDINGS	-	5,400,000	-	-
IMPROVEMENTS	73,913	5,198,664	-	-
EQUIPMENT	1,764,477	276,696	835,625	-
Total Expenditures	7,146,055	24,144,481	4,764,300	3,694,650

MAJOR GRANTS AND DONATIONS FUND

To account for the operations associated with the Community Development Block Grant and the Business Income Center (BIC).

Summary

Revenues vs Expenditures Summary



In the Major Grants and Donations Fund for 2026, both budgeted expenditures and budgeted revenues are set at \$10.9 million, reflecting an increase of 6.98% from the previous year's budgeted amounts of \$10.2 million. This marks a reversal from the prior period's decrease of 18.78% in both expenditures and revenues. The equal values for budgeted revenues and expenditures indicate a balanced budget for the target year, with growth in both categories compared to the previous year.

Major Grants and Donations Fund Comprehensive Fund Summary

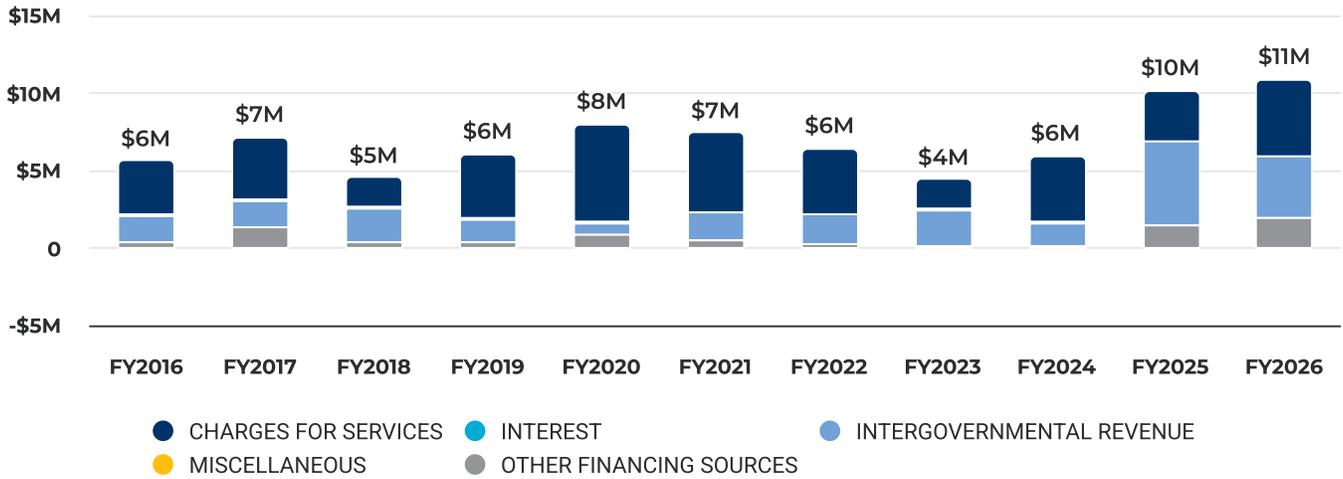
Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
Beginning Fund Balance	-	-	-
Revenues			
INTERGOVERNMENTAL REVENUE	\$1,453,310	\$5,475,475	\$3,957,350
CHARGES FOR SERVICES	\$4,199,009	\$3,256,275	\$4,921,600
INTEREST	\$138,403	-	-
OTHER FINANCING SOURCES	\$150,000	\$1,419,050	\$1,980,000
Total Revenues	\$5,940,722	\$10,150,800	\$10,858,950
Expenditures			
PERSONNEL SERVICES	\$627,060	\$840,500	\$754,450
SUPPLIES	\$7,658	\$14,000	\$14,000
CHARGES FOR SERVICES	\$11,023	\$13,450	\$31,000
OTHER OPERATING EXPENSES	\$3,931,920	\$9,279,850	\$10,059,500
DATA PROCESSING	\$2,314	\$3,000	-
OPERATIONS	\$63,632	-	-
INFRASTRUCTURE TRANSFERS OUT	-\$659,776	-	-
Total Expenditures	\$3,983,829	\$10,150,800	\$10,858,950
Total Revenues Less Expenditures	\$1,956,893	-	-
Ending Fund Balance	\$1,956,893	-	-



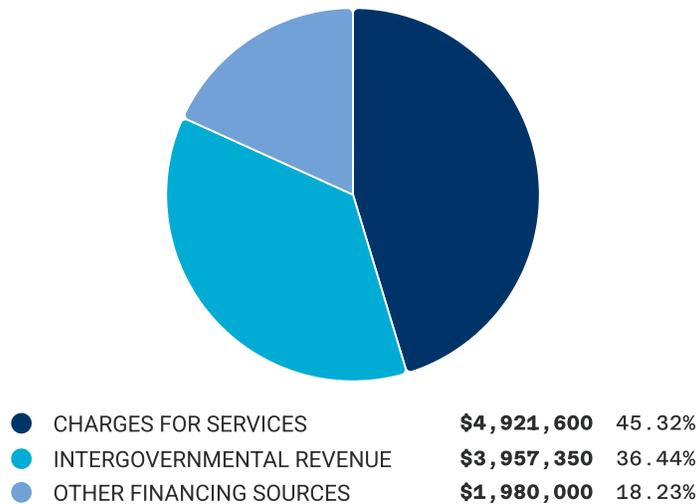
Major Grants and Donations Fund Revenues by Revenue Source

Historical Revenue by Revenue Source



In FY2026, the Major Grants and Donations Fund's total revenue increased by 6.98% to \$10.9 million compared to the previous year. Charges for Services became the largest revenue source, rising by \$1.7 million or 51.14% to \$4.9 million, representing 45.32% of the total. Intergovernmental Revenue decreased by \$1.5 million or 27.73% to \$4 million, now accounting for 36.44% of total revenue. Other Financing Sources increased by \$560,950 or 39.53% to \$2 million, making up 18.23% of the total. Interest and Miscellaneous revenues remained at \$0. This shift shows a notable increase in Charges for Services and Other Financing Sources, while Intergovernmental Revenue declined from its previous leading position.

FY26 Revenues by Revenue Source



Major Grants and Donations Fund Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
INTERGOVERNMENTAL REVENUE	1,453,310	1,199,172	5,475,475	3,957,350
CHARGES FOR SERVICES	4,199,009	2,606,683	3,256,275	4,921,600
INTEREST	138,403	21,369	-	-
OTHER FINANCING SOURCES	150,000	150,000	1,419,050	1,980,000
Total Revenues	5,940,722	3,977,224	10,150,800	10,858,950

Major Grants and Donations Fund Expenditures by Division

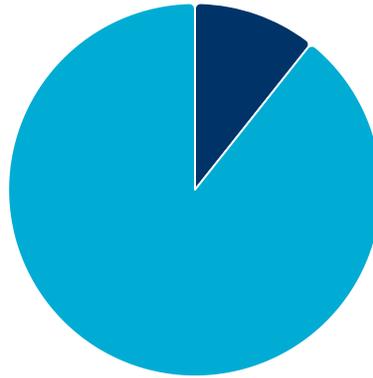
Historical Expenditures by Division



The Major Grants and Donations Fund's total expenditures for FY2026 increased by 6.98% to \$10.9 million compared to the previous year's \$10.2 million. The largest category, CED Community Development, rose by 10.41% to \$9.7 million, representing 89.32% of the total budget, up from 86.54% in the prior year. This category's increase of \$914,850 follows a significant growth of \$5.4 million in the previous year.

In contrast, CED Business Development expenditures decreased by 15.13% to \$1.2 million, accounting for 10.68% of the total, down from 13.46% the year before. This reduction of \$206,700 contrasts with the prior year's increase of \$719,424. The Major Grants Transfers category remained at \$0, maintaining a 0% share of the total expenditures.

FY26 Expenditures by Division



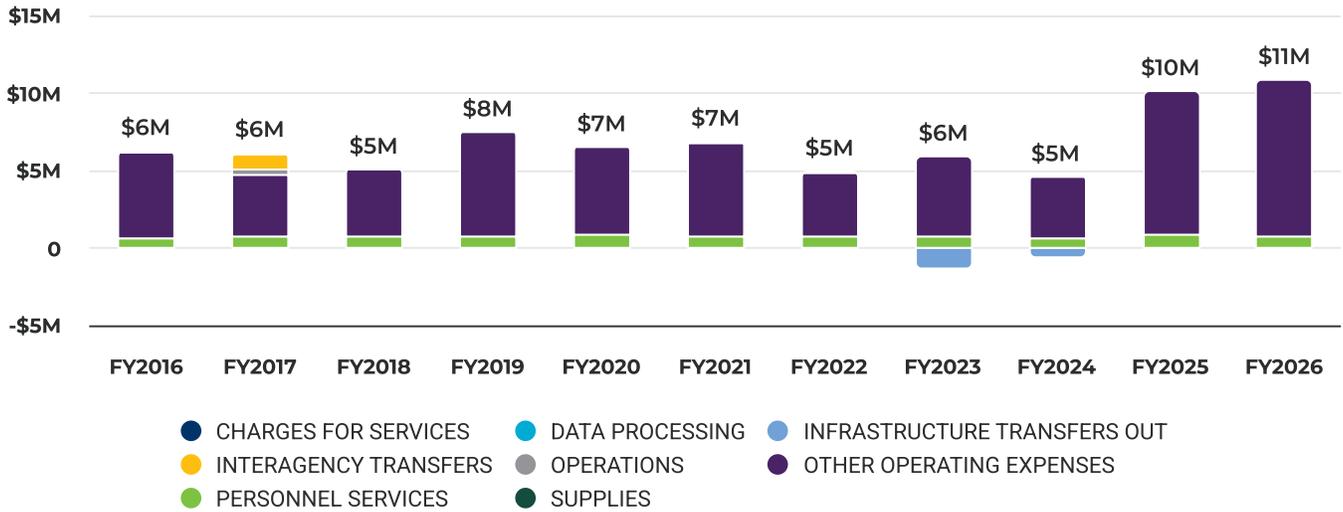
● CED BUSINESS DEVELOPMENT	\$1,159,525	10.68%
● CED COMMUNITY DEVELOPMENT	\$9,699,425	89.32%

Major Grants and Donations Fund Expenditures by Division

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
CED BUSINESS DEVELOPMENT	\$646,801.13	\$135,430.72	\$1,366,225.00	\$1,159,525.00
CED COMMUNITY DEVELOPMENT	\$3,337,028.05	\$5,857,298.75	\$8,784,575.00	\$9,699,425.00
Total Expenditures	\$3,983,829.18	\$5,992,729.47	\$10,150,800.00	\$10,858,950.00

Major Grants and Donations Fund Expenditures by Expense Type

Historical Expenditures by Expense Type

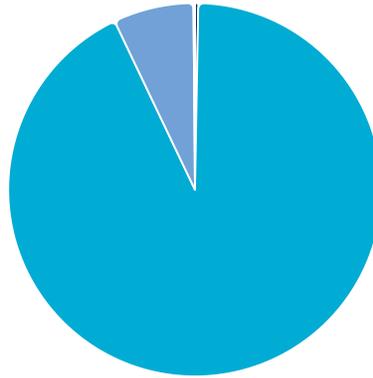


The Major Grants and Donations Fund's total expenditures increased by 6.98% to \$10.9 million in FY2026 compared to the previous year. The largest expense category, Other Operating Expenses, rose by \$779,650 or 8.4%, reaching \$10.1 million and representing 92.64% of the total budget, slightly increasing its share from 91.42% the prior year.

Personnel Services decreased by \$86,050 or 10.24%, totaling \$754,450 and accounting for 6.95% of the budget, down from 8.28% previously. Charges for Services saw a significant increase of \$17,550 or 130.48%, growing to \$31,000 and making up 0.29% of the total, up from 0.13% the year before.

Supplies remained steady at \$14,000, maintaining a 0.13% share of the budget with no change from the prior year. Data Processing expenditures were eliminated, decreasing by \$3,000 or 100% to zero. Operations, Infrastructure Transfers Out, and Interagency Transfers remained at zero with no expenditures recorded.

FY26 Expenditures by Expense Type



● CHARGES FOR SERVICES	\$31,000	0.29%
● OTHER OPERATING EXPENSES	\$10,059,500	92.64%
● PERSONNEL SERVICES	\$754,450	6.95%
● SUPPLIES	\$14,000	0.13%

Major Grants and Donation Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
PERSONNEL SERVICES	627,060	500,722	840,500	754,450
SUPPLIES	7,658	7,160	14,000	14,000
CHARGES FOR SERVICES	11,023	8,244	13,450	31,000
OTHER OPERATING EXPENSES	3,931,920	3,534,076	9,279,850	10,059,500
DATA PROCESSING	2,314	-	3,000	-
OPERATIONS	63,632	1,177	-	-
INFRASTRUCTURE TRANSFERS OUT	-659,776	1,941,351	-	-
Total Expenditures	3,983,829	5,992,729	10,150,800	10,858,950

FUNDING SOURCES

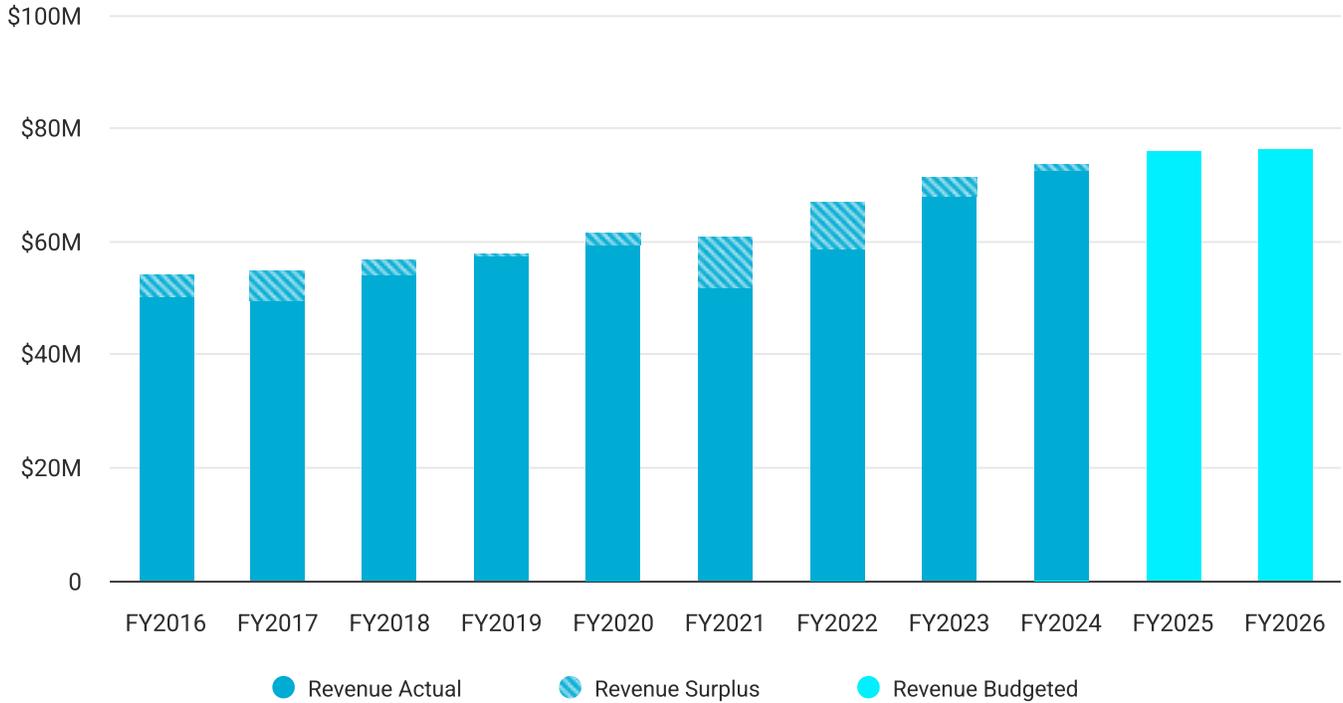


Funding Sources refer to the various origins of financial resources that support the city's operations, programs, projects, and services. These sources represent the means by which the city obtains money to fund its budgeted activities. Common funding sources include tax revenues (such as property, sales, and franchise taxes), fees and charges for services, intergovernmental revenues (from federal, state, or county governments), grants, bond proceeds, and fund balances or reserves carried forward from prior years.

TAX REVENUE BY SOURCE

Tax Revenue Summary

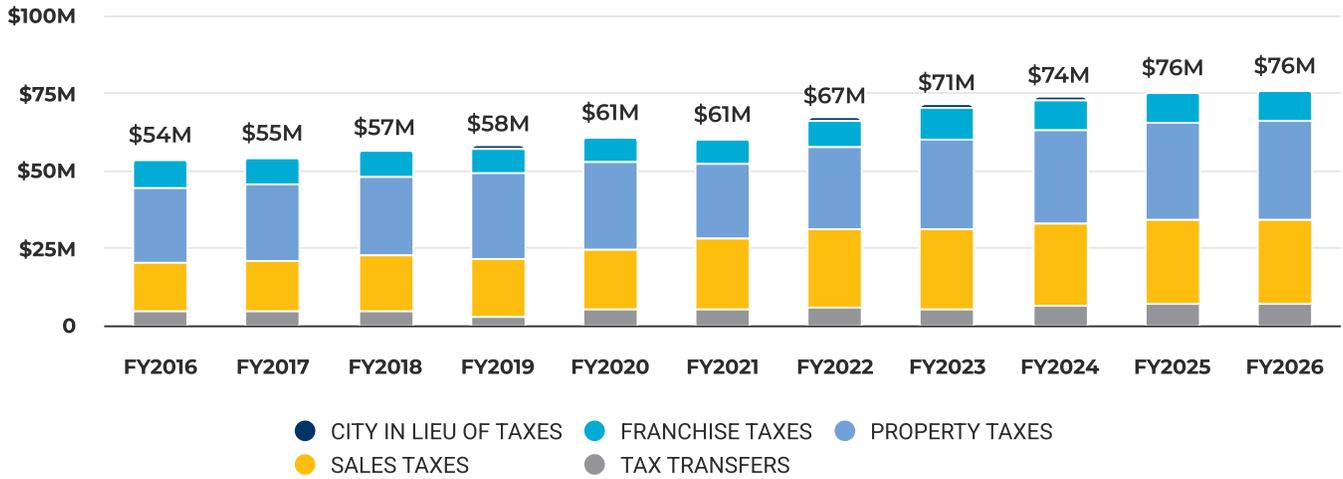
Historical Revenues Across Revenue Source



The total revenue budgeted for FY2026 is \$76.4 million, representing a 0.77% increase from the previous year's budgeted amount of \$75.8 million. This follows a larger increase of 4.48% from the prior period to FY2025. The revenue actual for FY2025 is not provided. Overall, the budgeted revenue shows continued growth, though at a slower rate compared to the previous year.

Tax Revenues by Revenue Source

Historical Revenues by Revenue Source



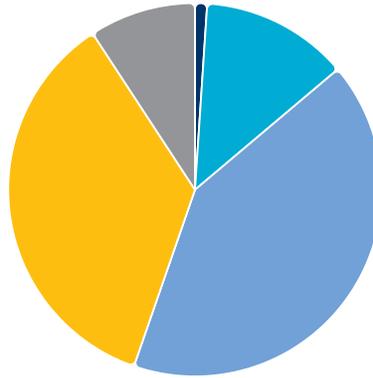
In FY2026, the total tax revenue by source increased slightly to \$76.4 million, marking a 0.77% rise from the previous year's \$75.8 million. Property taxes remained the largest revenue source, contributing \$31.7 million or 41.45% of the total, with a modest increase of \$169,500 or 0.54% compared to the prior year.

Sales taxes held steady at \$27.1 million, representing 35.47% of total revenue, with no change from the previous year. Franchise taxes saw a small increase to \$9.8 million, accounting for 12.8% of the total, up by \$30,000 or 0.31%.

Tax transfers experienced a notable increase, rising by \$357,775 or 5.35% to \$7 million, now making up 9.23% of the total revenue. The city in lieu of taxes also increased to \$800,000, a 3.23% rise, representing 1.05% of the total.

Overall, the FY2026 budget shows modest growth across most categories, with tax transfers leading the increases, while sales taxes remained unchanged from the previous year.

FY26 Revenues by Revenue Source



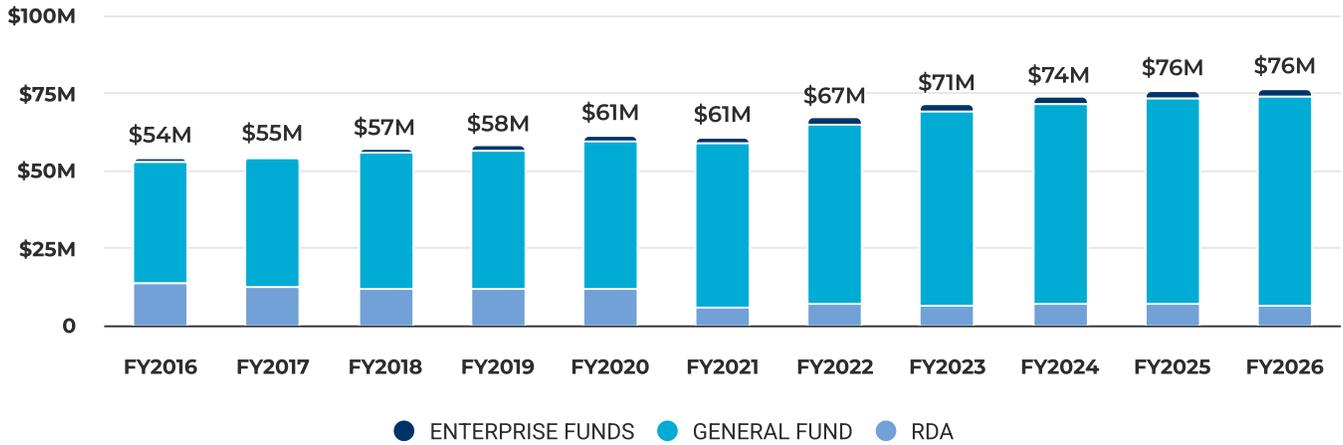
● CITY IN LIEU OF TAXES	\$800,000	1.05%
● FRANCHISE TAXES	\$9,770,000	12.80%
● PROPERTY TAXES	\$31,652,500	41.45%
● SALES TAXES	\$27,084,750	35.47%
● TAX TRANSFERS	\$7,046,700	9.23%

Tax Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
PROPERTY TAXES	29,866,794	27,854,632	31,483,000	31,652,500	0.54%
SALES TAXES	26,580,791	22,860,119	27,084,750	27,084,750	0.00%
FRANCHISE TAXES	9,937,263	8,312,664	9,740,000	9,770,000	0.31%
CITY IN LIEU OF TAXES	809,038	671,139	775,000	800,000	3.23%
TAX TRANSFERS	6,337,675	6,688,925	6,688,925	7,046,700	5.35%
Total Revenues	73,531,562	66,387,479	75,771,675	76,353,950	0.77%

Tax Revenues by Fund Type

Historical Revenues by Fund Type

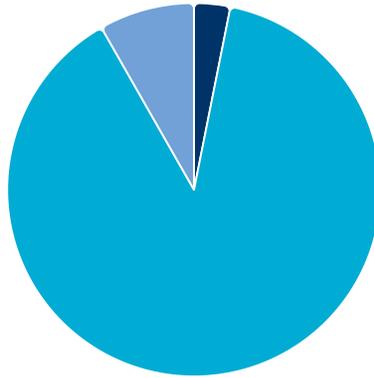


In FY2026, the total tax revenue by source reached \$76.4 million, marking a 0.77% increase from the previous year's \$75.8 million. The General Fund remained the largest category, accounting for 88.61% of the total at \$67.7 million, which is an increase of \$1.2 million or 1.82% compared to FY2025.

The Redevelopment Agency (RDA) fund experienced a notable decrease, dropping by \$626,700 or 9.05% to \$6.3 million, reducing its share of the total from 9.14% to 8.25%. Meanwhile, the Enterprise Funds saw a slight increase of \$1,000 or 0.04%, totaling \$2.4 million and representing 3.14% of the total revenue.

Overall, the General Fund continued to dominate the tax revenue composition with steady growth, while the RDA fund showed the largest decline among the top categories. The Enterprise Funds maintained a relatively stable contribution with a marginal increase.

FY26 Revenues by Fund Type



● ENTERPRISE FUNDS	\$2,397,000	3.14%
● GENERAL FUND	\$67,656,950	88.61%
● RDA	\$6,300,000	8.25%

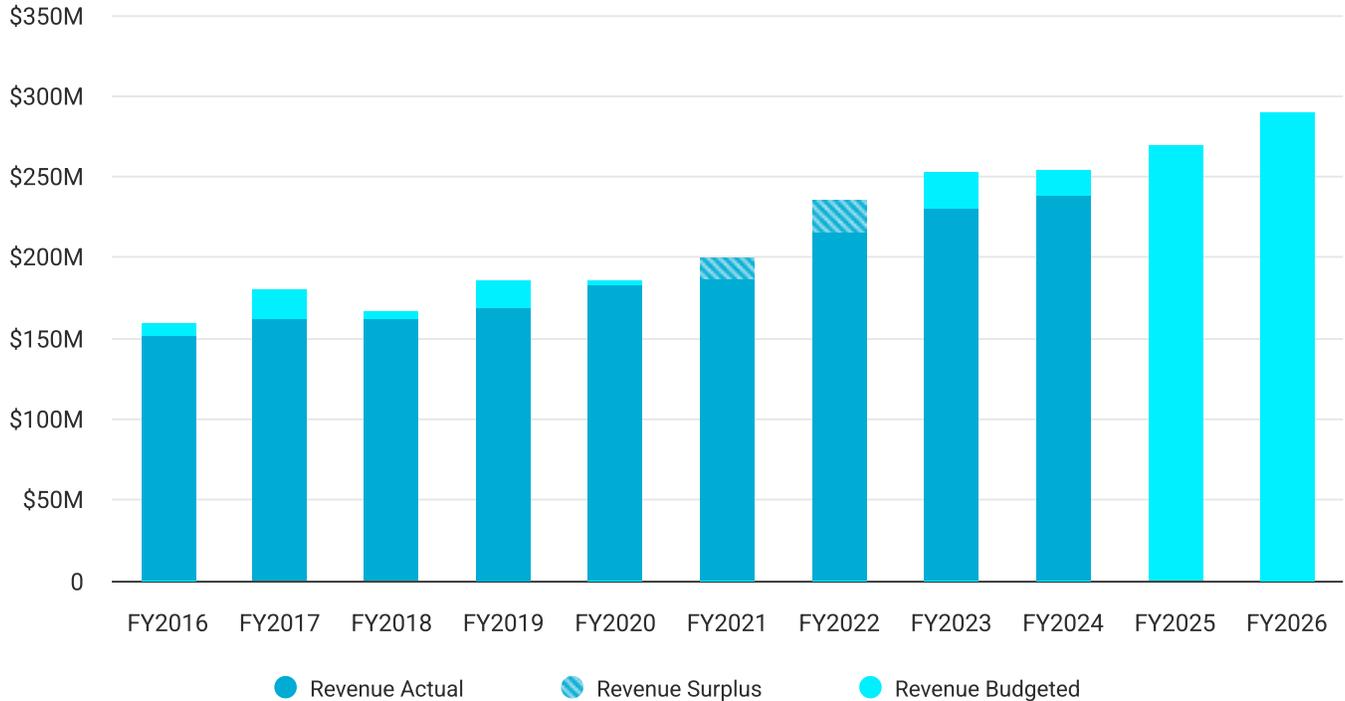
Tax Revenues by Fund Type

Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
GENERAL FUND	\$66,448,975.00	\$67,656,950.00	1.82%
RDA	\$6,926,700.00	\$6,300,000.00	-9.05%
ENTERPRISE FUNDS	\$2,396,000.00	\$2,397,000.00	0.04%
Total Revenues	\$75,771,675.00	\$76,353,950.00	0.77%

ALL REVENUE SOURCES SUMMARY

Revenue Summary

Historical Revenues Across Revenue Source

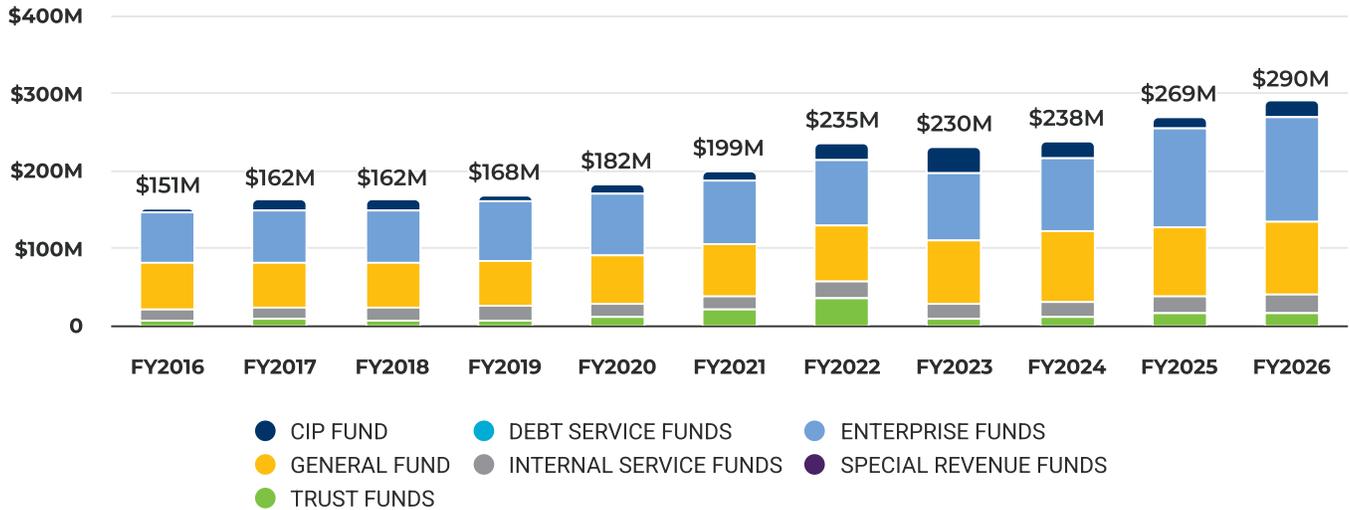


The budgeted revenue for FY2026 is \$289.9 million, representing a 7.81% increase from the previous year's budgeted revenue of \$268.9 million, which had grown by 5.74% from its prior period. This indicates a continued upward trend in the city's revenue projections.

There is no actual revenue data reported for FY2025, so comparisons are based solely on budgeted figures. The increase from \$268.9 million to \$289.9 million in budgeted revenue reflects a significant growth in anticipated funds for FY2026.

Revenues by Fund Type

Historical Revenues by Fund Type

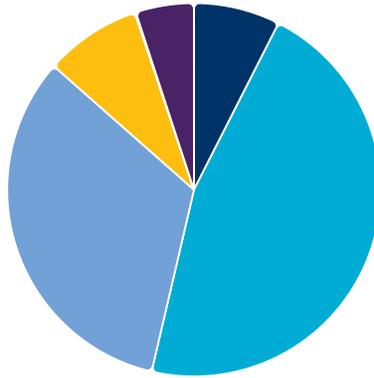


In FY2026, the total revenue by fund type increased to \$289.9 million, marking a 7.81% rise from the previous year's \$268.9 million. The largest revenue source remained the Enterprise Funds, contributing \$133.8 million or 46.16% of the total, which is a \$7.3 million increase representing a 5.79% growth from FY2025.

The General Fund also saw a notable increase, rising by \$5.2 million or 5.78% to \$95.3 million, accounting for 32.87% of total revenues. Internal Service Funds grew by \$2.4 million, a 10.98% increase, reaching \$24.2 million and making up 8.35% of the total.

The Capital Improvement Program (CIP) Fund experienced a significant rebound, increasing by \$6.4 million or 42.23% to \$21.7 million, which is 7.48% of the total revenue. Conversely, Trust Funds decreased by \$361,500 or 2.42% to \$14.6 million, representing 5.03% of the total. Special Revenue Funds remained steady at \$298,000, maintaining a minimal share of 0.1%, and Debt Service Funds stayed at zero.

FY26 Revenues by Fund Type



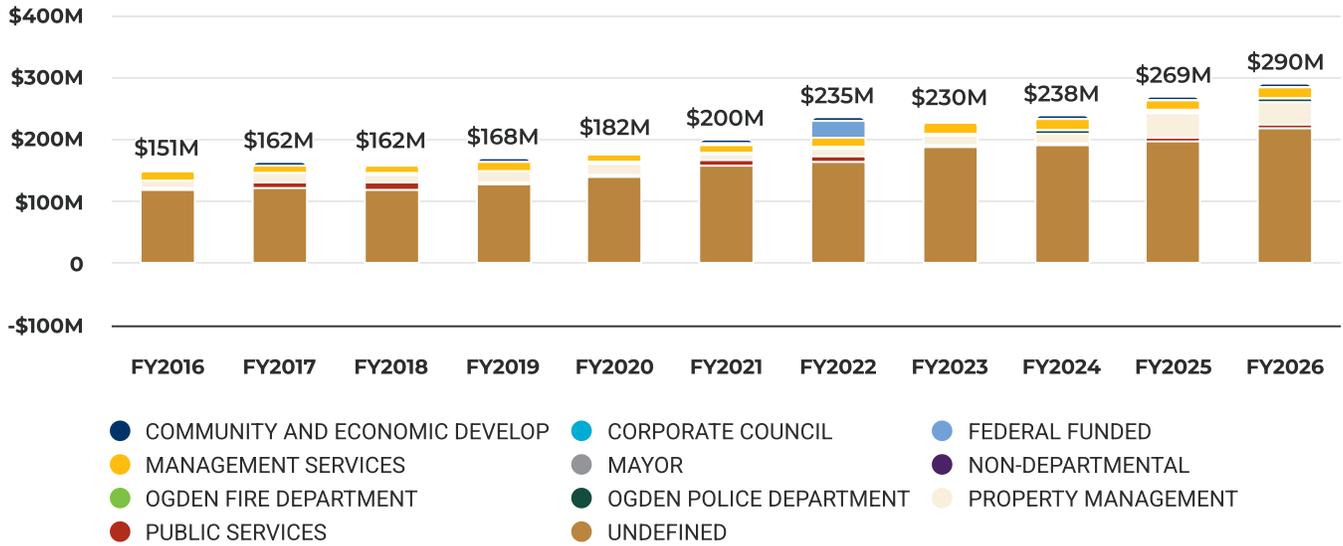
● CIP FUND	\$21,672,800	7.48%
● ENTERPRISE FUNDS	\$133,819,150	46.16%
● GENERAL FUND	\$95,296,875	32.87%
● INTERNAL SERVICE FUNDS	\$24,209,050	8.35%
● SPECIAL REVENUE FUNDS	\$298,000	0.10%
● TRUST FUNDS	\$14,582,850	5.03%

Revenues by Fund Type

Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
SPECIAL REVENUE FUNDS	\$298,000.00	\$298,000.00	0.00%
GENERAL FUND	\$90,085,850.00	\$95,296,875.00	5.78%
CIP FUND	\$15,238,050.00	\$21,672,800.00	42.23%
ENTERPRISE FUNDS	\$126,498,575.00	\$133,819,150.00	5.79%
INTERNAL SERVICE FUNDS	\$21,813,225.00	\$24,209,050.00	10.98%
TRUST FUNDS	\$14,944,350.00	\$14,582,850.00	-2.42%
Total Revenues	\$268,878,050.00	\$289,878,725.00	7.81%

Revenues by Department

Historical Revenues by Department



The total revenue for FY2026 is \$289.9 million, reflecting a 7.81% increase from the previous year's total of \$268.9 million. The largest revenue source remains the UNDEFINED category, which increased by \$19.5 million or 9.89%, reaching \$216.6 million and representing 74.73% of the total revenue.

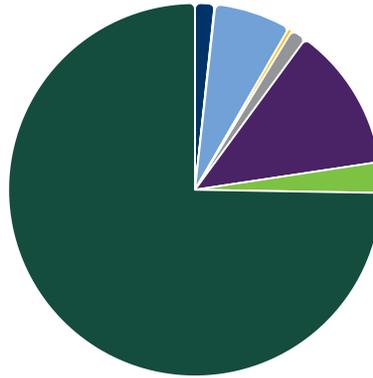
PROPERTY MANAGEMENT revenue decreased by \$1.3 million or 3.54% to \$36.4 million, accounting for 12.57% of the total. MANAGEMENT SERVICES saw a notable increase of \$2.7 million or 16.42%, rising to \$19.2 million and making up 6.63% of the total revenue.

PUBLIC SERVICES revenue grew by \$965,850 or 14.37%, totaling \$7.7 million and representing 2.65% of the total. COMMUNITY AND ECONOMIC DEVELOPMENT remained relatively stable with a slight increase of \$6,525 or 0.13%, totaling \$4.9 million and comprising 1.68% of the total.

Revenues for the OGDEN POLICE DEPARTMENT decreased by \$400,550 or 9.38% to \$3.9 million, which is 1.33% of the total. The OGDEN FIRE DEPARTMENT experienced a significant decrease of \$490,700 or 32.96%, falling to \$998,175 and representing 0.34% of the total revenue.

CORPORATE COUNCIL revenue increased by \$55,825 or 45.4%, reaching \$178,800 and accounting for 0.06% of the total. The MAYOR and FEDERAL FUNDED categories remained at \$0, contributing 0% to the total revenue.

FY26 Revenues by Department



● COMMUNITY AND ECONOMIC DEVELOP	\$4,865,700	1.68%
● CORPORATE COUNCIL	\$178,800	0.06%
● MANAGEMENT SERVICES	\$19,218,575	6.63%
● OGDEN FIRE DEPARTMENT	\$998,175	0.34%
● OGDEN POLICE DEPARTMENT	\$3,869,300	1.33%
● PROPERTY MANAGEMENT	\$36,429,525	12.57%
● PUBLIC SERVICES	\$7,685,600	2.65%
● UNDEFINED	\$216,633,050	74.73%

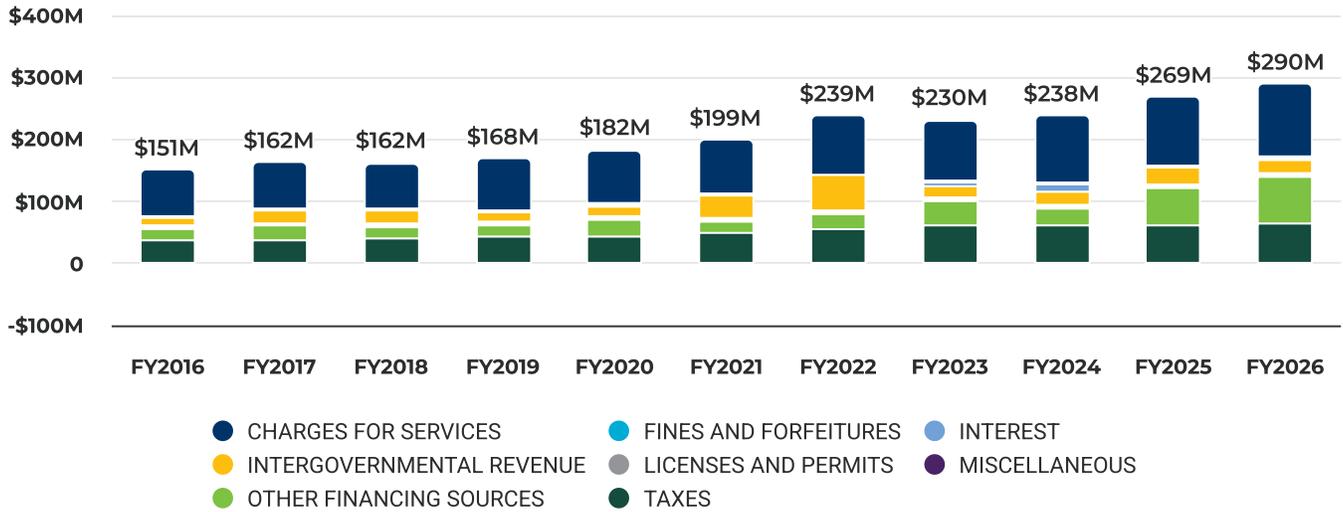
Revenues by Department

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
MAYOR	-	60,750	-	-	-
MANAGEMENT SERVICES	16,814,337	15,780,833	16,508,000	19,218,575	16.42%
CORPORATE COUNCIL	151,377	100,719	122,975	178,800	45.40%
OGDEN POLICE DEPARTMENT	3,998,528	2,984,439	4,269,850	3,869,300	-9.38%
OGDEN FIRE DEPARTMENT	1,079,416	902,035	1,488,875	998,175	-32.96%
COMMUNITY AND ECONOMIC DEVELOP	5,951,247	5,716,431	4,859,175	4,865,700	0.13%
PUBLIC SERVICES	5,198,046	3,111,623	6,719,750	7,685,600	14.37%
PROPERTY MANAGEMENT	15,190,045	11,279,363	37,765,950	36,429,525	-3.54%
NON-DEPARTMENTAL	-135,305	-	-	-	-
UNDEFINED	189,533,987	202,763,723	197,143,475	216,633,050	9.89%
ARPA FEDERAL FUNDED	-	4,000,000	-	-	-
Total Revenues	237,781,678	246,699,916	268,878,050	289,878,725	7.81%



Revenues by Revenue Source

Historical Revenues by Revenue Source



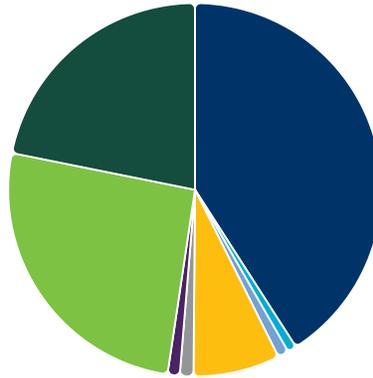
The total revenue for FY2026 is \$289.9 million, representing a 7.81% increase from the previous year's total of \$268.9 million. Charges for Services remain the largest revenue source at \$118.6 million, accounting for 40.91% of the total, and have increased by \$6.9 million or 6.18% compared to the prior year.

Other Financing Sources is the second-largest category, rising to \$74.8 million or 25.8% of total revenue. This category saw a significant increase of \$14.9 million, which is a 24.89% growth from the previous year. Taxes rank third at \$63.3 million, making up 21.84% of total revenue, with a modest increase of \$851,200 or 1.36%.

Intergovernmental Revenue decreased to \$21.7 million, representing 7.5% of total revenue, which is a decline of \$3.9 million or 15.26% from the prior year. Licenses and Permits remain steady at \$3.4 million, comprising 1.18% of total revenue, with no change from the previous year.

Miscellaneous revenue increased to \$3.1 million, or 1.06% of the total, marking a \$1.1 million or 54.53% rise. Interest income also grew to \$2.7 million, 0.94% of total revenue, with an increase of \$1.2 million or 74.84%. Fines and Forfeitures remain unchanged at \$2.3 million, accounting for 0.78% of total revenue.

FY26 Revenues by Revenue Source

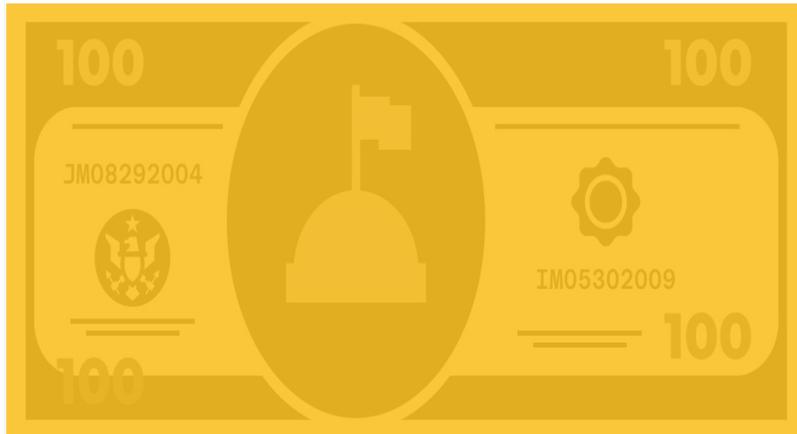


● CHARGES FOR SERVICES	\$118,599,525	40.91%
● FINES AND FORFEITURES	\$2,250,000	0.78%
● INTEREST	\$2,721,250	0.94%
● INTERGOVERNMENTAL REVENUE	\$21,728,450	7.50%
● LICENSES AND PERMITS	\$3,420,000	1.18%
● MISCELLANEOUS	\$3,077,925	1.06%
● OTHER FINANCING SOURCES	\$74,779,325	25.80%
● TAXES	\$63,302,250	21.84%

Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
TAXES	60,576,684	53,243,855	62,451,050	63,302,250	1.36%
LICENSES AND PERMITS	4,341,885	3,834,363	3,420,000	3,420,000	0.00%
INTERGOVERNMENTAL REVENUE	20,165,718	17,724,207	25,640,350	21,728,450	-15.26%
CHARGES FOR SERVICES	106,576,494	125,389,985	111,692,250	118,599,525	6.18%
FINES AND FORFEITURES	2,484,094	2,418,434	2,250,000	2,250,000	0.00%
INTEREST	13,571,083	2,260,443	1,556,400	2,721,250	74.84%
MISCELLANEOUS	2,758,755	4,076,331	1,991,850	3,077,925	54.53%
OTHER FINANCING SOURCES	27,306,965	37,752,298	59,876,150	74,779,325	24.89%
Total Revenues	237,781,678	246,699,916	268,878,050	289,878,725	7.81%

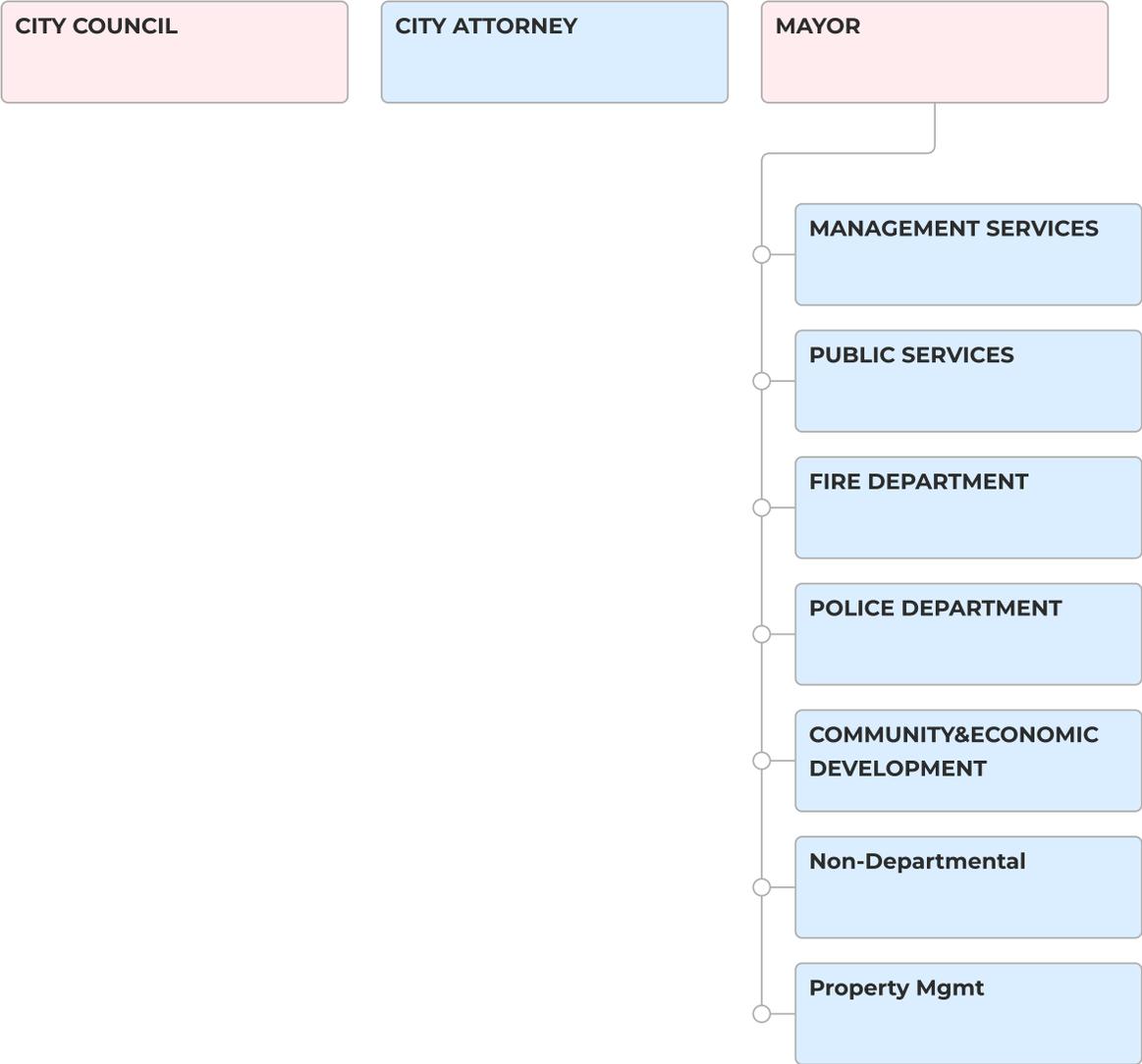
DEPARTMENTS



Departments are formal organizational units of the City established by ordinance or administrative authority to deliver related municipal services under a designated director. Each department is responsible for executing City policies and programs; managing personnel, assets, and budgets; ensuring regulatory compliance; and coordinating with other departments to meet community priorities. Department budgets summarize resources, services, performance measures, and key initiatives within their areas of responsibility.

Organizational Structure

OGDEN CITY DEPARTMENTS



Department and Fund Relationship

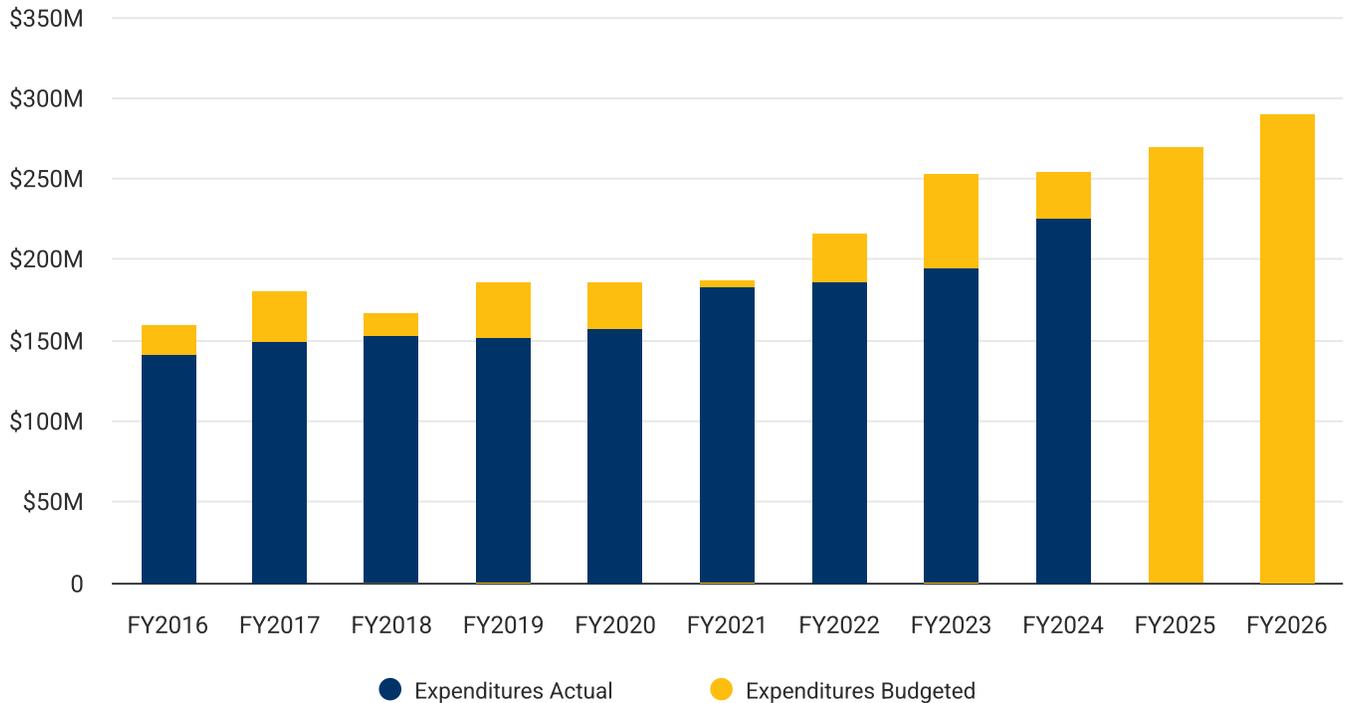
Funds	Mayor	City Council	City Attorney	CED	Fire	Mgmt Svcs	Non-Dept	Police	Property Mgmt	Public Svcs	TOTAL
General Fund	1,271,875	1,874,125	2,412,875	8,217,375	11,673,750	7,531,400	13,452,325	31,829,375	-	17,033,775	95,296,875
Downtown Ogden Spcl Assess	-	-	-	-	-	-	-	-	-	-	-
Tourism & Marketing	-	-	-	298,000	-	-	-	-	-	-	298,000
Capital Improvement Projects	-	8,000,000	-	155,800	1,735,000	-	1,440,000	-	-	10,342,000	21,672,800
Water Utility	-	-	-	-	-	1,558,425	-	-	-	35,278,950	36,837,375
Sanitary Sewer Utility	-	-	-	-	-	-	-	-	-	17,970,325	17,970,325
Refuse Utility	-	-	-	-	-	-	-	-	-	9,196,675	9,196,675
Airport	-	-	-	5,061,575	-	-	-	-	-	-	5,061,575
Golf Courses	-	-	-	-	-	-	-	-	-	3,221,125	3,221,125
Recreation	-	-	-	-	-	-	-	-	-	242,500	242,500
Parking & Mobility	-	-	-	-	-	2,741,950	-	-	-	-	2,741,950
Property Management (BDO)	-	-	-	-	-	-	-	-	36,429,525	-	36,429,525
Storm Sewer Utility	-	-	-	-	-	-	-	-	-	9,407,100	9,407,100
Medical Services	-	-	-	-	12,711,000	-	-	-	-	-	12,711,000
Fleet and Facilities	-	-	-	-	-	14,330,000	-	-	-	-	14,330,000
Information Technology	-	-	-	-	-	7,077,075	-	-	-	-	7,077,075
Risk Management	-	-	-	-	-	2,801,975	-	-	-	-	2,801,975
Gomer Nicholas Non-Exp Trust	-	-	-	-	-	-	-	-	-	7,500	7,500
Cemetery Perpetual Care Trust	-	-	-	-	-	-	-	-	-	21,750	21,750
Misc. Grants & Donations Trust	-	-	178,800	163,400	897,875	-	-	2,451,575	-	3,000	3,694,650
Major Grants Expendable Trust	-	-	-	10,858,950	-	-	-	-	-	-	10,858,950
TOTAL	1,271,875	9,874,125	2,591,675	24,755,100	27,017,625	36,040,825	14,892,325	34,280,950	36,429,525	102,724,700	289,878,725



All Departments Summary

Expenditure Summary

Historical Expenditures Across Department

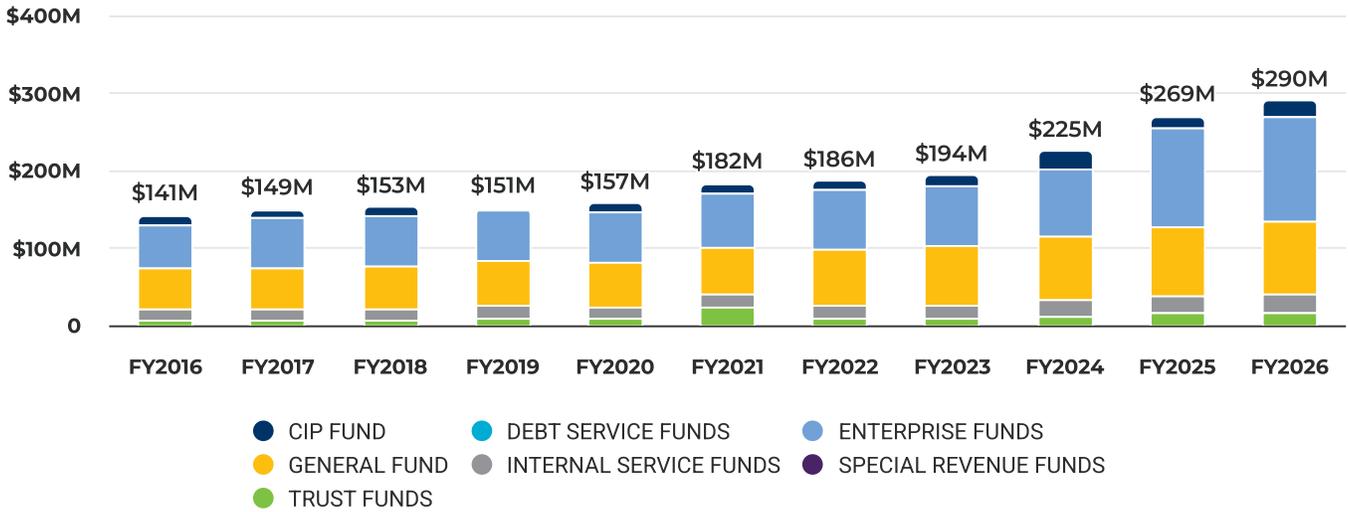


The All Departments Summary for the Expenditure Budget shows an increase in the target budget year, FY2026, with expenditures budgeted at \$289.9 million, which is a 7.81% increase from the previous year, FY2025. In comparison, FY2025 had expenditures budgeted at \$268.9 million, reflecting a 5.74% increase from its prior period.

This indicates a continued upward trend in budgeted expenditures, with FY2026 experiencing a larger percentage increase than FY2025. The total budgeted expenditures have grown by \$21 million from FY2025 to FY2026, highlighting a significant rise in planned spending across all departments.

All Departments - Expenditures by Fund Type

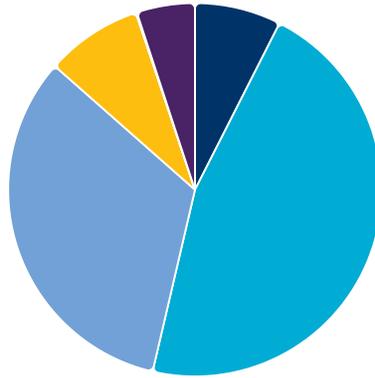
Historical Expenditures by Fund Type



The total expenditures for FY2026 increased by 7.81% to \$289.9 million compared to the previous year. Enterprise Funds remained the largest category, accounting for 46.16% of the total at \$133.8 million, which is a 5.79% increase of \$7.3 million from the prior year. The General Fund followed, representing 32.87% of the total with \$95.3 million, up 5.78% or \$5.2 million.

Internal Service Funds also saw a notable increase, rising 10.98% to \$24.2 million and making up 8.35% of the total budget. The CIP Fund experienced a significant rebound, increasing by 42.23% to \$21.7 million and comprising 7.48% of the total, reversing the previous year's decline. Conversely, Trust Funds decreased slightly by 2.42% to \$14.6 million, representing 5.03% of the total budget. Special Revenue Funds remained steady at \$298,000, maintaining a minimal share of 0.1% of total expenditures. Debt Service Funds continued to have no expenditures.

FY26 Expenditures by Fund Type



● CIP FUND	\$21,672,800	7.48%
● ENTERPRISE FUNDS	\$133,819,150	46.16%
● GENERAL FUND	\$95,296,875	32.87%
● INTERNAL SERVICE FUNDS	\$24,209,050	8.35%
● SPECIAL REVENUE FUNDS	\$298,000	0.10%
● TRUST FUNDS	\$14,582,850	5.03%

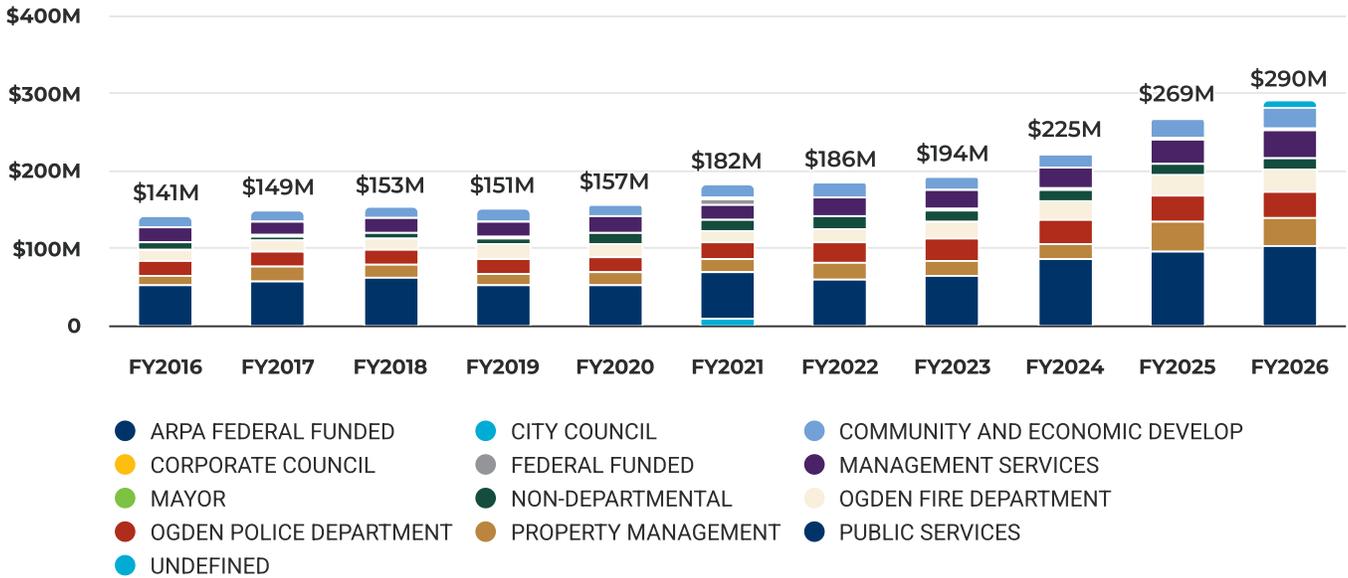
All Departments - Expenditures by Fund Type

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
SPECIAL REVENUE FUNDS				
TOURISM AND MARKETING	\$270,244.06	\$248,803.37	\$298,000.00	\$298,000.00
Total SPECIAL REVENUE FUNDS	\$270,244.06	\$248,803.37	\$298,000.00	\$298,000.00
GENERAL FUND				
GENERAL FUND	\$82,977,648.72	\$88,634,075.07	\$90,085,850.00	\$95,296,875.00
Total GENERAL FUND	\$82,977,648.72	\$88,634,075.07	\$90,085,850.00	\$95,296,875.00
CIP FUND				
CAPITAL IMPROVEMENT PLAN FUND	\$24,984,114.64	\$22,814,907.15	\$15,238,050.00	\$21,672,800.00
Total CIP FUND	\$24,984,114.64	\$22,814,907.15	\$15,238,050.00	\$21,672,800.00
ENTERPRISE FUNDS				
WATER UTILITY	\$24,270,235.95	\$24,544,571.11	\$34,736,100.00	\$36,837,375.00
SANITARY SEWER UTILITY	\$13,031,391.93	\$14,112,679.64	\$17,134,650.00	\$17,970,325.00
REFUSE UTILITY	\$6,637,138.14	\$6,170,652.80	\$7,672,775.00	\$9,196,675.00
AIRPORT ENTERPRISE FUND	\$3,741,893.64	\$4,777,107.77	\$4,706,075.00	\$5,061,575.00
GOLF COURSE FUNDS	\$1,968,286.02	\$1,822,823.48	\$2,268,350.00	\$3,221,125.00
RECREATION	\$230,125.25	\$193,767.13	\$246,525.00	\$242,500.00
PARKING & MOBILITY	-	\$342,318.96	\$851,725.00	\$2,741,950.00
BDO INFRASTRUCTURE	\$6,443,484.91	\$4,787,313.42	\$7,315,950.00	\$6,765,225.00
BUSINESS DEPOT OGDEN	\$12,933,000.00	\$17,096,300.00	\$30,450,000.00	\$29,664,300.00
STORM SEWER UTILITY	\$4,772,064.90	\$5,713,236.66	\$8,195,100.00	\$9,407,100.00
MEDICAL SERVICES FUND	\$11,545,051.48	\$11,167,408.51	\$12,921,325.00	\$12,711,000.00
Total ENTERPRISE FUNDS	\$85,572,672.22	\$90,728,179.48	\$126,498,575.00	\$133,819,150.00
INTERNAL SERVICE FUNDS				
FLEET AND FACILITIES SERVICES	\$11,353,871.11	\$11,775,311.49	\$12,726,525.00	\$14,330,000.00
INFORMATION TECHNOLOGY SERVICE	\$6,521,219.34	\$6,175,926.24	\$6,542,350.00	\$7,077,075.00
RISK MANAGEMENT SERVICES	\$2,187,095.87	\$2,288,555.07	\$2,544,350.00	\$2,801,975.00
Total INTERNAL SERVICE FUNDS	\$20,062,186.32	\$20,239,792.80	\$21,813,225.00	\$24,209,050.00
TRUST FUNDS				
GOMER NICHOLAS NON-EXPENDABLE	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00
CEMETERY PERPETUAL CARE EXPEND	\$9,475.99	\$17,874.76	\$21,750.00	\$21,750.00
MISC GRANTS & DONATIONS	\$7,146,054.75	\$24,144,481.33	\$4,764,300.00	\$3,694,650.00
MAJOR GRANTS EXPENDABLE	\$3,983,829.18	\$5,992,729.47	\$10,150,800.00	\$10,858,950.00
Total TRUST FUNDS	\$11,146,859.92	\$30,162,585.56	\$14,944,350.00	\$14,582,850.00
Total Expenditures	\$225,013,725.88	\$252,828,343.43	\$268,878,050.00	\$289,878,725.00



All Departments - Expenditures by Department

Historical Expenditures by Department



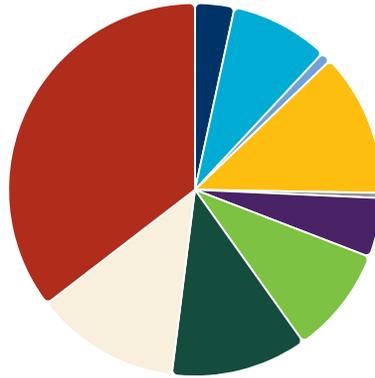
The total budget for all departments in FY2026 is \$289.9 million, reflecting a 7.81% increase from the previous year's \$268.9 million. Public Services remains the largest category, accounting for 35.44% of the total at \$102.7 million, which is a \$7.4 million or 7.8% increase from FY2025.

Property Management decreased slightly by \$1.3 million or 3.54% to \$36.4 million, representing 12.57% of the total budget. Management Services saw a notable increase of \$4.7 million or 15.01%, reaching \$36 million and comprising 12.43% of the total. The Ogden Police Department's budget rose by \$1 million or 3.02% to \$34.3 million, making up 11.83% of the total.

The Ogden Fire Department experienced a decrease of \$980,725 or 3.5%, with a budget of \$27 million, representing 9.32% of the total. Community and Economic Development remained relatively stable with a slight decrease of \$68,775 or 0.28%, holding steady at \$24.8 million and 8.54% of the total budget.

Non-Departmental expenditures increased by \$1.4 million or 10.6% to \$14.9 million, accounting for 5.14% of the total. The City Council budget saw a significant increase of \$8.2 million or 482.6%, rising to \$9.9 million and representing 3.41% of the total. Corporate Council increased by \$256,600 or 10.99% to \$2.6 million, and the Mayor's budget grew by \$380,475 or 42.68% to \$1.3 million, comprising 0.89% and 0.44% of the total budget respectively.

FY26 Expenditures by Department



● CITY COUNCIL	\$9,874,125	3.41%
● COMMUNITY AND ECONOMIC DEVELOP	\$24,755,100	8.54%
● CORPORATE COUNCIL	\$2,591,675	0.89%
● MANAGEMENT SERVICES	\$36,040,825	12.43%
● MAYOR	\$1,271,875	0.44%
● NON-DEPARTMENTAL	\$14,892,325	5.14%
● OGDEN FIRE DEPARTMENT	\$27,017,625	9.32%
● OGDEN POLICE DEPARTMENT	\$34,280,950	11.83%
● PROPERTY MANAGEMENT	\$36,429,525	12.57%
● PUBLIC SERVICES	\$102,724,700	35.44%

All Departments - Expenditures by Department by Division

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
MAYOR				
MAYOR	\$616,405.23	\$918,072.98	\$891,400.00	\$1,271,875.00
MAYOR GRANTS	\$17,000.00	\$35,470.10	-	-
Total MAYOR	\$633,405.23	\$953,543.08	\$891,400.00	\$1,271,875.00
CITY COUNCIL				
COUNCIL	\$1,161,643.20	\$1,469,813.59	\$1,694,850.00	\$1,874,125.00
CIP COUNCIL	-	-	-	\$8,000,000.00
Total CITY COUNCIL	\$1,161,643.20	\$1,469,813.59	\$1,694,850.00	\$9,874,125.00
MANAGEMENT SERVICES				
MS ADMINISTRATION	\$508,930.66	\$822,282.04	\$860,950.00	\$934,475.00
MS MARKETING	\$343,189.99	\$480,755.09	\$456,025.00	\$701,375.00
MS JUSTICE COURT	\$1,807,418.15	\$1,765,554.99	\$1,985,875.00	\$2,011,700.00
MS HUMAN RESOURCES	\$532,390.44	\$779,496.19	\$885,900.00	\$951,425.00
MS COMPROLLER	\$738,091.42	\$987,712.46	\$1,136,700.00	\$1,112,175.00
MS FISCAL OPERATIONS	\$595,746.42	\$783,615.79	\$880,000.00	\$897,625.00
MS PURCHASING	\$273,582.67	\$288,589.23	\$409,525.00	\$333,200.00
MS RECORDERS	\$427,637.50	\$502,104.57	\$589,825.00	\$589,425.00
UTILITY BILLING	\$1,291,027.21	\$1,192,797.27	\$1,467,025.00	\$1,558,425.00
PARKING & MOBILITY	-	\$342,318.96	\$851,725.00	\$2,741,950.00
FLEET & FACILITIES DEBT SERVICE	\$17,878.12	\$196,869.20	\$196,875.00	\$197,000.00



Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
FLEET SERVICES	\$6,606,079.51	\$7,088,016.36	\$8,723,425.00	\$9,383,925.00
FACILITIES SERVICES	\$3,905,594.84	\$3,500,489.16	\$3,128,375.00	\$3,799,325.00
FLEET STORES	\$824,318.64	\$989,936.77	\$677,850.00	\$949,750.00
IT DEBT SERVICE	\$188,653.24	-	-	-
IT SERVICE	\$6,332,566.10	\$6,175,926.24	\$6,542,350.00	\$7,077,075.00
RISK MANAGEMENT SERVICES	\$2,187,095.87	\$2,288,555.07	\$2,544,350.00	\$2,801,975.00
MISC GRANTS-IT	\$448.49	-	-	-
Total MANAGEMENT SERVICES	\$26,580,649.27	\$28,185,019.39	\$31,336,775.00	\$36,040,825.00
CORPORATE COUNCIL				
ATTORNEY	\$1,669,382.45	\$2,087,269.04	\$2,335,075.00	\$2,591,675.00
Total CORPORATE COUNCIL	\$1,669,382.45	\$2,087,269.04	\$2,335,075.00	\$2,591,675.00
OGDEN POLICE DEPARTMENT				
OPD ADMINISTRATION	\$5,743,513.64	\$5,106,896.85	\$6,259,175.00	\$8,710,825.00
OPD UNIFORM	\$15,271,508.12	\$11,629,001.92	\$16,247,200.00	\$21,117,150.00
OPD INVESTIGATIONS	\$6,898,613.24	\$5,804,462.09	\$7,702,000.00	\$3,181,950.00
OPD SUPPORT SERVICES	\$2,475,431.14	\$1,864,023.29	\$3,067,800.00	\$1,271,025.00
Total OGDEN POLICE DEPARTMENT	\$30,389,066.14	\$24,404,384.15	\$33,276,175.00	\$34,280,950.00
OGDEN FIRE DEPARTMENT				
OFD ADMINISTRATION	\$1,568,060.53	\$1,451,836.57	\$2,217,625.00	\$1,695,225.00
OFD PREVENTION	\$622,637.58	\$398,805.85	\$682,800.00	\$663,625.00
OFD OPERATIONS	\$9,285,188.37	\$6,561,303.73	\$9,318,875.00	\$9,852,500.00
OFD EMERGENCY MANAGEMENT	\$6,057.97	\$9,717.33	\$29,750.00	\$30,200.00
OFD TRAINING	\$160,311.06	\$231,440.81	\$327,975.00	\$330,075.00
CIP FIRE DEPARTMENT	-	-	\$2,500,000.00	\$1,735,000.00
AIRPORT OFD PREVENTION	\$20,745.87	\$33,642.72	-	-
MEDICAL TRANSFERS	\$2,645,000.00	\$2,500,000.00	\$2,500,000.00	\$1,500,000.00
MEDICAL DEBT SERVICE	\$30,958.69	-	-	-
MEDICAL SERVICES	\$5,502,916.00	\$5,382,841.18	\$6,276,375.00	\$6,884,575.00
FIRE PARAMEDICS	\$3,366,176.79	\$3,284,567.33	\$4,028,350.00	\$4,175,000.00
FIRE TRAINING	-	-	\$116,600.00	\$151,425.00
Total OGDEN FIRE DEPARTMENT	\$23,208,052.86	\$19,854,155.52	\$27,998,350.00	\$27,017,625.00
COMMUNITY AND ECONOMIC DEVELOP				
CED BUSINESS DEVELOPMENT	\$1,485,948.17	\$816,248.99	\$2,206,000.00	\$2,165,100.00
CED ADMINISTRATION	\$1,269,382.59	\$875,928.09	\$1,126,050.00	\$971,050.00
CED PLANNING	\$764,808.67	\$1,037,067.09	\$1,370,175.00	\$1,157,475.00
CED BUILDING, BUSINESS, & CODE SERVICES	\$2,309,326.82	\$2,332,677.49	\$2,918,850.00	\$2,931,625.00
CED ARTS, CULTURE & EVENTS	\$1,232,835.37	\$1,101,585.31	\$1,293,150.00	\$1,164,700.00
CED COMMUNITY DEVELOPMENT	\$3,613,957.02	\$6,166,400.55	\$9,115,825.00	\$9,984,725.00
CED UNION STATION	\$1,122,579.07	\$1,096,428.19	\$885,625.00	\$865,050.00
TOURISM & MARKETING	\$270,244.06	\$248,803.37	\$298,000.00	\$298,000.00
CIP PLANNING	\$91,221.70	\$305,014.28	-	-
CIP BUSINESS DEVELOPMENT	\$236,247.53	\$135,816.33	\$801,625.00	\$53,300.00
CIP ARTS, CULTURE AND EVENTS	\$79,824.40	\$11,997.08	\$102,500.00	\$102,500.00
AIRPORT DEBT SERVICE	\$2,681.84	\$144,188.55	\$115,425.00	\$115,425.00
AIRPORT OPERATIONS	\$3,718,465.93	\$4,599,276.50	\$4,590,650.00	\$4,946,150.00



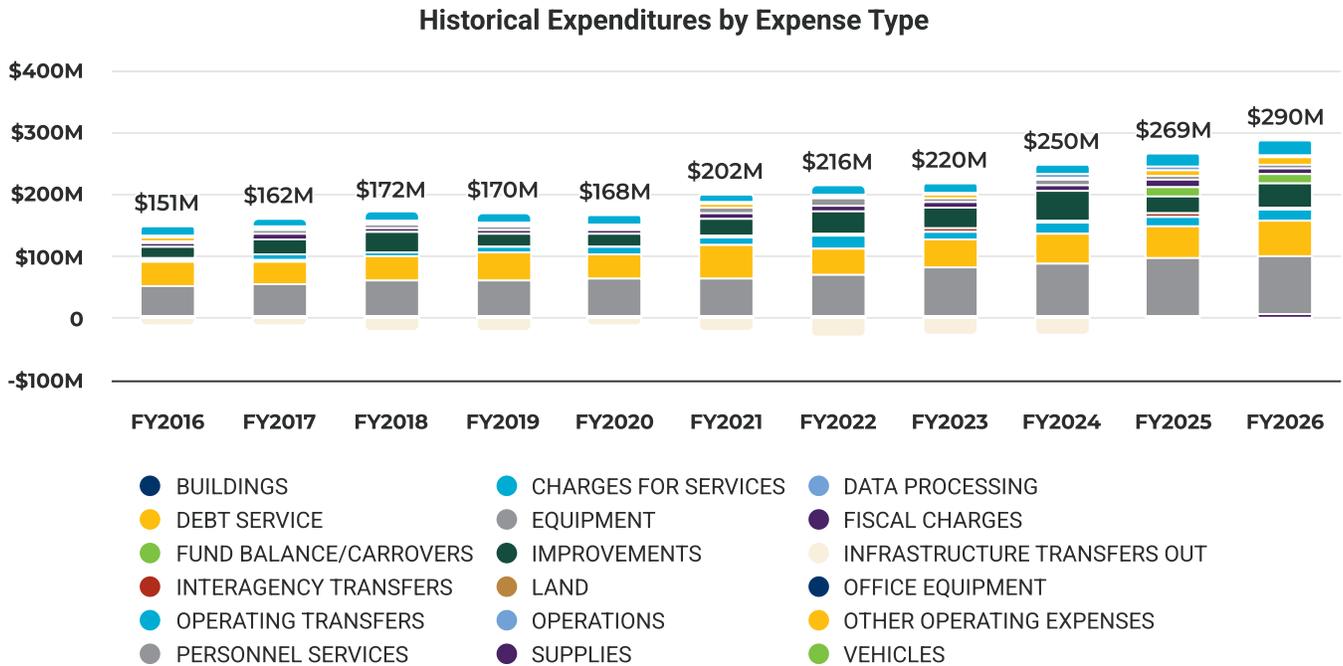
Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
Total COMMUNITY AND ECONOMIC DEVELOP	\$16,197,523.17	\$18,871,431.82	\$24,823,875.00	\$24,755,100.00
PUBLIC SERVICES				
PS ADMINISTRATION	\$501,561.56	\$718,387.03	\$840,500.00	\$832,900.00
PS PARKS & CEMETERY	\$5,254,933.99	\$5,240,394.25	\$5,707,250.00	\$5,829,075.00
PS CHRISTMAS VILLAGE	\$317,316.40	\$336,519.96	\$349,675.00	\$362,775.00
PS STREETS	\$3,566,647.40	\$3,380,542.83	\$4,405,250.00	\$4,502,175.00
PS ENGINEERING	\$1,771,962.04	\$1,360,417.83	\$2,107,625.00	\$2,135,250.00
PS RECREATION	\$1,997,435.66	\$1,931,736.24	\$2,318,425.00	\$3,374,600.00
CIP PUBLIC SERVICES ADMIN	\$15,972.50	\$8,382.50	\$50,000.00	-
CIP PARKS & CEMETERY	\$1,712,067.90	\$1,158,912.93	\$1,487,500.00	\$1,007,500.00
CIP STREETS	\$6,221,395.38	\$5,746,786.37	\$7,680,625.00	\$8,576,500.00
CIP RECREATION	\$15,187,831.29	\$13,229,862.16	\$1,527,450.00	\$758,000.00
WATER STORES	\$1,119,523.39	\$1,177,386.03	\$949,425.00	\$973,400.00
WATER ENGINEERING	\$252,355.83	\$239,577.35	\$240,775.00	\$306,625.00
WATER UTILITY OPERATIONS	\$19,392,452.67	\$18,041,948.63	\$26,717,275.00	\$28,637,500.00
WATER DEBT SERVICE	\$2,214,876.85	\$3,892,861.83	\$5,361,600.00	\$5,361,425.00
SANITARY SEWER ENGINEERS	\$315,269.40	\$178,837.51	\$306,200.00	\$375,675.00
SANITARY SEWER OPERATIONS	\$12,249,317.77	\$13,381,044.75	\$15,695,600.00	\$16,462,675.00
SANITARY SEWER DEBT SERVICE	\$466,804.76	\$552,797.38	\$1,132,850.00	\$1,131,975.00
STORM SEWER OPERATIONS	\$4,181,816.84	\$5,253,394.46	\$7,116,175.00	\$8,395,550.00
STORM SEWER DEBT SERVICE	\$259,134.90	\$144,460.65	\$765,500.00	\$639,250.00
REFUSE OPERATIONS	\$6,637,138.14	\$6,170,652.80	\$7,672,775.00	\$9,196,675.00
GOLF DEBT SERVICE	-	\$133.27	-	-
GOLF COURSES	\$1,968,286.02	\$1,822,690.21	\$2,268,350.00	\$3,221,125.00
RECREATION PROGRAMS	\$230,125.25	\$193,767.13	\$246,525.00	\$242,500.00
STORM SEWER ENGINEERING	\$331,113.16	\$315,381.55	\$313,425.00	\$372,300.00
GOMER NICHOLAS TRANSFERS	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00
CEMETERY PERPETUAL CARE EXPEND	\$9,475.99	\$17,874.76	\$21,750.00	\$21,750.00
Total PUBLIC SERVICES	\$86,182,315.09	\$84,502,250.41	\$95,290,025.00	\$102,724,700.00
PROPERTY MANAGEMENT				
BDO OPERATIONS TRANSFERS	\$1,739,914.71	-	-	-
BDO INFRASTRUCTURE TRANSFERS	\$12,933,000.00	\$17,096,300.00	\$15,400,000.00	\$14,614,300.00
BDO OPERATIONS	\$4,703,570.20	\$4,787,313.42	\$7,315,950.00	\$6,765,225.00
BDO INFRASTRUCTURE	-	-	\$15,050,000.00	\$15,050,000.00
Total PROPERTY MANAGEMENT	\$19,376,484.91	\$21,883,613.42	\$37,765,950.00	\$36,429,525.00
NON-DEPARTMENTAL				
NON-DEPT BUILDINGS	\$1,385,439.50	\$1,236,723.82	\$1,242,850.00	\$1,404,150.00
NON-DEPT TRANSFERS	\$6,697,375.00	\$20,285,450.00	\$3,598,400.00	\$4,132,000.00
NON-DEPT MISCELLANEOUS	\$5,974,378.96	\$4,706,096.67	\$5,248,825.00	\$5,676,225.00
NON-DEPT DEBT SERVICE	\$1,151,641.26	\$2,301,724.38	\$2,287,150.00	\$2,239,950.00
CIP NON-DEPT BUILDINGS	\$896,450.83	\$1,418,523.37	\$400,000.00	\$1,010,000.00
CIP NON-DEPT TRANSFERS	\$100,000.00	\$87,000.00	-	-
CIP NON-DEPT MISCELLANEOUS	\$326,854.70	\$544,411.66	\$383,350.00	\$225,000.00
CIP NON-DEPT DEBT SERVICE	-\$8,996.04	\$5,186.85	-	-
CIP UNION STATION	\$125,244.45	\$163,013.62	\$305,000.00	\$205,000.00



Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
Total NON-DEPARTMENTAL	\$16,648,388.66	\$30,748,130.37	\$13,465,575.00	\$14,892,325.00
UNDEFINED				
MISC GRANTS	-	\$63,760.41	-	-
Total UNDEFINED	-	\$63,760.41	-	-
ARPA FEDERAL FUNDED				
ARPA FLEET	\$62,652.42	-	-	-
ARPA FIRE OPERATIONS	\$1,347,403.54	\$2,919,817.32	-	-
ARPA PARKS	\$140,310.28	-	-	-
ARPA FEDERAL FUNDS	\$1,416,448.66	\$10,724,219.11	-	-
ARPA POLICE UNIFORM FIELD OPERATIONS	-	\$6,160,935.80	-	-
Total ARPA FEDERAL FUNDED	\$2,966,814.90	\$19,804,972.23	-	-
Total Expenditures	\$225,013,725.88	\$252,828,343.43	\$268,878,050.00	\$289,878,725.00



All Departments - Expenditures by Expense Type



The total budget for FY2026 is \$289.9 million, reflecting a 7.81% increase from the previous year's total of \$268.9 million. Personnel Services remains the largest expense category at \$95.1 million, accounting for 32.8% of the total budget, with a \$3.4 million increase or 3.76% growth from the prior year.

Other Operating Expenses also saw a notable increase, rising by \$5 million or 9.54% to \$57.8 million, representing 19.93% of the total budget. Improvements experienced a significant increase of \$11.1 million or 42.48%, reaching \$37.2 million and making up 12.82% of the budget, reversing the previous year's decline in this category.

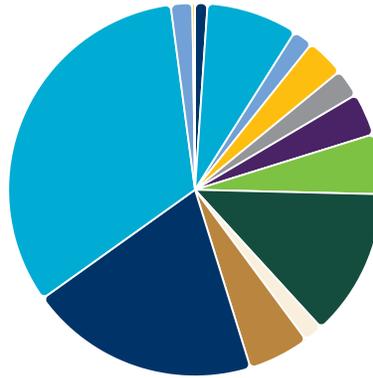
Charges for Services increased by \$1.9 million or 9.25% to \$22.8 million, maintaining a similar share of 7.88% of the total budget. Operating Transfers rose slightly by \$479,725 or 3.21% to \$15.4 million, while Fund Balance/Carrovers decreased by \$995,075 or 6.2% to \$15.1 million, now representing 5.2% of the budget.

Fiscal Charges increased by \$531,850 or 5.23% to \$10.7 million, whereas Debt Service decreased marginally by \$174,375 or 1.77% to \$9.7 million. Equipment expenses saw a slight decrease of \$59,250 or 0.83%, totaling \$7 million. Supplies increased by \$318,075 or 6.3% to \$5.4 million.

Among other changes, Vehicles expenses rose significantly by \$600,000 or 800% to \$675,000, while Interagency Transfers decreased by \$1.7 million or 26.31% to \$4.9 million. Data Processing increased by \$517,875 or 11.29% to \$5.1 million, and Buildings expenses remained relatively stable with a minor increase of \$20,000 or 0.64% to \$3.1 million.



FY26 Expenditures by Expense Type



● BUILDINGS	\$3,145,000	1.08%
● CHARGES FOR SERVICES	\$22,845,500	7.88%
● DATA PROCESSING	\$5,104,675	1.76%
● DEBT SERVICE	\$9,685,025	3.34%
● EQUIPMENT	\$7,047,425	2.43%
● FISCAL CHARGES	\$10,698,975	3.69%
● FUND BALANCE/CARROVERS	\$15,062,575	5.20%
● IMPROVEMENTS	\$37,152,500	12.82%
● INTERAGENCY TRANSFERS	\$4,850,050	1.67%
● OFFICE EQUIPMENT	\$4,500	0.00%
● OPERATING TRANSFERS	\$15,403,750	5.31%
● OTHER OPERATING EXPENSES	\$57,762,000	19.93%
● PERSONNEL SERVICES	\$95,076,800	32.80%
● SUPPLIES	\$5,364,950	1.85%
● VEHICLES	\$675,000	0.23%

All Departments - Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
PERSONNEL SERVICES	\$82,599,944.20	\$82,516,800.26	\$91,628,475.00	\$95,076,800.00
SUPPLIES	\$5,033,019.27	\$4,677,824.14	\$5,046,875.00	\$5,364,950.00
CHARGES FOR SERVICES	\$16,959,723.13	\$18,634,771.00	\$20,911,075.00	\$22,845,500.00
OTHER OPERATING EXPENSES	\$47,919,046.39	\$41,539,041.22	\$52,730,175.00	\$57,762,000.00
DATA PROCESSING	\$4,644,339.15	\$4,312,832.35	\$4,586,800.00	\$5,104,675.00
OPERATIONS	\$63,631.65	\$1,176.54	-	-
FISCAL CHARGES	\$9,669,875.00	\$10,167,125.00	\$10,167,125.00	\$10,698,975.00
DEBT SERVICE	\$4,323,633.62	\$7,238,222.11	\$9,859,400.00	\$9,685,025.00
LAND	\$308,451.50	\$410,295.00	-	-
BUILDINGS	\$915,372.96	\$7,292,911.25	\$3,125,000.00	\$3,145,000.00
IMPROVEMENTS	\$46,812,637.44	\$42,774,218.49	\$26,076,400.00	\$37,152,500.00
EQUIPMENT	\$8,564,384.42	\$5,478,373.35	\$7,106,675.00	\$7,047,425.00
VEHICLES	\$76,465.19	-	\$75,000.00	\$675,000.00
OFFICE EQUIPMENT	\$31,454.65	\$589.02	\$1,500.00	\$4,500.00
INFRASTRUCTURE TRANSFERS OUT	-\$25,291,127.69	-\$12,192,086.30	-	-
OPERATING TRANSFERS	\$18,839,550.00	\$33,394,375.00	\$14,924,025.00	\$15,403,750.00
FUND BALANCE/CARROVERS	-	-	\$16,057,650.00	\$15,062,575.00



Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
INTERAGENCY TRANSFERS	\$3,543,325.00	\$6,581,875.00	\$6,581,875.00	\$4,850,050.00
Total Expenditures	\$225,013,725.88	\$252,828,343.43	\$268,878,050.00	\$289,878,725.00



Mayor

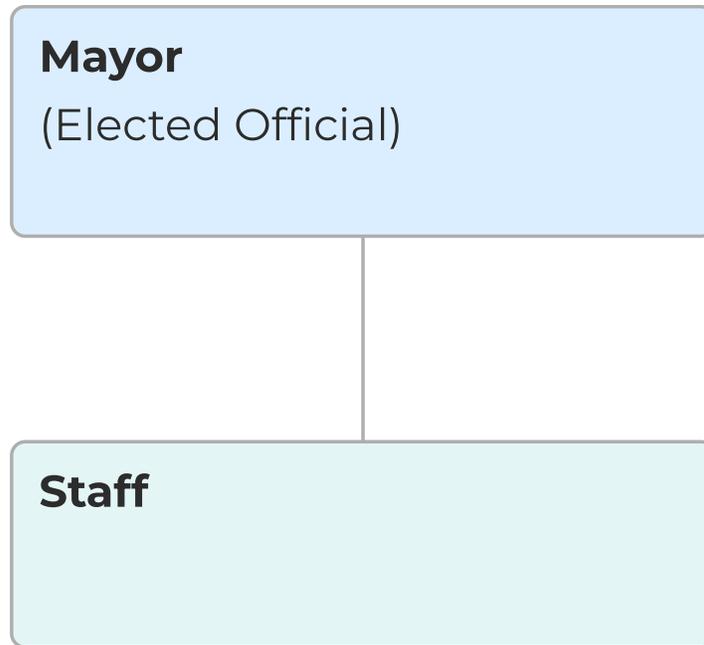
My priorities include building a trustworthy, collaborative and transparent leadership team within the City, affirming and reinforcing a collaborative culture with our people and partners, and engaging with the community authentically, broadly and transparently. My leadership and vision for Ogden's future must be aligned across all departments and to ensure collaborative execution for years to come. I am committed to swift and early wins that earn the support and trust of our people, and which set a clear direction for our future, and contribute to making Ogden a world-class American city for all of our staff and residents.



Organizational Structure

The Mayor is the Chief Executive Officer of the City with the responsibility for the efficient delivery of City Services, preparation of the proposed annual budget, and recommending policy alternatives to the City Council.

MAYOR Organizational Structure



Significant Changes

Mayor

The net change in the Mayor's FY2026 budget is an increase of \$380,475. 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 \$355,475. Additionally, with the additional two positions, increases to operating expense lines in the amount of \$25,000 are also included.

Summary of Staffing Changes for Mayor

Fund	Department	Division	Position Title	Reclassified	Added	Eliminated	Title Change	Transferred
General	Mayor	Mayor	Reclass Community Engagement Administrator grade STAFF150 to grade STAFF160	1				

Mayor Departmental Personnel Report

GENERAL FUND

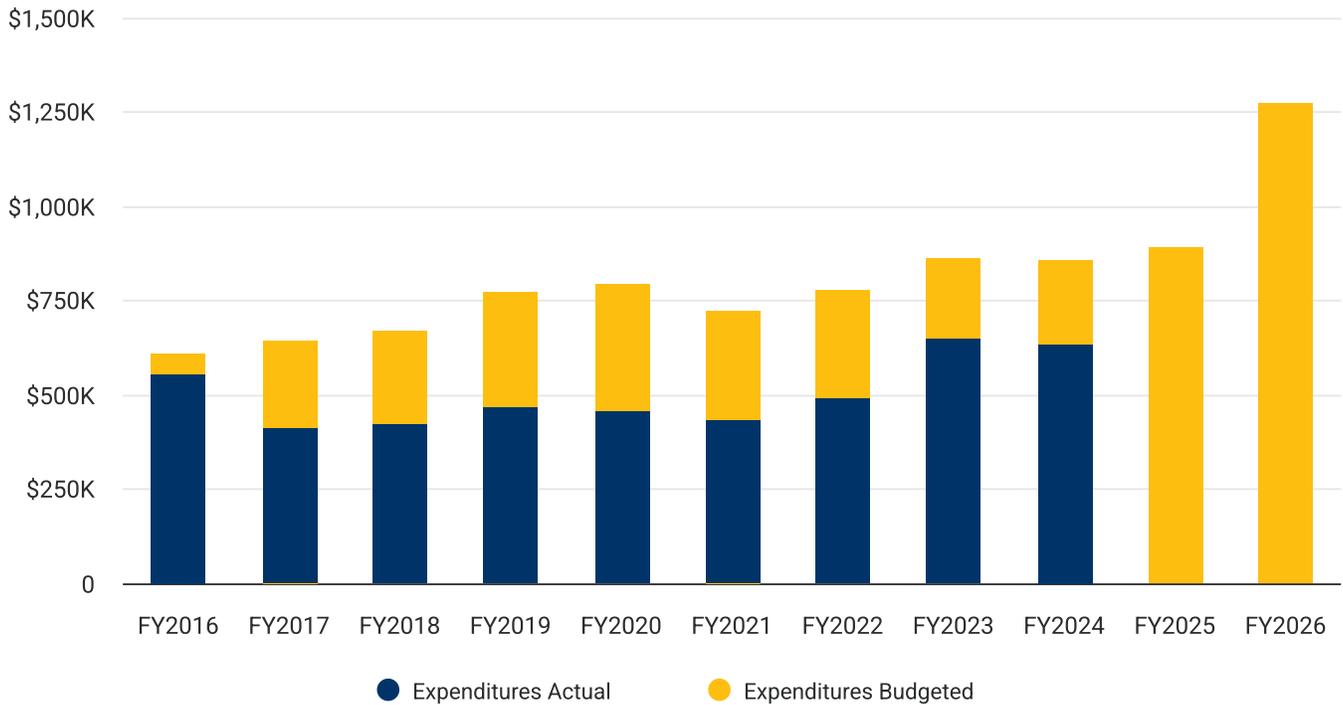
MAYOR

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
MAYOR	Mayor	1.00	1.00	1.00
CHIEF ADMINISTRATIVE OFFICER	CAO210	1.00	1.00	1.00
COMMUNITY ENGAGEMENT ADMINISTRATOR	STAFF150	1.00	1.00	1.00
EXECUTIVE ASSISTANT TO MAYOR/CAO	STAFF140	1.00	1.00	1.00
DIVISION TOTAL:		4.00	4.00	4.00
DEPARTMENT FULL TIME:		4.00	4.00	4.00
FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		0.00	0.00	0.00
TEMPORARY EQUIVALENTS:		0.00	1.10	1.10
TOTAL PERSONNEL:		4.00	5.10	5.10



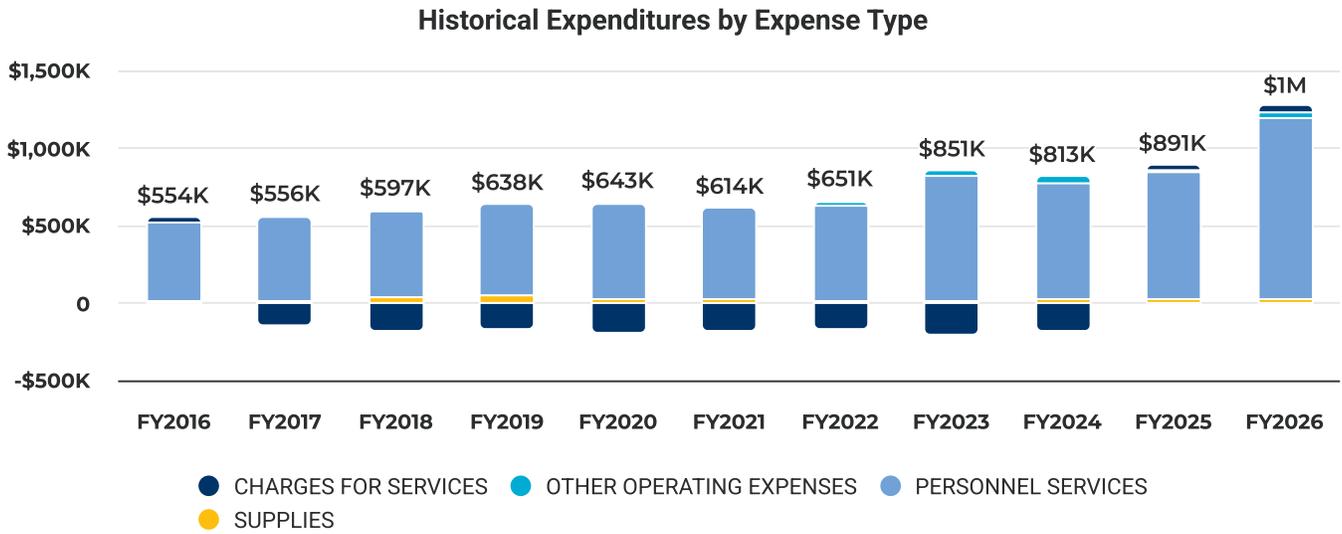
Mayor - Expenditure Summary

Historical Expenditures Across Department



In the target budget year FY2026, the Mayor's expenditures budgeted increased significantly to \$1.3 million, representing a 42.68% rise from the previous year's budgeted amount of \$891,400. This marks a substantial increase compared to the prior year's modest 3.87% growth in budgeted expenditures. The actual expenditures for the previous year were reported as \$0, indicating no recorded spending against the budgeted amount. Overall, the FY2026 budget reflects a notable expansion in planned expenditures for the Mayor's office compared to FY2025.

Mayor - Expenditures by Expense Type

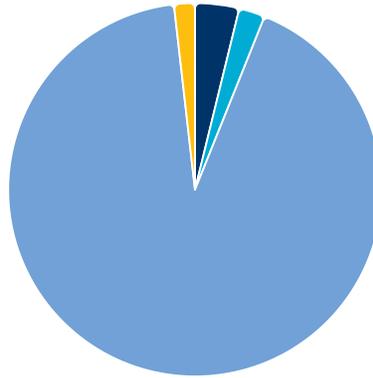


The Mayor's FY2026 budget totals \$1.3 million, marking a 42.68% increase from the previous year's \$891,400. Personnel Services remain the largest expense category, rising by \$355,475 or 43.56% to \$1.2 million, now representing 92.12% of the total budget, slightly up from 91.56% the prior year.

Charges for Services increased by \$16,250 or 50.39%, reaching \$48,500 and accounting for 3.81% of the total budget, up from 3.62%. Other Operating Expenses also saw a significant rise of \$12,825 or 79.91%, totaling \$28,875 and increasing their share from 1.8% to 2.27% of the budget.

Conversely, Supplies decreased by \$4,075 or 15.11% to \$22,900, reducing their portion of the budget from 3.03% to 1.8%. Overall, the budget shows notable growth in Personnel Services, Charges for Services, and Other Operating Expenses, while Supplies experienced a decline.

FY26 Expenditures by Expense Type



● CHARGES FOR SERVICES	\$48,500	3.81%
● OTHER OPERATING EXPENSES	\$28,875	2.27%
● PERSONNEL SERVICES	\$1,171,600	92.12%
● SUPPLIES	\$22,900	1.80%

Mayor - Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
PERSONNEL SERVICES					
MAYOR	\$738,930.94	\$823,865.56	\$816,125.00	\$1,171,600.00	43.56%
MAYOR GRANTS	-	\$9,670.89	-	-	-
Total PERSONNEL SERVICES	\$738,930.94	\$833,536.45	\$816,125.00	\$1,171,600.00	43.56%
SUPPLIES					
MAYOR	\$26,736.75	\$8,916.75	\$26,975.00	\$22,900.00	-15.11%
Total SUPPLIES	\$26,736.75	\$8,916.75	\$26,975.00	\$22,900.00	-15.11%
CHARGES FOR SERVICES					
MAYOR	-\$179,932.31	\$56,561.72	\$32,250.00	\$48,500.00	50.39%
Total CHARGES FOR SERVICES	-\$179,932.31	\$56,561.72	\$32,250.00	\$48,500.00	50.39%
OTHER OPERATING EXPENSES					
MAYOR	\$30,669.85	\$28,728.95	\$16,050.00	\$28,875.00	79.91%
MAYOR GRANTS	\$17,000.00	\$25,799.21	-	-	-
Total OTHER OPERATING EXPENSES	\$47,669.85	\$54,528.16	\$16,050.00	\$28,875.00	79.91%
Total Expenditures	\$633,405.23	\$953,543.08	\$891,400.00	\$1,271,875.00	42.68%

City Council

COUNCIL RESPONSIBILITIES - The Ogden City Council is the City's legislative body with responsibilities, including establishing laws and policies, adopting the City's budget, approving City general plans, deciding what services to provide and at what level, determining tax and fee rates, provide advice and consent for appointments of City positions, providing oversight of city functions, conducting financial and management audits, passing resolutions, and responding to the needs of citizens.



Organizational Structure

As the legislative arm of the local government, the City Council has the responsibility to establish the laws of the City through plans and ordinances, to determine what services should be provided and at what service level, to establish tax rates and fees, to conduct financial and management audits, to provide oversight of City functions, and to respond to the needs of the citizens of Ogden.

CITY COUNCIL



Significant Changes

City Council

The net change of the Council's FY2026 budget is an increase of \$179,275. Wage and benefit increases are in the Council's budget as described in the significant changes to employee compensation and benefits and total \$104,275. Additionally, a budget for expenses related improvements to the 3rd floor of the Municipal Building has been added in the amount of \$75,000 as a one-time budgeted amount.

Summary of Staffing Changes for City Council

There are no budgeted Staffing Changes for the Ogden City Council Department for FY2026.

City Council Departmental Personnel Report

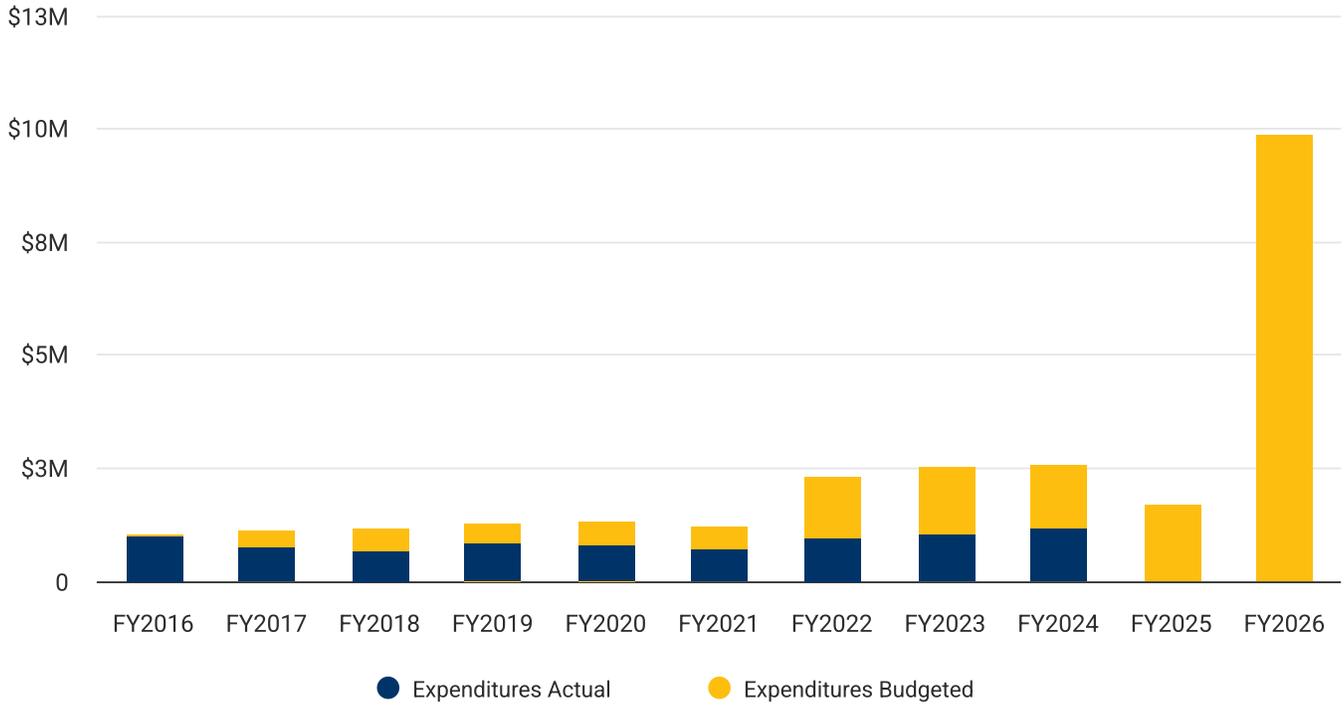
GENERAL FUND COUNCIL

COUNCIL

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
COUNCIL CHAIRPERSON	Council	1.00	1.00	1.00
COUNCIL VICE CHAIRPERSON	Council	1.00	1.00	1.00
COUNCIL MEMBERS	Council	5.00	5.00	5.00
CITY COUNCIL EXECUTIVE DIRECTOR	ED205	1.00	1.00	1.00
CITY COUNCIL ASSISTANT EXECUTIVE DIRECTOR	AED190	1.00	1.00	1.00
CITY COUNCIL COMMUNICATIONS DIRECTOR	STAFF180	1.00	1.00	1.00
SENIOR POLICY ANALYST	STAFF175	1.00	1.00	1.00
CITY COUNCIL COMMUNICATIONS SPECIALIST	STAFF150	1.00	1.00	1.00
OFFICE ADMINISTRATOR	STAFF145	1.00	1.00	1.00
DIVISION TOTAL:		13.00	13.00	13.00
DEPARTMENT FULL TIME:		13.00	13.00	13.00
FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		0.00	0.00	0.00
TEMPORARY EQUIVALENTS:		2.35	2.35	2.35
TOTAL PERSONNEL:		15.35	15.35	15.35

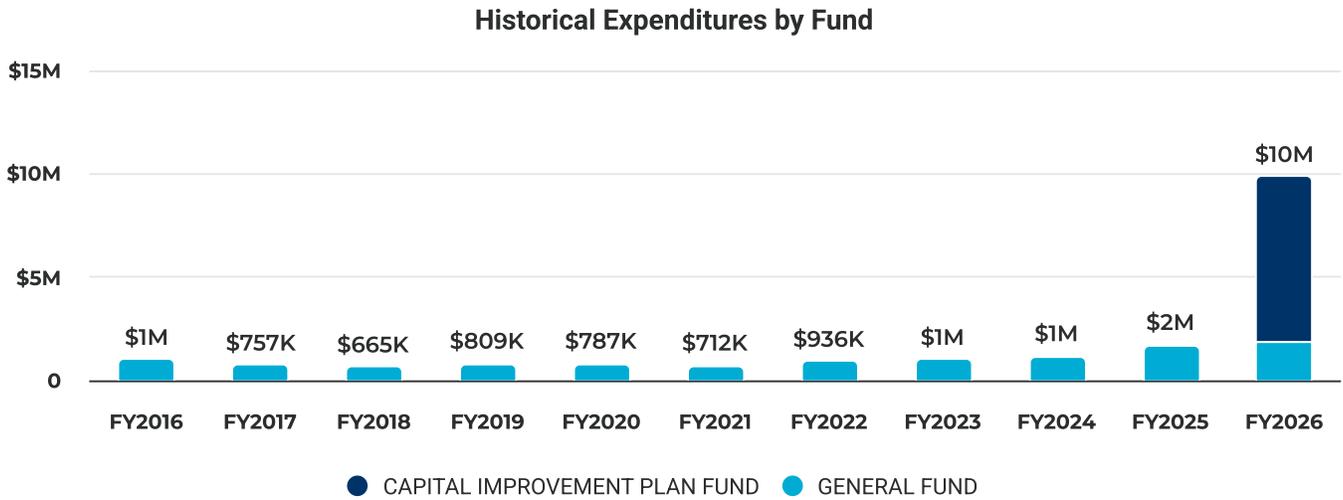
City Council - Expenditure Summary

Historical Expenditures Across Department



In FY2026, the City Council's budgeted expenditures increased significantly to \$9.9 million, representing a 482.6% rise compared to the \$1.7 million budgeted in FY2025. This marks a substantial growth in planned spending for the City Council.

City Council - Expenditures by Fund

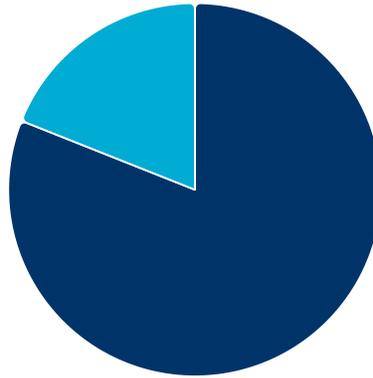


In FY2026, the City Council's total expenditures increased significantly to \$9.9 million, representing a 482.6% rise from the previous year's total of \$1.7 million. The largest portion of the budget shifted to the Capital Improvement Plan Fund, which accounted for \$8 million or 81.02% of the total expenditures. This fund saw a substantial increase from \$0 in the prior year.

The General Fund also increased to \$1.9 million, making up 18.98% of the total budget. This represents a \$179,275 increase or 10.58% growth compared to the previous year's \$1.7 million, which was 100% of the total expenditures at that time.

Overall, the FY2026 budget reflects a major reallocation of funds, with the Capital Improvement Plan Fund becoming the dominant expenditure category, while the General Fund continues to grow moderately.

FY26 Expenditures by Fund



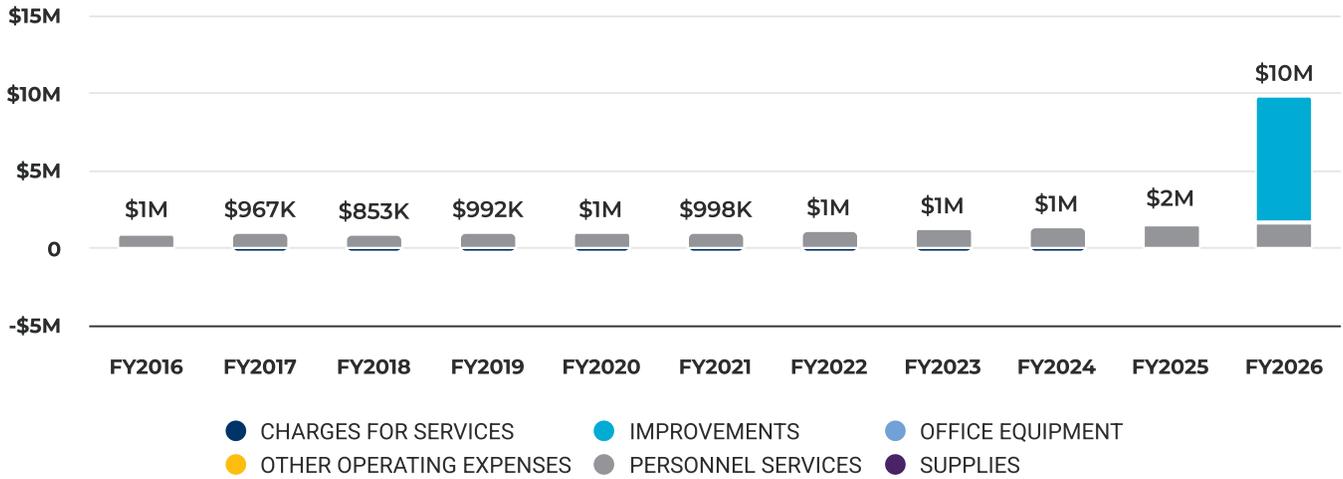
● CAPITAL IMPROVEMENT PLAN FUND	\$8,000,000	81.02%
● GENERAL FUND	\$1,874,125	18.98%

City Council - Expenditures by Fund

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
GENERAL FUND					
PERSONNEL SERVICES	\$1,266,919.73	\$1,301,506.45	\$1,416,125.00	\$1,520,400.00	7.36%
SUPPLIES	\$4,075.59	\$1,593.96	\$5,550.00	\$5,550.00	0.00%
CHARGES FOR SERVICES	-\$213,555.70	\$94,678.72	\$169,975.00	\$169,975.00	0.00%
OTHER OPERATING EXPENSES	\$75,451.63	\$72,034.46	\$103,200.00	\$103,200.00	0.00%
IMPROVEMENTS	-	-	-	\$75,000.00	-
OFFICE EQUIPMENT	\$28,751.95	-	-	-	-
Total GENERAL FUND	\$1,161,643.20	\$1,469,813.59	\$1,694,850.00	\$1,874,125.00	10.58%
CAPITAL IMPROVEMENT PLAN FUND					
IMPROVEMENTS	-	-	-	\$8,000,000.00	-
Total CAPITAL IMPROVEMENT PLAN FUND	-	-	-	\$8,000,000.00	-
Total Expenditures	\$1,161,643.20	\$1,469,813.59	\$1,694,850.00	\$9,874,125.00	482.60%

City Council - Expenditures by Expense Type

Historical Expenditures by Expense Type

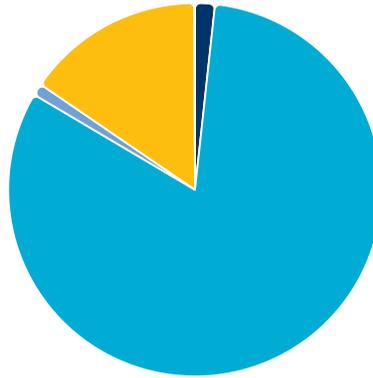


In FY2026, the City Council's total budget increased significantly to \$9.9 million, marking a 482.6% rise from the previous year's \$1.7 million. The most notable change was in the Improvements category, which became the largest expense at \$8.1 million, representing 81.78% of the total budget. This category was not present in the prior year.

Personnel Services remained a major expense, increasing by \$104,275 or 7.36% to \$1.5 million, though its share of the total budget decreased to 15.4%. Charges for Services, Other Operating Expenses, and Supplies maintained their previous year amounts of \$169,975, \$103,200, and \$5,550 respectively, but their proportions of the total budget declined to 1.72%, 1.05%, and 0.06% due to the large increase in Improvements.

Office Equipment expenses remained at \$0, continuing the complete elimination seen in the prior year. Overall, the FY2026 budget reflects a substantial shift toward capital improvements, with smaller relative increases or stable amounts in other categories.

FY26 Expenditures by Expense Type



● CHARGES FOR SERVICES	\$169,975	1.72%
● IMPROVEMENTS	\$8,075,000	81.78%
● OTHER OPERATING EXPENSES	\$103,200	1.05%
● PERSONNEL SERVICES	\$1,520,400	15.40%
● SUPPLIES	\$5,550	0.06%

City Council - Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
PERSONNEL SERVICES					
COUNCIL	\$1,266,919.73	\$1,301,506.45	\$1,416,125.00	\$1,520,400.00	7.36%
Total PERSONNEL SERVICES	\$1,266,919.73	\$1,301,506.45	\$1,416,125.00	\$1,520,400.00	7.36%
SUPPLIES					
COUNCIL	\$4,075.59	\$1,593.96	\$5,550.00	\$5,550.00	0.00%
Total SUPPLIES	\$4,075.59	\$1,593.96	\$5,550.00	\$5,550.00	0.00%
CHARGES FOR SERVICES					
COUNCIL	-\$213,555.70	\$94,678.72	\$169,975.00	\$169,975.00	0.00%
Total CHARGES FOR SERVICES	-\$213,555.70	\$94,678.72	\$169,975.00	\$169,975.00	0.00%
OTHER OPERATING EXPENSES					
COUNCIL	\$75,451.63	\$72,034.46	\$103,200.00	\$103,200.00	0.00%
Total OTHER OPERATING EXPENSES	\$75,451.63	\$72,034.46	\$103,200.00	\$103,200.00	0.00%
IMPROVEMENTS					
COUNCIL	-	-	-	\$75,000.00	-
CIP COUNCIL	-	-	-	\$8,000,000.00	-
Total IMPROVEMENTS	-	-	-	\$8,075,000.00	-
OFFICE EQUIPMENT					
COUNCIL	\$28,751.95	-	-	-	-
Total OFFICE EQUIPMENT	\$28,751.95	-	-	-	-
Total Expenditures	\$1,161,643.20	\$1,469,813.59	\$1,694,850.00	\$9,874,125.00	482.60%



Management Services

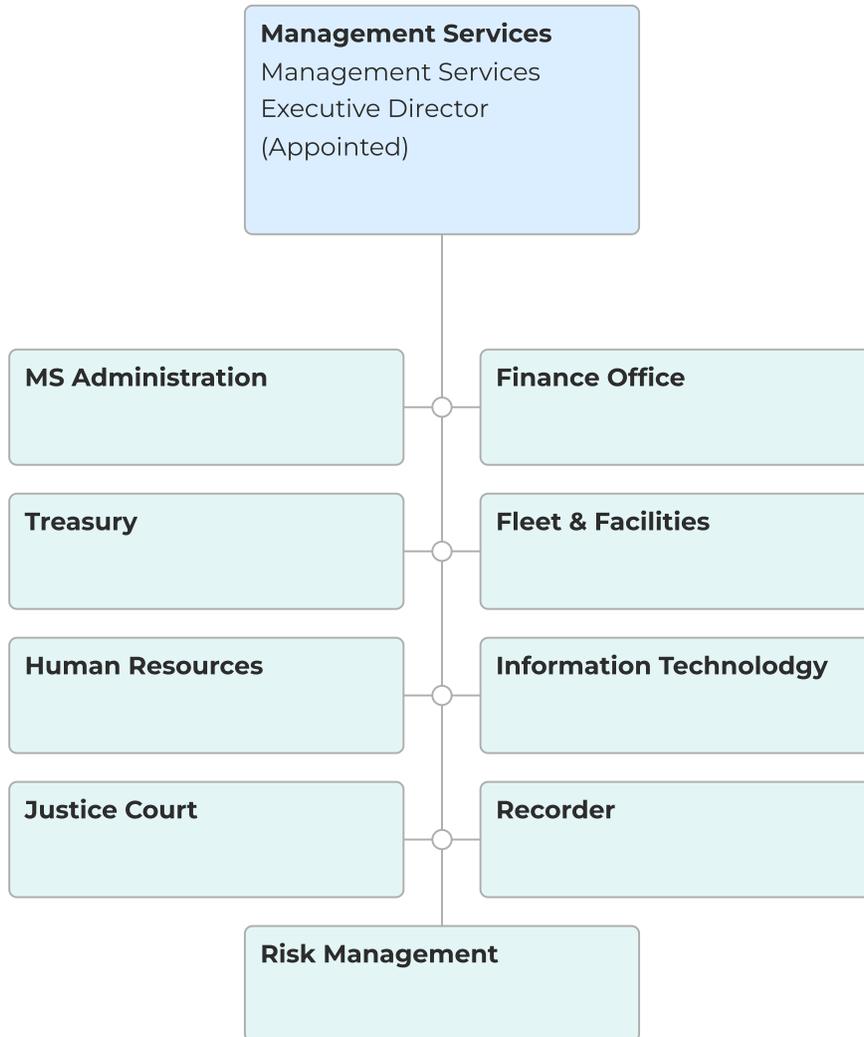
MISSION STATEMENT - The Department of Management Services is the hub of the wheel for all City departments in communicating effectively, increasing operational and fiscal efficiency, maximizing employee talent, and finding leading edge technology solutions to help departments better accomplish their goals.



Organizational Structure

The Department of Management Services serves as the focus for central support services in the areas of financial management, budgeting, purchasing, personnel, risk management, information technology and official recording of City documents, events and records. Additionally, the Justice Court staff reports to this Department for all administrative and day-to-day operations.

MANAGEMENT SERVICES



Management Services Achievements

FY 2025 DEPARTMENT ACHIEVEMENTS

1. Human Resources - Improved benefit options with continual review of current programs (Fiscal Sustainability Directive)
2. Comptroller - Staff includes two Certified Government Finance Managers; City received Excellence in Budgeting Award for FY24 (Budget Development Budget Goal)
3. Utility Billing - Munis Utility Billing module implementation; enhanced customer communication reduced water shutoffs by 50% (City Utilities Budget Goal)
4. Risk Management - Provided internal support for training, reduction in worker's comp claims, and vehicle/equipment accidents (Cost-Saving Measures Budget Goal)
5. Information Technology - Decreased technology debt and focused on Cyber-security user training (Cost-Saving Measures Budget Goal)
6. Fleet - Increased utilization of Munis to increase efficiencies and reporting; 100% Implementation of Fleet Lease Rates Program (Fleet Management Budget Goal)
7. Justice Court - Two sessions of virtual court each week saves paper costs and staff time (Cost-Saving Measures Budget Goal)
8. Facilities - Conversion of Municipal Building 2nd Floor Restrooms to be all-inclusive. Space Utilization Study on-going.
9. Fiscal Operations - Increased revenue with collections team and implementation of State of Utah tax collection assistance (Cost-Saving/Revenue Generation Budget Goal)
10. City Recorder - High level of public noticing and response to GRAMA requests (Transparency Budget Goal)



Management Services - Performance Measures

Strategic Directive	Division	Strategic Goal & Objective	Performance Measures	FY2024 Actual	FY2025 Projected	FY2025 Target	FY2026 Target
City Image and Reputation	Marketing	Effective Internal and External Communication	Social Media		Increase to 7.2 million impressions	Increase to 7.2 million impressions	
City Image and Reputation	Diversity Affairs	Foster a Place Where Everyone Belongs	Community Engagement		Maintain 10 Tabling events	Maintain 10 Tabling events	
City Image and Reputation	Sustainability	City Energy Wise Implementation Plan	Energy-Use	N/A	Facilities were measured; awaiting data verification	Measure the energy-use intensity of the 13 municipal buildings included in the city energy wise plan	Measure the energy-use intensity of the 13 municipal buildings included in the city energy wise plan
Fiscal Sustainability and Transparency	Fiscal Operations	Operational Efficiency	Increase Revenue Efficiency		UPSafety - decreased dismissals by additional 20%	Increase customer convenience with new online utility and general billing portal.	Utility Billing module implementation; enhanced customer communication reduced accounts sent for shutoff by 50%
Fiscal Sustainability and Transparency	Fiscal Operations	Operational Efficiency	Cost Savings		Home Depot ProXtra Account increase utilization by 20%	Published banking services RFP. Banking service fees decreased by 25%.	Banking service fees decrease by 25% after full implementation of new banking service provider.
Fiscal Sustainability and Transparency	Comptroller	Effective Budgeting	Grant Expenditures	Federal State and Local Grant Expenditures - \$12,097,008	Federal State and Local Grant Expenditures - 12.5% Increase Over FY23	Increase Federal, State and Local Grant expenditures by 20%	Increase Federal, State and Local Grant expenditures by 15%
Fiscal Sustainability and Transparency	Comptroller	Build A High Performing Government	Quarterly Financial & CIP Report within 45 days of quarter end	N/A	N/A	N/A	100%



Strategic Directive	Division	Strategic Goal & Objective	Performance Measures	FY2024 Actual	FY2025 Projected	FY2025 Target	FY2026 Target
Fiscal Sustainability and Transparency	Comptroller	Build A High Performing Government	Complete Budget Book within 90 days of Budget Adoption	N/A	N/A	N/A	100%
Fiscal Sustainability and Transparency	Human Resources	Recruit and Retain High Quality Workforce	Improve Recruitment	All new hire paperwork is 100% electronic. Streamline recruitment process.	All new hire paperwork is 100% electronic. Streamline recruitment process.	All new hire paperwork is 100% electronic. Streamline recruitment process.	Aims to implement targeted recruiting incentives, including expanded benefits and career development opportunities, to attract top talent and strengthen the city's workforce.
City Image and Reputation	Information Technology	Improve System Security	Utilize Industry Accepted Security Frameworks	Met needs, updated and adapted to latest Security Framework standards	No internal cyber attack with data loss	No internal cyber attack with data loss	No Change - N/A (Would like to change to a more targeted/measurable metric moving forward)
City Image and Reputation	Information Technology	Respond to Growing Demand for Technology	Identify end-user training opportunities and communicate with departments	Met goals, provided many different communication and trainings on all range of software/hardware and security.	Expand communication and collaboration	Expand communication and collaboration	No Change.
Workforce and Community Safety	Risk	Follow Risk Management Best Practices	URMA Inspection and Annual Trainings	Obtain liability inspection (URMA) result of 99% or higher	Obtain liability inspection (URMA) result of 99% or higher	Obtain liability inspection (URMA) result of 99% or higher	Obtain liability inspection (URMA) result of 99% or higher



Strategic Directive	Division	Strategic Goal & Objective	Performance Measures	FY2024 Actual	FY2025 Projected	FY2025 Target	FY2026 Target
Workforce and Community Safety	Risk	Enhance Workplace Safety	Implement Driving Training	Work with Departments to reduce employee vehicle accidents.	Work with Departments to reduce employee vehicle accidents.	Work with Departments to reduce employee vehicle accidents.	Enhance workplace safety by providing comprehensive safety training to employees, focusing on OSHA standards and other regulatory compliance to reduce risks and promote a safety culture.
City Image and Reputation	Justice Court	Support Efficient Administration of Justice	Enforce ordinances efficiently with adequate staffing	Maintained 95% or higher for disposition for traffic cases.	Maintain 95% percent or higher for disposition for traffic cases	Maintain 95% percent or higher for disposition for traffic cases	Maintain 95% percent or higher for disposition for traffic cases
Fiscal Sustainability and Transparency	City Recorder	Maintenance and preservation of Public Records	Attest, scan, index and archive agreements and documents	N/A	Over 1000 documents indexed and archived	Attest, scan/index and archive city records within one week of receipt	Post public notices of Council/RDA/MB A and City Boards/Commissions with 24 hours of public meeting.
Fiscal Sustainability and Transparency	City Recorder	Accessibility of Public Information	Public noticing for public hearings	N/A	Publish 100% of public notices on time and in accordance with state law	Publish 100% of public notices on time and in accordance with state law	Approved minutes posted to city's website and Utah Public Notice website within 3 days after approval.
Fiscal Sustainability and Transparency	City Recorder	Accessibility of Public Information	Assign incoming records requests within 3 business days	N/A	Assign incoming records requests within 3 business days of receipt	Assign incoming records requests within 3 business days of receipt	Public Records Requests. Provide response to customer within 10 business day.



Strategic Directive	Division	Strategic Goal & Objective	Performance Measures	FY2024 Actual	FY2025 Projected	FY2025 Target	FY2026 Target
City Image and Reputation	Facilities	Maintain and Operate Quality Public Infrastructure	Complete service requests in a timely manner	Averaged 5-minute response time to assign service requests	Average 5-minute response time to assign service requests	Average 5-minute response time to assign service requests	Average 5-minute response time to assign service requests
Fiscal Sustainability and Transparency	Facilities/Fleet	Establish and Maintain Vendor Contracts	Establish, Maintain and renew vendor contracts	N/A	Ensure all necessary vendor contracts are current	N/A	Ensure all necessary vendor contracts are current
City Image and Reputation	Fleet	Maintain and Operate Quality Fleet	Complete work orders in a timely manner	Completed work orders in a thorough and timely manner	Complete 1800 work orders	Complete 1800 work orders	Completed 2,314 work orders

Significant Changes

Management Services

The net change of the Management Services FY2026 budget is an increase of \$434,350.

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 \$217,250. 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.

Summary of Staffing Changes in Management Services

Fund	Department	Division	Position Title	Reclassified	Added	Eliminated	Title Change	Transferred
General	Management Services	Treasury-Purchasing	Eliminate Fiscal Support Specialist grade 125			1		
General	Management Services	Administration	Add Management Analyst grade 170		1			
General	Management Services	Marketing & Communication	Add Marketing & Communications Specialist grade 130		1			

Management Services Departmental Personnel Report

GENERAL FUND

MANAGEMENT SERVICES

ADMINISTRATION

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
MANAGEMENT SERVICES EXECUTIVE DIRECTOR	ED200	1.00	1.00	1.00
MARKETING AND COMMUNICATIONS DIRECTOR	DD180	1.00	1.00	0.00
MANAGEMENT ANALYST	170	0.00	0.00	1.00
SUSTAINABILITY COORDINATOR	160	1.00	0.00	0.00
DIGITAL MEDIA SPECIALIST	140	1.00	0.00	0.00
EXECUTIVE ADMIN ASSISTANT I	120	1.00	0.00	1.00
DIVISION FULL TIME TOTAL:		5.00	2.00	3.00
FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		0.02	0.00	0.00
TEMPORARY EQUIVALENTS:		0.18	1.06	1.06
DIVISION TOTAL PERSONNEL:		5.19	3.06	4.06

COMPTROLLER/FINANCE

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
FINANCE DIRECTOR	DD185	1.00	1.00	1.00
ASSISTANT FINANCE DIRECTOR	ADD175	1.00	1.00	1.00
FINANCIAL ANALYST	170	1.00	1.00	1.00
SENIOR ACCOUNTANT	160	3.00	3.00	3.00
ACCOUNTANT	150	1.00	1.00	1.00
ACCOUNTS PAYABLE SPECIALIST	120	2.00	2.00	2.00
ASSISTANT FINANCE DIRECTOR	ADD175	-0.65	0.00	0.00
FINANCIAL ANALYST	170	0.00	-0.65	-0.65*
DIVISION FULL TIME TOTAL:		8.35	8.35	8.35
FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		0.01	0.08	0.08
TEMPORARY EQUIVALENTS:		0.60	0.61	0.00
DIVISION TOTAL PERSONNEL:		8.96	9.05	8.43

*(budgeted in Prop Mgmt-BDO)

FISCAL OPERATIONS - TREASURY

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
M.S. ASSISTANT EXECUTIVE DIRECTOR/ CITY TREASURER	AED190	1.00	1.00	1.00
TREASURY ANALYST	170	1.00	1.00	1.00
COLLECTIONS SUPERVISOR	160	1.00	1.00	1.00
COLLECTIONS SPECIALIST	125	1.00	1.00	1.00
CUSTOMER SERVICE REPRESENTATIVE	105	1.00	1.00	1.00
DIVISION FULL TIME TOTAL:		5.00	5.00	5.00
FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		0.05	0.01	0.01
TEMPORARY EQUIVALENTS:		0.00	0.00	0.00
DIVISION TOTAL PERSONNEL:		5.05	5.01	5.01



HUMAN RESOURCES

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
HUMAN RESOURCES/RISK DIRECTOR	DD185	1.00	1.00	1.00
ASSISTANT HR/RISK DIRECTOR	ADD175	1.00	1.00	1.00
BENEFITS ADMINISTRATOR	145	1.00	1.00	1.00
PAYROLL ADMINISTRATOR	145	1.00	1.00	1.00
HR SPECIALIST	135	1.00	1.00	1.00
HUMAN RESOURCES/RISK DIRECTOR	DD185	0.00	-0.20	-0.20*
DIVISION FULL TIME TOTAL:		5.00	4.80	4.80
FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		0.03	0.01	0.01
TEMPORARY EQUIVALENTS:		0.01	1.08	1.08
DIVISION TOTAL PERSONNEL:		5.04	5.89	5.89

*(budgeted in Risk Management)

JUSTICE COURT

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
JUDGE	JUD	2.00	2.00	2.00
COURT ADMINISTRATOR	DD180	1.00	1.00	1.00
COURT LIAISON	145	1.00	1.00	1.00
JUDICIAL ASSISTANT III	135	2.00	2.00	2.00
JUDICIAL ASSISTANT II	120	3.00	3.00	3.00
JUDICIAL ASSISTANT I	115	4.00	4.00	4.00
DIVISION FULL TIME TOTAL:		13.00	13.00	13.00
FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		0.00	0.00	0.07
TEMPORARY EQUIVALENTS:		1.34	1.24	1.24
DIVISION TOTAL PERSONNEL:		14.34	14.24	14.30

MARKETING

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
MARKETING AND COMMUNICATIONS DIRECTOR	DD180	0.00	1.00	1.00
DIGITAL MEDIA SPECIALIST	140	0.00	1.00	1.00
MARKETING & COMMUNICATIONS SPECIALIST	130	0.00	0.00	2.00
DIVISION FULL TIME TOTAL:		0.00	2.00	4.00
FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		0.01	0.00	0.00
TEMPORARY EQUIVALENTS:		0.73	0.28	1.26
DIVISION TOTAL PERSONNEL:		0.74	2.28	5.26



PURCHASING

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
PURCHASING COORDINATOR	160	1.00	1.00	1.00
CONTRACTS SPECIALIST	135	1.00	1.00	1.00
FISCAL SUPPORT SPECIALIST	125	1.00	1.00	0.00
PURCHASING SPECIALIST	125	1.00	1.00	1.00
DIVISION FULL TIME TOTAL:		4.00	4.00	3.00
FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		0.01	0.00	0.00
TEMPORARY EQUIVALENTS:		0.00	0.00	0.00
DIVISION TOTAL PERSONNEL:		4.01	4.00	3.00

RECORDER

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
CITY RECORDER	DD180	1.00	1.00	1.00
CHIEF DEPUTY RECORDER	145	1.00	1.00	1.00
DEPUTY CITY RECORDER/RECORDS SPECIALIST	140	1.00	1.00	1.00
DIVISION FULL TIME TOTAL:		3.00	3.00	3.00
FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		0.02	0.08	0.07
TEMPORARY EQUIVALENTS:		0.78	1.71	1.31
DIVISION TOTAL PERSONNEL:		3.81	4.79	4.39

UTILITY BILLING

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
UTILITY BILLING SUPERVISOR	160	1.00	1.00	1.00
UTILITY BILLING SPECIALIST - LEAD	130	1.00	1.00	1.00
UTILITY BILLING SPECIALIST	125	3.00	3.00	3.00
CUSTOMER SERVICE REPRESENTATIVE	105	4.00	4.00	4.00
UTILITY BILLING SUPERVISOR	160	-1.00	-1.00	-1.00*
UTILITY BILLING SPECIALIST - LEAD	130	-1.00	-1.00	-1.00*
UTILITY BILLING SPECIALIST	125	-3.00	-3.00	-3.00*
CUSTOMER SERVICE REPRESENTATIVE	105	-4.00	-4.00	-4.00*
DIVISION FULL TIME TOTAL:		0.00	0.00	0.00
FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		0.00	0.00	0.00
TEMPORARY EQUIVALENTS:		0.00	0.00	0.00
DIVISION TOTAL PERSONNEL:		0.00	0.00	0.00

*(budgeted in Water)

DEPARTMENT FULL TIME:	43.35	42.15	44.15
FULL TIME EQUIVALENTS			
OVERTIME EQUIVALENTS:	0.14	0.18	0.24
TEMPORARY EQUIVALENTS:	3.64	5.98	5.95
TOTAL PERSONNEL:	47.13	48.31	50.34



PARKING AND MOBILITY
MANAGEMENT SERVICES

PARKING AND MOBILITY					
<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	
PARKING AND MOBILITY OPERATIONS COORDINATOR	160	0.00	1.00	1.00	
DIVISION TOTAL:		<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	
DEPARTMENT FULL TIME:		0.00	1.00	1.00	
FULL TIME EQUIVALENTS					
OVERTIME EQUIVALENTS:		0.00	0.00	0.00	
TEMPORARY EQUIVALENTS:		0.00	0.00	0.00	
TOTAL PERSONNEL:		<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	

FLEET AND FACILITIES
MANAGEMENT SERVICES

FLEET AND FACILITIES					
<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	
FLEET, FACILITIES & C.S. DIRECTOR	DD180	1.00	1.00	1.00	
ASSISTANT FLEET & FACILITIES DIRECTOR	ADD165	1.00	1.00	1.00	
SHOP SUPERVISOR	155	1.00	1.00	1.00	
CREW LEADER - FACILITY	140	1.00	1.00	1.00	
EVT MECHANIC	140	1.00	1.00	1.00	
MECHANIC	135	5.00	5.00	5.00	
MAINTENANCE TECHNICIAN -FACILITY	125	3.00	3.00	4.00	
C.S. INVENTORY LEAD	125	1.00	1.00	1.00	
ADMINISTRATIVE ASSISTANT II	120	2.00	2.00	2.00	
C.S. INVENTORY SPECIALIST	120	0.00	1.00	1.00	
ADMINISTRATIVE ASSISTANT I	115	1.00	1.00	1.00	
DIVISION TOTAL:		<u>17.00</u>	<u>18.00</u>	<u>19.00</u>	
DEPARTMENT FULL TIME:		17.00	18.00	19.00	
FULL TIME EQUIVALENTS					
OVERTIME EQUIVALENTS:		1.01	0.67	0.80	
TEMPORARY EQUIVALENTS:		0.60	0.00	0.26	
TOTAL PERSONNEL:		<u>18.61</u>	<u>18.67</u>	<u>20.06</u>	



INFORMATION TECHNOLOGY
MANAGEMENT SERVICES

INFORMATION TECHNOLOGY

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
IT DIRECTOR	DD185	1.00	1.00	1.00
IT MANAGER - OPERATIONS	175	1.00	1.00	1.00
IT MANAGER - PROJECTS	175	1.00	1.00	1.00
IT MANAGER - GIS	175	1.00	1.00	1.00
DATABASE ADMINISTRATOR	170	1.00	1.00	1.00
IT PROJECT COORDINATOR	170	2.00	2.00	2.00
NETWORK ADMINISTRATOR	170	2.00	2.00	2.00
IT MANAGER - SUPPORT	170	1.00	1.00	1.00
GIS ANALYST	150	2.00	2.00	2.00
NETWORK ANALYST	150	1.00	1.00	1.00
IT APPLICATION SUPPORT SPECIALIST	140	0.00	2.00	2.00
IT SUPPORT SPECIALIST	140	3.00	1.00	1.00
IT PURCHASING/CONTRACTS SPECIALIST	125	1.00	1.00	1.00

DIVISION TOTAL:		17.00	17.00	17.00
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DEPARTMENT FULL TIME:		17.00	17.00	17.00
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FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		1.05	0.89	0.85
TEMPORARY EQUIVALENTS:		2.78	4.86	4.86
TOTAL PERSONNEL:		20.83	22.75	22.71

RISK MANAGEMENT
MANAGEMENT SERVICES

RISK MANAGEMENT

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
RISK ADMINISTRATOR	145	1.00	1.00	1.00
RISK MANAGEMENT SPECIALIST	135	1.00	1.00	1.00
HUMAN RESOURCES/RISK DIRECTOR	DD185	0.00	0.20	0.20*

DIVISION TOTAL:		2.00	2.20	2.20
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*(Assigned to HR)

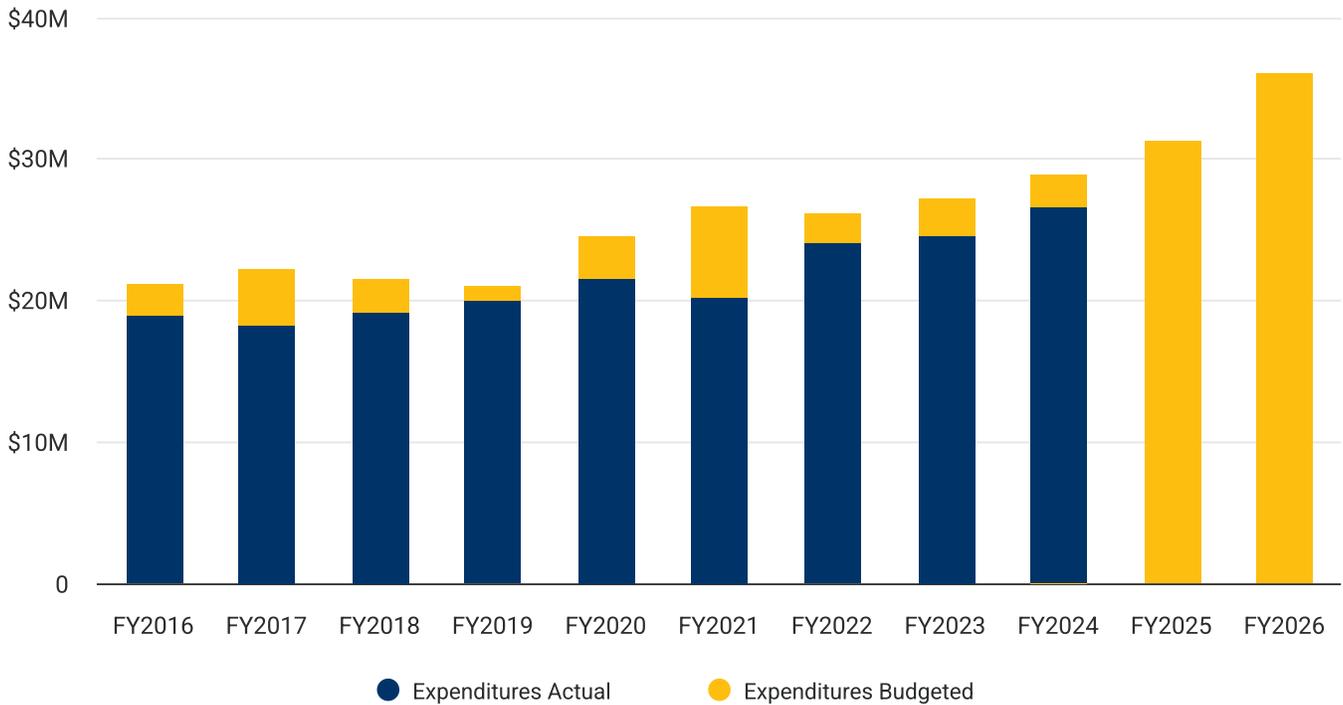
DEPARTMENT FULL TIME:		2.00	2.20	2.20
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FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		0.05	0.00	0.03
TEMPORARY EQUIVALENTS:		0.00	0.00	0.00
TOTAL PERSONNEL:		2.05	2.20	2.23



Management Services - Expenditure Summary

Historical Expenditures Across Department

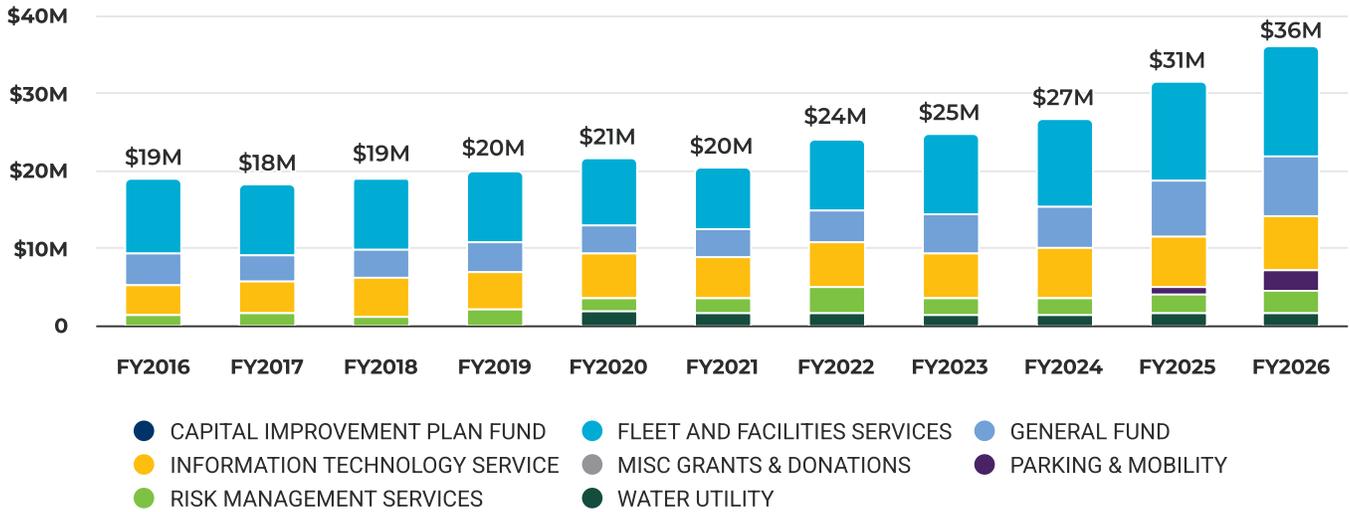


In the target budget year FY2026, the Management Services department has budgeted expenditures totaling \$36 million, which represents a 15.01% increase from the previous year's budgeted amount of \$31.3 million. This increase is notable as it nearly doubles the growth rate compared to the 8.17% increase seen from the prior period to FY2025.

The FY2026 budgeted expenditures of \$36 million mark a significant planned increase in spending compared to the previous budget year.

Management Services - Expenditures by Fund

Historical Expenditures by Fund



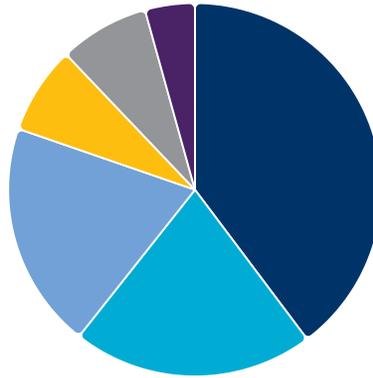
The total expenditures for Management Services in FY2026 increased to \$36 million, marking a 15.01% rise from the previous year's \$31.3 million. Fleet and Facilities Services remained the largest category, accounting for \$14.3 million or 39.76% of the total budget, which is a \$1.6 million increase representing a 12.6% growth from FY2025.

The General Fund expenditures grew to \$7.5 million, making up 20.9% of the total, with a \$434,350 increase or 6.12% rise compared to the prior year. Information Technology Service also saw an increase to \$7.1 million, 19.64% of the total, up by \$534,725 or 8.17% from FY2025.

Risk Management Services increased to \$2.8 million, representing 7.77% of the total budget, with a \$257,625 or 10.13% increase. Parking & Mobility experienced the most significant growth, rising to \$2.7 million or 7.61% of the total, which is a \$1.9 million increase or 221.93% growth from the previous year.

Water Utility expenditures increased to \$1.6 million, 4.32% of the total, with a \$91,400 or 6.23% rise. The Misc Grants & Donations category was eliminated in FY2026, decreasing by \$107,750 or 100% from the previous year. The Capital Improvement Plan Fund remained at \$0 for both years.

FY26 Expenditures by Fund



● FLEET AND FACILITIES SERVICES	\$14,330,000	39.76%
● GENERAL FUND	\$7,531,400	20.90%
● INFORMATION TECHNOLOGY SERVICE	\$7,077,075	19.64%
● PARKING & MOBILITY	\$2,741,950	7.61%
● RISK MANAGEMENT SERVICES	\$2,801,975	7.77%
● WATER UTILITY	\$1,558,425	4.32%

Management Services - Expenditures by Fund

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
GENERAL FUND					
PERSONNEL SERVICES	\$5,054,361.31	\$4,892,339.06	\$5,409,775.00	\$5,915,100.00	9.34%
SUPPLIES	\$71,370.16	\$48,252.86	\$80,575.00	\$78,500.00	-2.58%
CHARGES FOR SERVICES	\$13,022.42	\$1,136,711.07	\$1,341,200.00	\$1,287,250.00	-4.02%
OTHER OPERATING EXPENSES	\$84,418.92	\$59,679.55	\$92,600.00	\$88,625.00	-4.29%
DATA PROCESSING	-	\$136,920.81	\$172,900.00	\$161,925.00	-6.35%
EQUIPMENT	\$2,779.44	-	-	-	-
Total GENERAL FUND	\$5,225,952.25	\$6,273,903.35	\$7,097,050.00	\$7,531,400.00	6.12%
WATER UTILITY					
PERSONNEL SERVICES	\$698,756.58	\$674,531.74	\$782,325.00	\$813,725.00	4.01%
SUPPLIES	\$172,692.31	\$169,566.14	\$239,100.00	\$239,100.00	0.00%
CHARGES FOR SERVICES	\$419,578.32	\$348,699.39	\$440,600.00	\$500,600.00	13.62%
EQUIPMENT	-	-	\$5,000.00	\$5,000.00	0.00%
Total WATER UTILITY	\$1,291,027.21	\$1,192,797.27	\$1,467,025.00	\$1,558,425.00	6.23%
PARKING & MOBILITY					
PERSONNEL SERVICES	-	\$81,816.66	\$132,000.00	\$130,950.00	-0.80%
OTHER OPERATING EXPENSES	-	\$260,502.30	\$719,725.00	\$2,611,000.00	262.78%
Total PARKING & MOBILITY	-	\$342,318.96	\$851,725.00	\$2,741,950.00	221.93%
FLEET AND FACILITIES SERVICES					
PERSONNEL SERVICES	\$1,917,223.45	\$1,745,554.40	\$1,854,800.00	\$2,023,900.00	9.12%
SUPPLIES	\$246,648.84	\$122,542.56	\$172,625.00	\$172,450.00	-0.10%
CHARGES FOR SERVICES	\$2,979,718.45	\$2,678,444.00	\$2,308,225.00	\$2,881,375.00	24.83%
OTHER OPERATING EXPENSES	\$6,073,915.11	\$5,642,541.22	\$5,043,250.00	\$5,845,875.00	15.91%

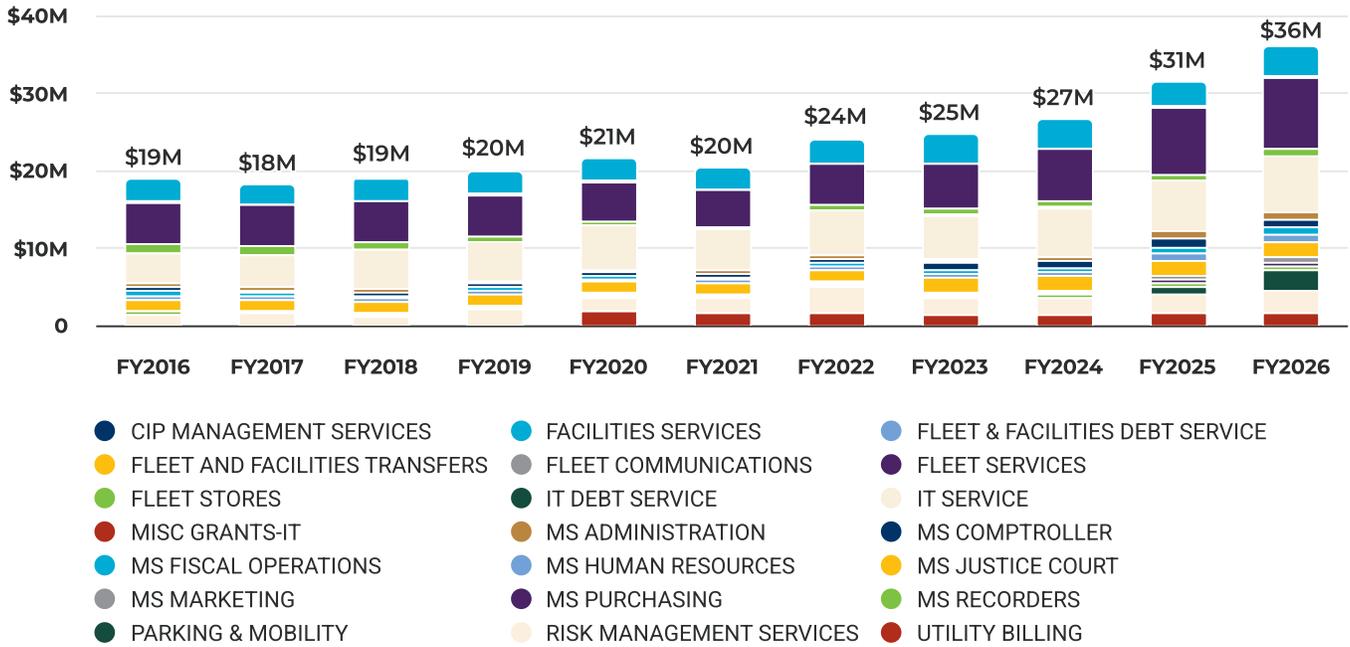


Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
DATA PROCESSING	\$116,375.00	\$95,225.00	\$95,225.00	\$109,400.00	14.89%
DEBT SERVICE	\$17,878.12	\$196,869.20	\$196,875.00	\$197,000.00	0.06%
EQUIPMENT	\$3,565,029.49	\$3,138,479.61	\$3,055,525.00	\$2,500,000.00	-18.18%
VEHICLES	-	-	-	\$600,000.00	-
INFRASTRUCTURE TRANSFERS OUT	-\$3,562,917.35	-\$1,844,344.50	-	-	-
Total FLEET AND FACILITIES SERVICES	\$11,353,871.11	\$11,775,311.49	\$12,726,525.00	\$14,330,000.00	12.60%
INFORMATION TECHNOLOGY SERVICE					
PERSONNEL SERVICES	\$2,427,560.12	\$2,269,038.63	\$2,540,625.00	\$2,596,850.00	2.21%
SUPPLIES	\$52,348.17	\$64,960.34	\$31,500.00	\$30,000.00	-4.76%
CHARGES FOR SERVICES	\$790,578.74	\$2,196,556.04	\$2,130,625.00	\$2,695,150.00	26.50%
OTHER OPERATING EXPENSES	\$1,801,388.06	\$517,063.26	\$411,575.00	\$464,150.00	12.77%
DEBT SERVICE	\$188,653.24	-	-	-	-
EQUIPMENT	\$1,788,125.63	\$1,244,776.73	\$1,428,025.00	\$1,290,925.00	-9.60%
INFRASTRUCTURE TRANSFERS OUT	-\$527,434.62	-\$116,468.76	-	-	-
Total INFORMATION TECHNOLOGY SERVICE	\$6,521,219.34	\$6,175,926.24	\$6,542,350.00	\$7,077,075.00	8.17%
RISK MANAGEMENT SERVICES					
PERSONNEL SERVICES	\$177,448.96	\$221,821.76	\$240,125.00	\$250,650.00	4.38%
SUPPLIES	\$2,807.82	\$2,001.17	\$12,000.00	\$7,000.00	-41.67%
CHARGES FOR SERVICES	\$341,067.79	\$344,311.59	\$505,475.00	\$505,475.00	0.00%
OTHER OPERATING EXPENSES	\$1,656,071.30	\$1,709,220.55	\$1,775,550.00	\$2,025,825.00	14.10%
DATA PROCESSING	\$9,700.00	\$11,200.00	\$11,200.00	\$13,025.00	16.29%
Total RISK MANAGEMENT SERVICES	\$2,187,095.87	\$2,288,555.07	\$2,544,350.00	\$2,801,975.00	10.13%
MISC GRANTS & DONATIONS					
PERSONNEL SERVICES	\$448.49	-	-	-	-
SUPPLIES	\$1,035.00	-	-	-	-
OTHER OPERATING EXPENSES	-	\$40,430.76	\$107,750.00	-	-100.00%
EQUIPMENT	-	\$95,776.25	-	-	-
Total MISC GRANTS & DONATIONS	\$1,483.49	\$136,207.01	\$107,750.00	-	-100.00%
Total Expenditures	\$26,580,649.27	\$28,185,019.39	\$31,336,775.00	\$36,040,825.00	15.01%



Management Services - Expenditures by Division

Historical Expenditures by Division



The total budget for Management Services in FY2026 is \$36 million, reflecting a 15.01% increase from the previous year's \$31.3 million. Fleet Services remains the largest category, accounting for \$9.4 million or 26.04% of the total, with a \$660,500 increase representing a 7.57% growth from the prior year.

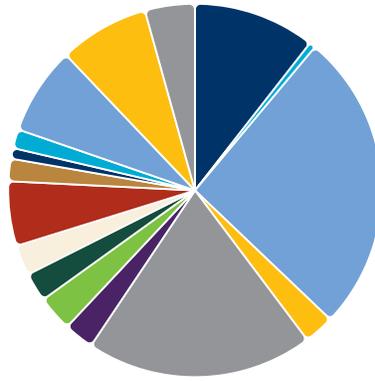
IT Service is the second largest category at \$7.1 million, making up 19.64% of the total budget, and it increased by \$534,725 or 8.17%. Facilities Services saw a notable increase of \$670,950 or 21.45%, reaching \$3.8 million and representing 10.54% of the total budget, reversing the previous year's decline.

Parking & Mobility experienced the most significant growth, rising by \$1.9 million or 221.93% to \$2.7 million, now constituting 7.61% of the total budget. Risk Management Services increased by \$257,625 or 10.13% to \$2.8 million, accounting for 7.77% of the total.

Fleet Stores also showed a substantial increase of \$271,900 or 40.11%, reaching \$949,750 and representing 2.64% of the budget. Other increases include MS Marketing at \$701,375 (+53.8%), MS Administration at \$934,475 (+8.54%), Utility Billing at \$1.6 million (+6.23%), and MS Human Resources at \$951,425 (+7.4%).

MS Comptroller experienced a slight decrease of \$24,525 or 2.16%, totaling \$1.1 million and making up 3.09% of the budget. MS Purchasing decreased by \$76,325 or 18.64% to \$333,200, and MS Recorders had a minor decrease of \$400 or 0.07%, totaling \$589,425.

FY26 Expenditures by Division



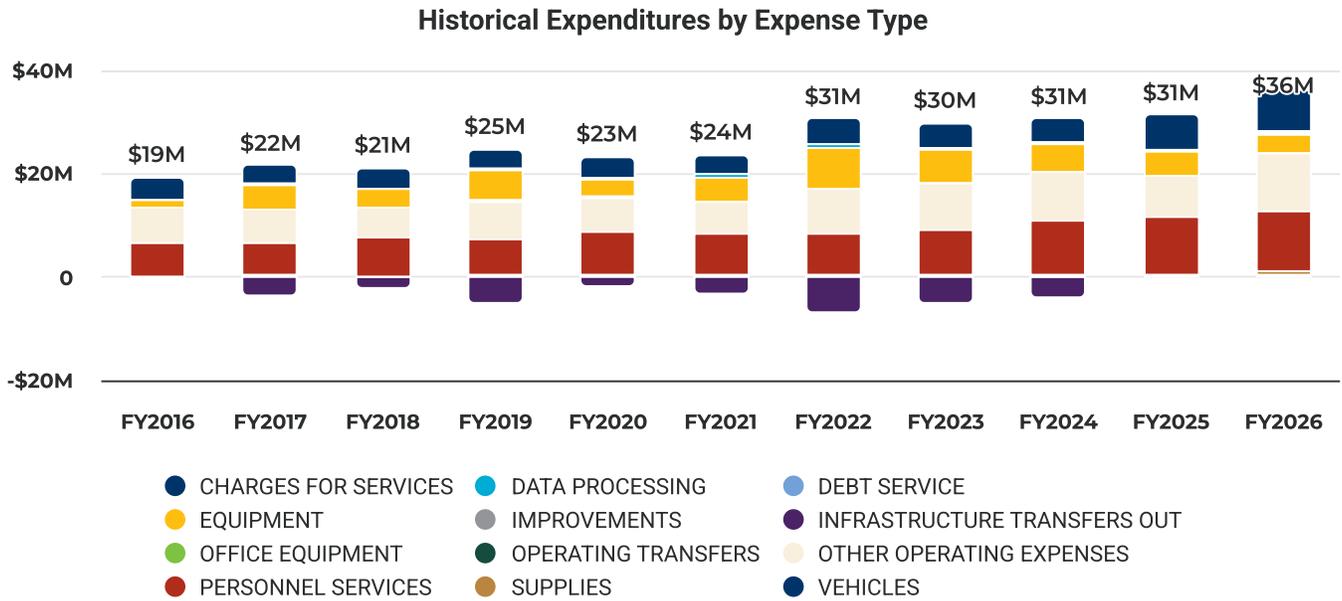
● FACILITIES SERVICES	\$3,799,325	10.54%
● FLEET & FACILITIES DEBT SERVICE	\$197,000	0.55%
● FLEET SERVICES	\$9,383,925	26.04%
● FLEET STORES	\$949,750	2.64%
● IT SERVICE	\$7,077,075	19.64%
● MS ADMINISTRATION	\$934,475	2.59%
● MS COMPTROLLER	\$1,112,175	3.09%
● MS FISCAL OPERATIONS	\$897,625	2.49%
● MS HUMAN RESOURCES	\$951,425	2.64%
● MS JUSTICE COURT	\$2,011,700	5.58%
● MS MARKETING	\$701,375	1.95%
● MS PURCHASING	\$333,200	0.92%
● MS RECORDERS	\$589,425	1.64%
● PARKING & MOBILITY	\$2,741,950	7.61%
● RISK MANAGEMENT SERVICES	\$2,801,975	7.77%
● UTILITY BILLING	\$1,558,425	4.32%

Management Services - Expenditures by Division

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
MS ADMINISTRATION	\$508,930.66	\$822,282.04	\$860,950.00	\$934,475.00
MS MARKETING	\$343,189.99	\$480,755.09	\$456,025.00	\$701,375.00
MS JUSTICE COURT	\$1,807,418.15	\$1,765,554.99	\$1,985,875.00	\$2,011,700.00
MS HUMAN RESOURCES	\$532,390.44	\$779,496.19	\$885,900.00	\$951,425.00
MS COMPTROLLER	\$738,091.42	\$987,712.46	\$1,136,700.00	\$1,112,175.00
MS FISCAL OPERATIONS	\$595,746.42	\$783,615.79	\$880,000.00	\$897,625.00
MS PURCHASING	\$273,582.67	\$288,589.23	\$409,525.00	\$333,200.00
MS RECORDERS	\$427,637.50	\$502,104.57	\$589,825.00	\$589,425.00
UTILITY BILLING	\$1,291,027.21	\$1,192,797.27	\$1,467,025.00	\$1,558,425.00
PARKING & MOBILITY	-	\$342,318.96	\$851,725.00	\$2,741,950.00
FLEET & FACILITIES DEBT SERVICE	\$17,878.12	\$196,869.20	\$196,875.00	\$197,000.00
FLEET SERVICES	\$6,606,079.51	\$7,088,016.36	\$8,723,425.00	\$9,383,925.00
FACILITIES SERVICES	\$3,905,594.84	\$3,500,489.16	\$3,128,375.00	\$3,799,325.00
FLEET STORES	\$824,318.64	\$989,936.77	\$677,850.00	\$949,750.00
IT DEBT SERVICE	\$188,653.24	-	-	-
IT SERVICE	\$6,332,566.10	\$6,175,926.24	\$6,542,350.00	\$7,077,075.00
RISK MANAGEMENT SERVICES	\$2,187,095.87	\$2,288,555.07	\$2,544,350.00	\$2,801,975.00
MISC GRANTS-IT	\$448.49	-	-	-
Total Expenditures	\$26,580,649.27	\$28,185,019.39	\$31,336,775.00	\$36,040,825.00



Management Services - Expenditures by Expense Type



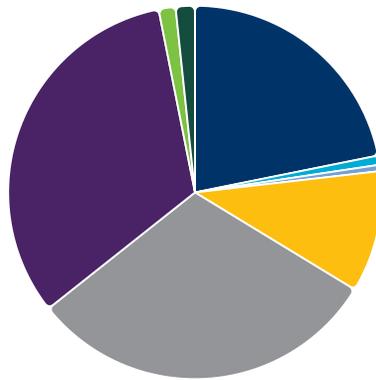
The total expenditures for Management Services in FY2026 increased by 15.01% to \$36 million compared to the previous year. Personnel Services remained the largest expense category, rising by \$771,525 or 7.04% to \$11.7 million, though its share of the total decreased slightly to 32.55% from 34.97%.

Other Operating Expenses saw a significant increase of \$2.9 million or 35.4%, reaching \$11 million and representing 30.62% of the total budget, up from 26.01%. Charges for Services also grew by \$1.1 million or 17%, totaling \$7.9 million and maintaining a similar proportion of 21.84% of the total expenditures.

Equipment expenses decreased by \$692,625 or 15.43% to \$3.8 million, reducing its share to 10.53%. Supplies slightly declined by \$8,750 or 1.63% to \$527,050, accounting for 1.46% of the total. Data Processing expenses increased marginally by \$5,025 or 1.8% to \$284,350, while Debt Service remained nearly flat with a \$125 increase to \$197,000.

Vehicles were introduced as a new category with an allocation of \$600,000, representing 1.66% of the total budget. Improvements and Office Equipment remained at zero expenditures.

FY26 Expenditures by Expense Type



● CHARGES FOR SERVICES	\$7,869,850	21.84%
● DATA PROCESSING	\$284,350	0.79%
● DEBT SERVICE	\$197,000	0.55%
● EQUIPMENT	\$3,795,925	10.53%
● OTHER OPERATING EXPENSES	\$11,035,475	30.62%
● PERSONNEL SERVICES	\$11,731,175	32.55%
● SUPPLIES	\$527,050	1.46%
● VEHICLES	\$600,000	1.66%

Management Services - Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
PERSONNEL SERVICES					
MS ADMINISTRATION	\$453,141.13	\$376,739.87	\$415,500.00	\$632,750.00	52.29%
MS MARKETING	\$243,649.87	\$245,560.79	\$246,025.00	\$491,375.00	99.73%
MS JUSTICE COURT	\$1,435,104.95	\$1,434,473.20	\$1,520,200.00	\$1,561,025.00	2.69%
MS HUMAN RESOURCES	\$552,717.68	\$569,141.87	\$584,075.00	\$649,600.00	11.22%
MS COMPTROLLER	\$935,613.03	\$920,915.97	\$1,051,800.00	\$1,037,275.00	-1.38%
MS FISCAL OPERATIONS	\$600,983.12	\$595,622.63	\$666,900.00	\$694,525.00	4.14%
MS PURCHASING	\$356,583.37	\$286,664.35	\$405,100.00	\$328,775.00	-18.84%
MS RECORDERS	\$476,568.16	\$463,220.38	\$520,175.00	\$519,775.00	-0.08%
UTILITY BILLING	\$698,756.58	\$674,531.74	\$782,325.00	\$813,725.00	4.01%
PARKING & MOBILITY	-	\$81,816.66	\$132,000.00	\$130,950.00	-0.80%
FLEET SERVICES	\$977,419.87	\$820,644.42	\$911,100.00	\$957,350.00	5.08%
FACILITIES SERVICES	\$819,752.04	\$753,835.92	\$753,900.00	\$868,500.00	15.20%
FLEET STORES	\$120,051.54	\$171,074.06	\$189,800.00	\$198,050.00	4.35%
IT SERVICE	\$2,427,560.12	\$2,269,038.63	\$2,540,625.00	\$2,596,850.00	2.21%
RISK MANAGEMENT SERVICES	\$177,448.96	\$221,821.76	\$240,125.00	\$250,650.00	4.38%
MISC GRANTS-IT	\$448.49	-	-	-	-
Total PERSONNEL SERVICES	\$10,275,798.91	\$9,885,102.25	\$10,959,650.00	\$11,731,175.00	7.04%
SUPPLIES					
MS ADMINISTRATION	\$2,681.86	\$1,018.97	\$4,600.00	\$5,525.00	20.11%
MS JUSTICE COURT	\$15,571.93	\$12,329.44	\$34,525.00	\$34,525.00	0.00%
MS HUMAN RESOURCES	\$11,525.29	\$6,805.45	\$10,025.00	\$7,025.00	-29.93%
MS COMPTROLLER	\$13,936.15	\$7,761.73	\$4,775.00	\$4,775.00	0.00%
MS FISCAL OPERATIONS	\$17,891.50	\$12,487.55	\$15,000.00	\$15,000.00	0.00%



Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
MS PURCHASING	\$342.82	\$218.69	-	-	-
MS RECORDERS	\$10,455.61	\$7,631.03	\$11,650.00	\$11,650.00	0.00%
UTILITY BILLING	\$172,692.31	\$169,566.14	\$239,100.00	\$239,100.00	0.00%
FLEET SERVICES	\$197,300.52	\$89,984.86	\$141,425.00	\$141,250.00	-0.12%
FACILITIES SERVICES	\$43,539.47	\$30,199.07	\$28,500.00	\$28,500.00	0.00%
FLEET STORES	\$5,808.85	\$2,358.63	\$2,700.00	\$2,700.00	0.00%
IT SERVICE	\$52,348.17	\$64,960.34	\$31,500.00	\$30,000.00	-4.76%
RISK MANAGEMENT SERVICES	\$2,807.82	\$2,001.17	\$12,000.00	\$7,000.00	-41.67%
Total SUPPLIES	\$546,902.30	\$407,323.07	\$535,800.00	\$527,050.00	-1.63%
CHARGES FOR SERVICES					
MS ADMINISTRATION	\$34,255.69	\$154,587.94	\$138,575.00	\$114,575.00	-17.32%
MS MARKETING	\$99,540.12	\$235,194.30	\$210,000.00	\$210,000.00	0.00%
MS JUSTICE COURT	\$348,720.11	\$315,994.49	\$424,150.00	\$408,150.00	-3.77%
MS HUMAN RESOURCES	-\$72,307.55	\$177,681.06	\$250,125.00	\$255,625.00	2.20%
MS COMPTROLLER	-\$216,552.72	\$55,595.58	\$73,825.00	\$64,375.00	-12.80%
MS FISCAL OPERATIONS	-\$26,762.20	\$172,574.56	\$194,600.00	\$184,600.00	-5.14%
MS PURCHASING	-\$83,538.52	\$1,511.19	\$4,050.00	\$4,050.00	0.00%
MS RECORDERS	-\$70,332.51	\$23,571.95	\$45,875.00	\$45,875.00	0.00%
UTILITY BILLING	\$419,578.32	\$348,699.39	\$440,600.00	\$500,600.00	13.62%
FLEET SERVICES	\$39,706.77	\$67,335.80	\$93,675.00	\$94,175.00	0.53%
FACILITIES SERVICES	\$2,940,011.68	\$2,610,919.27	\$2,213,100.00	\$2,785,750.00	25.88%
FLEET STORES	-	\$188.93	\$1,450.00	\$1,450.00	0.00%
IT SERVICE	\$790,578.74	\$2,196,556.04	\$2,130,625.00	\$2,695,150.00	26.50%
RISK MANAGEMENT SERVICES	\$341,067.79	\$344,311.59	\$505,475.00	\$505,475.00	0.00%
Total CHARGES FOR SERVICES	\$4,543,965.72	\$6,704,722.09	\$6,726,125.00	\$7,869,850.00	17.00%
OTHER OPERATING EXPENSES					
MS ADMINISTRATION	\$18,851.98	\$57,238.20	\$129,375.00	\$19,700.00	-84.77%
MS JUSTICE COURT	\$5,241.72	\$2,757.86	\$7,000.00	\$8,000.00	14.29%
MS HUMAN RESOURCES	\$40,455.02	\$25,867.81	\$41,675.00	\$39,175.00	-6.00%
MS COMPTROLLER	\$5,094.96	\$3,439.18	\$6,300.00	\$5,750.00	-8.73%
MS FISCAL OPERATIONS	\$3,634.00	\$2,931.05	\$3,500.00	\$3,500.00	0.00%
MS PURCHASING	\$195.00	\$195.00	\$375.00	\$375.00	0.00%
MS RECORDERS	\$10,946.24	\$7,681.21	\$12,125.00	\$12,125.00	0.00%
PARKING & MOBILITY	-	\$260,502.30	\$719,725.00	\$2,611,000.00	262.78%
FLEET SERVICES	\$5,327,465.21	\$4,768,291.17	\$4,474,075.00	\$5,040,825.00	12.67%
FACILITIES SERVICES	\$55,741.65	\$63,534.90	\$90,875.00	\$69,325.00	-23.71%
FLEET STORES	\$690,708.25	\$810,715.15	\$478,300.00	\$735,725.00	53.82%
IT SERVICE	\$1,801,388.06	\$517,063.26	\$411,575.00	\$464,150.00	12.77%
RISK MANAGEMENT SERVICES	\$1,656,071.30	\$1,709,220.55	\$1,775,550.00	\$2,025,825.00	14.10%
Total OTHER OPERATING EXPENSES	\$9,615,793.39	\$8,229,437.64	\$8,150,450.00	\$11,035,475.00	35.40%
DATA PROCESSING					
MS ADMINISTRATION	-	\$136,920.81	\$172,900.00	\$161,925.00	-6.35%
FLEET SERVICES	\$62,075.00	\$47,625.00	\$47,625.00	\$50,325.00	5.67%
FACILITIES SERVICES	\$46,550.00	\$42,000.00	\$42,000.00	\$47,250.00	12.50%
FLEET STORES	\$7,750.00	\$5,600.00	\$5,600.00	\$11,825.00	111.16%



Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
RISK MANAGEMENT SERVICES	\$9,700.00	\$11,200.00	\$11,200.00	\$13,025.00	16.29%
Total DATA PROCESSING	\$126,075.00	\$243,345.81	\$279,325.00	\$284,350.00	1.80%
DEBT SERVICE					
FLEET & FACILITIES DEBT SERVICE	\$17,878.12	\$196,869.20	\$196,875.00	\$197,000.00	0.06%
IT DEBT SERVICE	\$188,653.24	-	-	-	-
Total DEBT SERVICE	\$206,531.36	\$196,869.20	\$196,875.00	\$197,000.00	0.06%
EQUIPMENT					
MS ADMINISTRATION	-	\$95,776.25	-	-	-
MS JUSTICE COURT	\$2,779.44	-	-	-	-
UTILITY BILLING	-	-	\$5,000.00	\$5,000.00	0.00%
FLEET SERVICES	\$3,565,029.49	\$3,138,479.61	\$3,055,525.00	\$2,500,000.00	-18.18%
IT SERVICE	\$1,788,125.63	\$1,244,776.73	\$1,428,025.00	\$1,290,925.00	-9.60%
Total EQUIPMENT	\$5,355,934.56	\$4,479,032.59	\$4,488,550.00	\$3,795,925.00	-15.43%
VEHICLES					
FLEET SERVICES	-	-	-	\$600,000.00	-
Total VEHICLES	-	-	-	\$600,000.00	-
INFRASTRUCTURE TRANSFERS OUT					
FLEET SERVICES	-\$3,562,917.35	-\$1,844,344.50	-	-	-
IT SERVICE	-\$527,434.62	-\$116,468.76	-	-	-
Total INFRASTRUCTURE TRANSFERS OUT	-\$4,090,351.97	-\$1,960,813.26	-	-	-
Total Expenditures	\$26,580,649.27	\$28,185,019.39	\$31,336,775.00	\$36,040,825.00	15.01%



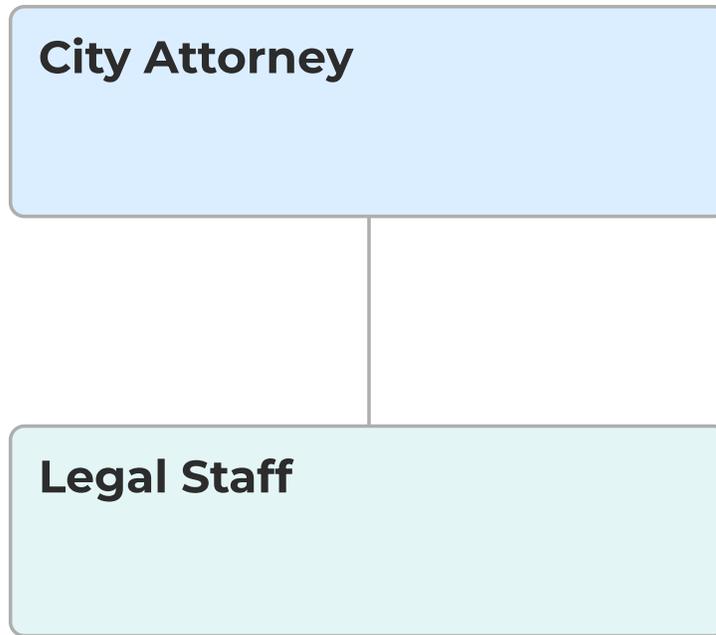
City Attorney



Organizational Structure

The Ogden City Attorney's Office serves as the legal advisor for Ogden City Corporation, administrative departments, the City Council, commissions, committees, and for all City offices and employees in matters relating to their official powers and duties.

CITY ATTORNEY



Significant Changes

City Attorney

The net change of the City Attorney's FY2026 budget is an increase of \$200,775.

- 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 \$202,425.
- 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.

Summary of Staffing Changes for City Attorney

Fund	Department	Division	Position Title	Reclassified	Added	Eliminated	Title Change	Transferred
General	Legal	Legal	Add Digital Evidence Technician grade 135		1			

Legal Departmental Personnel Report

GENERAL FUND

ADMINISTRATION

POSITION TITLE	GRADE	2023	2024	2025	(Budget in/ Assigned To)
CITY ATTORNEY	CA205	1.00	1.00	1.00	
DEPUTY CITY ATTORNEY	CA195	1.00	1.00	1.00	
ASSISTANT CITY ATTORNEY	CA180	2.00	2.00	2.00	
CITY PROSECUTOR	CA180	1.00	1.00	1.00	
ASSISTANT CITY PROSECUTOR	CA175	2.00	3.00	3.00	
OFFICE ADMINISTRATOR/LEGAL ASSISTANT	145	1.00	1.00	1.00	
VICTIM SERVICES COORDINATOR	135	1.00	1.00	1.00	
LEGAL ASSISTANT	125	3.00	4.00	4.00	
ASSISTANT CITY PROSECUTOR	CA175	-1.00	-1.00	-1.00	
VICTIM SERVICES COORDINATOR	135	<u>-1.00</u>	<u>-1.00</u>	<u>-1.00</u>	(Grants)
DIVISION TOTAL:		<u>10.00</u>	<u>12.00</u>	<u>12.00</u>	
DEPARTMENT FULL TIME:		10.00	12.00	12.00	
FULL TIME EQUIVALENTS					
OVERTIME EQUIVALENTS:		0.01	0.00	0.00	
TEMPORARY EQUIVALENTS:		<u>3.83</u>	<u>2.62</u>	<u>2.62</u>	
TOTAL PERSONNEL:		13.84	14.62	14.62	



Legal Departmental Personnel Report

GENERAL FUND
ATTORNEY

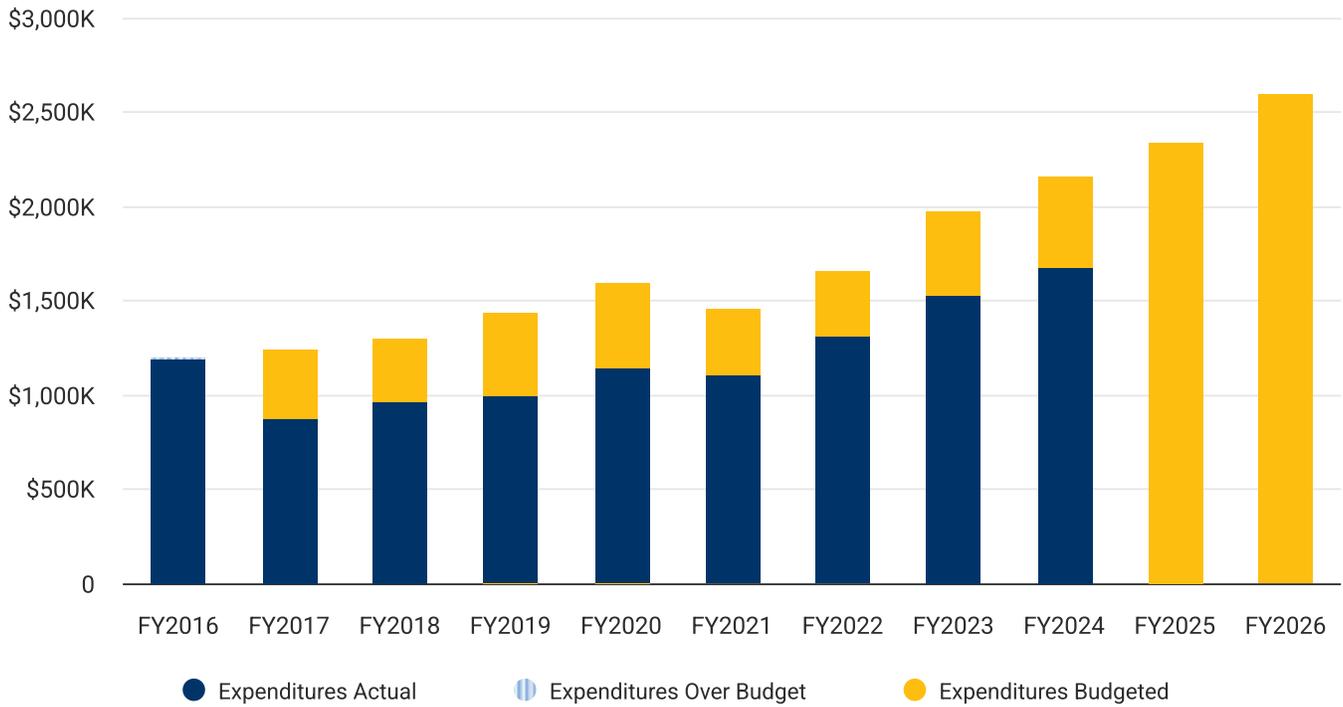
ADMINISTRATION

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
CITY ATTORNEY	CA205	1.00	1.00	1.00
DEPUTY CITY ATTORNEY	CA195	1.00	1.00	1.00
ASSISTANT CITY ATTORNEY	CA180	2.00	2.00	2.00
CITY PROSECUTOR	CA180	1.00	1.00	1.00
ASSISTANT CITY PROSECUTOR	CA175	3.00	3.00	3.00
OFFICE ADMINISTRATOR/LEGAL ASSISTANT	145	1.00	1.00	1.00
VICTIM SERVICES COORDINATOR	135	1.00	1.00	1.00
DIGITAL EVIDENCE TECHNICIAN	135	0.00	0.00	1.00
LEGAL ASSISTANT	125	4.00	4.00	4.00
ASSISTANT CITY PROSECUTOR	CA175	-1.00	-1.00	-1.00*
VICTIM SERVICES COORDINATOR	135	-1.00	-1.00	-1.00*
DIVISION TOTAL:		12.00	12.00	13.00
*(budgeted in Misc Grants)				
DEPARTMENT FULL TIME:		12.00	12.00	13.00
FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		0.01	0.00	0.00
TEMPORARY EQUIVALENTS:		3.83	2.62	2.62
TOTAL PERSONNEL:		15.84	14.62	15.62



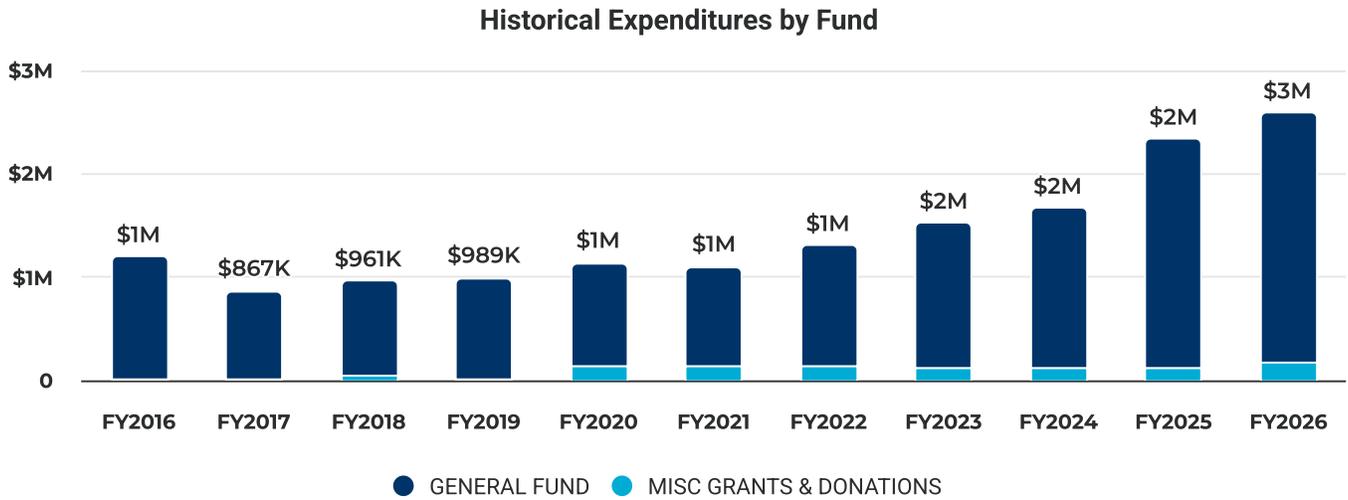
City Attorney - Expenditure Summary

Historical Expenditures Across Department



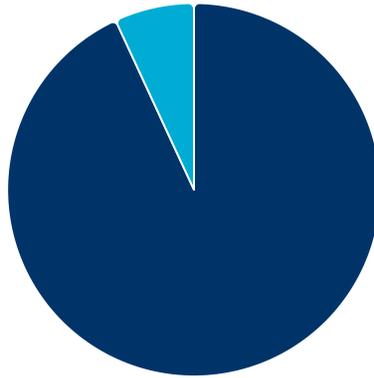
The City Attorney's expenditures budgeted for FY2026 are \$2.6 million, representing a 10.99% increase from the previous year's budgeted amount of \$2.3 million. This follows an 8.02% increase in the budget from the prior period to FY2025. The actual expenditures for FY2025 were not provided. The budget for FY2026 continues the upward trend in expenditures, with a larger percentage increase compared to the previous year's budget growth.

City Attorney - Expenditures by Fund



In FY2026, the City Attorney's total expenditures increased by 10.99% to \$2.6 million compared to the previous year. The General Fund remained the largest category, accounting for 93.1% of the total at \$2.4 million, which is a 9.08% increase of \$200,775 from the prior year. The Miscellaneous Grants & Donations fund also saw a notable increase, rising by 45.4% to \$178,800, representing 6.9% of the total expenditures. This contrasts with the previous year where Miscellaneous Grants & Donations had a slight decrease of 0.13%. Overall, both major funds experienced growth, with the General Fund continuing to dominate the expenditure distribution.

FY26 Expenditures by Fund

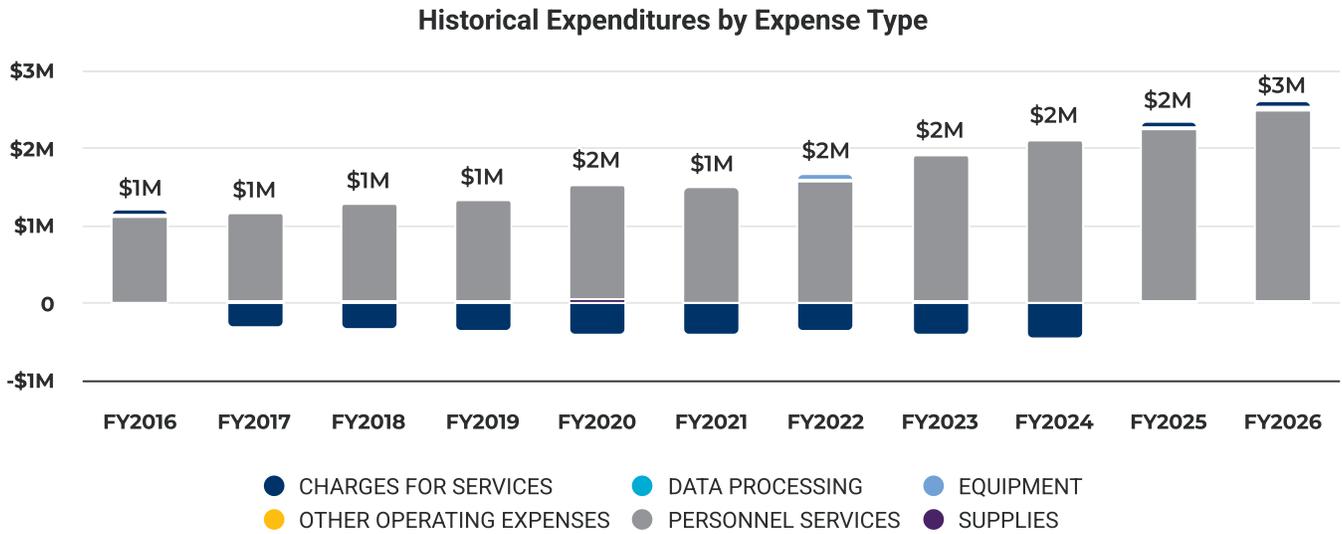


● GENERAL FUND	\$2,412,875	93.10%
● MISC GRANTS & DONATIONS	\$178,800	6.90%

City Attorney - Expenditures by Fund

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
GENERAL FUND					
PERSONNEL SERVICES	\$1,981,464.90	\$1,897,628.34	\$2,099,725.00	\$2,302,150.00	9.64%
SUPPLIES	\$7,491.90	\$4,689.29	\$14,325.00	\$12,325.00	-13.96%
CHARGES FOR SERVICES	-\$460,270.54	\$20,994.69	\$71,250.00	\$69,575.00	-2.35%
OTHER OPERATING EXPENSES	\$14,043.68	\$6,569.16	\$11,525.00	\$15,200.00	31.89%
DATA PROCESSING	-	\$18,110.00	\$15,275.00	\$13,625.00	-10.80%
EQUIPMENT	\$3,512.03	-	-	-	-
Total GENERAL FUND	\$1,546,241.97	\$1,947,991.48	\$2,212,100.00	\$2,412,875.00	9.08%
MISC GRANTS & DONATIONS					
PERSONNEL SERVICES	\$118,455.48	\$137,492.56	\$117,775.00	\$173,600.00	47.40%
OTHER OPERATING EXPENSES	\$4,685.00	\$1,785.00	\$5,200.00	\$5,200.00	0.00%
Total MISC GRANTS & DONATIONS	\$123,140.48	\$139,277.56	\$122,975.00	\$178,800.00	45.40%
Total Expenditures	\$1,669,382.45	\$2,087,269.04	\$2,335,075.00	\$2,591,675.00	10.99%

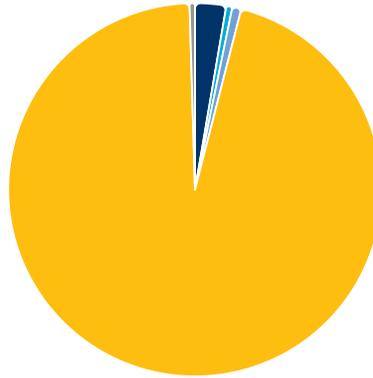
City Attorney - Expenditures by Expense Type



In FY2026, the City Attorney's total expenditures increased by 10.99% to \$2.6 million compared to the previous year. The largest expense category, Personnel Services, rose by 11.65% to \$2.5 million, representing 95.53% of the total budget, up from 94.96% in FY2025. Other Operating Expenses also saw a notable increase of 21.97%, reaching \$20,400 and accounting for 0.79% of the total.

Conversely, Supplies decreased by 13.96% to \$12,325, making up 0.48% of the budget, while Charges for Services declined by 2.35% to \$69,575, representing 2.68% of total expenditures. Data Processing expenses fell by 10.8% to \$13,625, or 0.53% of the budget. Equipment expenses remained at \$0, consistent with the previous year.

FY26 Expenditures by Expense Type



● CHARGES FOR SERVICES	\$69,575	2.68%
● DATA PROCESSING	\$13,625	0.53%
● OTHER OPERATING EXPENSES	\$20,400	0.79%
● PERSONNEL SERVICES	\$2,475,750	95.53%
● SUPPLIES	\$12,325	0.48%

City Attorney - Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
PERSONNEL SERVICES					
ATTORNEY	\$2,099,920.38	\$2,035,120.90	\$2,217,500.00	\$2,475,750.00	11.65%
Total PERSONNEL SERVICES	\$2,099,920.38	\$2,035,120.90	\$2,217,500.00	\$2,475,750.00	11.65%
SUPPLIES					
ATTORNEY	\$7,491.90	\$4,689.29	\$14,325.00	\$12,325.00	-13.96%
Total SUPPLIES	\$7,491.90	\$4,689.29	\$14,325.00	\$12,325.00	-13.96%
CHARGES FOR SERVICES					
ATTORNEY	-\$460,270.54	\$20,994.69	\$71,250.00	\$69,575.00	-2.35%
Total CHARGES FOR SERVICES	-\$460,270.54	\$20,994.69	\$71,250.00	\$69,575.00	-2.35%
OTHER OPERATING EXPENSES					
ATTORNEY	\$18,728.68	\$8,354.16	\$16,725.00	\$20,400.00	21.97%
Total OTHER OPERATING EXPENSES	\$18,728.68	\$8,354.16	\$16,725.00	\$20,400.00	21.97%
DATA PROCESSING					
ATTORNEY	-	\$18,110.00	\$15,275.00	\$13,625.00	-10.80%
Total DATA PROCESSING	-	\$18,110.00	\$15,275.00	\$13,625.00	-10.80%
EQUIPMENT					
ATTORNEY	\$3,512.03	-	-	-	-
Total EQUIPMENT	\$3,512.03	-	-	-	-
Total Expenditures	\$1,669,382.45	\$2,087,269.04	\$2,335,075.00	\$2,591,675.00	10.99%



Non-Departmental

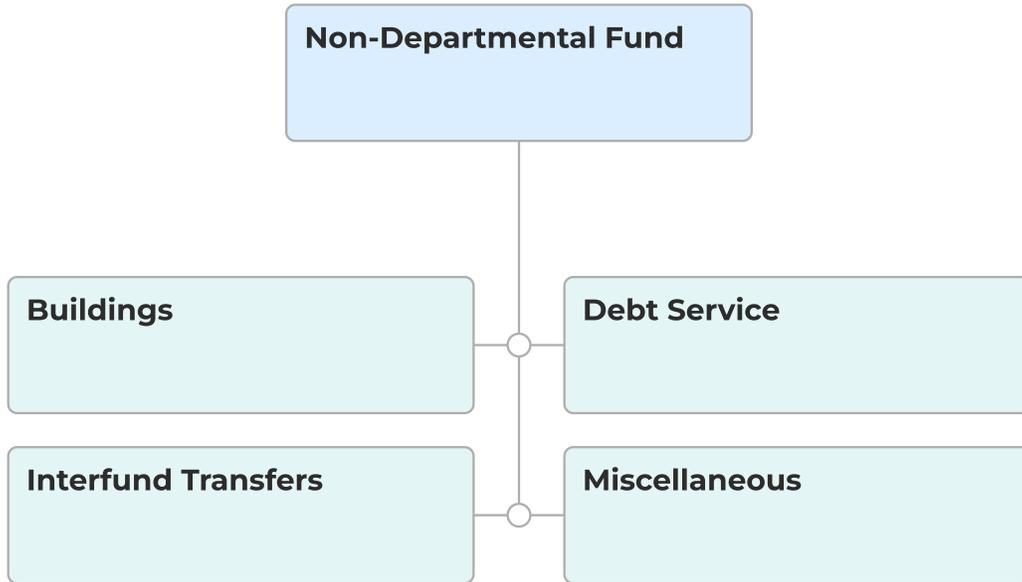
The Non-Departmental Fund is used to record financial activities that do not belong to a single department or program but are necessary for the overall operation of the government. These are typically citywide or organization-wide costs and revenues that cannot be easily attributed to one specific functional area.



Organizational Structure

The Non-Departmental Fund includes common costs, which are either not directly related to any one department or are common budgets shared by all entities in the General Fund.

NON-DEPARTMENTAL



Significant Changes

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 \$1,075,100.

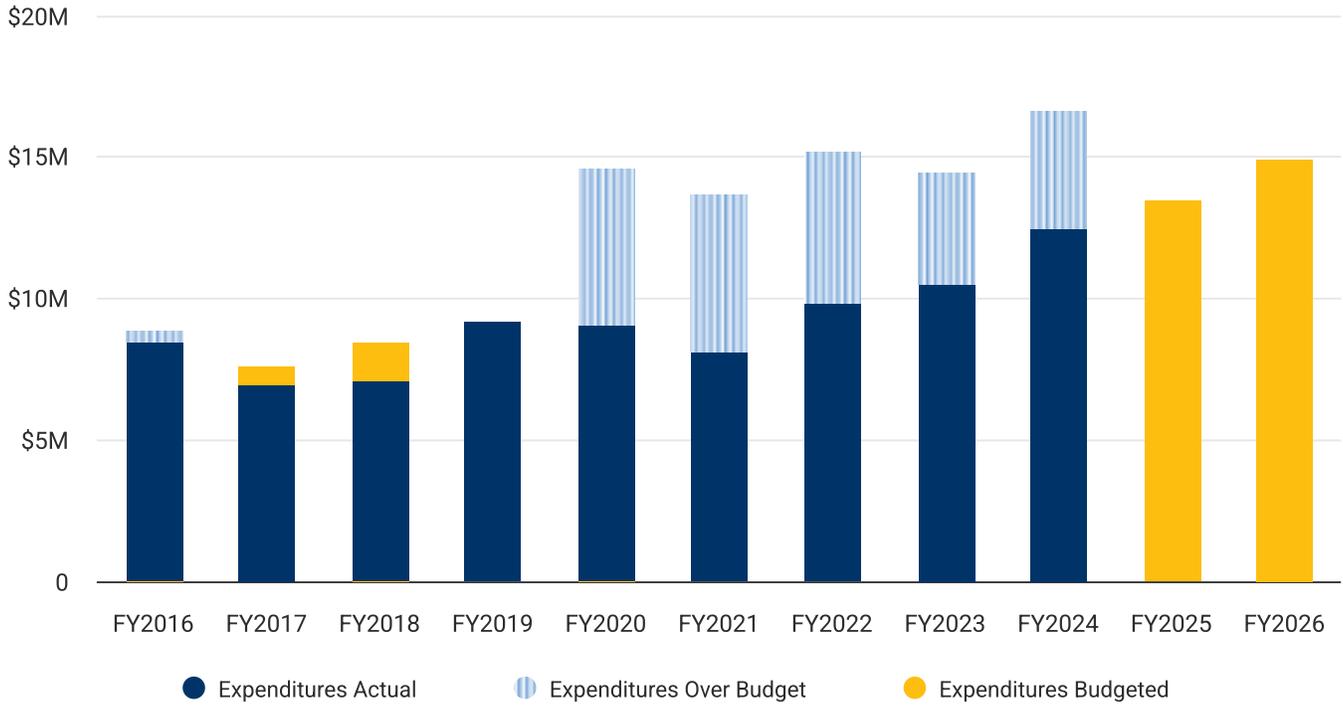
Specific Non-Departmental adjustments include:

- 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 \$533,600. This is a net change of decreasing the B&C Road Funds transfer to the CIP Fund from the FY25 adopted by \$858,400, increasing the transfer from Active Transportation Funds to the CIP Fund by \$1,319,000, and increasing one time transfers to the Airport fund of \$32,000 for a grant match and \$41,000 to the Fleet & Facilities Fund to support radio replacement needs for the City. 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 \$427,400 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 addition of a budget for \$179,675 to be used as part of the operating lease agreement with Ogden City and the MWCC Special Purpose Entity.
 - A decrease of \$87,300 in contingency that was moved to increase transfers out mentioned above for the Airport and Fleet & Facilities Funds and as part of a budget adjustment to fund two new positions in the Mayor's office that took place in FY25.
 - The IT Data Processing service, which includes costs for IT wages and operations, which includes contract maintenance, is budgeted to increase \$224,025.
 - Other small changes were made to bring in line expenses based on contractual agreements or other administrative decisions creating a net decrease of \$10,000.

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.

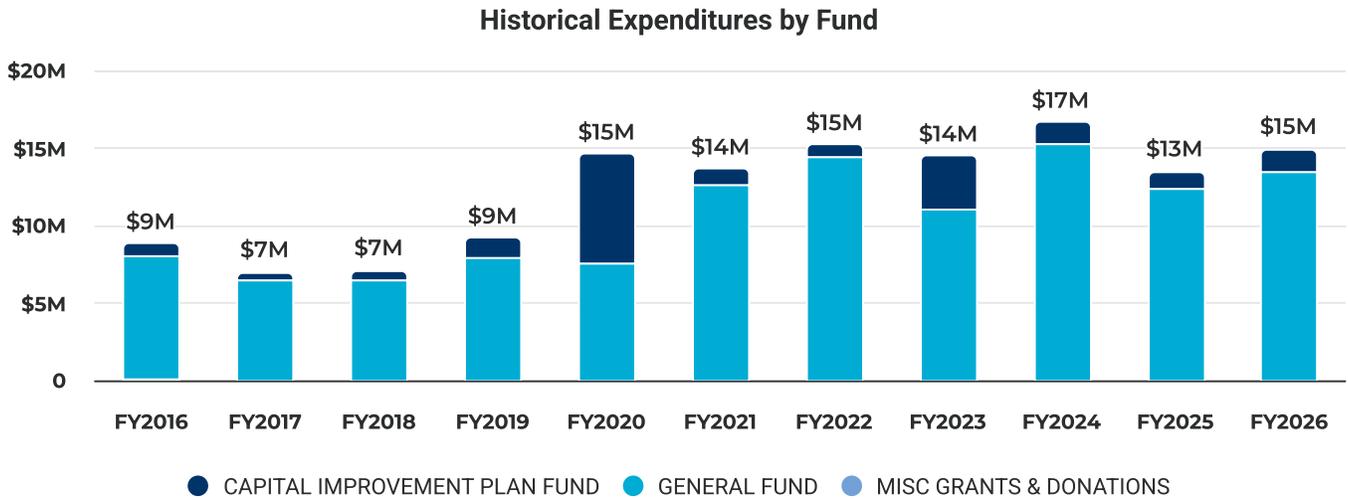
Non-Departmental Expenditure Summary

Historical Expenditures Across Department



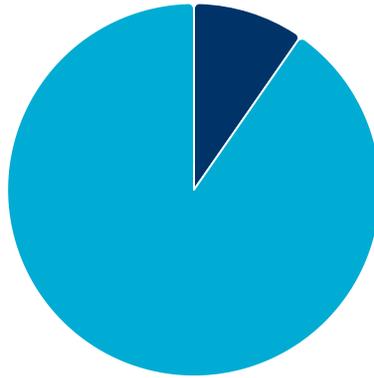
The Non-Departmental Expenditure Summary for FY2026 shows a budgeted amount of \$14.9 million, which represents a 10.6% increase from the previous year's budgeted expenditures of \$13.5 million. This increase follows an 8.18% rise in the budget from the prior period to FY2025. Notably, the actual expenditures for FY2025 were reported as \$0, indicating no spending against the budgeted amount that year. The FY2026 budget continues the trend of increasing budget allocations, with a larger percentage increase compared to the previous year's budget growth.

Non-Departmental - Expenditures by Fund



In FY2026, the total Non-Departmental expenditures increased by 10.6% to \$14.9 million compared to the previous year’s \$13.5 million. The General Fund remained the largest category, accounting for 90.33% of the total at \$13.5 million, which is an increase of \$1.1 million or 8.69% from the prior year. The Capital Improvement Plan Fund also saw a notable increase, rising by \$351,650 or 32.31% to \$1.4 million, representing 9.67% of the total budget. Miscellaneous Grants & Donations remained at \$0, contributing no change. Overall, both the General Fund and the Capital Improvement Plan Fund experienced significant growth, reversing the decreases seen in the previous year.

FY26 Expenditures by Fund



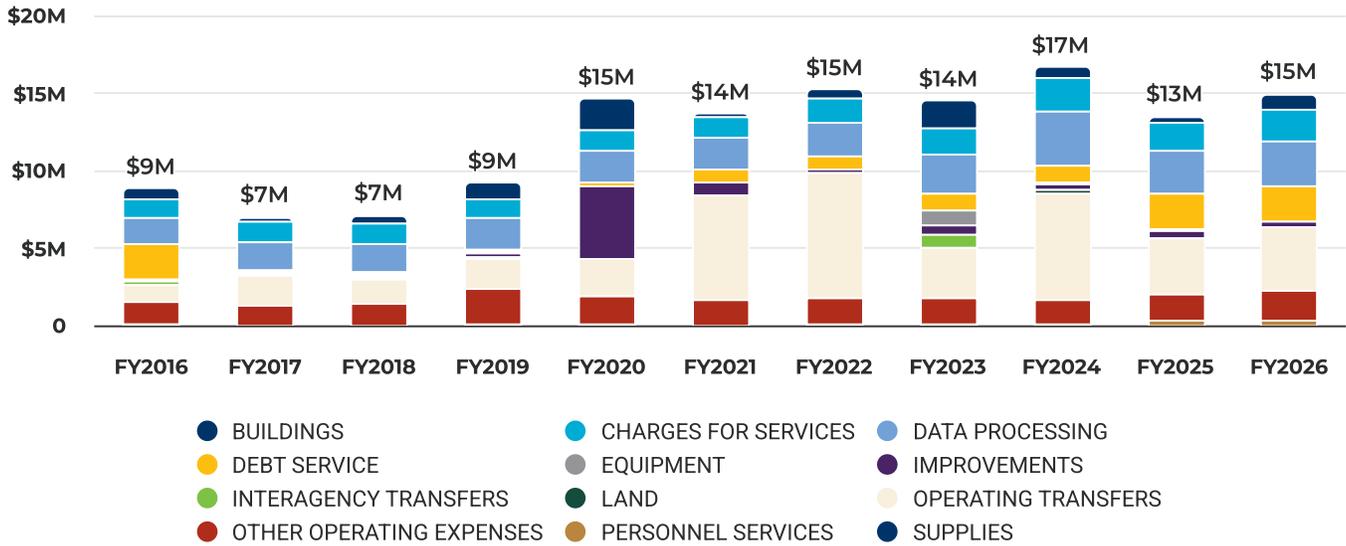
● CAPITAL IMPROVEMENT PLAN FUND	\$1,440,000	9.67%
● GENERAL FUND	\$13,452,325	90.33%

Non-Departmental - Expenditures by Fund

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
GENERAL FUND					
PERSONNEL SERVICES	\$8,833.45	\$7,756.75	\$250,000.00	\$250,000.00	0.00%
CHARGES FOR SERVICES	\$2,216,543.48	\$1,705,056.30	\$1,860,100.00	\$1,991,100.00	7.04%
OTHER OPERATING EXPENSES	\$1,652,541.53	\$1,452,032.44	\$1,603,600.00	\$1,837,275.00	14.57%
DATA PROCESSING	\$3,411,900.00	\$2,707,975.00	\$2,707,975.00	\$2,932,000.00	8.27%
DEBT SERVICE	\$1,151,641.26	\$2,301,724.38	\$2,287,150.00	\$2,239,950.00	-2.06%
EQUIPMENT	\$70,000.00	\$70,000.00	\$70,000.00	\$70,000.00	0.00%
OPERATING TRANSFERS	\$6,697,375.00	\$20,285,450.00	\$3,598,400.00	\$4,132,000.00	14.83%
Total GENERAL FUND	\$15,208,834.72	\$28,529,994.87	\$12,377,225.00	\$13,452,325.00	8.69%
CAPITAL IMPROVEMENT PLAN FUND					
OTHER OPERATING EXPENSES	-	-	\$150,000.00	\$150,000.00	0.00%
DEBT SERVICE	-\$8,996.04	\$5,186.85	-	-	-
LAND	\$308,451.50	\$410,295.00	-	-	-
BUILDINGS	\$670,870.92	\$1,338,472.89	\$400,000.00	\$1,010,000.00	152.50%
IMPROVEMENTS	\$369,227.56	\$377,180.76	\$538,350.00	\$280,000.00	-47.99%
OPERATING TRANSFERS	\$100,000.00	\$87,000.00	-	-	-
Total CAPITAL IMPROVEMENT PLAN FUND	\$1,439,553.94	\$2,218,135.50	\$1,088,350.00	\$1,440,000.00	32.31%
Total Expenditures	\$16,648,388.66	\$30,748,130.37	\$13,465,575.00	\$14,892,325.00	10.60%

Non-Departmental - Expenditures by Expense Type

Historical Expenditures by Expense Type



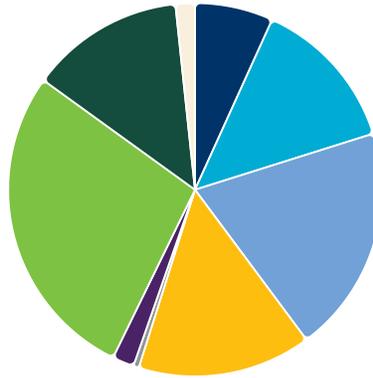
The total budget for Non-Departmental expenditures in FY2026 is \$14.9 million, reflecting a 10.6% increase from the previous year's \$13.5 million. Operating Transfers remain the largest expense category, increasing by \$533,600 or 14.83% to \$4.1 million, now representing 27.75% of the total budget, up slightly from 26.72% the prior year.

Data Processing expenses rose by \$224,025 or 8.27% to \$2.9 million, accounting for 19.69% of the total, a slight decrease in share from 20.11%. Charges for Services increased by \$131,000 or 7.04% to \$2 million, making up 13.37% of the budget, down marginally from 13.81%. Other Operating Expenses grew by \$233,675 or 13.33% to \$2 million, maintaining a similar share at 13.34% compared to 13.02% previously.

Building expenditures saw the most significant increase, rising by \$610,000 or 152.5% to \$1 million, increasing their share from 2.97% to 6.78% of the total budget. Conversely, Improvements decreased by \$258,350 or 47.99% to \$280,000, reducing their share from 4% to 1.88%. Debt Service slightly declined by \$47,200 or 2.06% to \$2.2 million, representing 15.04% of the budget, down from 16.99%.

Personnel Services and Equipment remained unchanged at \$250,000 and \$70,000 respectively, with Personnel Services' share decreasing slightly to 1.68% from 1.86%, and Equipment holding steady at 0.47%. Supplies continued to have no allocation.

FY26 Expenditures by Expense Type



● BUILDINGS	\$1,010,000	6.78%
● CHARGES FOR SERVICES	\$1,991,100	13.37%
● DATA PROCESSING	\$2,932,000	19.69%
● DEBT SERVICE	\$2,239,950	15.04%
● EQUIPMENT	\$70,000	0.47%
● IMPROVEMENTS	\$280,000	1.88%
● OPERATING TRANSFERS	\$4,132,000	27.75%
● OTHER OPERATING EXPENSES	\$1,987,275	13.34%
● PERSONNEL SERVICES	\$250,000	1.68%

Non-Departmental - Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
PERSONNEL SERVICES					
NON-DEPT MISCELLANEOUS	\$8,833.45	\$7,756.75	\$250,000.00	\$250,000.00	0.00%
Total PERSONNEL SERVICES	\$8,833.45	\$7,756.75	\$250,000.00	\$250,000.00	0.00%
CHARGES FOR SERVICES					
NON-DEPT MISCELLANEOUS	\$2,216,543.48	\$1,705,056.30	\$1,860,100.00	\$1,991,100.00	7.04%
Total CHARGES FOR SERVICES	\$2,216,543.48	\$1,705,056.30	\$1,860,100.00	\$1,991,100.00	7.04%
OTHER OPERATING EXPENSES					
NON-DEPT BUILDINGS	\$1,385,439.50	\$1,236,723.82	\$1,242,850.00	\$1,404,150.00	12.98%
NON-DEPT MISCELLANEOUS	\$267,102.03	\$215,308.62	\$360,750.00	\$433,125.00	20.06%
CIP NON-DEPT MISCELLANEOUS	-	-	\$150,000.00	\$150,000.00	0.00%
Total OTHER OPERATING EXPENSES	\$1,652,541.53	\$1,452,032.44	\$1,753,600.00	\$1,987,275.00	13.33%
DATA PROCESSING					
NON-DEPT MISCELLANEOUS	\$3,411,900.00	\$2,707,975.00	\$2,707,975.00	\$2,932,000.00	8.27%
Total DATA PROCESSING	\$3,411,900.00	\$2,707,975.00	\$2,707,975.00	\$2,932,000.00	8.27%
DEBT SERVICE					
NON-DEPT DEBT SERVICE	\$1,151,641.26	\$2,301,724.38	\$2,287,150.00	\$2,239,950.00	-2.06%
CIP NON-DEPT DEBT SERVICE	-\$8,996.04	\$5,186.85	-	-	-
Total DEBT SERVICE	\$1,142,645.22	\$2,306,911.23	\$2,287,150.00	\$2,239,950.00	-2.06%
LAND					
CIP NON-DEPT MISCELLANEOUS	\$308,451.50	\$410,295.00	-	-	-
Total LAND	\$308,451.50	\$410,295.00	-	-	-
BUILDINGS					
CIP NON-DEPT BUILDINGS	\$670,870.92	\$1,338,472.89	\$400,000.00	\$1,010,000.00	152.50%
Total BUILDINGS	\$670,870.92	\$1,338,472.89	\$400,000.00	\$1,010,000.00	152.50%
IMPROVEMENTS					
CIP NON-DEPT BUILDINGS	\$225,579.91	\$80,050.48	-	-	-
CIP NON-DEPT MISCELLANEOUS	\$18,403.20	\$134,116.66	\$233,350.00	\$75,000.00	-67.86%
CIP UNION STATION	\$125,244.45	\$163,013.62	\$305,000.00	\$205,000.00	-32.79%
Total IMPROVEMENTS	\$369,227.56	\$377,180.76	\$538,350.00	\$280,000.00	-47.99%
EQUIPMENT					
NON-DEPT MISCELLANEOUS	\$70,000.00	\$70,000.00	\$70,000.00	\$70,000.00	0.00%
Total EQUIPMENT	\$70,000.00	\$70,000.00	\$70,000.00	\$70,000.00	0.00%
OPERATING TRANSFERS					
NON-DEPT TRANSFERS	\$6,697,375.00	\$20,285,450.00	\$3,598,400.00	\$4,132,000.00	14.83%
CIP NON-DEPT TRANSFERS	\$100,000.00	\$87,000.00	-	-	-
Total OPERATING TRANSFERS	\$6,797,375.00	\$20,372,450.00	\$3,598,400.00	\$4,132,000.00	14.83%
Total Expenditures	\$16,648,388.66	\$30,748,130.37	\$13,465,575.00	\$14,892,325.00	10.60%



Police Department

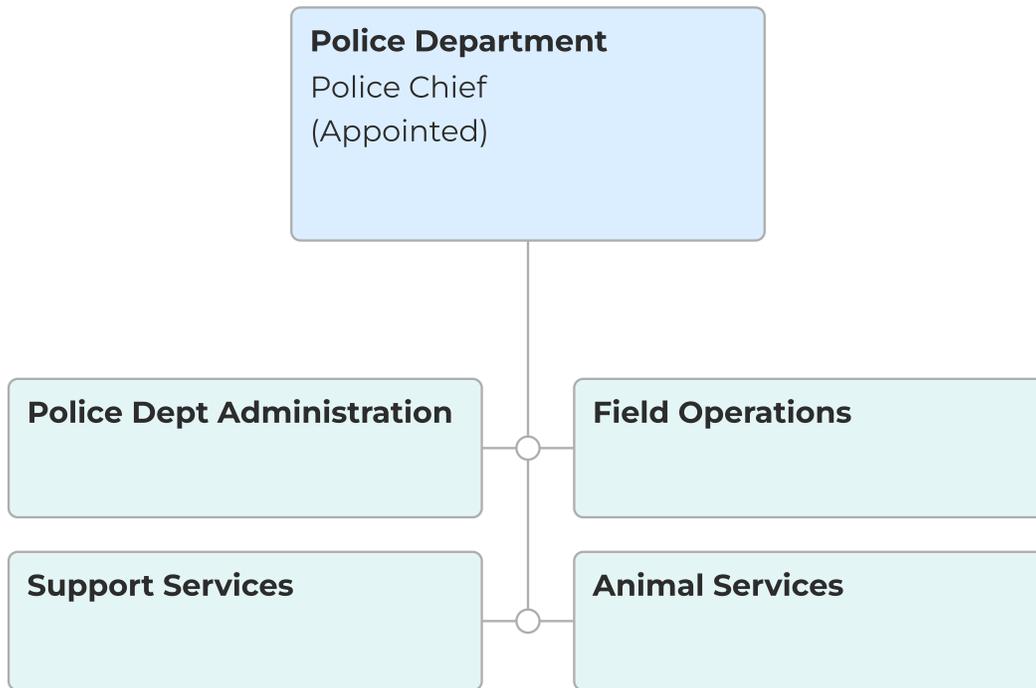
MISSION STATEMENT - The Ogden Police Department is dedicated to protecting our citizens, preserving public peace, and defending the rule of law. We do so by serving with integrity, striving for excellence in all we do, and relentlessly pursuing and holding accountable those who threaten the safety of our community. With the Constitution as our compass, we pledge to serve and protect all who live, work, and recreate in Ogden City.



Organizational Structure

The Police Department is to enforce the law of the United States and the State of Utah, as well as enforcing the ordinances of Ogden City. Additionally, Animal Services reports to this Department.

POLICE DEPARTMENT



Department Achievements

FY 2025 DEPARTMENT ACHIEVEMENTS

1. In FY2025, the Ogden Police Department achieved an important milestone when it reached full staffing (sworn employees) for the first time in recent history. This accomplishment was realized, at least in part, on an aggressive lateral officer recruitment strategy that included competitive sign-on bonuses, front-loaded vacation time, and the utilization of a full-time Recruitment Specialist. This strategy proved effective, resulting in the acquisition of an unprecedented number of lateral officers. In the past 10 months alone, 18 laterals have joined the Ogden Police Department -- with a combined 154 years' experience in law enforcement.
2. In FY2025, the Ogden Police Department invested heavily in the training and education of its officers. More than 15,800 hours of training were logged in total, an average of 110 hours per officer. This means that, on average, our officers received nearly three times the minimum annual POST training requirement of 40 hours. Our training program included curriculum on mental health & crises response, autism awareness, de-escalation & emotional intelligence, criminal law & legislation, arrest control & defensive tactics, firearms proficiency, and leadership development.
3. In FY2025, the Ogden Police Department achieved a 4.62 "customer" overall satisfaction rating. This result represents the average score awarded by individuals who had interaction with our officers in real-world situations, and it exceeds the national average for police departments across the country.
4. In 2025, the Ogden Police Department submitted 38 grant applications. Of those, 27 (71%) were approved, resulting in the procurement of more than 5.9 million dollars in funds that would not otherwise have been available for personnel, vehicles, equipment, social programs, and/or training. This is the highest year-over-year grant procurement total on record.
5. In FY24, there were 2,096 Part 1 crimes documented in Ogden City. In FY25, there were 1,939. This represents an overall 7.49% year-over-year decrease in Part I crime. In addition, the Ogden Police Department achieved a 5.32% decrease in total NIBRS Crimes Against Persons & Property in FY25.

Police Department Performance Measures & Targets

Measure	Strategic Directive	Strategic Goal & Objective	Performance Measures	FY2025 Target	FY2025 Actual	FY2026 Target
Reduce NIBRS Crimes Against Persons and Property	Community Safety	Maintain a sense of order and security within the City by providing a safe and healthy environment for community members and businesses	Year-to-year reduction in total NIBRS Crimes Against Persons & Property	NA	5.32%	5%
High Favorability of the Police Department by residents and business owners	Community Safety	Improve trust with the community	Customer Service Rating (SPIDR Tech) to meet or exceed the nation's trend of 4.33 overall satisfaction	4.26	4.62	4.65
Reduce the perception of crime and criminality within Ogden City (Fiscal Year Data)	City Image and Reputation	Overcome negative historical perceptions of Ogden being an unsafe city.	Year-to-year reduction in total Part I crimes	10%	7.49%	5%

Significant Changes

Police Department

The net change of the Police Department budget for FY26 is an increase of \$1,405,325. 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 \$766,800.

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.

Summary of Staffing Changes in Police Department

Fund	Department	Division	Position Title	Reclassified	Added	Eliminated	Title Change	Transferred
General	Police	Administration	Eliminate Police Records Specialist grade 120			1		
General	Police	Administration	Reclass Homeless Advocate grade 140 to Homeless Services Supervisor grade 150	1				

Police Departmental Personnel Report

GENERAL FUND
POLICE

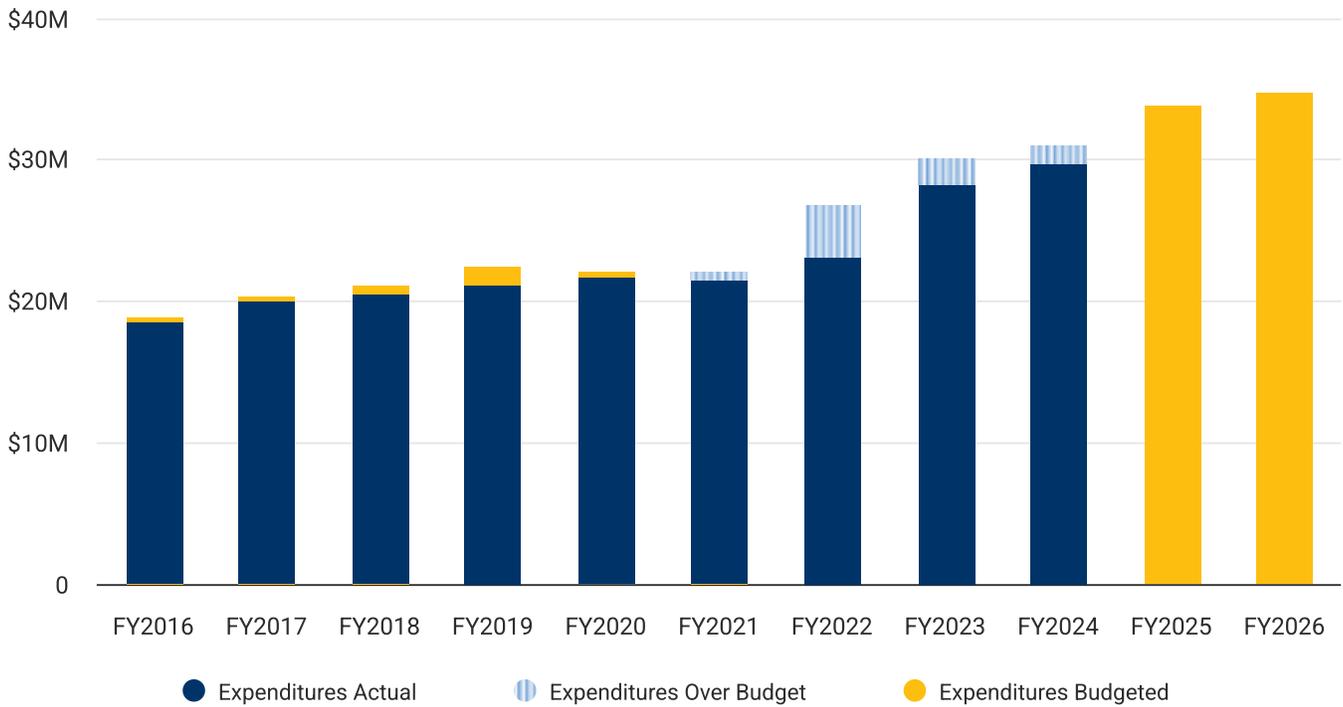
ADMINISTRATION

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
POLICE CHIEF	ED200	1.00	1.00	1.00
DEPUTY POLICE CHIEF	AED190	1.00	1.00	1.00
POLICE DIVISION CAPTAIN	PDC	2.00	2.00	2.00
POLICE LIEUTENANT	PL	9.00	9.00	9.00
POLICE SERGEANT	PS	17.00	17.00	17.00
POLICE OFFICER	PO	119.00	120.00	120.00
AUDIT AND INSPECTIONS ADMINISTRATOR	175	1.00	1.00	1.00
ATAC MANAGER	175	1.00	1.00	1.00
GRANT ADMINISTRATOR	150	1.00	1.00	1.00
HOMELESS SERVICES SUPERVISOR	150	0.00	0.00	1.00
POLICE RECORDS SUPERVISOR	145	1.00	1.00	1.00
ANIMAL SERVICES SUPERVISOR	145	1.00	1.00	1.00
OFFICE ADMINISTRATOR	145	1.00	1.00	1.00
COMMUNITY OUTREACH COORDINATOR	140	1.00	1.00	1.00
CRIME ANALYST	140	4.00	4.00	4.00
HOMELESS ADVOCATE	140	2.00	2.00	1.00
VICTIM SERVICES COORDINATOR	135	2.00	2.00	2.00
TRAFFIC SAFETY SUPERVISOR	135	1.00	1.00	1.00
ANIMAL SERVICES OFFICER	135	4.00	4.00	4.00
ADMINISTRATIVE ASSISTANT III	125	1.00	1.00	1.00
TRAINING/RECRUITMENT SPECIALIST	125	1.00	1.00	1.00
EQUIPMENT AND LOGISTICS SPECIALIST	125	1.00	1.00	1.00
COMMUNITY SERVICE OFFICER	125	4.00	4.00	4.00
COMMUNITY PROGRAM TECHNICIAN	125	1.00	1.00	1.00
EVIDENCE TECHNICIAN	125	2.00	2.00	2.00
ADMINISTRATIVE ASSISTANT II	120	2.00	2.00	2.00
POLICE RECORDS SPECIALIST	120	8.00	8.00	7.00
PARKING ENFORCEMENT OFFICER	115	2.00	2.00	2.00
POLICE OFFICER	PO	-12.00	-12.00	-12.00*
HOMELESS ADVOCATE	140	-1.00	-1.00	-1.00*
VICTIM SERVICES COORDINATOR	135	-2.00	-2.00	-2.00*
DIVISION TOTAL:		<u>176.00</u>	<u>177.00</u>	<u>176.00</u>
*(budgeted in Misc Grants)				
DEPARTMENT FULL TIME:		176.00	177.00	176.00
FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		13.57	9.25	9.30
TEMPORARY EQUIVALENTS:		11.54	12.08	12.08
TOTAL PERSONNEL:		<u>201.11</u>	<u>198.33</u>	<u>197.38</u>



Police Department - Expenditure Summary

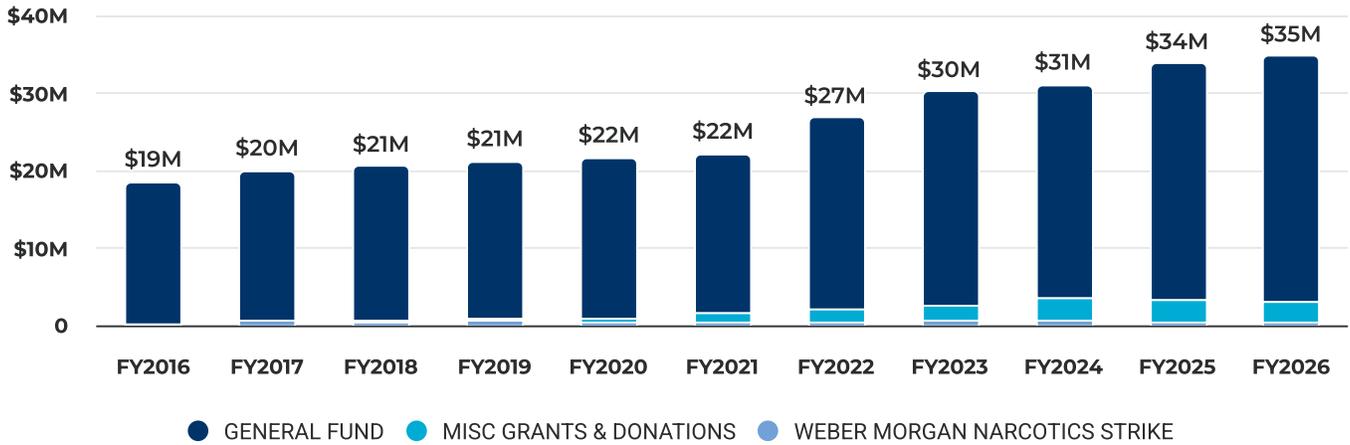
Historical Expenditures Across Department



The Police Department's budgeted expenditures for FY2026 are \$34.7 million, representing a 2.98% increase from the previous year's budgeted amount of \$33.7 million. This follows a larger increase of 13.78% in the prior period. The actual expenditures for the previous year were not reported. Overall, the FY2026 budget shows a continued increase in expenditures, though at a slower rate compared to the previous year.

Police Department - Expenditures by Fund

Historical Expenditures by Fund

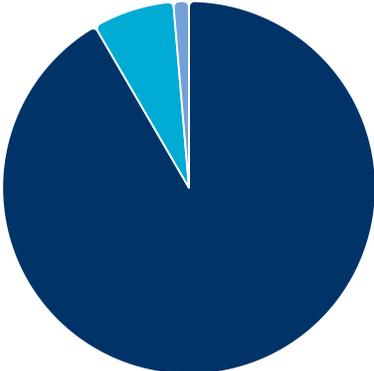


The Police Department's total expenditures for FY2026 amount to \$34.7 million, reflecting a 2.98% increase from the previous year's total of \$33.7 million. The largest expenditure category remains the General Fund, which increased by \$1.4 million or 4.62%, reaching \$31.8 million and representing 91.6% of the total budget, up from 90.16% in the prior year.

In contrast, the Miscellaneous Grants & Donations category decreased by \$400,550 or 14.04%, totaling \$2.5 million and accounting for 7.06% of the total expenditures, down from 8.45% previously. The Weber Morgan Narcotics Strike fund remained unchanged at \$467,675, making up 1.35% of the total budget, a slight decrease in percentage share from 1.39% the year before.

Overall, the budget shows a moderate increase driven primarily by growth in the General Fund, while the Miscellaneous Grants & Donations category experienced a notable decline, and the Weber Morgan Narcotics Strike fund remained stable in dollar terms.

FY26 Expenditures by Fund



● GENERAL FUND	\$31,829,375	91.60%
● MISC GRANTS & DONATIONS	\$2,451,575	7.06%
● WEBER MORGAN NARCOTICS STRIKE	\$467,675	1.35%

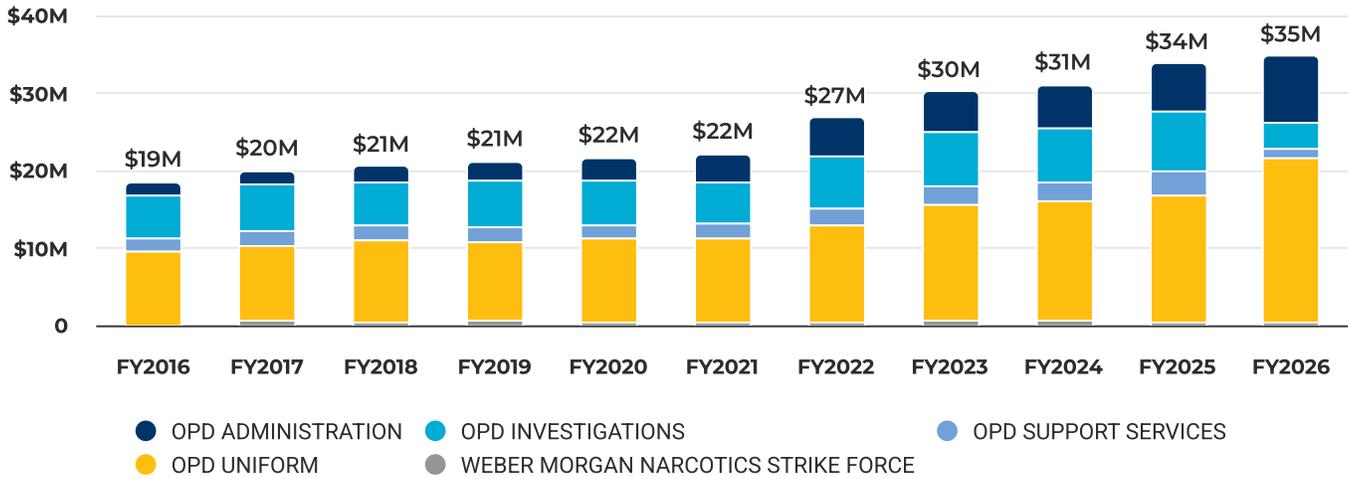
Police Department - Expenditures by Fund

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
GENERAL FUND					
PERSONNEL SERVICES	\$23,650,815.20	\$17,979,644.65	\$26,181,275.00	\$26,948,075.00	2.93%
SUPPLIES	\$964,675.38	\$703,684.98	\$673,575.00	\$824,075.00	22.34%
CHARGES FOR SERVICES	\$1,282,519.33	\$1,241,906.03	\$1,480,575.00	\$1,787,975.00	20.76%
OTHER OPERATING EXPENSES	\$1,552,462.92	\$1,493,339.15	\$1,636,925.00	\$1,686,475.00	3.03%
DATA PROCESSING	-	\$208,301.62	\$451,700.00	\$582,775.00	29.02%
EQUIPMENT	\$145,656.97	-	-	-	-
Total GENERAL FUND	\$27,596,129.80	\$21,626,876.43	\$30,424,050.00	\$31,829,375.00	4.62%
MISC GRANTS & DONATIONS					
PERSONNEL SERVICES	\$1,966,110.72	\$2,285,961.65	\$2,138,450.00	\$2,231,525.00	4.35%
SUPPLIES	\$65,512.78	\$21,355.54	\$13,450.00	\$13,450.00	0.00%
CHARGES FOR SERVICES	\$246,197.46	\$133,622.45	\$11,000.00	\$11,000.00	0.00%
OTHER OPERATING EXPENSES	\$277,302.56	\$155,648.13	\$195,600.00	\$195,600.00	0.00%
EQUIPMENT	\$237,812.82	\$180,919.95	\$493,625.00	-	-100.00%
Total MISC GRANTS & DONATIONS	\$2,792,936.34	\$2,777,507.72	\$2,852,125.00	\$2,451,575.00	-14.04%
WEBER MORGAN NARCOTICS STRIKE					
SUPPLIES	\$55,234.12	\$25,126.35	-	-	-
CHARGES FOR SERVICES	\$384,872.56	\$369,959.82	\$128,000.00	\$128,000.00	0.00%
OTHER OPERATING EXPENSES	\$215,872.94	\$168,862.81	\$339,675.00	\$339,675.00	0.00%
Total WEBER MORGAN NARCOTICS STRIKE	\$655,979.62	\$563,948.98	\$467,675.00	\$467,675.00	0.00%
Total Expenditures	\$31,045,045.76	\$24,968,333.13	\$33,743,850.00	\$34,748,625.00	2.98%



Police Department - Expenditures by Division

Historical Expenditures by Division



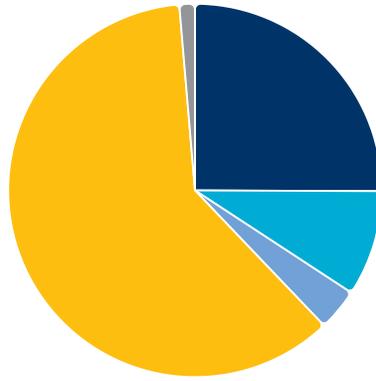
The Police Department's total budget for FY2026 is \$34.7 million, reflecting a 2.98% increase from the previous year's \$33.7 million. The largest expenditure category is OPD UNIFORM, which accounts for 60.77% of the total budget at \$21.1 million. This represents a significant increase of \$4.9 million or 29.97% compared to the prior year.

OPD ADMINISTRATION is the second largest category, comprising 25.07% of the total with \$8.7 million. This category saw a notable increase of \$2.5 million or 39.17% from the previous year. In contrast, OPD INVESTIGATIONS decreased substantially to \$3.2 million, making up 9.16% of the budget, which is a reduction of \$4.5 million or 58.69% from the prior year.

Similarly, OPD SUPPORT SERVICES declined to \$1.3 million, representing 3.66% of the total budget and a decrease of \$1.8 million or 58.57%. The WEBER MORGAN NARCOTICS STRIKE FORCE remains unchanged at \$467,675, accounting for 1.35% of the total budget with no change from the previous year.

Overall, the budget shows significant increases in OPD UNIFORM and OPD ADMINISTRATION expenditures, while OPD INVESTIGATIONS and OPD SUPPORT SERVICES experienced substantial decreases. The WEBER MORGAN NARCOTICS STRIKE FORCE budget remained stable.

FY26 Expenditures by Division



●	OPD ADMINISTRATION	\$8,710,825	25.07%
●	OPD INVESTIGATIONS	\$3,181,950	9.16%
●	OPD SUPPORT SERVICES	\$1,271,025	3.66%
●	OPD UNIFORM	\$21,117,150	60.77%
●	WEBER MORGAN NARCOTICS STRIKE FORCE	\$467,675	1.35%

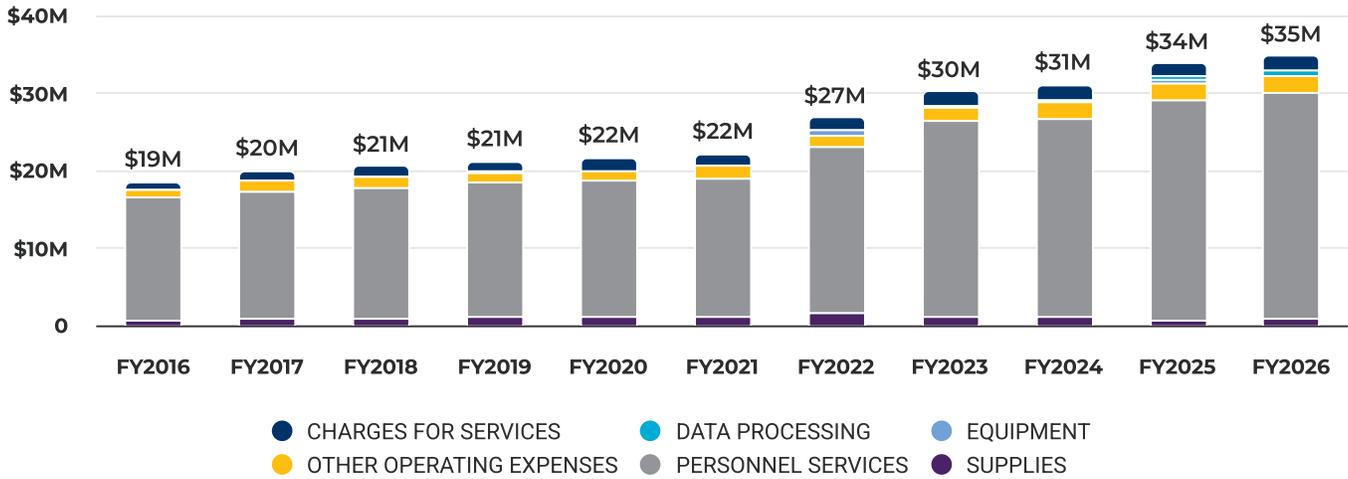
Police Department - Expenditures by Division

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
OPD ADMINISTRATION				
UNDEFINED	\$2,792,936.34	\$2,777,507.72	\$2,852,125.00	\$2,451,575.00
DEPARTMENT ADMINISTRATION	\$2,950,577.30	\$2,329,389.13	\$3,407,050.00	\$6,259,250.00
Total OPD ADMINISTRATION	\$5,743,513.64	\$5,106,896.85	\$6,259,175.00	\$8,710,825.00
OPD UNIFORM				
UNIFORM PATROL	\$13,255,681.21	\$10,499,363.94	\$14,139,600.00	\$21,117,150.00
UNIFORM SPECIAL EVENTS	\$964,675.27	\$529,295.44	\$1,194,050.00	-
UNIFORM CSO	\$619,500.85	\$381,003.99	\$418,050.00	-
UNIFORM CROSSING GUARDS	\$431,650.79	\$219,338.55	\$495,500.00	-
Total OPD UNIFORM	\$15,271,508.12	\$11,629,001.92	\$16,247,200.00	\$21,117,150.00
OPD INVESTIGATIONS				
INVESTIGATION MAJOR CRIMES	\$2,735,533.22	\$1,940,179.72	\$3,211,800.00	\$1,820,850.00
INVESTIGATION SELECTIVE ENFORC	\$166,066.79	\$192,831.79	\$255,675.00	-
INVESTIGATION STRIKE FORCE	\$2,309,943.41	\$2,175,457.65	\$2,391,475.00	-
INVESTIGATION SCHOOL RESOURCE	\$775,275.49	\$939,287.09	\$916,650.00	\$1,201,100.00
INVSTIGATION BEER TAX	\$158,128.77	\$183,065.00	\$160,000.00	\$160,000.00
INVSESTIGATION TRAINING	\$753,665.56	\$373,640.84	\$766,400.00	-
Total OPD INVESTIGATIONS	\$6,898,613.24	\$5,804,462.09	\$7,702,000.00	\$3,181,950.00
OPD SUPPORT SERVICES				
SUPPORT SERVICES RTCC	\$801,550.46	\$552,773.73	\$827,200.00	-
SUPPORT SERVICES EVIDENCE	\$185,187.03	\$103,779.58	\$235,025.00	-
SUPPORT SERVICES RECORDS	\$451,016.65	\$314,883.26	\$722,350.00	-
SUPPORT SERVICES ANIMAL SERVIC	\$1,012,405.94	\$844,143.65	\$1,209,725.00	\$1,271,025.00
SUPPORT SERVICES ADMIN	\$25,271.06	\$48,443.07	\$73,500.00	-
Total OPD SUPPORT SERVICES	\$2,475,431.14	\$1,864,023.29	\$3,067,800.00	\$1,271,025.00
WEBER MORGAN NARCOTICS STRIKE FORCE				
WEBER MORGAN NARCOTIC STRIKE F	\$655,979.62	\$563,948.98	\$467,675.00	\$467,675.00
Total WEBER MORGAN NARCOTICS STRIKE FORCE	\$655,979.62	\$563,948.98	\$467,675.00	\$467,675.00
Total Expenditures	\$31,045,045.76	\$24,968,333.13	\$33,743,850.00	\$34,748,625.00



Police Department - Expenditures by Expense Type

Historical Expenditures by Expense Type



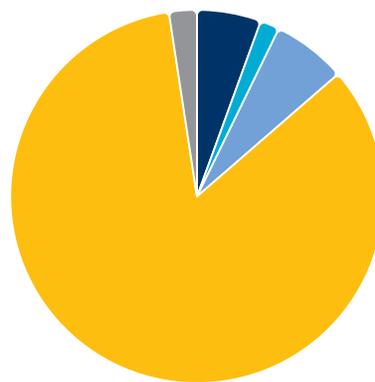
In FY2026, the Police Department's total expenditures increased by 2.98% to \$34.7 million compared to the previous year. Personnel Services remained the largest expense category, accounting for 83.97% of the total at \$29.2 million, which is a 3.04% increase of \$859,875 from the prior year.

Other Operating Expenses slightly increased by 2.28% to \$2.2 million, representing 6.39% of the total budget. Charges for Services saw a notable rise of 18.98%, increasing by \$307,400 to \$1.9 million, now making up 5.55% of the total expenditures.

Supplies expenditures grew by 21.91%, an increase of \$150,500, reaching \$837,525 and constituting 2.41% of the budget. Data Processing also experienced a significant increase of 29.02%, rising by \$131,075 to \$582,775, which is 1.68% of the total.

The most significant decrease was in Equipment, which dropped from \$493,625 to zero, a 100% reduction, removing its 1.46% share from the budget.

FY26 Expenditures by Expense Type



● CHARGES FOR SERVICES	\$1,926,975	5.55%
● DATA PROCESSING	\$582,775	1.68%
● OTHER OPERATING EXPENSES	\$2,221,750	6.39%
● PERSONNEL SERVICES	\$29,179,600	83.97%
● SUPPLIES	\$837,525	2.41%

Police Department - Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
PERSONNEL SERVICES					
OPD ADMINISTRATION	\$3,576,683.83	\$3,574,543.90	\$4,261,200.00	\$4,645,425.00	9.02%
OPD UNIFORM	\$13,780,810.39	\$10,237,463.13	\$14,697,575.00	\$21,030,725.00	43.09%
OPD INVESTIGATIONS	\$6,479,250.25	\$5,291,101.68	\$7,216,325.00	\$2,961,650.00	-58.96%
OPD SUPPORT SERVICES	\$1,780,181.45	\$1,162,497.59	\$2,144,625.00	\$541,800.00	-74.74%
Total PERSONNEL SERVICES	\$25,616,925.92	\$20,265,606.30	\$28,319,725.00	\$29,179,600.00	3.04%
SUPPLIES					
OPD ADMINISTRATION	\$665,603.15	\$269,146.13	\$244,525.00	\$588,525.00	140.68%
OPD UNIFORM	\$250,319.59	\$198,679.38	\$298,925.00	\$44,000.00	-85.28%
OPD INVESTIGATIONS	\$103,509.20	\$221,563.12	\$91,550.00	\$200,000.00	118.46%
OPD SUPPORT SERVICES	\$10,756.22	\$35,651.89	\$52,025.00	\$5,000.00	-90.39%
WEBER MORGAN NARCOTICS STRIKE FORCE	\$55,234.12	\$25,126.35	-	-	-
Total SUPPLIES	\$1,085,422.28	\$750,166.87	\$687,025.00	\$837,525.00	21.91%
CHARGES FOR SERVICES					
OPD ADMINISTRATION	\$831,471.29	\$707,460.26	\$593,950.00	\$1,012,025.00	70.39%
OPD UNIFORM	\$81,415.75	\$79,177.36	\$58,400.00	\$42,425.00	-27.35%
OPD INVESTIGATIONS	\$119,359.65	\$103,793.62	\$194,200.00	\$20,300.00	-89.55%
OPD SUPPORT SERVICES	\$496,470.10	\$485,097.24	\$645,025.00	\$724,225.00	12.28%
WEBER MORGAN NARCOTICS STRIKE FORCE	\$384,872.56	\$369,959.82	\$128,000.00	\$128,000.00	0.00%
Total CHARGES FOR SERVICES	\$1,913,589.35	\$1,745,488.30	\$1,619,575.00	\$1,926,975.00	18.98%
OTHER OPERATING EXPENSES					
OPD ADMINISTRATION	\$286,285.58	\$166,524.99	\$214,175.00	\$1,882,075.00	778.76%
OPD UNIFORM	\$1,158,962.39	\$1,113,682.05	\$1,192,300.00	-	-100.00%
OPD INVESTIGATIONS	\$196,494.14	\$188,003.67	\$199,925.00	-	-100.00%
OPD SUPPORT SERVICES	\$188,023.37	\$180,776.57	\$226,125.00	-	-100.00%
WEBER MORGAN NARCOTICS STRIKE FORCE	\$215,872.94	\$168,862.81	\$339,675.00	\$339,675.00	0.00%
Total OTHER OPERATING EXPENSES	\$2,045,638.42	\$1,817,850.09	\$2,172,200.00	\$2,221,750.00	2.28%
DATA PROCESSING					
OPD ADMINISTRATION	-	\$208,301.62	\$451,700.00	\$582,775.00	29.02%
Total DATA PROCESSING	-	\$208,301.62	\$451,700.00	\$582,775.00	29.02%
EQUIPMENT					
OPD ADMINISTRATION	\$383,469.79	\$180,919.95	\$493,625.00	-	-100.00%
Total EQUIPMENT	\$383,469.79	\$180,919.95	\$493,625.00	-	-100.00%
Total Expenditures	\$31,045,045.76	\$24,968,333.13	\$33,743,850.00	\$34,748,625.00	2.98%



Fire Department

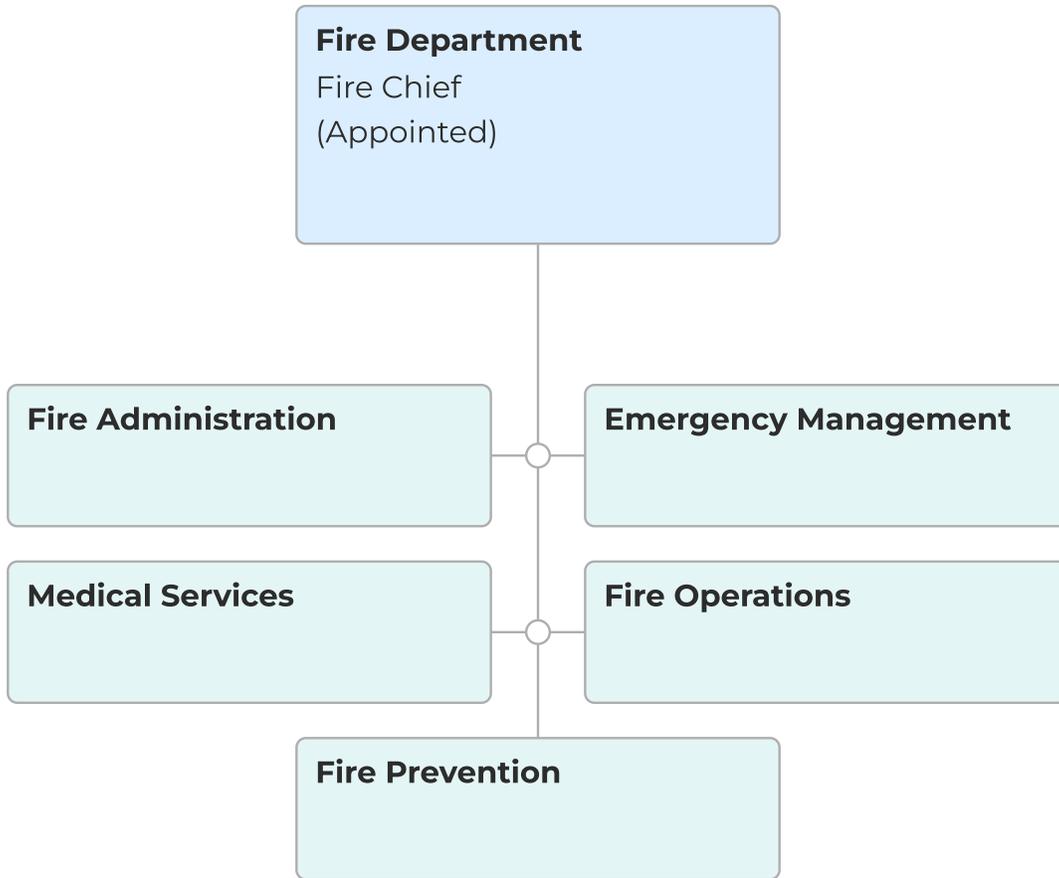
MISSION STATEMENT - The mission of the Ogden City Fire Department is to provide a wide range of services to the community designed to protect and preserve life, property, and the environment through planning, prevention, education, and response. We are committed to excellence in the delivery of these services.



Organizational Structure

The Fire Department is responsible for responding to many types of public safety requests from the community. Services include fire prevention and emergency preparedness, education, investigations, fire suppression, hazardous material mitigation, and emergency medical services.

FIRE DEPARTMENT



Fire Department Achievements

FY 2025 DEPARTMENT ACHIEVEMENTS

1. Improved our ISO (Insurance Services Office) rating from a 3 to a 2. First time in our history as a fire department.
2. Were over 94% staffed throughout the year and met our NFPA (National Fire Protection Association 1710 standards of 6 minute and 8 minute response on 90% of all fires.
3. Completed training and placement of service our new ladder tiller truck operating out of station 1 which contributes to greater capacity and protection of the high value district of downtown.
4. Provided a cardiac resuscitation program through education, Pulse Point, and emergency response to achieve above 60% return of spontaneous circulation
5. Provided public safety education through all schools within Ogden City to children addressing fire and life safety prevention measures reaching 95% of eligible children.
6. Continued development within the local Community Health Program response effort to assist Homeless and Aging Adults. Developing new partnerships with Midtown and Lantern House coordinating our collective response and goals.

Fire Department - Performance Measures

Measure	Strategic Directive	Division	Strategic Goal & Objective	Performance Measures	FY2024 Actual	FY2025 Projected	FY2025 Target	FY2026 Target
Maintain our newly acquired ISO rating of a 2.	Community Safety	Fire Admin/ Operations	Fire department obtained in Feb 2024 a new ISO rating of a 2. There was only 6.5% of fire departments nationwide that achieved a 2 or 1 rating in 2023.	Independent ISO rating personnel evaluate the fire departments emergency communication system, water supply and fire department resources to determine community service level. Current rating is a 2 as of 2024.	3	2	2	2
Cardiac Arrest Resuscitation Rate above 60%	Community Safety	Fire Admin/ EMS Division	Cardiac Resuscitation rates will be 60% or greater of having return of spontaneous circulation for qualified cardiac arrests.	Our current cardiac resuscitation rate for Ogden EMS response units is 60%	33%	60%	65%	65%
Response Time requirements according to NFPA 1710 recommendations	Community Safety	Fire Admin/ EMS/ Fire Operations	Meet the recommended elements of response time standards of 6 minutes or less for BLS unit and 8 minutes or less for ALS units within our service area 95% of the time.	We are currently meeting the initial emergency unit response time criteria 85% of the time and the ALS unit response time 95% of the time.	86% & 96%	90% & 95%	90% & 95%	90% & 95%
Response Time requirements according to NFPA 1710 recommendations	Community Safety	Fire Admin/ EMS/ Fire Operations	Meet the recommended elements of response time standards of 6 minutes or less for initial unit and 8 minutes or less for initial full alarm assignment 90% of the time.	We are currently meeting the initial emergency unit response time criteria 80% of the time and the ALS unit response time 95% of the time.	First Unit arrived 80% Initial Full Alarm Assignment 80%	First Unit arrived 85% Initial Full Alarm Assignment 90%	First Unit arrived 85% Initial Full Alarm Assignment 90%	First Unit arrived 85% Initial Full Alarm Assignment 90%



Measure	Strategic Directive	Division	Strategic Goal & Objective	Performance Measures	FY2024 Actual	FY2025 Projected	FY2025 Target	FY2026 Target
Ensure that new project contractors are not delayed in their progression waiting for fire department inspections.	Economic Development	Fire Admin/ Prevention	Complete all new construction inspections within 3 days of the contractor's request.	Meet this objective 99% of the time	96%	100%	100%	100%
Avoid excessive delays in submitted plan reviews for new projects by timely review and completion	Economic Development	Fire Admin/ Prevention	Complete all plan reviews within 10 days of their receipt.	Meet this objective 99% of the time	93%	98%	98%	100%
Inspect businesses that submit Tier II reports for accuracy, and identify any businesses that should report, but aren't	Economic Development	Fire Admin/ Prevention	Inspect 25% of these businesses every 4 years.	Create list of needed inspections, and assign 25% as tasks.				50%

Significant Changes

Fire Department

The net change of the Fire Department budget for FY2026 is an increase of \$485,300.

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 \$485,225.

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.

Summary of Staffing Changes in Fire Department

There are no budgeted Staffing Changes for Ogden Fire Department for FY2026.

Fire Departmental Personnel Report

GENERAL FUND

FIRE

ADMINISTRATION

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
FIRE CHIEF	ED200	1.00	1.00	1.00
DEPUTY FIRE CHIEF	AED190	1.00	1.00	1.00
FIRE BATTALION CHIEF	BC	5.00	5.00	5.00
FIRE MARSHAL	FM	1.00	1.00	1.00
FIRE CAPTAIN	FC	19.00	19.00	19.00
FIRE MARSHAL, DEPUTY	DFM	2.00	2.00	2.00
FIREFIGHTER ENGINEER	FFE	0.00	21.00	21.00
FIREFIGHTER	FF	51.00	30.00	30.00
OFFICE ADMINISTRATOR	145	1.00	1.00	1.00
ADMINISTRATIVE ASSISTANT II	120	1.00	1.00	1.00
FIRE BATTALION CHIEF	BC	-0.50	-0.50	-0.50*
FIREFIGHTER	FF	-9.00	-9.00	-9.00**
DIVISION TOTAL:		72.50	72.50	72.50

*(budgeted in Medical Services)

** (budgeted in Misc Grants)

DEPARTMENT FULL TIME:	72.50	72.50	72.50
FULL TIME EQUIVALENTS			
OVERTIME EQUIVALENTS:	4.25	2.12	2.11
TEMPORARY EQUIVALENTS:	0.01	0.00	0.50
TOTAL PERSONNEL:	76.75	74.62	75.11

MEDICAL SERVICES

FIRE

MEDICAL SERVICES

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
DEPUTY FIRE CHIEF	AED190	1.00	1.00	1.00
FIRE CAPTAIN	FC	0.00	1.00	1.00
FIREFIGHTER PARAMEDIC	FFP	27.00	27.00	27.00
FIREFIGHTER	FF	19.00	18.00	18.00
AEMT/EMT-TRANSPORT/AMBULANCE TECHNICIAN	125	0.00	4.00	4.00
FIRE BATTALION CHIEF	BC	0.50	0.50	0.50*
DIVISION TOTAL:		47.50	51.50	51.50

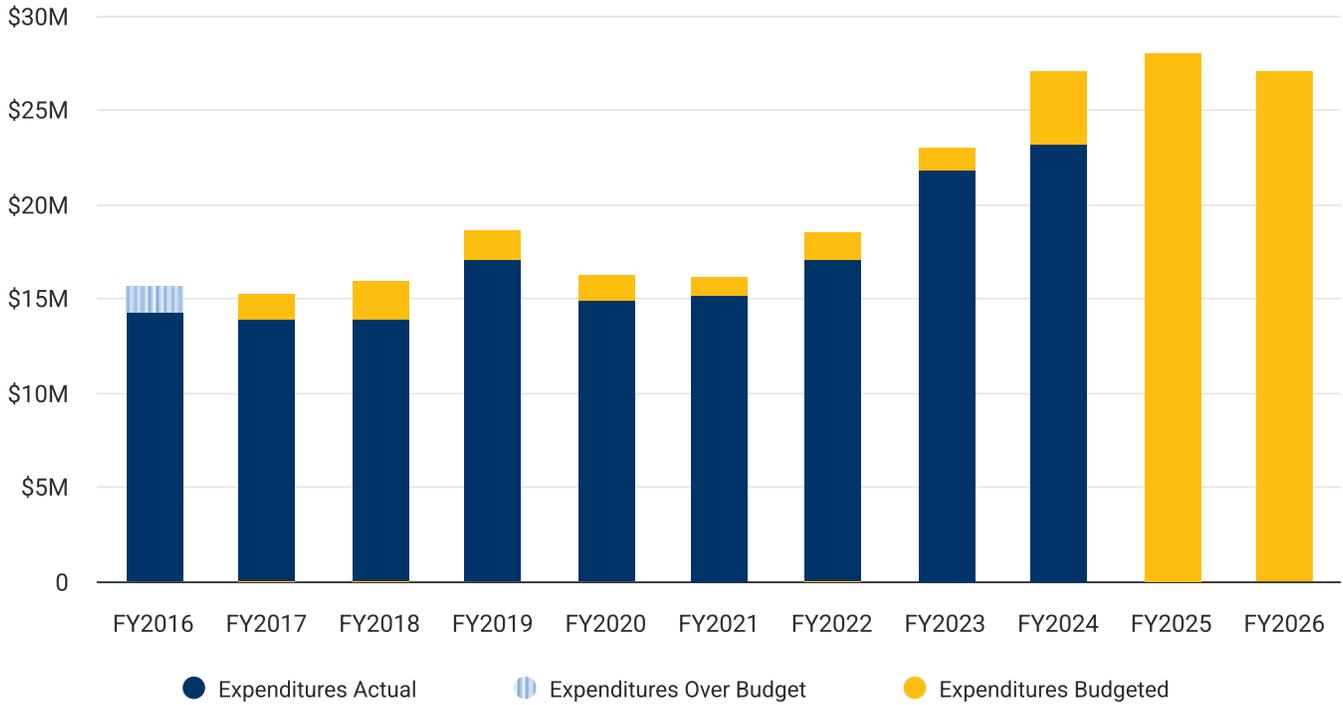
*(Assigned to Fire)

DEPARTMENT FULL TIME:	47.50	51.50	51.50
FULL TIME EQUIVALENTS			
OVERTIME EQUIVALENTS:	4.20	4.43	4.25
TEMPORARY EQUIVALENTS:	2.02	3.31	3.31
TOTAL PERSONNEL:	53.72	59.24	59.06



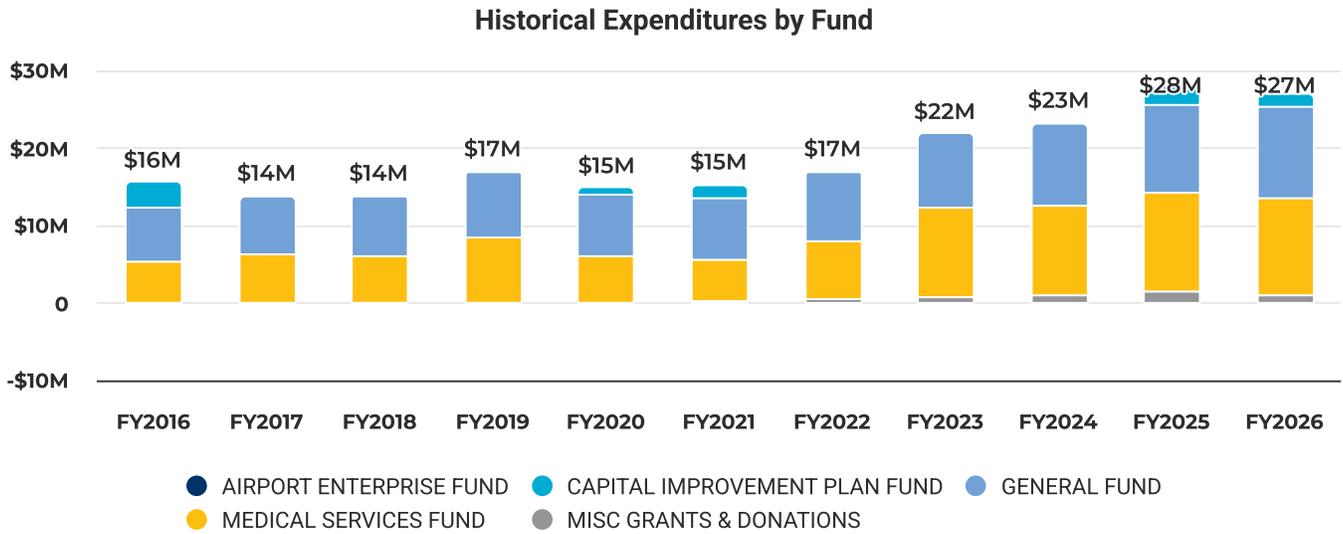
Fire Department - Expenditure Summary

Historical Expenditures Across Department



In the Fire Department's Expenditure Summary for FY2026, the budgeted expenditures are \$27 million, representing a 3.5% decrease from the previous year's budgeted amount of \$28 million. This contrasts with the FY2025 budget, which had increased by 3.53% from its prior period. The actual expenditures for FY2025 were not reported. Overall, the FY2026 budget reflects a reduction in planned spending compared to the prior year's budget.

Fire Department - Expenditures by Fund



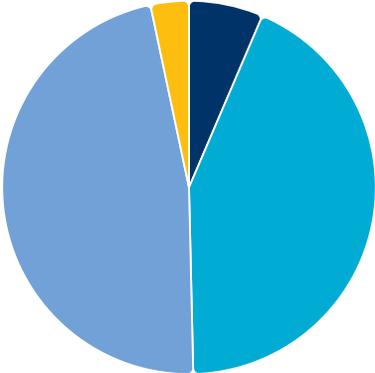
In FY2026, the Fire Department's total expenditures decreased by 3.5% to \$27 million compared to the previous year. The Medical Services Fund remained the largest category, accounting for 47.05% of the total at \$12.7 million, though it saw a slight decrease of \$210,325 or 1.63% from the prior year.

The General Fund increased by \$485,300 or 4.34%, reaching \$11.7 million and representing 43.21% of the total budget. This fund showed the largest increase among all categories in FY2026.

The Capital Improvement Plan Fund experienced a significant decrease of \$765,000 or 30.6%, dropping to \$1.7 million and making up 6.42% of the total expenditures. Similarly, Miscellaneous Grants and Donations declined by \$490,700 or 35.34%, totaling \$897,875 and comprising 3.32% of the budget.

The Airport Enterprise Fund remained at \$0, continuing its complete reduction from the previous year. Overall, the budget saw notable decreases in the Capital Improvement Plan Fund and Miscellaneous Grants and Donations, while the General Fund increased and the Medical Services Fund slightly decreased.

FY26 Expenditures by Fund



● CAPITAL IMPROVEMENT PLAN FUND	\$1,735,000	6.42%
● GENERAL FUND	\$11,673,750	43.21%
● MEDICAL SERVICES FUND	\$12,711,000	47.05%
● MISC GRANTS & DONATIONS	\$897,875	3.32%

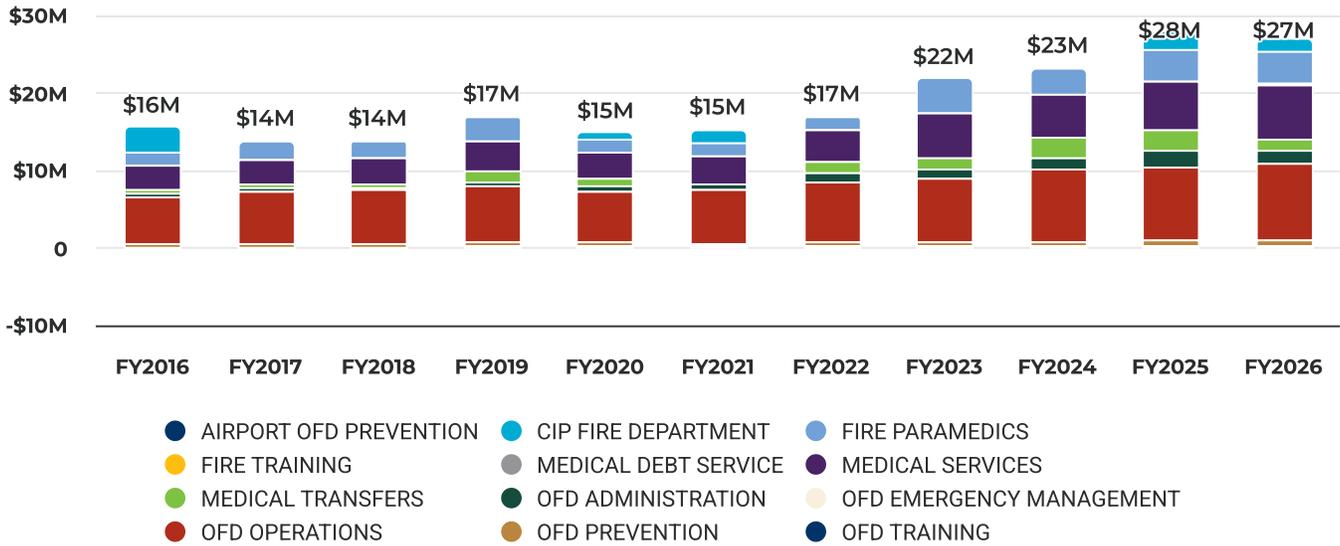
Fire Department - Expenditures by Fund

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
GENERAL FUND					
PERSONNEL SERVICES	\$9,123,075.08	\$6,587,734.05	\$9,795,925.00	\$10,292,175.00	5.07%
SUPPLIES	\$393,545.28	\$384,870.83	\$493,275.00	\$456,725.00	-7.41%
CHARGES FOR SERVICES	-\$381,815.04	\$54,431.08	\$62,375.00	\$77,400.00	24.09%
OTHER OPERATING EXPENSES	\$767,458.53	\$695,624.01	\$813,950.00	\$813,950.00	0.00%
DATA PROCESSING	-	\$26,420.96	\$10,225.00	\$10,300.00	0.73%
EQUIPMENT	\$784,905.98	\$59,514.03	\$11,200.00	\$18,700.00	66.96%
OFFICE EQUIPMENT	\$2,702.70	\$589.02	\$1,500.00	\$4,500.00	200.00%
Total GENERAL FUND	\$10,689,872.53	\$7,809,183.98	\$11,188,450.00	\$11,673,750.00	4.34%
CAPITAL IMPROVEMENT PLAN FUND					
BUILDINGS	-	-	\$2,500,000.00	\$1,735,000.00	-30.60%
Total CAPITAL IMPROVEMENT PLAN FUND	-	-	\$2,500,000.00	\$1,735,000.00	-30.60%
AIRPORT ENTERPRISE FUND					
PERSONNEL SERVICES	\$20,745.87	\$21,191.18	-	-	-
CHARGES FOR SERVICES	-	\$12,451.54	-	-	-
Total AIRPORT ENTERPRISE FUND	\$20,745.87	\$33,642.72	-	-	-
MEDICAL SERVICES FUND					
PERSONNEL SERVICES	\$5,307,893.27	\$5,586,135.14	\$6,886,825.00	\$7,047,625.00	2.33%
SUPPLIES	\$493,513.01	\$404,725.65	\$514,975.00	\$517,975.00	0.58%
CHARGES FOR SERVICES	\$1,116,916.71	\$1,115,429.72	\$1,209,800.00	\$1,214,050.00	0.35%
OTHER OPERATING EXPENSES	\$713,384.96	\$715,918.00	\$907,625.00	\$965,425.00	6.37%
DATA PROCESSING	\$325,850.00	\$266,100.00	\$266,100.00	\$304,925.00	14.59%
FISCAL CHARGES	\$560,000.00	\$560,000.00	\$560,000.00	\$585,000.00	4.46%
DEBT SERVICE	\$30,958.69	-	-	-	-
EQUIPMENT	\$301,858.23	\$19,100.00	\$76,000.00	\$576,000.00	657.89%
VEHICLES	\$76,465.19	-	-	-	-
INFRASTRUCTURE TRANSFERS OUT	-\$26,788.58	-	-	-	-
OPERATING TRANSFERS	\$2,645,000.00	\$2,500,000.00	\$2,500,000.00	\$1,500,000.00	-40.00%
Total MEDICAL SERVICES FUND	\$11,545,051.48	\$11,167,408.51	\$12,921,325.00	\$12,711,000.00	-1.63%
MISC GRANTS & DONATIONS					
PERSONNEL SERVICES	\$835,775.24	\$843,899.32	\$1,011,975.00	\$863,275.00	-14.69%
SUPPLIES	-	-	\$7,400.00	\$7,400.00	0.00%
CHARGES FOR SERVICES	-	\$20.99	\$27,200.00	\$27,200.00	0.00%
EQUIPMENT	\$116,607.74	-	\$342,000.00	-	-100.00%
Total MISC GRANTS & DONATIONS	\$952,382.98	\$843,920.31	\$1,388,575.00	\$897,875.00	-35.34%
Total Expenditures	\$23,208,052.86	\$19,854,155.52	\$27,998,350.00	\$27,017,625.00	-3.50%



Fire Department - Expenditures by Division

Historical Expenditures by Division

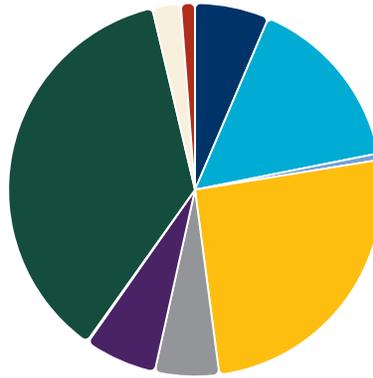


In FY2026, the Fire Department's total expenditures decreased by 3.5% to \$27 million compared to the previous year. The largest expenditure category was OFD OPERATIONS, which increased by \$533,625 or 5.73% to \$9.9 million, representing 36.47% of the total budget. MEDICAL SERVICES also saw a significant increase of \$608,200 or 9.69%, reaching \$6.9 million and accounting for 25.48% of the total.

FIRE PARAMEDICS expenditures rose by \$146,650 or 3.64% to \$4.2 million, making up 15.45% of the budget. FIRE TRAINING experienced a notable increase of \$34,825 or 29.87%, totaling \$151,425 and representing 0.56% of the total. OFD TRAINING and OFD EMERGENCY MANAGEMENT had smaller increases of \$2,100 (0.64%) and \$450 (1.51%), respectively.

On the other hand, several categories saw decreases. MEDICAL TRANSFERS dropped significantly by \$1 million or 40% to \$1.5 million, now 5.55% of the total. CIP FIRE DEPARTMENT expenditures declined by \$765,000 or 30.6% to \$1.7 million, representing 6.42% of the budget. OFD ADMINISTRATION decreased by \$522,400 or 23.56% to \$1.7 million, accounting for 6.27% of total expenditures. OFD PREVENTION also saw a slight decrease of \$19,175 or 2.81%, totaling \$663,625 and making up 2.46% of the budget.

FY26 Expenditures by Division



● CIP FIRE DEPARTMENT	\$1,735,000	6.42%
● FIRE PARAMEDICS	\$4,175,000	15.45%
● FIRE TRAINING	\$151,425	0.56%
● MEDICAL SERVICES	\$6,884,575	25.48%
● MEDICAL TRANSFERS	\$1,500,000	5.55%
● OFD ADMINISTRATION	\$1,695,225	6.27%
● OFD EMERGENCY MANAGEMENT	\$30,200	0.11%
● OFD OPERATIONS	\$9,852,500	36.47%
● OFD PREVENTION	\$663,625	2.46%
● OFD TRAINING	\$330,075	1.22%

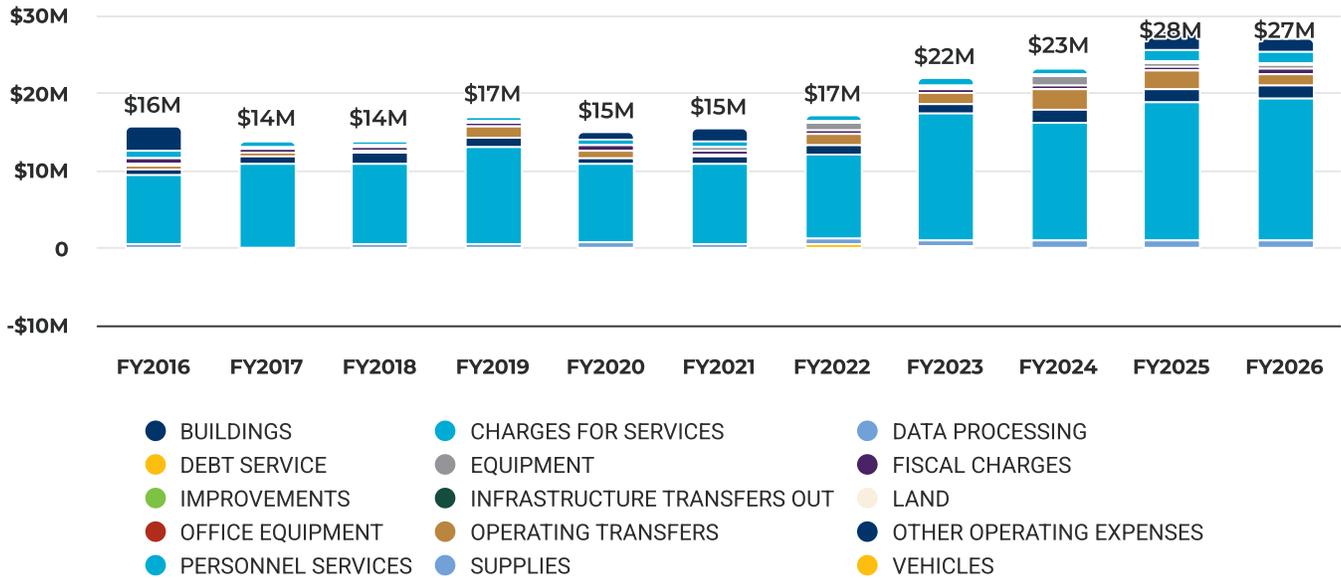
Fire Department - Expenditures by Division

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
OFD ADMINISTRATION	\$1,568,060.53	\$1,451,836.57	\$2,217,625.00	\$1,695,225.00
OFD PREVENTION	\$622,637.58	\$398,805.85	\$682,800.00	\$663,625.00
OFD OPERATIONS	\$9,285,188.37	\$6,561,303.73	\$9,318,875.00	\$9,852,500.00
OFD EMERGENCY MANAGEMENT	\$6,057.97	\$9,717.33	\$29,750.00	\$30,200.00
OFD TRAINING	\$160,311.06	\$231,440.81	\$327,975.00	\$330,075.00
CIP FIRE DEPARTMENT	-	-	\$2,500,000.00	\$1,735,000.00
AIRPORT OFD PREVENTION	\$20,745.87	\$33,642.72	-	-
MEDICAL TRANSFERS	\$2,645,000.00	\$2,500,000.00	\$2,500,000.00	\$1,500,000.00
MEDICAL DEBT SERVICE	\$30,958.69	-	-	-
MEDICAL SERVICES	\$5,502,916.00	\$5,382,841.18	\$6,276,375.00	\$6,884,575.00
FIRE PARAMEDICS	\$3,366,176.79	\$3,284,567.33	\$4,028,350.00	\$4,175,000.00
FIRE TRAINING	-	-	\$116,600.00	\$151,425.00
Total Expenditures	\$23,208,052.86	\$19,854,155.52	\$27,998,350.00	\$27,017,625.00



Fire Department - Expenditures by Expense Type

Historical Expenditures by Expense Type



In FY2026, the Fire Department's total expenditures decreased by 3.5% to \$27 million compared to the previous year. Personnel Services remained the largest expense category, increasing by \$508,350 or 2.87% to \$18.2 million, now representing 67.37% of the total budget, up from 63.2%.

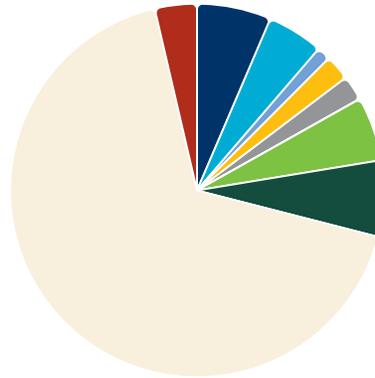
Other Operating Expenses rose modestly by \$57,800 or 3.36% to \$1.8 million, accounting for 6.59% of the total. In contrast, Buildings expenditures saw a significant decrease of \$765,000 or 30.6%, falling to \$1.7 million and comprising 6.42% of the budget.

Operating Transfers experienced the largest decline, dropping by \$1 million or 40% to \$1.5 million, which is 5.55% of the total. Charges for Services increased slightly by \$19,275 or 1.48% to \$1.3 million, maintaining a similar share of 4.88%.

Supplies decreased by \$33,550 or 3.3% to \$982,100, representing 3.64% of expenditures. Equipment spending increased by \$165,500 or 38.56% to \$594,700, now 2.2% of the total budget. Fiscal Charges rose by \$25,000 or 4.46% to \$585,000, and Data Processing increased by \$38,900 or 14.08% to \$315,225.

Office Equipment expenditures grew by \$3,000 or 200% to \$4,500, though this category remains a very small portion of the budget at 0.02%. Overall, the budget reflects a shift with notable decreases in Buildings and Operating Transfers, while Personnel Services and several smaller categories saw increases.

FY26 Expenditures by Expense Type



● BUILDINGS	\$1,735,000	6.42%
● CHARGES FOR SERVICES	\$1,318,650	4.88%
● DATA PROCESSING	\$315,225	1.17%
● EQUIPMENT	\$594,700	2.20%
● FISCAL CHARGES	\$585,000	2.17%
● OFFICE EQUIPMENT	\$4,500	0.02%
● OPERATING TRANSFERS	\$1,500,000	5.55%
● OTHER OPERATING EXPENSES	\$1,779,375	6.59%
● PERSONNEL SERVICES	\$18,203,075	67.37%
● SUPPLIES	\$982,100	3.64%

Fire Department - Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
PERSONNEL SERVICES					
OFD ADMINISTRATION	\$1,350,850.72	\$1,172,723.26	\$1,540,625.00	\$1,415,400.00	-8.13%
OFD PREVENTION	\$582,940.22	\$359,835.46	\$637,250.00	\$633,375.00	-0.61%
OFD OPERATIONS	\$7,889,725.39	\$5,690,413.63	\$8,313,575.00	\$8,764,650.00	5.43%
OFD EMERGENCY MANAGEMENT	-	\$3,035.46	\$20,650.00	\$21,100.00	2.18%
OFD TRAINING	\$135,333.99	\$205,625.56	\$295,800.00	\$320,925.00	8.49%
AIRPORT OFD PREVENTION	\$20,745.87	\$21,191.18	-	-	-
MEDICAL SERVICES	\$2,311,914.40	\$2,590,300.76	\$3,176,150.00	\$3,170,550.00	-0.18%
FIRE PARAMEDICS	\$2,995,978.87	\$2,995,834.38	\$3,603,325.00	\$3,734,900.00	3.65%
FIRE TRAINING	-	-	\$107,350.00	\$142,175.00	32.44%
Total PERSONNEL SERVICES	\$15,287,489.46	\$13,038,959.69	\$17,694,725.00	\$18,203,075.00	2.87%
SUPPLIES					
OFD ADMINISTRATION	\$161,441.18	\$195,751.28	\$288,200.00	\$232,950.00	-19.17%
OFD PREVENTION	\$7,139.56	\$6,616.54	\$13,825.00	\$13,825.00	0.00%
OFD OPERATIONS	\$222,428.91	\$177,541.40	\$191,400.00	\$210,100.00	9.77%
OFD EMERGENCY MANAGEMENT	\$93.20	\$592.06	\$500.00	\$500.00	0.00%
OFD TRAINING	\$2,442.43	\$4,369.55	\$6,750.00	\$6,750.00	0.00%
MEDICAL SERVICES	\$441,021.45	\$363,054.64	\$456,250.00	\$459,250.00	0.66%
FIRE PARAMEDICS	\$52,491.56	\$41,671.01	\$53,475.00	\$53,475.00	0.00%
FIRE TRAINING	-	-	\$5,250.00	\$5,250.00	0.00%
Total SUPPLIES	\$887,058.29	\$789,596.48	\$1,015,650.00	\$982,100.00	-3.30%



Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
CHARGES FOR SERVICES					
OFD ADMINISTRATION	-\$188,772.50	\$3,034.00	\$35,425.00	\$35,425.00	0.00%
OFD PREVENTION	\$8,892.97	\$10,193.25	\$6,225.00	\$8,025.00	28.92%
OFD OPERATIONS	-\$207,685.16	\$35,464.32	\$40,525.00	\$53,750.00	32.63%
OFD EMERGENCY MANAGEMENT	\$4,370.15	\$5,425.12	\$5,500.00	\$5,500.00	0.00%
OFD TRAINING	\$1,379.50	\$335.38	\$1,900.00	\$1,900.00	0.00%
AIRPORT OFD PREVENTION	-	\$12,451.54	-	-	-
MEDICAL SERVICES	\$1,042,387.45	\$1,060,693.23	\$1,122,000.00	\$1,133,050.00	0.98%
FIRE PARAMEDICS	\$74,529.26	\$54,736.49	\$85,800.00	\$79,000.00	-7.93%
FIRE TRAINING	-	-	\$2,000.00	\$2,000.00	0.00%
Total CHARGES FOR SERVICES	\$735,101.67	\$1,182,333.33	\$1,299,375.00	\$1,318,650.00	1.48%
OTHER OPERATING EXPENSES					
OFD ADMINISTRATION	\$127,933.39	\$53,907.07	\$1,150.00	\$1,150.00	0.00%
OFD PREVENTION	\$23,664.83	\$22,160.60	\$25,500.00	\$8,400.00	-67.06%
OFD OPERATIONS	\$593,110.55	\$597,781.33	\$760,675.00	\$800,800.00	5.27%
OFD EMERGENCY MANAGEMENT	\$1,594.62	\$664.69	\$3,100.00	\$3,100.00	0.00%
OFD TRAINING	\$21,155.14	\$21,110.32	\$23,525.00	\$500.00	-97.87%
MEDICAL SERVICES	\$656,407.86	\$663,642.55	\$759,925.00	\$803,825.00	5.78%
FIRE PARAMEDICS	\$56,977.10	\$52,275.45	\$145,700.00	\$159,600.00	9.54%
FIRE TRAINING	-	-	\$2,000.00	\$2,000.00	0.00%
Total OTHER OPERATING EXPENSES	\$1,480,843.49	\$1,411,542.01	\$1,721,575.00	\$1,779,375.00	3.36%
DATA PROCESSING					
OFD ADMINISTRATION	-	\$26,420.96	\$10,225.00	\$10,300.00	0.73%
MEDICAL SERVICES	\$139,650.00	\$126,050.00	\$126,050.00	\$156,900.00	24.47%
FIRE PARAMEDICS	\$186,200.00	\$140,050.00	\$140,050.00	\$148,025.00	5.69%
Total DATA PROCESSING	\$325,850.00	\$292,520.96	\$276,325.00	\$315,225.00	14.08%
FISCAL CHARGES					
MEDICAL SERVICES	\$560,000.00	\$560,000.00	\$560,000.00	\$585,000.00	4.46%
Total FISCAL CHARGES	\$560,000.00	\$560,000.00	\$560,000.00	\$585,000.00	4.46%
DEBT SERVICE					
MEDICAL DEBT SERVICE	\$30,958.69	-	-	-	-
Total DEBT SERVICE	\$30,958.69	-	-	-	-
BUILDINGS					
CIP FIRE DEPARTMENT	-	-	\$2,500,000.00	\$1,735,000.00	-30.60%
Total BUILDINGS	-	-	\$2,500,000.00	\$1,735,000.00	-30.60%
EQUIPMENT					
OFD ADMINISTRATION	\$116,607.74	-	\$342,000.00	-	-100.00%
OFD OPERATIONS	\$784,905.98	\$59,514.03	\$11,200.00	\$18,700.00	66.96%
MEDICAL SERVICES	\$301,858.23	\$19,100.00	\$76,000.00	\$576,000.00	657.89%
Total EQUIPMENT	\$1,203,371.95	\$78,614.03	\$429,200.00	\$594,700.00	38.56%
VEHICLES					
MEDICAL SERVICES	\$76,465.19	-	-	-	-
Total VEHICLES	\$76,465.19	-	-	-	-
OFFICE EQUIPMENT					



Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
OFD OPERATIONS	\$2,702.70	\$589.02	\$1,500.00	\$4,500.00	200.00%
Total OFFICE EQUIPMENT	\$2,702.70	\$589.02	\$1,500.00	\$4,500.00	200.00%
INFRASTRUCTURE TRANSFERS OUT					
MEDICAL SERVICES	-\$26,788.58	-	-	-	-
Total INFRASTRUCTURE TRANSFERS OUT	-\$26,788.58	-	-	-	-
OPERATING TRANSFERS					
MEDICAL TRANSFERS	\$2,645,000.00	\$2,500,000.00	\$2,500,000.00	\$1,500,000.00	-40.00%
Total OPERATING TRANSFERS	\$2,645,000.00	\$2,500,000.00	\$2,500,000.00	\$1,500,000.00	-40.00%
Total Expenditures	\$23,208,052.86	\$19,854,155.52	\$27,998,350.00	\$27,017,625.00	-3.50%



Community and Economic Development

MISSION STATEMENT - Drive the responsible and sustainable growth of Ogden City by elevating the quality of life and property value in all areas through the facilitation of a wide range of housing, employment, new/existing business development, redevelopment, transportation and wealth creation opportunities.



Organizational Structure

The Department works with our community to enhance the quality of life in Ogden by planning for Ogden’s future while preserving its heritage. CED is dedicated to effectively implementing community standards which promote desirable residential and business neighborhoods and safe, habitable buildings. Additionally, the Business Services division now reports to this Department for all administrative and day-to-day operations.

COMMUNITY AND ECONOMIC DEVELOPMENT



Community and Economical Development Achievements

FY 2025 DEPARTMENT ACHIEVEMENTS

1. Economic Development/Redevelopment/Business Information Center: Significant progress on organizing and moving forward on key redevelopment projects, including negotiating agreements for the Airport CRA and Adams CRA, new development agreement for the Williams expansion, due diligence related to Union Station campus project, acquisition of the Forest Service building, and numerous other development projects. Initiated new business start-up support processes and increased intergration with other other department to enhance business customer service activities. Accelerated business retention and recruitment activities. (supporting Economic Development; City Image and Reputation; Fiscal Sustainability).
2. Community Development: Continued facilitation of our Quality Neighborhoods Initiative, Annual Action Plan amendments, new home infill projects, challenging property acquisition to prepare for redevelopment, and environmental remediation activities on targeted properties to prepare for future development. (supporting Economic Development; City Image and Reputation; Fiscal Sustainability)
3. Planning: Made significant progress on last year's objectives, including: progress on Zone Ogden and the new General Plan, updating of the Station Area Plans, and improved citizen engagement and customer service processes (supporting City Image and Reputation; Economic Development; Community Safety; Recreation)
4. Building Services: Achieved improvements in efficiency and transparency while also delivering enhanced customer service (supported City Image & Reputation; Economic Development; Community Safety).
5. Arts/Culture/Events/Union Station: Finished up all of the Union Station Centennial events, initiated the new museum planning project, supported the Union Station Neighborhood planning activities, facilitated significant repairs at the Station, and continued providing our arts/events at a high level (supported City Image & Reputation / Economic Development).
6. Airport: Maintained succesful commerical flight service (securing continued FAA funding), significant progress on new terminal expansion and related improvements (nearing completion), progress on infrastructure equipment updates, and progress on updated airport processes and operations (supporting Economic Development; City Image & Reputation).
7. General CED Department: Increased focus on process improvements, community promotion, reporting on achievements, and improved internal/external stakeholder relations (Economic Development; City Image & Reputation, Fiscal Sustainability).

Community and Economic Development - Performance Measures

Strategic Directive	Division	Strategic Goal & Objective	Performance Measures	FY2025 Target	FY2026 Target
• Economic Development	Economic Development/ Redevelopment/ Business Information Center	Business recruitment	Attract new businesses to Ogden with focus on downtown and airport CRA	1 mid-large aerospace business to locate at OGD; pipeline of leads for downtown office. - Presented opportunities to several companies, still in play.	Development 1 mid-large aerospace business to locate at or near the airport, and at least three new retail businesses for downtown.
• Economic Development	Economic Development/ Redevelopment/ Business Information Center	Business retention & expansion	Support business expansion projects; enhance small business communications and resources	3 mid-range expansion projects - Supported the Williams International expansion project that is now underway.	Initiate/support 3 mid-range business expansion projects
• Economic Development	Economic Development/ Redevelopment/ Business Information Center	Small business support	~ Continue existing business loan and technical assistance programs; explore new program options through ConPlan process+I25. ~ Implement new business support process.	Establish a \$3mm seed fund - Potential funding sources/support identified, but not yet implemented.	~Implement new business support process in coordination with other Divisions/Departments and direct implementation. ~ Set-up a new funding source/partner to assist with business loans.
• Economic Development • City Image & Reputation	Economic Development/ Redevelopment/ Business Information Center	Redevelopment & placemaking	Implement MAKE Ogden and other RDA projects	Launch WonderBlock and parking management plan ~ Initiated promotion activities for WonderBlock. ~ Supported Parking Stakeholder communications and meetings.	~ Support communications related to opening the new parking structure at WonderBlock. ~ Support the completion of the master plan for Union Station Neighborhood. ~ Finalize development plans for Ogden River area projects. ~ Finalize plan for capital square project. finalize development agreements for several projects in Ogden River area.



Strategic Directive	Division	Strategic Goal & Objective	Performance Measures	FY2025 Target	FY2026 Target
<ul style="list-style-type: none"> • Economic Development • City Image & Reputation 	<ul style="list-style-type: none"> Economic Development/ Redevelopment/ Business Information Center 	Redevelopment	Improve RDA process and communications	<ul style="list-style-type: none"> ~ Completed Airport CRA participation agreements. ~ Completed Adams CRA budget amendment/approvals. ~ Initiated work on interactive RDA dashboard. ~ Initiated review of RDA mission/values update ~ Facilitated monthly RDA project meetings with admin. 	<ul style="list-style-type: none"> ~ Complete/implement the interactive RDA dashboard. ~ Complete updates with RDA Board on the RDA mission/values. ~ Development/implement an RDA housing fund policy/procedure.
<ul style="list-style-type: none"> • Economic Development • City Image & Reputation 	<ul style="list-style-type: none"> Arts/Culture/Events/ Union Station 	Events attraction	Implement Twilight, First Friday Art Strolls, Holiday Electric Light Parade	Increased attendance and increased efficiency of operations	Deliver programs successfully
<ul style="list-style-type: none"> • Economic Development • City Image & Reputation 	<ul style="list-style-type: none"> Arts/Culture/Events/ Union Station 	Programs & projects engagement	Implement Arts Grants, Public Art Program, Mayors Awards	Increase exposure and participation	Deliver programs successfully
<ul style="list-style-type: none"> • Economic Development • City Image & Reputation 	<ul style="list-style-type: none"> Arts/Culture/Events/ Union Station 	Operations	Support Dumke Plaza, The Corner, Ampitheatre, Union Station	Reduce costs while enhancing the experience	Support Union Station facility repairs/updates
<ul style="list-style-type: none"> • Economic Development • City Image & Reputation 	<ul style="list-style-type: none"> Arts/Culture/Events/ Union Station 	Museums support	New museums planning	Initiated new museum planning process to support Union Station redevelopment plans	Complete the new museum planning process concept to support Union Station redevelopment plans
<ul style="list-style-type: none"> • Economic Development • City Image, Appearance, Reputation • Community Safety • Recreation 	Planning	Create new city general plan	Engage community and seek broad and diverse input; address all state law requirements; create a plan that inspires action	Significant community engagement/input, and updates provided to council throughout the year.	Present new plan to Planning Commission and City Council for adoption
<ul style="list-style-type: none"> • Economic Development • City Image, Appearance, Reputation • Community Safety • Recreation 	Planning	Create new unified development ordinance	Engage community and seek broad and diverse input; address all state law requirements; create ordinances that implement the general plan	Engaged in the community feedback process throughout the year and presented new ordinance to Planning Commission and City Council for adoption.	

Strategic Directive	Division	Strategic Goal & Objective	Performance Measures	FY2025 Target	FY2026 Target
<ul style="list-style-type: none"> • Economic Development • City Image, Appearance, Reputation • Community Safety • Recreation 	Planning	Effectively plan for Ogden's future	Create station area plans for OGX stops on Harrison Blvd.; propose a historic district on Marilyn Drive; create Wall Avenue corridor plan; creast 24th Street interchange plan	Presented the Station Area plans to Planning Commission and City Council for adoption. Also completed the Marilyn Drive plan, completed about 90% of the Wall Avenue plan, and have developed the initial concepts for the 24th Street Interchange plan.	<ul style="list-style-type: none"> ~ Complete the Wall Avenue plan and present to Council and UDOT for approval. ~Continue refinement of the 24th Street Interchange plan, including engagement with UDOT as needed.
<ul style="list-style-type: none"> • Economic Development 	Planning	Retain and improve customer service	Improve website; streamline interdepartmental reviews; improve applications/forms; train staff; improve land use ordinances	Improved all five areas identified.	
<ul style="list-style-type: none"> • Economic Development • City Image & Reputation 	Community Development	Increase the health of City's neighborhoods	Follow through with programs established in the Quality Neighborhood Initiative	Achieved objectives outlined in the Quality Neighborhood Initiative.	<ul style="list-style-type: none"> ~ Projects: 5 home renovation/resales; 4 new infill homes; 50 OIO - DPA loans; 26 HELP loans; 20 volunteer grants; 25 townhomes completed w/RDA partnerships. ~ Support new infill project development, including environmental remediation and required planning.
<ul style="list-style-type: none"> • Economic Development • City Image & Reputation 	Airport	Increase commercial flight service	Enhance passenger services and new flight attractiveness	Increase inplanements: ~ Achieved	Continue to increase implanements and pursue additional flight options.
<ul style="list-style-type: none"> • Economic Development • City Image & Reputation 	Airport	Enhance business environment	Solicit aviation manufactures	Secure aviation manufacture ~ Faciliated several site visits, but not accomplish yet.	Secure aviation manufacture
<ul style="list-style-type: none"> • Economic Development • City Image & Reputation 	Airport	Enhance operations	Solicit nationally branded fix-base operator	Secure agreement with fixed-base operator. ~ Accomplished	

Strategic Directive	Division	Strategic Goal & Objective	Performance Measures	FY2025 Target	FY2026 Target
<ul style="list-style-type: none"> • Economic Development • City Image & Reputation • Community Safety 	Airport	Improve airport facilities and infrastructure	Pursue FAA funding for additional updates	Complete new tower and expand terminal. ~ New expanded terminal is nearing completion. ~ The new tower is being advertised for design/build selection.	~ Complete all aspects of the terminal expansion. ~ Select company to build the new tower and work with FAA / TSA to start process (will take several years to build).
<ul style="list-style-type: none"> • Economic Development • City Image & Reputation • Community Safety 	Airport	Enhance operations	Update all airport operation procedures and codify		~ Complete all airport operation ordinance changes, present for council approval and implement.
<ul style="list-style-type: none"> • Economic Development • City Image & Reputation 	Airport	Maximize leases	Initiate lease review process	Update or resolve all commercial leases. ~ In process	Update or resolve all commercial leases
<ul style="list-style-type: none"> • City Image & Reputation • Community Safety 	Building Services	Improve customer service	Initiate metrics for all areas	~ Improved business license and permit/plan approval processes ~ decreased building permit approval times ~ increased code enforcement effectiveness, etc.	Continue to expand on the KPI dashboard for all division activities.

Significant Changes

Community & Economic Development (CED)

The net change of the CED budget for FY2026 is a decrease of \$387,625. 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 \$170,200. 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 \$165,800. 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.

Summary of Staffing Changes in Community and Economic Development

Fund	Department	Division	Position Title	Reclassified	Added	Eliminated	Title Change	Transferred
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	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

Fund	Department	Division	Position Title	Reclassified	Added	Eliminated	Title Change	Transferred
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	
Major Grants	Community and Economic Development	Community Development	Elimintate Community Development Assistant Director grade ADD175			1		

Community and Economic Development Personnel Report

GENERAL FUND

COMMUNITY AND ECONOMIC DEVELOPMENT

ADMINISTRATION

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
COMMUNITY & ECONOMIC DEVELOPMENT EXECUTIVE DIRECTOR	ED200	1.00	1.00	1.00
CED ASSISTANT EXECUTIVE DIRECTOR	EAD190	1.00	1.00	1.00
REDEVELOPMENT COORDINATOR	170	1.00	0.00	0.00
EXECUTIVE ADMINISTRATIVE ASSISTANT I	120	1.00	1.00	1.00
DIVISION FULL TIME TOTAL:		4.00	3.00	3.00
FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		0.00	0.00	0.00
TEMPORARY EQUIVALENTS:		0.00	0.00	0.00
DIVISION TOTAL PERSONNEL:		4.00	3.00	3.00

CULTURAL SERVICES

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
ARTS, CULTURE, AND EVENTS DIRECTOR	DD180	1.00	1.00	1.00
ASSISTANT ACE DIRECTOR	ADD165	1.00	1.00	1.00
ARTS ADMINISTRATOR	145	1.00	1.00	1.00
VENUE COORDINATOR	145	1.00	1.00	1.00
MARKETING & COMMUNICATIONS SPECIALIST	130	1.00	1.00	0.00
VISITOR SERVICES COORDINATOR	125	0.00	0.00	1.00
VISIT CENTER COORDINATOR	125	1.00	1.00	0.00
DIVISION FULL TIME TOTAL:		6.00	6.00	5.00
FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		0.22	0.00	0.53
TEMPORARY EQUIVALENTS:		2.23	2.24	2.81
DIVISION TOTAL PERSONNEL:		8.45	8.24	8.34

CULTURAL SERVICES-UNION STATION

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
UNION STATION OPERATIONS ADMINISTRATOR	145	0.00	0.00	1.00
UNION STATION OPERATIONS COORDINATOR	145	1.00	1.00	0.00
MUSEUM ADMINISTRATOR	145	1.00	1.00	1.00
CULTURAL SERVICES SUPPORT SPECIALIST	125	0.00	0.00	1.00
UNION STATION SUPPORT SPECIALIST	125	1.00	1.00	0.00
MAINTENANCE TECHNICIAN - FACILITY	125	1.00	1.00	0.00
EVENTS SPECIALIST	120	1.00	1.00	1.00
DIVISION FULL TIME TOTAL:		5.00	5.00	4.00
FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		0.36	0.00	0.00
TEMPORARY EQUIVALENTS:		3.11	2.86	4.43
DIVISION TOTAL PERSONNEL:		8.47	7.86	8.43



BUILDING SERVICES

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
BUILDING/CODE SERVICES DIRECTOR	DD180	1.00	1.00	1.00
CHIEF BUILDING OFFICIAL	160	1.00	1.00	1.00
BUILDING INSPECTOR SUPERVISOR	160	1.00	1.00	1.00
BUILDING SERVICES SUPERVISOR	160	1.00	1.00	1.00
PLANS EXAMINER	155	2.00	2.00	2.00
BUSINESS LICENSING SUPERVISOR	150	1.00	1.00	1.00
BUILDING INSPECTOR III	150	7.00	3.00	3.00
BUILDING INSPECTOR II	145	0.00	1.00	1.00
BUILDING INSPECTOR I	140	0.00	1.00	1.00
BUSINESS LICENSE ENFORCEMENT OFFICER	135	1.00	1.00	1.00
PERMIT SPECIALIST	125	0.00	2.00	2.00
BUSINESS LICENSE SPECIALIST	120	2.00	2.00	2.00

DIVISION FULL TIME TOTAL:	17.00	17.00	17.00
FULL TIME EQUIVALENTS			
OVERTIME EQUIVALENTS:	0.18	0.00	0.00
TEMPORARY EQUIVALENTS:	0.00	0.29	0.29

DIVISION TOTAL PERSONNEL:	17.18	17.29	17.29
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BUILDING SERVICES-CODE SERVICES

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
CODE SERVICES SUPERVISOR	160	1.00	1.00	1.00
CODE SERVICES OFFICER	135	5.00	5.00	5.00
ADMINISTRATIVE ASSISTANT I	115	1.00	1.00	1.00

DIVISION FULL TIME TOTAL:	7.00	7.00	7.00
FULL TIME EQUIVALENTS			
OVERTIME EQUIVALENTS:	0.24	0.00	0.00
TEMPORARY EQUIVALENTS:	0.00	0.00	0.00

DIVISION TOTAL PERSONNEL:	7.24	7.00	7.00
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COMMUNITY DEVELOPMENT ACTIVITIES - GENERAL FUND

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
COMMUNITY DEVELOPMENT DIRECTOR	DD180	0.15	0.15	0.15*
COMMUNITY DEVELOPMENT PROGRAM SPECIALIST	150	1.00	1.00	1.00
CD SUPPORT SPECIALIST	120	0.07	0.07	0.07

DIVISION FULL TIME TOTAL:	1.22	1.22	1.22
FULL TIME EQUIVALENTS			
OVERTIME EQUIVALENTS:	0.01	0.00	0.00
TEMPORARY EQUIVALENTS:	0.34	0.59	0.59

DIVISION TOTAL PERSONNEL:	1.57	1.81	1.81
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* (assigned to Major Grants-Comm Dev)

ECONOMIC DEVELOPMENT

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
ECONOMIC DEVELOPMENT DIRECTOR	DD180	1.00	1.00	1.00
ASSISTANT ECONOMIC DEVELOPMENT DIRECTOR	ADD175	1.00	1.00	1.00
BUSINESS RECRUITMENT COORDINATOR	170	1.00	1.00	1.00
REDEVELOPMENT COORDINATOR	170	0.00	1.00	1.00



REDEVELOPMENT SPECIALIST	155	1.00	1.00	1.00
BUSINESS RESOURCES COORDINATOR	150	1.00	1.00	1.00
BUSINESS RESOURCE SPECIALIST	135	1.00	1.00	1.00
BUSINESS RESOURCES COORDINATOR	150	-0.70	-0.70	-0.70*
BUSINESS RESOURCE SPECIALIST	135	-0.85	-0.85	-0.85*

DIVISION FULL TIME TOTAL:		4.45	5.45	5.45
FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		0.00	0.03	0.01
TEMPORARY EQUIVALENTS:		0.96	1.40	0.00

DIVISION TOTAL PERSONNEL:		5.41	6.88	5.46
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*(budgeted in Major Grants-Economic Dev)

PLANNING

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
PLANNING DIRECTOR	DD180	1.00	1.00	1.00
ASSISTANT PLANNING DIRECTOR	ADD175	1.00	1.00	1.00
SENIOR PLANNER	155	2.00	2.00	1.00
PLANNER II	150	0.00	0.00	2.00
PLANNER I	145	0.00	0.00	2.00
PLANNER	145	3.00	3.00	0.00
ADMINISTRATIVE ASSISTANT II	120	1.00	1.00	1.00
ADMINISTRATIVE ASSISTANT I	115	1.00	1.00	1.00

DIVISION FULL TIME TOTAL:		9.00	9.00	9.00
FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		0.06	0.08	0.08
TEMPORARY EQUIVALENTS:		0.54	2.53	2.53

DIVISION TOTAL PERSONNEL:		9.61	11.61	11.61
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DEPARTMENT FULL TIME:		53.67	53.67	51.67
FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		1.08	0.11	0.62
TEMPORARY EQUIVALENTS:		7.18	9.92	10.65

TOTAL PERSONNEL:		61.93	63.69	62.94
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AIRPORT

COMMUNITY AND ECONOMIC DEVELOPMENT

OPERATIONS

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
AIRPORT DIRECTOR	DD185	1.00	1.00	1.00
ASSISTANT AIRPORT DIRECTOR	ADD175	0.00	1.00	1.00
AIRPORT PRINCIPAL ENGINEER	170	0.00	0.00	1.00
AIRPORT MAINTENANCE SUPERVISOR	155	1.00	0.00	0.00
CREW LEADER - AIRPORT	140	1.00	1.00	1.00
MAINTENANCE TECHNICIAN - AIRPORT	130	2.00	2.00	2.00
ADMINISTRATIVE ASSISTANT III	125	2.00	2.00	2.00
AIRPORT PRINCIPAL ENGINEER	170	0.00	0.00	-0.25*
AIRPORT PRINCIPAL ENGINEER	170	0.00	0.00	-0.25**



AIRPORT PRINCIPAL ENGINEER	170	0.00	0.00	-0.25***
DIVISION TOTAL:		7.00	7.00	7.25
*(budgeted in Water Utility)				
**(budgeted in Sanitary Sewer Utility)				
*** (budgeted in Storm Sewer Utility)				
DEPARTMENT FULL TIME:		7.00	7.00	7.25
FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		0.34	0.47	0.45
TEMPORARY EQUIVALENTS:		3.98	0.94	0.94
TOTAL PERSONNEL:		11.32	8.41	8.64

MAJOR GRANTS

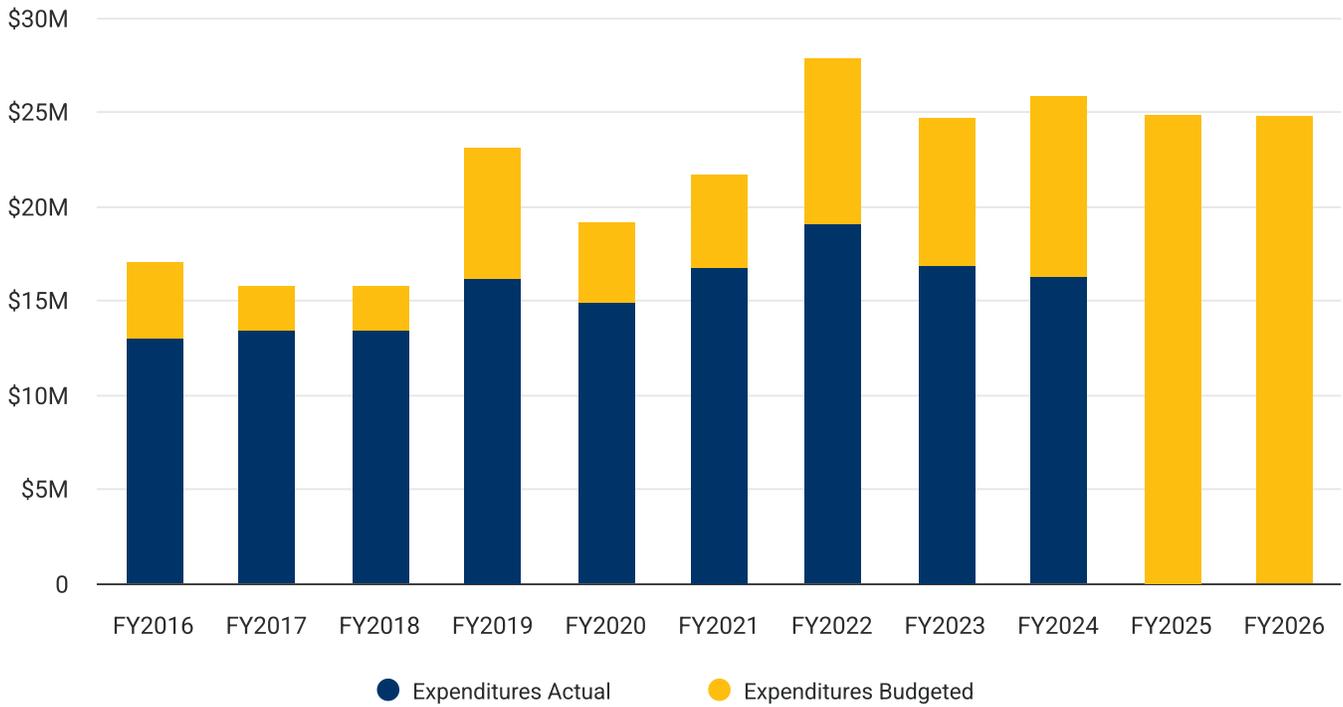
COMMUNITY AND ECONOMIC DEVELOPMENT

ADMINISTRATION				
<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
COMMUNITY DEVELOPMENT DIRECTOR	DD180	1.00	1.00	1.00
COMMUNITY DEVELOPMENT ASSISTANT DIRECTOR	ADD175	1.00	1.00	0.00
CD CONSTRUCTION & DEVELOPMENT COORDINATOR	160	0.00	1.00	1.00
CD PROGRAM COMPLIANCE ADMINISTRATOR	155	2.00	1.00	1.00
HOUSING SPECIALIST	150	0.00	1.00	1.00
COMMUNITY DEVELOPMENT PROGRAM SPECIALIST	150	2.00	1.00	1.00
CD SUPPORT SPECIALIST	120	1.00	1.00	1.00
COMMUNITY DEVELOPMENT DIRECTOR	DD180	-0.15	-0.15	-0.15*
COMMUNITY DEVELOPMENT PROGRAM SPECIALIST	145	-1.00	-1.00	-1.00*
CD SUPPORT SPECIALIST	120	-0.07	-0.07	-0.07*
BUSINESS RESOURCES COORDINATOR	150	0.70	0.70	0.70**
BUSINESS RESOURCE SPECIALIST	135	0.85	0.85	0.85**
DIVISION TOTAL:		7.33	7.33	6.33
* (budgeted in Gen Fnd-Comm Dev)				
** (assigned to Econ Dev)				
DEPARTMENT FULL TIME:		7.33	7.33	6.33
FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		0.02	0.00	0.00
TEMPORARY EQUIVALENTS:		0.28	0.00	0.00
TOTAL PERSONNEL:		7.64	7.33	6.33



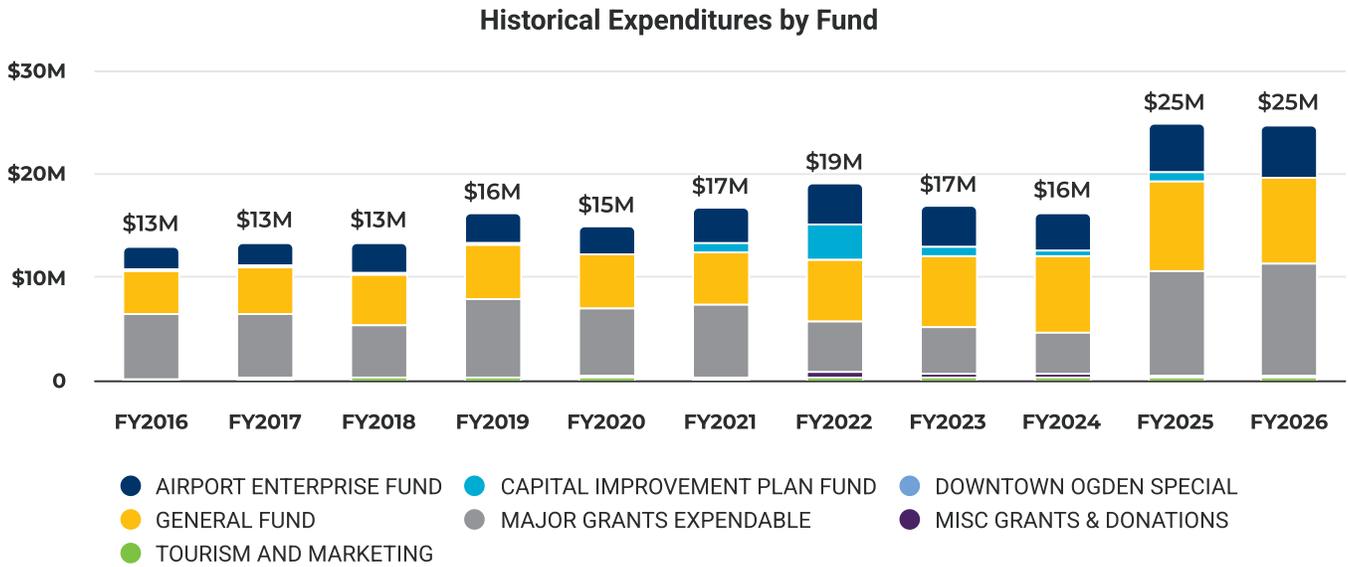
CED - Expenditure Summary

Historical Expenditures Across Department



The Community and Economic Development expenditure budget for FY2026 is \$24.8 million, representing a slight decrease of 0.28% from the previous year's budget. This follows the FY2025 budget, which was also \$24.8 million but reflected a larger decrease of 4.01% from its prior period. The budgeted expenditures have remained stable in absolute terms between FY2025 and FY2026, with only a minor reduction in the rate of decrease.

CED - Expenditures by Fund



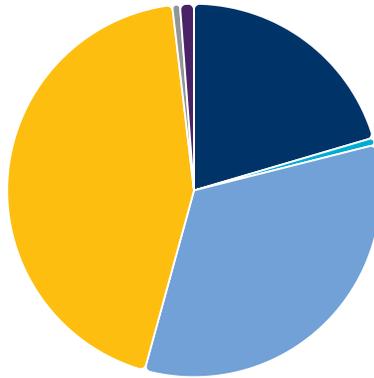
The total budget for Community and Economic Development in FY2026 is \$24.8 million, representing a slight decrease of 0.28% from the previous year. The largest expenditure category remains Major Grants Expendable, which increased by \$708,150 or 6.98% to \$10.9 million, now accounting for 43.87% of the total budget.

The General Fund decreased by \$387,625 or 4.5%, totaling \$8.2 million and comprising 33.19% of the budget. The Airport Enterprise Fund saw an increase of \$355,500 or 7.55%, reaching \$5.1 million and representing 20.45% of the total expenditures.

Tourism and Marketing expenditures remained unchanged at \$298,000, maintaining 1.2% of the budget. Miscellaneous Grants and Donations increased slightly by \$3,525 or 2.2% to \$163,400, making up 0.66% of the total.

The Capital Improvement Plan Fund experienced the most significant decrease, dropping by \$748,325 or 82.77% to \$155,800, which is 0.63% of the total budget. The Downtown Ogden Special Fund remained at zero.

FY26 Expenditures by Fund



● AIRPORT ENTERPRISE FUND	\$5,061,575	20.45%
● CAPITAL IMPROVEMENT PLAN FUND	\$155,800	0.63%
● GENERAL FUND	\$8,217,375	33.19%
● MAJOR GRANTS EXPENDABLE	\$10,858,950	43.87%
● MISC GRANTS & DONATIONS	\$163,400	0.66%
● TOURISM AND MARKETING	\$298,000	1.20%

CED - Expenditures by Fund

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
GENERAL FUND					
PERSONNEL SERVICES	\$6,847,628.59	\$6,105,133.31	\$7,217,150.00	\$6,936,750.00	-3.89%
SUPPLIES	\$122,350.75	\$77,302.18	\$149,500.00	\$137,200.00	-8.23%
CHARGES FOR SERVICES	-\$167,139.34	\$270,529.14	\$468,100.00	\$401,350.00	-14.26%
OTHER OPERATING EXPENSES	\$710,961.25	\$558,235.49	\$722,325.00	\$678,950.00	-6.00%
DATA PROCESSING	-	\$30,530.30	\$47,925.00	\$63,125.00	31.72%
IMPROVEMENTS	-	\$34,203.18	-	-	-
EQUIPMENT	\$19,473.87	\$14,471.06	-	-	-
Total GENERAL FUND	\$7,533,275.12	\$7,090,404.66	\$8,605,000.00	\$8,217,375.00	-4.50%
TOURISM AND MARKETING					
CHARGES FOR SERVICES	\$270,244.06	\$248,803.37	\$291,800.00	\$294,425.00	0.90%
FUND BALANCE/CARROVERS	-	-	\$6,200.00	\$3,575.00	-42.34%
Total TOURISM AND MARKETING	\$270,244.06	\$248,803.37	\$298,000.00	\$298,000.00	0.00%
CAPITAL IMPROVEMENT PLAN FUND					
CHARGES FOR SERVICES	\$91,221.70	\$305,014.28	-	-	-
OTHER OPERATING EXPENSES	-	-	\$2,500.00	\$2,500.00	0.00%
IMPROVEMENTS	\$316,071.93	\$147,813.41	\$901,625.00	\$153,300.00	-83.00%
Total CAPITAL IMPROVEMENT PLAN FUND	\$407,293.63	\$452,827.69	\$904,125.00	\$155,800.00	-82.77%
AIRPORT ENTERPRISE FUND					
PERSONNEL SERVICES	\$1,010,592.80	\$967,966.01	\$902,850.00	\$1,015,975.00	12.53%
SUPPLIES	\$67,080.49	\$76,215.19	\$94,750.00	\$136,350.00	43.91%
CHARGES FOR SERVICES	\$255,856.67	\$238,219.25	\$238,775.00	\$261,350.00	9.45%
OTHER OPERATING EXPENSES	\$2,042,533.29	\$2,250,392.29	\$1,837,675.00	\$2,296,075.00	24.94%

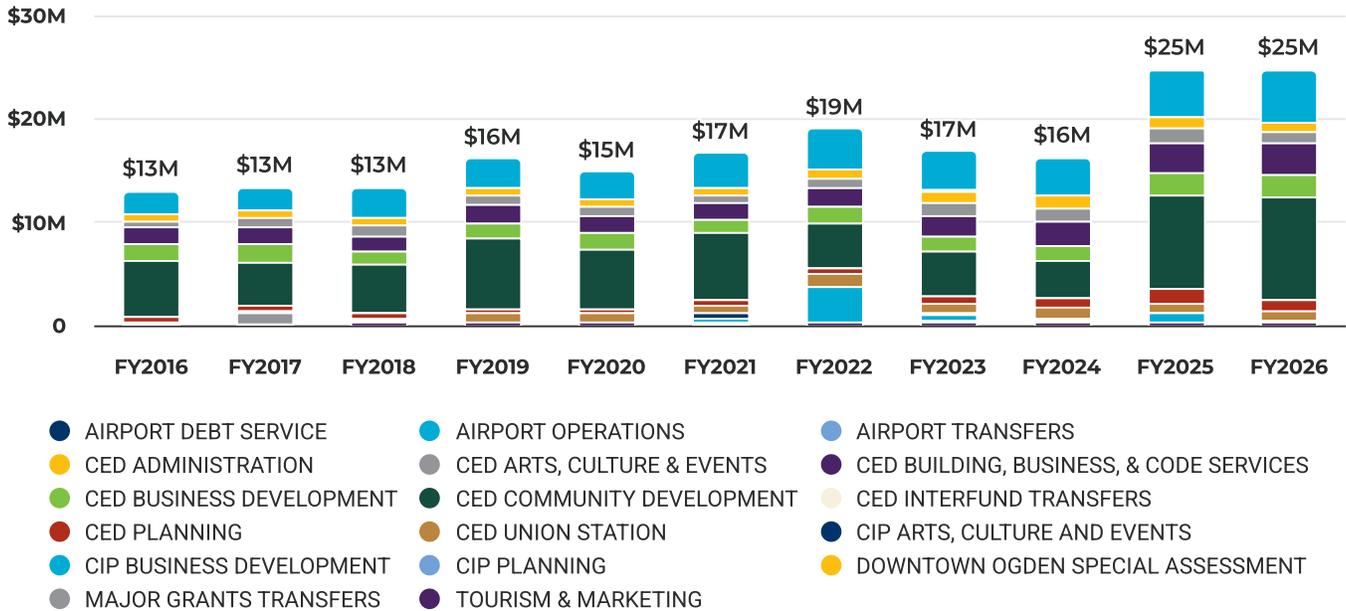


Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
DATA PROCESSING	\$60,125.00	\$39,225.00	\$48,100.00	\$52,050.00	8.21%
DEBT SERVICE	\$2,681.84	\$144,188.55	\$115,425.00	\$115,425.00	0.00%
IMPROVEMENTS	\$2,337,444.37	\$1,558,179.88	-	\$1,074,350.00	-
EQUIPMENT	-	\$66,284.90	\$1,393,500.00	\$35,000.00	-97.49%
VEHICLES	-	-	\$75,000.00	\$75,000.00	0.00%
INFRASTRUCTURE TRANSFERS OUT	-\$2,055,166.69	-\$597,206.02	-	-	-
Total AIRPORT ENTERPRISE FUND	\$3,721,147.77	\$4,743,465.05	\$4,706,075.00	\$5,061,575.00	7.55%
MISC GRANTS & DONATIONS					
PERSONNEL SERVICES	\$77,705.90	\$53,275.50	\$39,000.00	\$42,525.00	9.04%
CHARGES FOR SERVICES	\$163,722.91	\$182,406.60	\$75,000.00	\$75,000.00	0.00%
OTHER OPERATING EXPENSES	\$40,304.60	\$107,519.48	\$45,875.00	\$45,875.00	0.00%
Total MISC GRANTS & DONATIONS	\$281,733.41	\$343,201.58	\$159,875.00	\$163,400.00	2.20%
MAJOR GRANTS EXPENDABLE					
PERSONNEL SERVICES	\$627,059.75	\$500,721.84	\$840,500.00	\$754,450.00	-10.24%
SUPPLIES	\$7,657.68	\$7,160.48	\$14,000.00	\$14,000.00	0.00%
CHARGES FOR SERVICES	\$11,023.12	\$8,243.52	\$13,450.00	\$31,000.00	130.48%
OTHER OPERATING EXPENSES	\$3,931,919.56	\$3,534,075.87	\$9,279,850.00	\$10,059,500.00	8.40%
DATA PROCESSING	\$2,313.64	-	\$3,000.00	-	-100.00%
OPERATIONS	\$63,631.65	\$1,176.54	-	-	-
INFRASTRUCTURE TRANSFERS OUT	-\$659,776.22	\$1,941,351.22	-	-	-
Total MAJOR GRANTS EXPENDABLE	\$3,983,829.18	\$5,992,729.47	\$10,150,800.00	\$10,858,950.00	6.98%
Total Expenditures	\$16,197,523.17	\$18,871,431.82	\$24,823,875.00	\$24,755,100.00	-0.28%



CED - Expenditures by Division

Historical Expenditures by Division



The total budget for Community and Economic Development in FY2026 is \$24.8 million, representing a slight decrease of 0.28% from the previous year. The largest expenditure remains CED Community Development at \$10 million, which increased by \$868,900 or 9.53%, now accounting for 40.33% of the total budget, up from 36.72% the prior year.

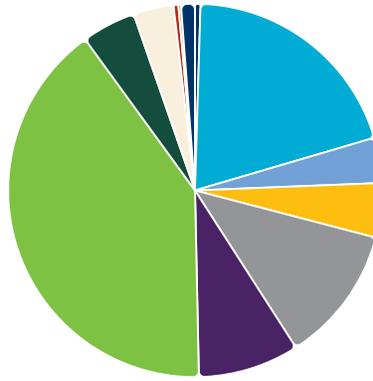
Airport Operations is the second largest category, with a budget of \$4.9 million, up \$355,500 or 7.74%, making up 19.98% of the total, an increase from 18.49%. CED Building, Business, & Code Services holds steady at \$2.9 million, a slight increase of \$12,775 or 0.44%, and represents 11.84% of the total budget, nearly unchanged from 11.76% previously.

CED Business Development decreased slightly by \$40,900 or 1.85% to \$2.2 million, now 8.75% of the total budget compared to 8.89% before. CED Arts, Culture & Events declined by \$128,450 or 9.93% to \$1.2 million, reducing its share to 4.7% from 5.21%. CED Planning also decreased by \$212,700 or 15.52% to \$1.2 million, now 4.68% of the total, down from 5.52%.

CED Administration saw a reduction of \$155,000 or 13.76%, totaling \$971,050 and representing 3.92% of the budget, down from 4.54%. CED Union Station decreased by \$20,575 or 2.32% to \$865,050, now 3.49% of the total budget compared to 3.57% previously. Tourism & Marketing remained unchanged at \$298,000, maintaining 1.2% of the total budget. Airport Debt Service also remained steady at \$115,425, representing 0.47% of the total.

The most significant decrease was in CIP Business Development, which dropped sharply by \$748,325 or 93.35% to \$53,300. Overall, the budget shows modest growth in the largest categories, with some notable decreases in smaller divisions.

FY26 Expenditures by Division



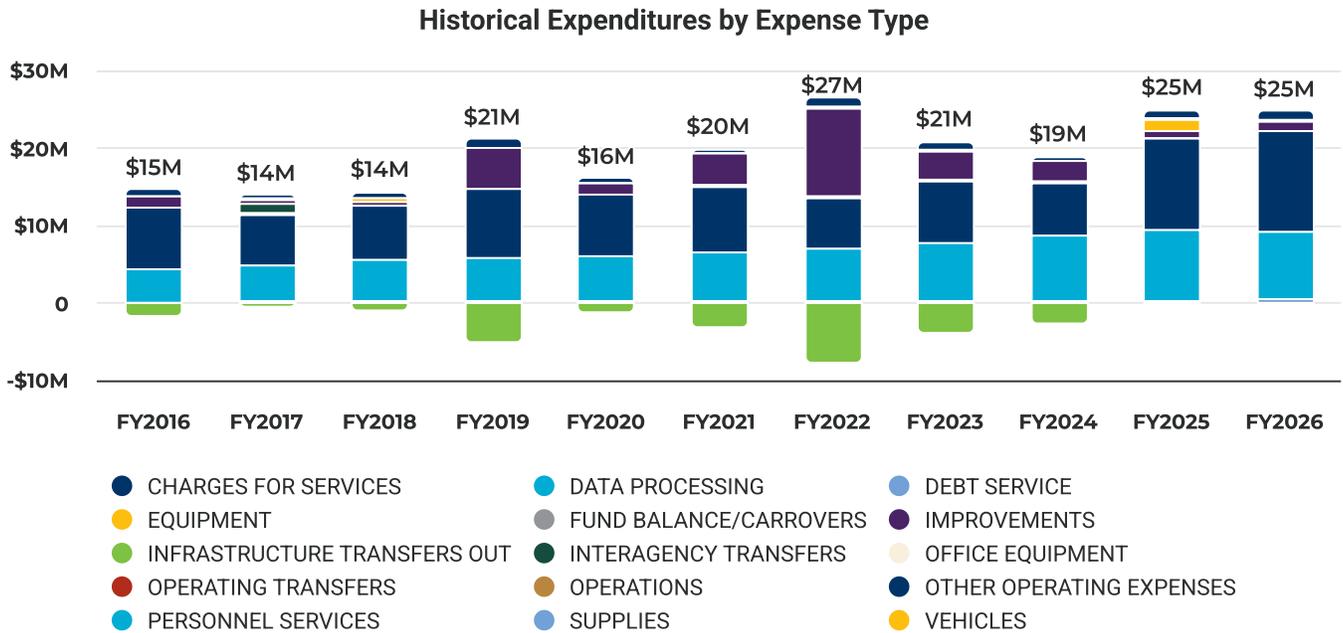
● AIRPORT DEBT SERVICE	\$115,425	0.47%
● AIRPORT OPERATIONS	\$4,946,150	19.98%
● CED ADMINISTRATION	\$971,050	3.92%
● CED ARTS, CULTURE & EVENTS	\$1,164,700	4.70%
● CED BUILDING, BUSINESS, & CODE SERVICES	\$2,931,625	11.84%
● CED BUSINESS DEVELOPMENT	\$2,165,100	8.75%
● CED COMMUNITY DEVELOPMENT	\$9,984,725	40.33%
● CED PLANNING	\$1,157,475	4.68%
● CED UNION STATION	\$865,050	3.49%
● CIP ARTS, CULTURE AND EVENTS	\$102,500	0.41%
● CIP BUSINESS DEVELOPMENT	\$53,300	0.22%
● TOURISM & MARKETING	\$298,000	1.20%

CED - Expenditures by Division

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
CED BUSINESS DEVELOPMENT	\$1,485,948.17	\$816,248.99	\$2,206,000.00	\$2,165,100.00
CED ADMINISTRATION	\$1,269,382.59	\$875,928.09	\$1,126,050.00	\$971,050.00
CED PLANNING	\$764,808.67	\$1,037,067.09	\$1,370,175.00	\$1,157,475.00
CED BUILDING, BUSINESS, & CODE SERVICES	\$2,309,326.82	\$2,332,677.49	\$2,918,850.00	\$2,931,625.00
CED ARTS, CULTURE & EVENTS	\$1,232,835.37	\$1,101,585.31	\$1,293,150.00	\$1,164,700.00
CED COMMUNITY DEVELOPMENT	\$3,613,957.02	\$6,166,400.55	\$9,115,825.00	\$9,984,725.00
CED UNION STATION	\$1,122,579.07	\$1,096,428.19	\$885,625.00	\$865,050.00
TOURISM & MARKETING	\$270,244.06	\$248,803.37	\$298,000.00	\$298,000.00
CIP PLANNING	\$91,221.70	\$305,014.28	-	-
CIP BUSINESS DEVELOPMENT	\$236,247.53	\$135,816.33	\$801,625.00	\$53,300.00
CIP ARTS, CULTURE AND EVENTS	\$79,824.40	\$11,997.08	\$102,500.00	\$102,500.00
AIRPORT DEBT SERVICE	\$2,681.84	\$144,188.55	\$115,425.00	\$115,425.00
AIRPORT OPERATIONS	\$3,718,465.93	\$4,599,276.50	\$4,590,650.00	\$4,946,150.00
Total Expenditures	\$16,197,523.17	\$18,871,431.82	\$24,823,875.00	\$24,755,100.00



CED - Expenditures by Expense Type



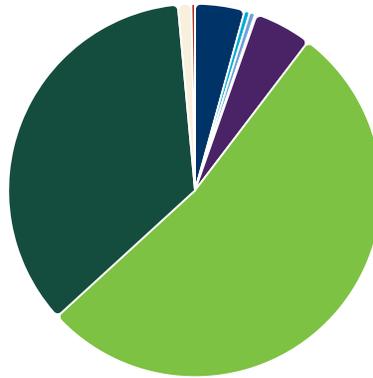
The total budget for Community and Economic Development in FY2026 is \$24.8 million, representing a slight decrease of 0.28% from the previous year. The largest expense category remains Other Operating Expenses, which increased by \$1.2 million or 10.05%, now accounting for 52.85% of the total budget, up from 47.89% the prior year.

Personnel Services decreased by \$249,800 or 2.78%, making up 35.35% of the total budget, down from 36.25%. Improvements saw a notable increase of \$326,025 or 36.16%, rising to 4.96% of the budget compared to 3.63% previously.

Charges for Services slightly decreased by \$24,000 or 2.21%, now representing 4.29% of the budget. Supplies increased by \$29,300 or 11.35%, accounting for 1.16% of the total. Data Processing expenses rose by \$16,150 or 16.31%, reaching 0.47% of the budget.

Equipment expenses experienced a significant decrease of \$1.4 million or 97.49%, dropping to 0.14% of the total budget from 5.61%. Debt Service and Vehicles remained steady at \$115,425 and \$75,000 respectively, with no change from the previous year. Fund Balance/Carrovers decreased by \$2,625 or 42.34%, now representing 0.01% of the budget.

FY26 Expenditures by Expense Type



● CHARGES FOR SERVICES	\$1,063,125	4.29%
● DATA PROCESSING	\$115,175	0.47%
● DEBT SERVICE	\$115,425	0.47%
● EQUIPMENT	\$35,000	0.14%
● FUND BALANCE/CARROVERS	\$3,575	0.01%
● IMPROVEMENTS	\$1,227,650	4.96%
● OTHER OPERATING EXPENSES	\$13,082,900	52.85%
● PERSONNEL SERVICES	\$8,749,700	35.35%
● SUPPLIES	\$287,550	1.16%
● VEHICLES	\$75,000	0.30%

CED - Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
PERSONNEL SERVICES					
CED BUSINESS DEVELOPMENT	\$881,412.34	\$685,170.86	\$922,850.00	\$1,003,475.00	8.74%
CED ADMINISTRATION	\$924,043.46	\$657,088.04	\$764,300.00	\$594,100.00	-22.27%
CED PLANNING	\$957,217.43	\$970,404.85	\$1,303,150.00	\$1,088,125.00	-16.50%
CED BUILDING, BUSINESS, & CODE SERVICES	\$2,532,536.73	\$2,193,483.53	\$2,705,275.00	\$2,718,025.00	0.47%
CED ARTS, CULTURE & EVENTS	\$871,415.95	\$840,298.33	\$887,425.00	\$859,525.00	-3.14%
CED COMMUNITY DEVELOPMENT	\$770,387.22	\$745,076.04	\$976,250.00	\$929,425.00	-4.80%
CED UNION STATION	\$615,381.11	\$567,609.00	\$537,400.00	\$541,050.00	0.68%
AIRPORT OPERATIONS	\$1,010,592.80	\$967,966.01	\$902,850.00	\$1,015,975.00	12.53%
Total PERSONNEL SERVICES	\$8,562,987.04	\$7,627,096.66	\$8,999,500.00	\$8,749,700.00	-2.78%
SUPPLIES					
CED BUSINESS DEVELOPMENT	\$7,250.22	\$5,991.93	\$5,000.00	\$5,000.00	0.00%
CED ADMINISTRATION	\$14,895.85	\$5,879.66	\$6,100.00	\$6,100.00	0.00%
CED PLANNING	\$15,263.59	\$16,795.11	\$17,425.00	\$17,425.00	0.00%
CED BUILDING, BUSINESS, & CODE SERVICES	\$39,237.42	\$27,771.44	\$58,675.00	\$58,675.00	0.00%
CED ARTS, CULTURE & EVENTS	\$16,568.34	\$12,028.54	\$28,300.00	\$22,000.00	-22.26%
CED COMMUNITY DEVELOPMENT	\$7,718.53	\$7,270.48	\$14,000.00	\$14,000.00	0.00%
CED UNION STATION	\$29,074.48	\$8,725.50	\$34,000.00	\$28,000.00	-17.65%
AIRPORT OPERATIONS	\$67,080.49	\$76,215.19	\$94,750.00	\$136,350.00	43.91%



Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
Total SUPPLIES	\$197,088.92	\$160,677.85	\$258,250.00	\$287,550.00	11.35%
CHARGES FOR SERVICES					
CED BUSINESS DEVELOPMENT	\$15,031.92	\$14,118.55	\$17,150.00	\$27,150.00	58.31%
CED ADMINISTRATION	\$66,375.17	\$30,009.41	\$49,950.00	\$49,950.00	0.00%
CED PLANNING	-\$225,425.45	\$17,046.33	\$23,875.00	\$23,875.00	0.00%
CED BUILDING, BUSINESS, & CODE SERVICES	-\$381,839.31	\$17,392.95	\$41,100.00	\$41,100.00	0.00%
CED ARTS, CULTURE & EVENTS	\$273,745.64	\$193,766.19	\$309,150.00	\$231,900.00	-24.99%
CED COMMUNITY DEVELOPMENT	\$36,353.97	\$8,411.44	\$13,450.00	\$31,000.00	130.48%
CED UNION STATION	\$223,364.75	\$180,434.39	\$101,875.00	\$102,375.00	0.49%
TOURISM & MARKETING	\$270,244.06	\$248,803.37	\$291,800.00	\$294,425.00	0.90%
CIP PLANNING	\$91,221.70	\$305,014.28	-	-	-
AIRPORT OPERATIONS	\$255,856.67	\$238,219.25	\$238,775.00	\$261,350.00	9.45%
Total CHARGES FOR SERVICES	\$624,929.12	\$1,253,216.16	\$1,087,125.00	\$1,063,125.00	-2.21%
OTHER OPERATING EXPENSES					
CED BUSINESS DEVELOPMENT	\$518,622.04	\$109,791.11	\$1,261,000.00	\$1,129,475.00	-10.43%
CED ADMINISTRATION	\$264,068.11	\$152,420.68	\$257,775.00	\$257,775.00	0.00%
CED PLANNING	\$17,753.10	\$18,349.74	\$25,725.00	\$28,050.00	9.04%
CED BUILDING, BUSINESS, & CODE SERVICES	\$99,918.11	\$94,029.57	\$113,800.00	\$113,825.00	0.02%
CED ARTS, CULTURE & EVENTS	\$71,105.44	\$55,492.25	\$68,275.00	\$51,275.00	-24.90%
CED COMMUNITY DEVELOPMENT	\$3,456,959.88	\$3,464,291.37	\$8,109,125.00	\$9,010,300.00	11.11%
CED UNION STATION	\$254,758.73	\$305,456.12	\$212,350.00	\$193,625.00	-8.82%
CIP ARTS, CULTURE AND EVENTS	-	-	\$2,500.00	\$2,500.00	0.00%
AIRPORT OPERATIONS	\$2,042,533.29	\$2,250,392.29	\$1,837,675.00	\$2,296,075.00	24.94%
Total OTHER OPERATING EXPENSES	\$6,725,718.70	\$6,450,223.13	\$11,888,225.00	\$13,082,900.00	10.05%
DATA PROCESSING					
CED ADMINISTRATION	-	\$30,530.30	\$47,925.00	\$63,125.00	31.72%
CED COMMUNITY DEVELOPMENT	\$2,313.64	-	\$3,000.00	-	-100.00%
AIRPORT OPERATIONS	\$60,125.00	\$39,225.00	\$48,100.00	\$52,050.00	8.21%
Total DATA PROCESSING	\$62,438.64	\$69,755.30	\$99,025.00	\$115,175.00	16.31%
OPERATIONS					
CED BUSINESS DEVELOPMENT	\$63,631.65	\$1,176.54	-	-	-
Total OPERATIONS	\$63,631.65	\$1,176.54	-	-	-
DEBT SERVICE					
AIRPORT DEBT SERVICE	\$2,681.84	\$144,188.55	\$115,425.00	\$115,425.00	0.00%
Total DEBT SERVICE	\$2,681.84	\$144,188.55	\$115,425.00	\$115,425.00	0.00%
IMPROVEMENTS					
CED UNION STATION	-	\$34,203.18	-	-	-
CIP BUSINESS DEVELOPMENT	\$236,247.53	\$135,816.33	\$801,625.00	\$53,300.00	-93.35%
CIP ARTS, CULTURE AND EVENTS	\$79,824.40	\$11,997.08	\$100,000.00	\$100,000.00	0.00%
AIRPORT OPERATIONS	\$2,337,444.37	\$1,558,179.88	-	\$1,074,350.00	-



Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
Total IMPROVEMENTS	\$2,653,516.30	\$1,740,196.47	\$901,625.00	\$1,227,650.00	36.16%
EQUIPMENT					
CED PLANNING	-	\$14,471.06	-	-	-
CED BUILDING, BUSINESS, & CODE SERVICES	\$19,473.87	-	-	-	-
AIRPORT OPERATIONS	-	\$66,284.90	\$1,393,500.00	\$35,000.00	-97.49%
Total EQUIPMENT	\$19,473.87	\$80,755.96	\$1,393,500.00	\$35,000.00	-97.49%
VEHICLES					
AIRPORT OPERATIONS	-	-	\$75,000.00	\$75,000.00	0.00%
Total VEHICLES	-	-	\$75,000.00	\$75,000.00	0.00%
INFRASTRUCTURE TRANSFERS OUT					
CED COMMUNITY DEVELOPMENT	-\$659,776.22	\$1,941,351.22	-	-	-
AIRPORT OPERATIONS	-\$2,055,166.69	-\$597,206.02	-	-	-
Total INFRASTRUCTURE TRANSFERS OUT	-\$2,714,942.91	\$1,344,145.20	-	-	-
FUND BALANCE/CARROVERS					
TOURISM & MARKETING	-	-	\$6,200.00	\$3,575.00	-42.34%
Total FUND BALANCE/CARROVERS	-	-	\$6,200.00	\$3,575.00	-42.34%
Total Expenditures	\$16,197,523.17	\$18,871,431.82	\$24,823,875.00	\$24,755,100.00	-0.28%



Public Services

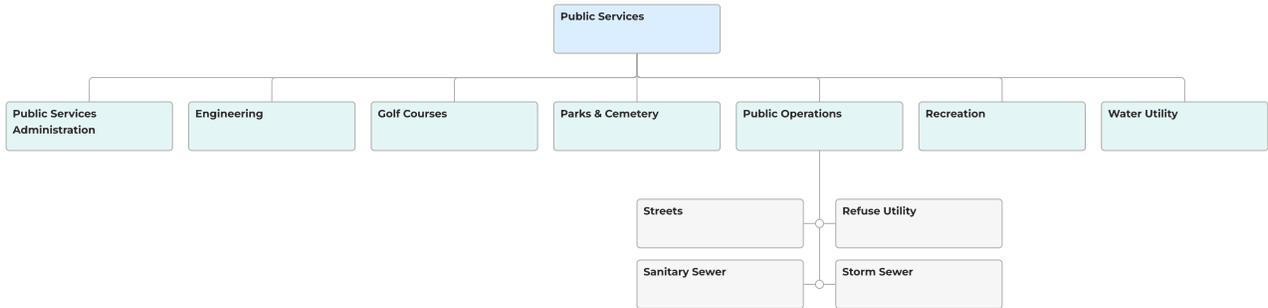
MISSION STATEMENT - Guided by our pillars of Quality, Productivity, Attitude, and Safety, we strive to create a vibrant, inviting, and well-maintained city for current and future generations.



Organizational Structure

Public Services provides a diversity of services, utilities, events, and recreational opportunities through its Divisions. The Public Services Department helps to provide for citizens' safety through many of the services it provides.

PUBLIC SERVICES



Public Services Achievements

FY2025 DIVISION ACHIEVEMENTS				
Engineering		Council Strategic Pillars	FY2025 Target	FY2025 Actual
1	Projects completed within allocated budget	5	95% +	96%
2	Permits issued - within 3-5 business days	4	0.99	78%
3	Install or replace ADA-compliant sidewalks and pedestrian pathways	3	3 neighborhoods	5 neighborhoods
4	Road, sidewalks, development plan reviews - complete within 10 business days	4, 5	0.73	84%
5	Ensure staff is effectively trained in construction and municipal government duties through a targeted training program	2, 4, 5	1	1
Recreation				
1	Complete construction of the Marshall N. White Community Center	3, 4	100%	100%
2	Hire and onboard new Marshall N. White Community Center staff to support expanded facilities and programming. Ensure new hires align with the new facility and are following the feasibility study.	3	100%	100%
3	Prioritize community outreach and promotion to raise awareness of the Recreation Division offerings through developing a marketing strategy	3	100%	100%
4	Develop a training program for coaches	3	100%	100%
Parks & Cemetery				
1	Playground replacement	3	3	4 complete
2	Lester Park - phase 1	3,4	50%	15%
3	Market fee study for Cemetery	5	Complete	Complete
4	Fence replacement at Mt. Ogden Golf Course & Park	2,4	Complete	90% complete
Water				
1	Automatic Meter Reading (AMI) - increase from 82% to 88%	4		78%
2	Number of valves exercised - increase from 539 to over 600	2, 4	Increase by 61	572
3	Blue Stake tickets opened and closed - 9,832 (marking within 48 hours)	2, 4	Marked in 48 hrs	100% complete



4	Annual water use per gallons per capita per day - decrease from 195 to 175 by 2065	4	Decrease by 20 gallons by 2065	186 gpcpd
Public Works				
1	Maintain roads with low OCI ratings	4	Exceed 4 miles from the year before	5.50 miles
2	Mapping city-owned lights & electrical phase I	2	Complete phase 1	Complete
3	Implement real-time snowplow tracking for residents	2, 4	We continue to work with vendors to make this project possible	Bidder not qualified
Golf				
1	Rounds played	3, 5	7% increase	10%
2	Total revenues	3, 5	7% increase	12%
3	Food and beverage	4, 5	10% increase	10.2%
4	Golf shop sales	5	5% increase	13.9%

CITY Strategic Pillars: 1. Safety, 2. Education & Lifelong Learning, 3. Stable Neighborhoods, 4. Vibrant Economy, 5. Strong Infrastructure, 6. Healthy Lifestyles, 7. Meaningful Connections

Public Services - Performance Measures

Engineering		CITY Strategic Pillars	FY2026 Target
1	Permits issued - within 3-5 business days	4	99%
2	Install or replace ADA-compliant sidewalks and pedestrian pathways	3	7 neighborhoods
3	Road, sidewalks, development plan reviews - complete within 10 business days	4,5	85%
Recreation			
1	Marshall N White Community Center programs participation rate	2,3,6,7	80% capacity
2	Program engagement & outreach satisfaction survey results	1,2,3,4,6,7	80% satisfaction scores of 4 or better
3	Program engagement & outreach participation numbers	1,2,3,4,6,7	5% growth in Ogden residents
Parks & Cemetery			
1	Schedules vs non-schedule work	1,3,4,6	Increase scheduled work by 5%
2	Vandalism/graffiti repair inspected and scheduled within 2 business days	1,3,4,5,6	99%
3	Routine maintenance completed on time	1,3,4,5,6,7	80%
4	Volunteer man hours	1,2,3,4,5,6,7	5% increase
Water			
1	Gallons of water delivered	1,3,4,5,6	5.47 billion gallons annually
2	Hydrants maintained or replaced	1,3,5	888 annually
3	Total leaks fixed	1,3,4,5,6	Decrease by 5%
Public Works			
1	Repave roads with low OCI ratings	1,5	Match 5.50 miles
2	Mapping city-owned lights & electrical phase 2	1	Complete phase 2/start phase 3
3	Maintaining & flushing sewer main pipes	5	Match 40 Miles of televising and 106 miles of flushing
Golf			
1	Rounds played	4,6,7	8% increase
2	Total revenues	4,6,7	8% increase
3	Food and beverage	4,6,7	9% increase
4	Golf shop sales	4,6,7	10% increase



Significant Changes

Public Services

The net change of the Public Services budget for FY2026 is an increase of \$1,438,050.

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 \$71,775.
- 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.
- Professional & Technical was increased \$30,000 under Parks Area Maintenance to fund additional trail support opportunities with the City.
- 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.

Summary of Staffing Changes in Public Services

Fund	Department	Division	Position Title	Reclassified	Added	Eliminated	Title Change	Transferred
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				

Public Services Departmental Personnel Report

GENERAL FUND

PUBLIC SERVICES

ADMINISTRATION

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
PUBLIC SERVICES EXECUTIVE DIRECTOR	ED200	1.00	1.00	1.00
P.S. ASSISTANT EXECUTIVE DIRECTOR/CITY ENGINEER	AED190	0.00	0.00	1.00
GRANT ADMINISTRATOR	150	0.00	1.00	1.00
VOLUNTEER COORDINATOR	145	1.00	0.00	0.00
EXECUTIVE ADMIN ASSISTANT II	130	1.00	1.00	1.00
DIVISION FULL TIME TOTAL:		3.00	3.00	4.00
FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		0.02	0.01	0.01
TEMPORARY EQUIVALENTS:		0.00	0.00	0.00
DIVISION TOTAL PERSONNEL:		3.02	3.01	4.01

CEMETERY

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
CREW LEADER - PARKS	140	1.00	1.00	1.00
EQUIPMENT OPERATOR I - PARKS	125	1.00	1.00	1.00
MAINTENANCE TECHNICIAN I - PARKS	120	1.00	1.00	1.00
ADMINISTRATIVE ASSISTANT II	120	1.00	1.00	1.00
DIVISION FULL TIME TOTAL:		4.00	4.00	4.00
FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		0.51	0.33	0.32
TEMPORARY EQUIVALENTS:		5.89	3.98	3.98
DIVISION TOTAL PERSONNEL:		10.39	8.31	8.30

ENGINEERING

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
P.S. ASSISTANT EXECUTIVE DIRECTOR/CITY ENGINEER	AED190	1.00	1.00	0.00
ENGINEERING DIRECTOR	DD185	0.00	0.00	1.00
ASSISTANT CITY ENGINEER	ADD180	1.00	1.00	1.00
SR. PRINCIPAL ENGINEER	175	0.00	1.00	1.00
PRINCIPAL ENGINEER	170	5.00	4.00	4.00
CITY SURVEYOR (PLS)	165	1.00	1.00	0.00
SENIOR CONSTRUCTION & DEVELOPMENT COORDINATOR	165	0.00	1.00	1.00
SUSTAINABILITY COORDINATOR	160	0.00	1.00	1.00
ENGINEER I	160	2.00	2.00	2.00
CONTRACT ADMINISTRATOR	155	1.00	1.00	1.00
ENGINEERING PROJECT COORDINATOR	150	1.00	1.00	1.00
CONSTRUCTION INSPECTOR, LEAD	150	1.00	1.00	1.00
CONSTRUCTION INSPECTOR	145	3.00	3.00	3.00
STORMWATER/SEWER INSPECTOR	145	1.00	1.00	1.00
PERMIT PROCESSOR/GIS SPECIALIST	140	0.00	1.00	1.00
ENGINEERING TECHNICIAN	135	1.00	1.00	1.00
SR. PRINCIPAL ENGINEER	175	-1.00	-1.00	-1.00*
PRINCIPAL ENGINEER	170	-1.00	-1.00	-1.00**
PRINCIPAL ENGINEER	170	-1.00	-1.00	-1.00***
PRINCIPAL ENGINEER	170	-0.30	-0.30	-0.30**
PRINCIPAL ENGINEER	170	-0.30	-0.30	-0.30***
CONSTRUCTION INSPECTOR	145	-0.80	-0.80	-0.80*



CONSTRUCTION INSPECTOR	145	-0.60	-0.60	-0.60**
CONSTRUCTION INSPECTOR	145	-0.60	-0.60	-0.60***
STORMWATER/SEWER INSPECTOR	145	-0.50	-0.50	-0.50**
STORMWATER/SEWER INSPECTOR	145	-0.50	-0.50	-0.50***

DIVISION FULL TIME TOTAL:		11.40	14.40	13.40
FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		0.13	0.13	0.12
TEMPORARY EQUIVALENTS:		2.71	2.65	2.65
DIVISION TOTAL PERSONNEL:		14.24	17.18	16.17

*(budgeted in Water Utility)

** (budgeted in Sanitary Sewer Utility)

*** (budgeted in Storm Sewer Utility)

GOLDEN HOURS

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
ASSISTANT RECREATION DIRECTOR	ADD165	1.00	1.00	1.00
DIVISION FULL TIME TOTAL:		1.00	1.00	1.00
FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		0.05	0.00	0.00
TEMPORARY EQUIVALENTS:		1.90	1.91	1.91
DIVISION TOTAL PERSONNEL:		2.95	2.91	2.91

MARSHALL WHITE CENTER

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
RECREATION SUPERVISOR II - REC CENTERS	150	1.00	1.00	1.00
ASSISTANT RECREATION SUPERVISOR	130	1.00	1.00	1.00
MAINTENANCE TECHNICIAN I - RECREATION	120	1.00	0.00	0.00
DIVISION FULL TIME TOTAL:		3.00	2.00	2.00
FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		0.01	0.00	0.00
TEMPORARY EQUIVALENTS:		1.74	2.40	14.25
DIVISION TOTAL PERSONNEL:		4.75	4.40	16.25

MUNICIPAL GARDENS

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
MAINTENANCE TECHNICIAN III - PARKS	130	1.00	1.00	1.00
DIVISION FULL TIME TOTAL:		1.00	1.00	1.00
FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		0.00	0.06	0.06
TEMPORARY EQUIVALENTS:		0.00	0.42	0.42
DIVISION TOTAL PERSONNEL:		1.00	1.49	1.48

OPERATIONS - STREETS

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
PUBLIC WORKS OPERATIONS DIRECTOR	DD180	1.00	1.00	1.00
MAINTENANCE SUPERVISOR - OPERATIONS	155	1.00	1.00	1.00
CREW LEADER - OPERATIONS	140	2.00	2.00	2.00
EQUIPMENT OPERATOR II - OPERATIONS	130	10.00	10.00	12.00
ADMINISTRATIVE ASSISTANT III	125	1.00	1.00	1.00
EQUIPMENT OPERATOR I - OPERATIONS	125	3.00	3.00	1.00
PUBLIC WORKS OPERATIONS DIRECTOR	DD180	-0.25	-0.25	-0.25*
PUBLIC WORKS OPERATIONS DIRECTOR	DD180	-0.25	-0.25	-0.25**



PUBLIC WORKS OPERATIONS DIRECTOR	DD180	-0.25	-0.25	-0.25***
ADMINISTRATIVE ASSISTANT III	125	-0.25	-0.25	-0.25*
ADMINISTRATIVE ASSISTANT III	125	-0.25	-0.25	-0.25**
ADMINISTRATIVE ASSISTANT III	125	-0.25	-0.25	-0.25***
DIVISION FULL TIME TOTAL:		16.50	16.50	16.50
FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		0.37	0.57	0.55
TEMPORARY EQUIVALENTS:		0.00	3.89	3.89
DIVISION TOTAL PERSONNEL:		16.87	20.96	20.93

*(budgeted in Sanitary Sewer)

***(budgeted in Storm Sewer)

****(budgeted in Refuse)

PARKS

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
PARKS, CEMETERY, AND TRAILS DIRECTOR	DD180	1.00	1.00	1.00
MAINTENANCE SUPERVISOR - PARKS URBAN FORESTER	155	1.00	1.00	1.00
MAINTENANCE SUPERVISOR - PARKS STRUCTURAL MAINTENANCE	155	1.00	1.00	1.00
MAINTENANCE SUPERVISOR - PARKS AREA MAINTENANCE	155	1.00	1.00	1.00
VOLUNTEER COORDINATOR	145	0.00	1.00	1.00
ARBORIST	140	0.00	1.00	1.00
CREW LEADER - PARKS	140	5.00	4.00	4.00
CREW LEADER - LINDQUIST FIELD	140	1.00	1.00	1.00
EQUIPMENT OPERATOR II - PARKS	130	1.00	1.00	1.00
MAINTENANCE TECHNICIAN III - PARKS	130	1.00	1.00	1.00
MAINTENANCE TECHNICIAN II - PARKS	125	0.00	4.00	4.00
EQUIPMENT OPERATOR I - PARKS	125	1.00	1.00	1.00
ARBORIST TECHNICIAN	125	2.00	2.00	2.00
MAINTENANCE TECHNICIAN I - PARK REFUSE COLLECTOR	125	0.00	0.00	1.00
MAINTENANCE TECHNICIAN I - PARK REFUSE COLLECTOR	120	1.00	1.00	0.00
MAINTENANCE TECHNICIAN I - PARKS	120	11.00	11.00	11.00
ADMINISTRATIVE ASSISTANT II	120	1.00	1.00	1.00
DIVISION FULL TIME TOTAL:		28.00	33.00	33.00
FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		1.64	1.79	1.72
TEMPORARY EQUIVALENTS:		9.09	7.95	7.95
DIVISION TOTAL PERSONNEL:		38.73	42.74	42.67

RECREATION

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
RECREATION DIRECTOR	DD180	1.00	1.00	1.00
RECREATION SUPERVISOR II - AQUATICS	150	0.00	1.00	1.00
RECREATION SUPERVISOR I	145	5.00	5.00	5.00
ADMINISTRATIVE ASSISTANT II	120	1.00	1.00	1.00
MAINTENANCE TECHNICIAN I - RECREATION	120	0.00	1.00	1.00
DIVISION FULL TIME TOTAL:		7.00	9.00	9.00
FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		0.34	0.13	0.13
TEMPORARY EQUIVALENTS:		4.92	5.38	5.38
DIVISION TOTAL PERSONNEL:		12.27	14.51	14.50

DEPARTMENT FULL TIME: **74.90 83.90 83.90**



FULL TIME EQUIVALENTS			
OVERTIME EQUIVALENTS:	3.02	3.03	2.91
TEMPORARY EQUIVALENTS:	26.26	28.57	40.43
TOTAL PERSONNEL:	<u>104.18</u>	<u>115.50</u>	<u>127.23</u>

WATER UTILITY

PUBLIC SERVICES

OPERATIONS

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
WATER UTILITY DIRECTOR	DD180	1.00	1.00	1.00
ASSISTANT WATER UTILITY DIRECTOR	ADD175	1.00	1.00	1.00
WATER PRODUCTION SUPERVISOR	170	1.00	1.00	1.00
MAINTENANCE SUPERVISOR - WATER	155	3.00	3.00	3.00
WATER CONSERVATIONIST	150	1.00	1.00	1.00
JOURNEYMAN - WATER PLANT	150	2.00	2.00	2.00
WATER LAB SPECIALIST	145	1.00	1.00	1.00
UTILITIES INVENTORY SUPERVISOR	145	1.00	1.00	1.00
CREW LEADER - WATER UTILITY	145	6.00	6.00	6.00
WATER PLANT OPERATOR	140	2.00	2.00	2.00
WATER UTILITY PROJECT TECHNICIAN	135	1.00	1.00	1.00
BACKFLOW TECHNICIAN	135	1.00	2.00	2.00
BACKFLOW TECHNICIAN I	130	1.00	0.00	0.00
MAINTENANCE TECHNICIAN II - WATER	130	17.00	17.00	17.00
MAINTENANCE TECHNICIAN II- BLUE STAKER	130	3.00	4.00	4.00
MAINTENANCE TECHNICIAN I - WATER	125	6.00	6.00	6.00
UTILITY INVENTORY SPECIALIST	125	1.00	1.00	1.00
ADMINISTRATIVE ASSISTANT II	120	1.00	1.00	1.00
SR. PRINCIPAL ENGINEER	175	1.00	1.00	1.00*
AIRPORT PRINCIPAL ENGINEER	170	0.00	0.00	0.25**
UTILITY BILLING SUPERVISOR	160	1.00	1.00	1.00***
CONSTRUCTION INSPECTOR	145	0.80	0.80	0.80*
UTILITY BILLING SPECIALIST - LEAD	130	1.00	1.00	1.00***
MAINTENANCE TECHNICIAN III - OPERATIONS	130	-1.00	-1.00	-1.00****
UTILITY BILLING SPECIALIST	125	3.00	3.00	3.00***
CUSTOMER SERVICE REPRESENTATIVE	105	4.00	4.00	4.00***

DIVISION TOTAL:

59.80 60.80 61.05

*(assigned to Engineering)

** (assigned to Airport)

*** (assigned to Treasury)

**** (budgeted in Sewer Utility)

DEPARTMENT FULL TIME:

59.80 60.80 61.05

FULL TIME EQUIVALENTS

OVERTIME EQUIVALENTS:

2.15 2.11 2.08

TEMPORARY EQUIVALENTS:

0.04 1.50 1.50

TOTAL PERSONNEL:

61.99 64.41 64.63

SANITARY SEWER UTILITY

PUBLIC SERVICES

OPERATIONS



<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
MAINTENANCE SUPERVISOR - OPERATIONS	155	1.00	1.00	1.00
CREW LEADER - OPERATIONS	140	1.00	1.00	1.00
MAINTENANCE TECHNICIAN III - OPERATIONS	130	2.00	2.00	2.00
EQUIPMENT OPERATOR I - OPERATIONS	125	4.00	4.00	4.00
ADMINISTRATIVE ASSISTANT II	120	1.00	1.00	1.00
PUBLIC WORKS OPERATIONS DIRECTOR	DD180	0.25	0.25	0.25*
PRINCIPAL ENGINEER	170	1.00	1.00	1.00**
PRINCIPAL ENGINEER	170	0.30	0.30	0.30**
AIRPORT PRINCIPAL ENGINEER	170	0.00	0.00	0.25***
CONSTRUCTION INSPECTOR	145	0.60	0.60	0.60**
STORMWATER/SEWER INSPECTOR	145	0.50	0.50	0.50**
ADMINISTRATIVE ASSISTANT III	125	0.25	0.25	0.25*
MAINTENANCE TECHNICIAN III - OPERATIONS	130	1.00	1.00	1.00****
ADMINISTRATIVE ASSISTANT II	120	-0.50	-0.50	-0.50*****
DIVISION TOTAL:		12.40	12.40	12.65

*(assigned to Streets)
 **(assigned to Engineering)
 ***(assigned to Airport)
 ****(assigned to Water Utility)
 *****(split between Sanitary and Storm Utility)

DEPARTMENT FULL TIME:	12.40	12.40	12.65
FULL TIME EQUIVALENTS			
OVERTIME EQUIVALENTS:	0.61	0.38	0.37
TEMPORARY EQUIVALENTS:	0.00	0.44	0.44
TOTAL PERSONNEL:	13.01	13.22	13.46

REFUSE UTILITY

PUBLIC SERVICES

OPERATIONS

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
MAINTENANCE SUPERVISOR - OPERATIONS	155	1.00	1.00	1.00
CREW LEADER - OPERATIONS	140	1.00	1.00	1.00
REFUSE OPERATOR - OPERATIONS	125	7.00	7.00	7.00
EQUIPMENT OPERATOR I - OPERATIONS	125	3.00	3.00	6.00
MAINTENANCE TECHNICIAN I - OPERATIONS	120	3.00	3.00	0.00
ADMINISTRATIVE ASSISTANT II	120	1.00	1.00	1.00
PUBLIC WORKS OPERATIONS DIRECTOR	DD180	0.25	0.25	0.25*
ADMINISTRATIVE ASSISTANT III	125	0.25	0.25	0.25*
DIVISION TOTAL:		16.50	16.50	16.50

*(assigned to Streets)

DEPARTMENT FULL TIME:	16.50	16.50	16.50
FULL TIME EQUIVALENTS			
OVERTIME EQUIVALENTS:	0.46	0.65	0.63
TEMPORARY EQUIVALENTS:	0.38	1.16	1.16
TOTAL PERSONNEL:	17.34	18.32	18.29



GOLF COURSES

PUBLIC SERVICES

GOLF COURSES

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
PGA PRO/DIRECTOR OF GOLF	DD180	1.00	1.00	1.00
GOLF SUPERINTENDENT	165	1.00	1.00	1.00
ASSISTANT GOLF SUPERINTENDENT	140	1.00	1.00	1.00
FIRST ASSISTANT GOLF PRO	140	1.00	1.00	1.00
SECOND ASSISTANT GC SUPERINTENDENT	125	1.00	1.00	1.00

DIVISION TOTAL:		5.00	5.00	5.00
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DEPARTMENT FULL TIME:		5.00	5.00	5.00
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FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		0.08	0.00	0.00
TEMPORARY EQUIVALENTS:		8.15	8.53	8.53
TOTAL PERSONNEL:		13.23	13.53	13.53

RECREATION

PUBLIC SERVICES

RECREATION

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
DIVISION TOTAL:		0.00	0.00	0.00

DEPARTMENT FULL TIME:		0.00	0.00	0.00
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FULL TIME EQUIVALENTS				
OVERTIME EQUIVALENTS:		0.00	0.00	0.00
TEMPORARY EQUIVALENTS:		0.80	0.79	1.06
TOTAL PERSONNEL:		0.80	0.79	1.06

STORM SEWER UTILITY

PUBLIC SERVICES

OPERATIONS

<u>POSITION TITLE</u>	<u>GRADE</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
CREW LEADER - OPERATIONS	140	1.00	1.00	1.00
EQUIPMENT OPERATOR I - OPERATIONS	125	4.00	4.00	4.00
MAINTENANCE TECHNICIAN I - OPERATIONS	120	5.00	5.00	5.00
PUBLIC WORKS OPERATIONS DIRECTOR	DD180	0.25	0.25	0.25*
PRINCIPAL ENGINEER	170	1.00	1.00	1.00**
PRINCIPAL ENGINEER	170	0.30	0.30	0.30**
AIRPORT PRINCIPAL ENGINEER	170	0.00	0.00	0.25***
CONSTRUCTION INSPECTOR	145	0.60	0.60	0.60**
STORMWATER/SEWER INSPECTOR	145	0.50	0.50	0.50**
ADMINISTRATIVE ASSISTANT III	125	0.25	0.25	0.25*
ADMINISTRATIVE ASSISTANT II	120	0.50	0.50	0.50****

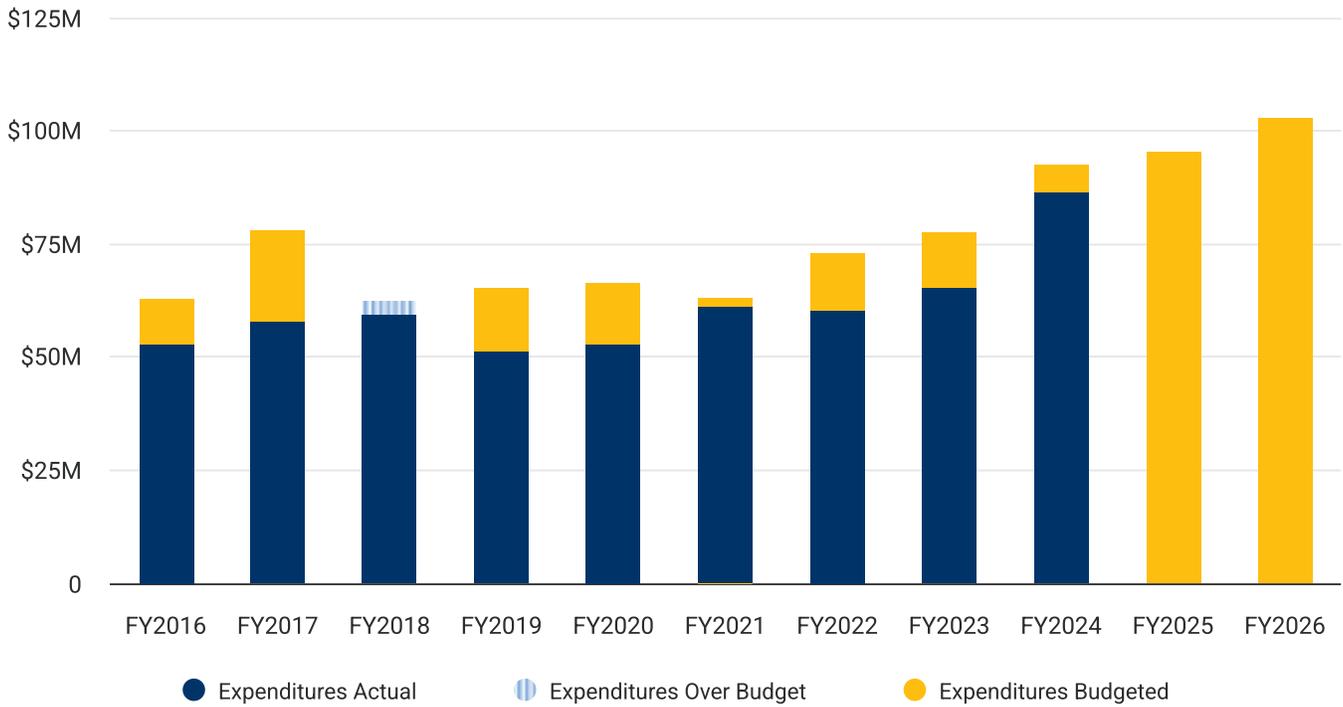


DIVISION TOTAL:	13.40	13.40	13.65
*(assigned to Streets)			
** (assigned to Engineering)			
*** (assigned to Airport)			
**** (split between Sanitary and Storm Utility)			
DEPARTMENT FULL TIME:	13.40	13.40	13.65
FULL TIME EQUIVALENTS			
OVERTIME EQUIVALENTS:	0.50	0.49	0.47
TEMPORARY EQUIVALENTS:	0.26	0.69	0.69
TOTAL PERSONNEL:	14.17	14.58	14.81



Public Services - Expenditure Summary

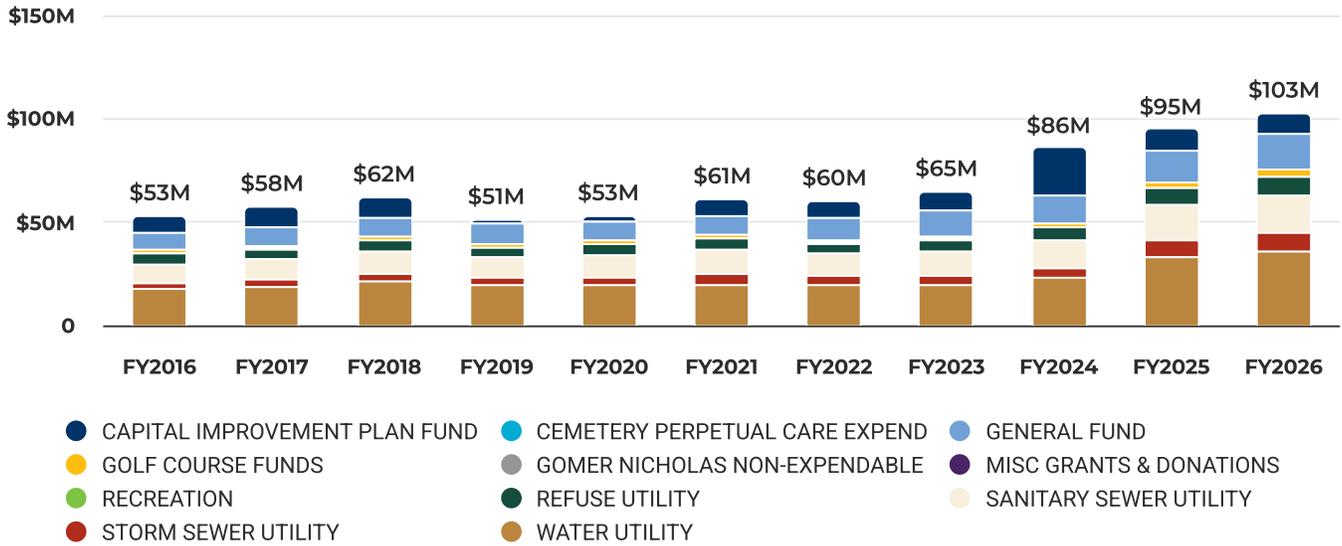
Historical Expenditures Across Department



The Public Services budget for FY2026 is set at \$102.7 million, representing a 7.8% increase from the previous year's budgeted amount of \$95.3 million. This marks a notable rise compared to the 2.94% increase seen in FY2025. The budgeted expenditures for FY2026 reflect a continued growth trend in funding allocation for Public Services, with a larger percentage increase than the prior period.

Public Services - Expenditures by Fund

Historical Expenditures by Fund



The total budget for Public Services in FY2026 is \$102.7 million, reflecting a 7.8% increase from the previous year's total of \$95.3 million. The largest expenditure remains the Water Utility at \$35.3 million, which accounts for 34.34% of the total budget and has increased by \$2 million or 6.04% compared to the prior year.

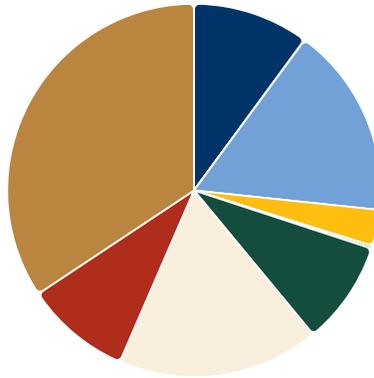
The Sanitary Sewer Utility is the second largest category, with \$18 million allocated, representing 17.49% of the total and a 4.88% increase of \$835,675 from the previous year. The General Fund follows closely with \$17 million, making up 16.58% of the budget and showing a 9.22% increase of \$1.4 million.

The Capital Improvement Plan Fund decreased slightly by \$403,575 or 3.76% to \$10.3 million, now constituting 10.07% of the total budget. The Storm Sewer Utility increased by \$1.2 million or 14.79% to \$9.4 million, representing 9.16% of the total.

Refuse Utility expenditures rose by \$1.5 million or 19.86% to \$9.2 million, accounting for 8.95% of the budget. The Golf Course Funds saw a significant increase of \$952,775 or 42%, reaching \$3.2 million and 3.14% of the total. Recreation expenditures slightly decreased by \$4,025 or 1.63% to \$242,500, making up 0.24% of the budget.

Cemetery Perpetual Care Expenditures remained unchanged at \$21,750, representing 0.02% of the total. Misc Grants & Donations saw a sharp decrease of \$130,000 or 97.74% to \$3,000. Additionally, the Gomer Nicholas Non-Expendable fund appears with \$7,500, accounting for 0.01% of the total budget.

FY26 Expenditures by Fund



● CAPITAL IMPROVEMENT PLAN FUND	\$10,342,000	10.07%
● CEMETERY PERPETUAL CARE EXPEND	\$21,750	0.02%
● GENERAL FUND	\$17,033,775	16.58%
● GOLF COURSE FUNDS	\$3,221,125	3.14%
● GOMER NICHOLAS NON-EXPENDABLE	\$7,500	0.01%
● MISC GRANTS & DONATIONS	\$3,000	0.00%
● RECREATION	\$242,500	0.24%
● REFUSE UTILITY	\$9,196,675	8.95%
● SANITARY SEWER UTILITY	\$17,970,325	17.49%
● STORM SEWER UTILITY	\$9,407,100	9.16%
● WATER UTILITY	\$35,278,950	34.34%

Public Services - Expenditures by Fund

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
GENERAL FUND					
PERSONNEL SERVICES	\$8,551,881.79	\$8,851,657.53	\$10,312,875.00	\$10,914,475.00	5.83%
SUPPLIES	\$814,180.81	\$700,990.26	\$752,450.00	\$920,600.00	22.35%
CHARGES FOR SERVICES	\$1,564,066.95	\$1,090,528.29	\$1,379,075.00	\$1,773,075.00	28.57%
OTHER OPERATING EXPENSES	\$2,469,164.35	\$2,233,576.37	\$3,082,175.00	\$3,287,000.00	6.65%
DATA PROCESSING	-	\$91,081.28	\$69,150.00	\$103,625.00	49.86%
IMPROVEMENTS	-	-	-	\$35,000.00	-
Total GENERAL FUND	\$13,399,293.90	\$12,967,833.73	\$15,595,725.00	\$17,033,775.00	9.22%
CAPITAL IMPROVEMENT PLAN FUND					
BUILDINGS	-	-	\$225,000.00	-	-100.00%
IMPROVEMENTS	\$23,137,267.07	\$20,143,943.96	\$10,520,575.00	\$10,342,000.00	-1.70%
Total CAPITAL IMPROVEMENT PLAN FUND	\$23,137,267.07	\$20,143,943.96	\$10,745,575.00	\$10,342,000.00	-3.76%
WATER UTILITY					
PERSONNEL SERVICES	\$5,337,761.14	\$5,230,911.28	\$5,582,925.00	\$5,741,675.00	2.84%
SUPPLIES	\$1,054,227.09	\$1,503,630.31	\$1,362,450.00	\$1,362,450.00	0.00%
CHARGES FOR SERVICES	\$1,751,017.90	\$1,475,542.73	\$1,602,975.00	\$1,602,475.00	-0.03%
OTHER OPERATING EXPENSES	\$7,751,770.00	\$5,478,643.37	\$8,522,625.00	\$8,681,600.00	1.87%



Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
DATA PROCESSING	\$415,500.51	\$422,392.38	\$428,675.00	\$475,100.00	10.83%
FISCAL CHARGES	\$4,278,575.00	\$4,607,825.00	\$4,607,825.00	\$4,964,225.00	7.73%
DEBT SERVICE	\$2,214,876.85	\$3,892,861.83	\$5,361,600.00	\$5,361,425.00	0.00%
BUILDINGS	\$32,586.25	\$522,923.10	-	-	-
IMPROVEMENTS	\$9,397,145.94	\$4,767,872.39	\$5,800,000.00	\$7,090,000.00	22.24%
INFRASTRUCTURE TRANSFERS OUT	-\$9,254,251.94	-\$4,550,828.55	-	-	-
Total WATER UTILITY	\$22,979,208.74	\$23,351,773.84	\$33,269,075.00	\$35,278,950.00	6.04%
SANITARY SEWER UTILITY					
PERSONNEL SERVICES	\$1,176,588.21	\$902,281.19	\$1,219,625.00	\$1,231,625.00	0.98%
SUPPLIES	\$87,033.88	\$45,966.52	\$101,450.00	\$101,450.00	0.00%
CHARGES FOR SERVICES	\$1,019,771.29	\$1,100,713.23	\$1,411,800.00	\$1,424,550.00	0.90%
OTHER OPERATING EXPENSES	\$7,441,384.48	\$7,548,317.88	\$7,904,125.00	\$8,044,925.00	1.78%
DATA PROCESSING	\$77,600.00	\$63,850.00	\$63,850.00	\$67,500.00	5.72%
FISCAL CHARGES	\$2,472,175.00	\$2,552,150.00	\$2,552,150.00	\$2,624,500.00	2.83%
DEBT SERVICE	\$466,804.76	\$552,797.38	\$1,132,850.00	\$1,131,975.00	-0.08%
IMPROVEMENTS	\$6,086,450.14	\$5,660,148.16	\$2,720,000.00	\$3,315,000.00	21.88%
EQUIPMENT	\$14,694.69	\$15,364.71	\$28,800.00	\$28,800.00	0.00%
INFRASTRUCTURE TRANSFERS OUT	-\$5,811,110.52	-\$4,328,909.43	-	-	-
Total SANITARY SEWER UTILITY	\$13,031,391.93	\$14,112,679.64	\$17,134,650.00	\$17,970,325.00	4.88%
REFUSE UTILITY					
PERSONNEL SERVICES	\$1,440,793.01	\$1,395,523.90	\$1,503,225.00	\$1,556,100.00	3.52%
SUPPLIES	\$66,443.09	\$45,903.13	\$43,025.00	\$43,025.00	0.00%
CHARGES FOR SERVICES	\$2,354,090.93	\$1,654,036.30	\$2,168,600.00	\$2,256,925.00	4.07%
OTHER OPERATING EXPENSES	\$1,267,447.97	\$1,078,317.90	\$1,341,050.00	\$1,357,350.00	1.22%
DATA PROCESSING	\$124,150.00	\$92,425.00	\$92,425.00	\$97,700.00	5.71%
FISCAL CHARGES	\$1,281,000.00	\$1,332,000.00	\$1,332,000.00	\$1,365,575.00	2.52%
EQUIPMENT	\$103,213.14	\$572,446.57	\$200,000.00	\$2,520,000.00	1,160.00%
FUND BALANCE/CARROVERS	-	-	\$992,450.00	-	-100.00%
Total REFUSE UTILITY	\$6,637,138.14	\$6,170,652.80	\$7,672,775.00	\$9,196,675.00	19.86%
GOLF COURSE FUNDS					
PERSONNEL SERVICES	\$970,993.65	\$880,529.69	\$947,325.00	\$912,850.00	-3.64%
SUPPLIES	\$172,674.32	\$124,046.89	\$126,525.00	\$145,025.00	14.62%
CHARGES FOR SERVICES	\$174,240.47	\$181,185.41	\$155,600.00	\$162,100.00	4.18%
OTHER OPERATING EXPENSES	\$584,271.60	\$598,383.11	\$620,900.00	\$625,050.00	0.67%
DATA PROCESSING	\$31,000.00	\$28,000.00	\$28,000.00	\$38,250.00	36.61%
DEBT SERVICE	-	\$133.27	-	-	-
BUILDINGS	\$211,915.79	\$31,515.26	-	\$400,000.00	-
IMPROVEMENTS	\$32,624.69	\$768,813.11	\$390,000.00	\$937,850.00	140.47%
INFRASTRUCTURE TRANSFERS OUT	-\$209,434.50	-\$789,783.26	-	-	-
Total GOLF COURSE FUNDS	\$1,968,286.02	\$1,822,823.48	\$2,268,350.00	\$3,221,125.00	42.00%
RECREATION					
PERSONNEL SERVICES	\$33,438.24	\$23,569.23	\$45,300.00	\$45,300.00	0.00%
SUPPLIES	\$41,436.81	\$26,809.15	\$38,325.00	\$38,325.00	0.00%
CHARGES FOR SERVICES	\$90,637.00	\$111,606.05	\$94,250.00	\$94,250.00	0.00%

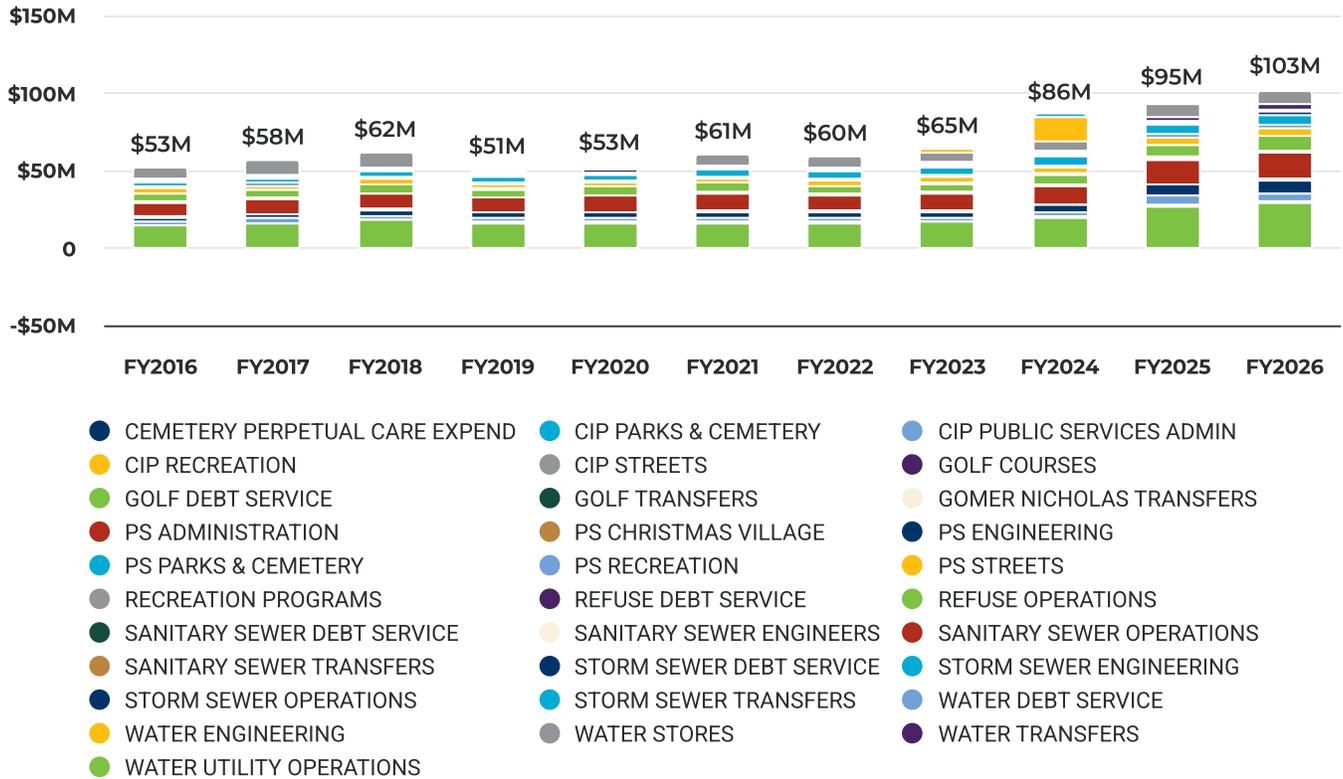


Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
OTHER OPERATING EXPENSES	\$53,088.20	\$20,632.70	\$57,500.00	\$53,475.00	-7.00%
FISCAL CHARGES	\$11,525.00	\$11,150.00	\$11,150.00	\$11,150.00	0.00%
Total RECREATION	\$230,125.25	\$193,767.13	\$246,525.00	\$242,500.00	-1.63%
STORM SEWER UTILITY					
PERSONNEL SERVICES	\$1,137,628.48	\$1,080,442.60	\$1,247,100.00	\$1,308,475.00	4.92%
SUPPLIES	\$97,481.36	\$68,879.55	\$79,075.00	\$79,075.00	0.00%
CHARGES FOR SERVICES	\$515,228.73	\$608,228.04	\$594,500.00	\$602,350.00	1.32%
OTHER OPERATING EXPENSES	\$1,490,746.78	\$1,401,966.62	\$1,621,000.00	\$1,697,075.00	4.69%
DATA PROCESSING	\$69,825.00	\$75,075.00	\$75,075.00	\$79,350.00	5.69%
FISCAL CHARGES	\$1,066,600.00	\$1,104,000.00	\$1,104,000.00	\$1,148,525.00	4.03%
DEBT SERVICE	\$259,134.90	\$144,460.65	\$765,500.00	\$639,250.00	-16.49%
IMPROVEMENTS	\$3,319,008.49	\$3,134,841.66	\$2,705,850.00	\$3,850,000.00	42.28%
EQUIPMENT	\$658.43	\$1,239.54	\$3,000.00	\$3,000.00	0.00%
INFRASTRUCTURE TRANSFERS OUT	-\$3,184,247.27	-\$1,905,897.00	-	-	-
Total STORM SEWER UTILITY	\$4,772,064.90	\$5,713,236.66	\$8,195,100.00	\$9,407,100.00	14.79%
GOMER NICHOLAS NON- EXPENDABLE					
OPERATING TRANSFERS	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	0.00%
Total GOMER NICHOLAS NON- EXPENDABLE	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	0.00%
CEMETERY PERPETUAL CARE EXPEND					
OTHER OPERATING EXPENSES	\$5,906.05	\$8,660.70	\$12,750.00	\$12,750.00	0.00%
IMPROVEMENTS	\$3,569.94	\$9,214.06	-	-	-
FUND BALANCE/CARROVERS	-	-	\$9,000.00	\$9,000.00	0.00%
Total CEMETERY PERPETUAL CARE EXPEND	\$9,475.99	\$17,874.76	\$21,750.00	\$21,750.00	0.00%
MISC GRANTS & DONATIONS					
CHARGES FOR SERVICES	-	-	\$130,000.00	-	-100.00%
OTHER OPERATING EXPENSES	\$10,563.15	\$164.41	\$3,000.00	\$3,000.00	0.00%
Total MISC GRANTS & DONATIONS	\$10,563.15	\$164.41	\$133,000.00	\$3,000.00	-97.74%
Total Expenditures	\$86,182,315.09	\$84,502,250.41	\$95,290,025.00	\$102,724,700.00	7.80%



Public Services - Expenditures by Division

Historical Expenditures by Division



In FY2026, the total expenditures for Public Services increased by 7.8% to \$102.7 million compared to the previous year. The largest expenditure remained Water Utility Operations at \$28.6 million, representing 27.88% of the total budget. This category grew by \$1.9 million, a 7.19% increase from the prior year.

Sanitary Sewer Operations continued as the second-largest category, with \$16.5 million allocated, accounting for 16.03% of the total. This division saw a \$767,075 increase, or 4.89%. Refuse Operations experienced a notable rise of 19.86%, increasing by \$1.5 million to \$9.2 million, now making up 8.95% of the budget.

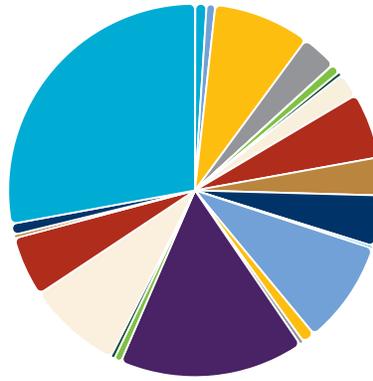
CIP Streets expenditures rose by 11.66% to \$8.6 million, representing 8.35% of the total. Storm Sewer Operations also increased by 17.98%, reaching \$8.4 million and 8.17% of the budget. PS Parks & Cemetery had a modest increase of 2.13%, totaling \$5.8 million and 5.67% of the budget.

Water Debt Service remained steady at \$5.4 million, a negligible decrease of \$175, maintaining 5.22% of the total budget. PS Streets increased slightly by 2.2% to \$4.5 million, or 4.38% of the total. PS Recreation saw a significant increase of 45.56%, rising by \$1.1 million to \$3.4 million, now 3.29% of the budget. Golf Courses also increased substantially by 42%, adding \$952,775 to reach \$3.2 million, or 3.14% of the total.

Among the largest decreases, CIP Recreation dropped by 50.37% to \$758,000, and CIP Parks & Cemetery decreased by 32.27% to \$1 million. Storm Sewer Debt Service declined by 16.49% to \$639,250, and CIP Public Services Administration was eliminated, decreasing by 100% to zero. Minor decreases were observed in PS Administration, Recreation Programs, Sanitary Sewer Debt Service, and Water Debt Service.



FY26 Expenditures by Division



CEMETERY PERPETUAL CARE EXPEND	\$21,750	0.02%
CIP PARKS & CEMETERY	\$1,007,500	0.98%
CIP RECREATION	\$758,000	0.74%
CIP STREETS	\$8,576,500	8.35%
GOLF COURSES	\$3,221,125	3.14%
GOMER NICHOLAS TRANSFERS	\$7,500	0.01%
PS ADMINISTRATION	\$832,900	0.81%
PS CHRISTMAS VILLAGE	\$362,775	0.35%
PS ENGINEERING	\$2,135,250	2.08%
PS PARKS & CEMETERY	\$5,829,075	5.67%
PS RECREATION	\$3,374,600	3.29%
PS STREETS	\$4,502,175	4.38%
RECREATION PROGRAMS	\$242,500	0.24%
REFUSE OPERATIONS	\$9,196,675	8.95%
SANITARY SEWER DEBT SERVICE	\$1,131,975	1.10%
SANITARY SEWER ENGINEERS	\$375,675	0.37%
SANITARY SEWER OPERATIONS	\$16,462,675	16.03%
STORM SEWER DEBT SERVICE	\$639,250	0.62%
STORM SEWER ENGINEERING	\$372,300	0.36%
STORM SEWER OPERATIONS	\$8,395,550	8.17%
WATER DEBT SERVICE	\$5,361,425	5.22%
WATER ENGINEERING	\$306,625	0.30%
WATER STORES	\$973,400	0.95%
WATER UTILITY OPERATIONS	\$28,637,500	27.88%

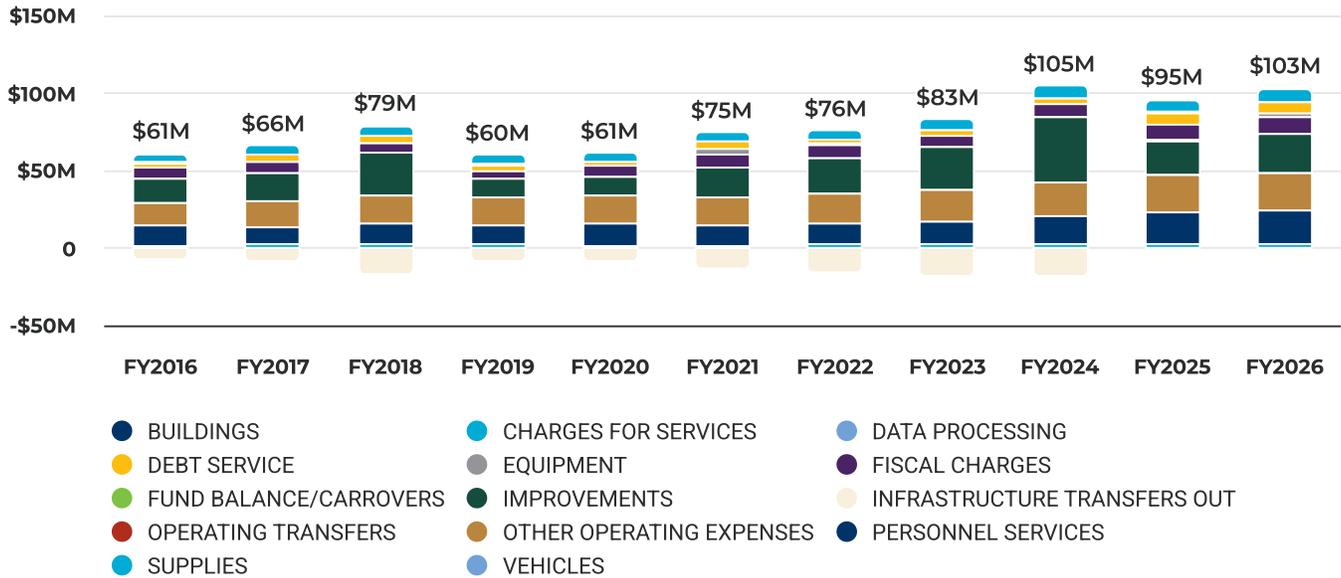
Public Services - Expenditures by Division

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted
PS ADMINISTRATION	\$501,561.56	\$718,387.03	\$840,500.00	\$832,900.00
PS PARKS & CEMETERY	\$5,254,933.99	\$5,240,394.25	\$5,707,250.00	\$5,829,075.00
PS CHRISTMAS VILLAGE	\$317,316.40	\$336,519.96	\$349,675.00	\$362,775.00
PS STREETS	\$3,566,647.40	\$3,380,542.83	\$4,405,250.00	\$4,502,175.00
PS ENGINEERING	\$1,771,962.04	\$1,360,417.83	\$2,107,625.00	\$2,135,250.00
PS RECREATION	\$1,997,435.66	\$1,931,736.24	\$2,318,425.00	\$3,374,600.00
CIP PUBLIC SERVICES ADMIN	\$15,972.50	\$8,382.50	\$50,000.00	-
CIP PARKS & CEMETERY	\$1,712,067.90	\$1,158,912.93	\$1,487,500.00	\$1,007,500.00
CIP STREETS	\$6,221,395.38	\$5,746,786.37	\$7,680,625.00	\$8,576,500.00
CIP RECREATION	\$15,187,831.29	\$13,229,862.16	\$1,527,450.00	\$758,000.00
WATER STORES	\$1,119,523.39	\$1,177,386.03	\$949,425.00	\$973,400.00
WATER ENGINEERING	\$252,355.83	\$239,577.35	\$240,775.00	\$306,625.00
WATER UTILITY OPERATIONS	\$19,392,452.67	\$18,041,948.63	\$26,717,275.00	\$28,637,500.00
WATER DEBT SERVICE	\$2,214,876.85	\$3,892,861.83	\$5,361,600.00	\$5,361,425.00
SANITARY SEWER ENGINEERS	\$315,269.40	\$178,837.51	\$306,200.00	\$375,675.00
SANITARY SEWER OPERATIONS	\$12,249,317.77	\$13,381,044.75	\$15,695,600.00	\$16,462,675.00
SANITARY SEWER DEBT SERVICE	\$466,804.76	\$552,797.38	\$1,132,850.00	\$1,131,975.00
STORM SEWER OPERATIONS	\$4,181,816.84	\$5,253,394.46	\$7,116,175.00	\$8,395,550.00
STORM SEWER DEBT SERVICE	\$259,134.90	\$144,460.65	\$765,500.00	\$639,250.00
REFUSE OPERATIONS	\$6,637,138.14	\$6,170,652.80	\$7,672,775.00	\$9,196,675.00
GOLF DEBT SERVICE	-	\$133.27	-	-
GOLF COURSES	\$1,968,286.02	\$1,822,690.21	\$2,268,350.00	\$3,221,125.00
RECREATION PROGRAMS	\$230,125.25	\$193,767.13	\$246,525.00	\$242,500.00
STORM SEWER ENGINEERING	\$331,113.16	\$315,381.55	\$313,425.00	\$372,300.00
GOMER NICHOLAS TRANSFERS	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00
CEMETERY PERPETUAL CARE EXPEND	\$9,475.99	\$17,874.76	\$21,750.00	\$21,750.00
Total Expenditures	\$86,182,315.09	\$84,502,250.41	\$95,290,025.00	\$102,724,700.00



Public Services - Expenditures by Expense Type

Historical Expenditures by Expense Type



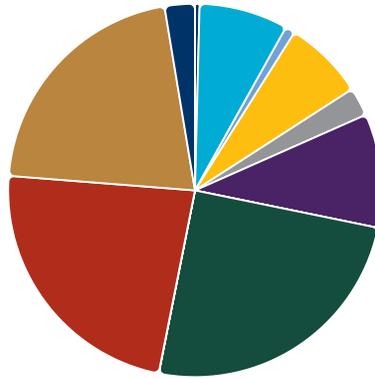
The FY2026 Public Services budget totals \$102.7 million, marking a 7.8% increase from the previous year's \$95.3 million. Improvements represent the largest expense category at \$25.6 million, accounting for 24.89% of the total budget. This category increased by \$3.4 million or 15.51%, reversing the prior year's significant decrease. Other Operating Expenses remain a major category at \$23.8 million, or 23.13% of the total, with a moderate increase of \$597,100 or 2.58% from the previous year.

Personnel Services continue to be a substantial portion of the budget at \$21.7 million, 21.13% of the total, rising by \$852,125 or 4.09%. Fiscal Charges increased by \$506,850 or 5.28% to \$10.1 million, representing 9.85% of the budget. Charges for Services grew by \$378,925 or 5.03%, reaching \$7.9 million and 7.71% of the total.

Debt Service slightly decreased by \$127,300 or 1.75% to \$7.1 million, now 6.94% of the budget. Supplies increased by \$186,650 or 7.46% to \$2.7 million, maintaining a similar share at 2.62%. Equipment expenses saw a significant rise of \$2.3 million or 1,000.86%, reaching \$2.6 million and 2.48% of the total budget. Data Processing increased by \$104,350 or 13.78% to \$861,525, representing 0.84% of the budget. Buildings expenses also rose by \$175,000 or 77.78% to \$400,000, now 0.39% of the total.

The Fund Balance/Carrovers category experienced a sharp decline of \$992,450 or 99.1%, dropping to \$9,000. Overall, the FY2026 budget reflects growth in most major categories, with notable increases in Improvements and Equipment, while Debt Service and Fund Balance/Carrovers saw decreases.

FY26 Expenditures by Expense Type



● BUILDINGS	\$400,000	0.39%
● CHARGES FOR SERVICES	\$7,915,725	7.71%
● DATA PROCESSING	\$861,525	0.84%
● DEBT SERVICE	\$7,132,650	6.94%
● EQUIPMENT	\$2,551,800	2.48%
● FISCAL CHARGES	\$10,113,975	9.85%
● FUND BALANCE/CARROVERS	\$9,000	0.01%
● IMPROVEMENTS	\$25,569,850	24.89%
● OPERATING TRANSFERS	\$7,500	0.01%
● OTHER OPERATING EXPENSES	\$23,762,225	23.13%
● PERSONNEL SERVICES	\$21,710,500	21.13%
● SUPPLIES	\$2,689,950	2.62%

Public Services - Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
PERSONNEL SERVICES					
PS ADMINISTRATION	\$567,917.26	\$552,610.64	\$600,425.00	\$672,200.00	11.95%
PS PARKS & CEMETERY	\$3,265,210.67	\$3,336,764.20	\$3,875,000.00	\$3,890,825.00	0.41%
PS CHRISTMAS VILLAGE	\$152,734.00	\$241,078.84	\$217,775.00	\$217,775.00	0.00%
PS STREETS	\$1,604,319.44	\$1,593,741.67	\$1,875,450.00	\$1,895,400.00	1.06%
PS ENGINEERING	\$1,621,240.84	\$1,740,479.26	\$2,044,325.00	\$2,058,975.00	0.72%
PS RECREATION	\$1,340,459.58	\$1,386,982.92	\$1,699,900.00	\$2,179,300.00	28.20%
WATER STORES	\$551,142.48	\$539,142.79	\$449,075.00	\$473,050.00	5.34%
WATER ENGINEERING	\$235,663.08	\$221,943.83	\$215,150.00	\$281,000.00	30.61%
WATER UTILITY OPERATIONS	\$4,550,955.58	\$4,469,824.66	\$4,918,700.00	\$4,987,625.00	1.40%
SANITARY SEWER ENGINEERS	\$288,673.96	\$156,731.37	\$280,250.00	\$349,725.00	24.79%
SANITARY SEWER OPERATIONS	\$887,914.25	\$745,549.82	\$939,375.00	\$881,900.00	-6.12%
STORM SEWER OPERATIONS	\$831,444.57	\$784,370.25	\$952,400.00	\$954,900.00	0.26%
REFUSE OPERATIONS	\$1,440,793.01	\$1,395,523.90	\$1,503,225.00	\$1,556,100.00	3.52%
GOLF COURSES	\$970,993.65	\$880,529.69	\$947,325.00	\$912,850.00	-3.64%
RECREATION PROGRAMS	\$33,438.24	\$23,569.23	\$45,300.00	\$45,300.00	0.00%
STORM SEWER ENGINEERING	\$306,183.91	\$296,072.35	\$294,700.00	\$353,575.00	19.98%
Total PERSONNEL SERVICES	\$18,649,084.52	\$18,364,915.42	\$20,858,375.00	\$21,710,500.00	4.09%
SUPPLIES					
PS ADMINISTRATION	\$27,493.63	\$34,326.27	\$15,625.00	\$15,625.00	0.00%



Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
PS PARKS & CEMETERY	\$360,027.37	\$356,053.28	\$336,175.00	\$402,775.00	19.81%
PS CHRISTMAS VILLAGE	\$59,577.45	\$35,941.22	\$57,400.00	\$70,500.00	22.82%
PS STREETS	\$106,634.50	\$89,428.13	\$170,450.00	\$174,100.00	2.14%
PS ENGINEERING	\$23,107.88	\$20,926.77	\$21,925.00	\$21,925.00	0.00%
PS RECREATION	\$237,339.98	\$164,314.59	\$150,875.00	\$235,675.00	56.21%
WATER STORES	\$2,792.12	\$1,675.25	\$4,200.00	\$4,200.00	0.00%
WATER ENGINEERING	\$1,785.64	\$561.41	\$4,000.00	\$4,000.00	0.00%
WATER UTILITY OPERATIONS	\$1,049,649.33	\$1,501,393.65	\$1,354,250.00	\$1,354,250.00	0.00%
SANITARY SEWER ENGINEERS	\$2,352.33	\$1,694.84	\$6,000.00	\$6,000.00	0.00%
SANITARY SEWER OPERATIONS	\$84,681.55	\$44,271.68	\$95,450.00	\$95,450.00	0.00%
STORM SEWER OPERATIONS	\$91,519.84	\$68,594.96	\$73,075.00	\$73,075.00	0.00%
REFUSE OPERATIONS	\$66,443.09	\$45,903.13	\$43,025.00	\$43,025.00	0.00%
GOLF COURSES	\$172,674.32	\$124,046.89	\$126,525.00	\$145,025.00	14.62%
RECREATION PROGRAMS	\$41,436.81	\$26,809.15	\$38,325.00	\$38,325.00	0.00%
STORM SEWER ENGINEERING	\$5,961.52	\$284.59	\$6,000.00	\$6,000.00	0.00%
Total SUPPLIES	\$2,333,477.36	\$2,516,225.81	\$2,503,300.00	\$2,689,950.00	7.46%
CHARGES FOR SERVICES					
PS ADMINISTRATION	-\$95,968.57	\$21,213.82	\$148,375.00	\$23,375.00	-84.25%
PS PARKS & CEMETERY	\$1,053,164.68	\$1,003,240.12	\$896,025.00	\$936,025.00	4.46%
PS CHRISTMAS VILLAGE	\$42,747.74	\$13,874.00	\$10,000.00	\$10,000.00	0.00%
PS STREETS	\$237,121.73	\$377,950.77	\$288,450.00	\$288,450.00	0.00%
PS ENGINEERING	\$7,712.33	-\$564,617.19	-\$139,375.00	-\$139,375.00	0.00%
PS RECREATION	\$319,289.04	\$238,866.77	\$305,600.00	\$654,600.00	114.20%
WATER STORES	-	-	\$250.00	\$250.00	0.00%
WATER ENGINEERING	\$1,720.53	\$1,981.53	\$6,050.00	\$6,050.00	0.00%
WATER UTILITY OPERATIONS	\$1,749,297.37	\$1,473,561.20	\$1,596,675.00	\$1,596,175.00	-0.03%
SANITARY SEWER ENGINEERS	\$10,767.55	\$7,790.62	\$5,050.00	\$5,050.00	0.00%
SANITARY SEWER OPERATIONS	\$1,009,003.74	\$1,092,922.61	\$1,406,750.00	\$1,419,500.00	0.91%
STORM SEWER OPERATIONS	\$503,296.52	\$595,321.74	\$589,950.00	\$597,800.00	1.33%
REFUSE OPERATIONS	\$2,354,090.93	\$1,654,036.30	\$2,168,600.00	\$2,256,925.00	4.07%
GOLF COURSES	\$174,240.47	\$181,185.41	\$155,600.00	\$162,100.00	4.18%
RECREATION PROGRAMS	\$90,637.00	\$111,606.05	\$94,250.00	\$94,250.00	0.00%
STORM SEWER ENGINEERING	\$11,932.21	\$12,906.30	\$4,550.00	\$4,550.00	0.00%
Total CHARGES FOR SERVICES	\$7,469,053.27	\$6,221,840.05	\$7,536,800.00	\$7,915,725.00	5.03%
OTHER OPERATING EXPENSES					
PS ADMINISTRATION	\$2,119.24	\$19,155.02	\$6,925.00	\$18,075.00	161.01%
PS PARKS & CEMETERY	\$576,531.27	\$544,336.65	\$600,050.00	\$599,450.00	-0.10%
PS CHRISTMAS VILLAGE	\$62,257.21	\$45,625.90	\$64,500.00	\$64,500.00	0.00%
PS STREETS	\$1,618,571.73	\$1,319,422.26	\$2,070,900.00	\$2,144,225.00	3.54%
PS ENGINEERING	\$119,900.99	\$163,628.99	\$180,750.00	\$193,725.00	7.18%
PS RECREATION	\$100,347.06	\$141,571.96	\$162,050.00	\$270,025.00	66.63%
WATER STORES	\$565,588.79	\$636,567.99	\$495,900.00	\$495,900.00	0.00%
WATER ENGINEERING	\$13,186.58	\$15,090.58	\$15,575.00	\$15,575.00	0.00%
WATER UTILITY OPERATIONS	\$7,172,994.63	\$4,826,984.80	\$8,011,150.00	\$8,170,125.00	1.98%
SANITARY SEWER ENGINEERS	\$13,475.56	\$12,620.68	\$14,900.00	\$14,900.00	0.00%



Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
SANITARY SEWER OPERATIONS	\$7,427,908.92	\$7,535,697.20	\$7,889,225.00	\$8,030,025.00	1.78%
STORM SEWER OPERATIONS	\$1,483,711.26	\$1,395,848.31	\$1,612,825.00	\$1,688,900.00	4.72%
REFUSE OPERATIONS	\$1,267,447.97	\$1,078,317.90	\$1,341,050.00	\$1,357,350.00	1.22%
GOLF COURSES	\$584,271.60	\$598,383.11	\$620,900.00	\$625,050.00	0.67%
RECREATION PROGRAMS	\$53,088.20	\$20,632.70	\$57,500.00	\$53,475.00	-7.00%
STORM SEWER ENGINEERING	\$7,035.52	\$6,118.31	\$8,175.00	\$8,175.00	0.00%
CEMETERY PERPETUAL CARE EXPEND	\$5,906.05	\$8,660.70	\$12,750.00	\$12,750.00	0.00%
Total OTHER OPERATING EXPENSES	\$21,074,342.58	\$18,368,663.06	\$23,165,125.00	\$23,762,225.00	2.58%
DATA PROCESSING					
PS ADMINISTRATION	-	\$91,081.28	\$69,150.00	\$103,625.00	49.86%
WATER UTILITY OPERATIONS	\$415,500.51	\$422,392.38	\$428,675.00	\$475,100.00	10.83%
SANITARY SEWER OPERATIONS	\$77,600.00	\$63,850.00	\$63,850.00	\$67,500.00	5.72%
STORM SEWER OPERATIONS	\$69,825.00	\$75,075.00	\$75,075.00	\$79,350.00	5.69%
REFUSE OPERATIONS	\$124,150.00	\$92,425.00	\$92,425.00	\$97,700.00	5.71%
GOLF COURSES	\$31,000.00	\$28,000.00	\$28,000.00	\$38,250.00	36.61%
Total DATA PROCESSING	\$718,075.51	\$772,823.66	\$757,175.00	\$861,525.00	13.78%
FISCAL CHARGES					
WATER UTILITY OPERATIONS	\$4,278,575.00	\$4,607,825.00	\$4,607,825.00	\$4,964,225.00	7.73%
SANITARY SEWER OPERATIONS	\$2,472,175.00	\$2,552,150.00	\$2,552,150.00	\$2,624,500.00	2.83%
STORM SEWER OPERATIONS	\$1,066,600.00	\$1,104,000.00	\$1,104,000.00	\$1,148,525.00	4.03%
REFUSE OPERATIONS	\$1,281,000.00	\$1,332,000.00	\$1,332,000.00	\$1,365,575.00	2.52%
RECREATION PROGRAMS	\$11,525.00	\$11,150.00	\$11,150.00	\$11,150.00	0.00%
Total FISCAL CHARGES	\$9,109,875.00	\$9,607,125.00	\$9,607,125.00	\$10,113,975.00	5.28%
DEBT SERVICE					
WATER DEBT SERVICE	\$2,214,876.85	\$3,892,861.83	\$5,361,600.00	\$5,361,425.00	0.00%
SANITARY SEWER DEBT SERVICE	\$466,804.76	\$552,797.38	\$1,132,850.00	\$1,131,975.00	-0.08%
STORM SEWER DEBT SERVICE	\$259,134.90	\$144,460.65	\$765,500.00	\$639,250.00	-16.49%
GOLF DEBT SERVICE	-	\$133.27	-	-	-
Total DEBT SERVICE	\$2,940,816.51	\$4,590,253.13	\$7,259,950.00	\$7,132,650.00	-1.75%
BUILDINGS					
CIP RECREATION	-	-	\$225,000.00	-	-100.00%
WATER UTILITY OPERATIONS	\$32,586.25	\$522,923.10	-	-	-
GOLF COURSES	\$211,915.79	\$31,515.26	-	\$400,000.00	-
Total BUILDINGS	\$244,502.04	\$554,438.36	\$225,000.00	\$400,000.00	77.78%
IMPROVEMENTS					
PS RECREATION	-	-	-	\$35,000.00	-
CIP PUBLIC SERVICES ADMIN	\$15,972.50	\$8,382.50	\$50,000.00	-	-100.00%
CIP PARKS & CEMETERY	\$1,712,067.90	\$1,158,912.93	\$1,487,500.00	\$1,007,500.00	-32.27%
CIP STREETS	\$6,221,395.38	\$5,746,786.37	\$7,680,625.00	\$8,576,500.00	11.66%
CIP RECREATION	\$15,187,831.29	\$13,229,862.16	\$1,302,450.00	\$758,000.00	-41.80%
WATER UTILITY OPERATIONS	\$9,397,145.94	\$4,767,872.39	\$5,800,000.00	\$7,090,000.00	22.24%



Category	FY 2024 Actual	FY 2025 7 Month Actual	FY 2025 Adopted	FY 2026 Budgeted	FY2025 vs FY2026 Budgeted (% Change)
SANITARY SEWER OPERATIONS	\$6,086,450.14	\$5,660,148.16	\$2,720,000.00	\$3,315,000.00	21.88%
STORM SEWER OPERATIONS	\$3,319,008.49	\$3,134,841.66	\$2,705,850.00	\$3,850,000.00	42.28%
GOLF COURSES	\$32,624.69	\$768,813.11	\$390,000.00	\$937,850.00	140.47%
CEMETERY PERPETUAL CARE EXPEND	\$3,569.94	\$9,214.06	-	-	-
Total IMPROVEMENTS	\$41,976,066.27	\$34,484,833.34	\$22,136,425.00	\$25,569,850.00	15.51%
EQUIPMENT					
SANITARY SEWER OPERATIONS	\$14,694.69	\$15,364.71	\$28,800.00	\$28,800.00	0.00%
STORM SEWER OPERATIONS	\$658.43	\$1,239.54	\$3,000.00	\$3,000.00	0.00%
REFUSE OPERATIONS	\$103,213.14	\$572,446.57	\$200,000.00	\$2,520,000.00	1,160.00%
Total EQUIPMENT	\$118,566.26	\$589,050.82	\$231,800.00	\$2,551,800.00	1,000.86%
INFRASTRUCTURE TRANSFERS OUT					
WATER UTILITY OPERATIONS	-\$9,254,251.94	-\$4,550,828.55	-	-	-
SANITARY SEWER OPERATIONS	-\$5,811,110.52	-\$4,328,909.43	-	-	-
STORM SEWER OPERATIONS	-\$3,184,247.27	-\$1,905,897.00	-	-	-
GOLF COURSES	-\$209,434.50	-\$789,783.26	-	-	-
Total INFRASTRUCTURE TRANSFERS OUT	-\$18,459,044.23	-\$11,575,418.24	-	-	-
OPERATING TRANSFERS					
GOMER NICHOLAS TRANSFERS	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	0.00%
Total OPERATING TRANSFERS	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	0.00%
FUND BALANCE/CARROVERS					
REFUSE OPERATIONS	-	-	\$992,450.00	-	-100.00%
CEMETERY PERPETUAL CARE EXPEND	-	-	\$9,000.00	\$9,000.00	0.00%
Total FUND BALANCE/CARROVERS	-	-	\$1,001,450.00	\$9,000.00	-99.10%
Total Expenditures	\$86,182,315.09	\$84,502,250.41	\$95,290,025.00	\$102,724,700.00	7.80%



CAPITAL IMPROVEMENT PLAN



A Capital Improvement Plan (CIP) is a multi-year planning document that identifies and prioritizes the City’s long-term investments in major capital assets such as buildings, roads, parks, utilities, and other infrastructure. The CIP outlines project scopes, costs, funding sources, and timelines—typically over a five-year horizon—and serves as a bridge between strategic goals and the annual budget process.

Projects included in the CIP generally involve expenditures for new construction, major renovations, equipment purchases, or system upgrades that extend the useful life of City assets or enhance service delivery. The plan helps ensure that capital investments are financially sustainable, strategically aligned, and coordinated across departments.

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Definitions and Criteria for Capital Projects

A capital project is a major investment that results in the purchase, construction, or significant improvement of a long-term asset—such as a building, roadway, park, or utility system—with a useful life of five years or more. Capital projects are designed to enhance public services, expand capacity, or extend the life of existing assets.

In accordance with the City's Capital Improvement Program (CIP) Financial Policies, all capital improvements are planned through an adopted Capital Improvement Plan, which is reviewed and updated annually. Each project proposal includes estimated costs, identified funding sources, and considerations for ongoing maintenance to protect the City's investment and reduce future expenses.

Projects are generally included in the City's Capital Improvement Plan if they:

- Have a substantial cost and long-term community benefit,
- Support the City's strategic goals or master plans, and
- Represent a non-recurring expenditure for a durable public asset.

This structured approach ensures that Ogden City's capital investments are fiscally responsible, transparent, and aligned with community priorities.

Capital Budgeting Depreciable Lives

Capital acquisition and construction are budgeted as expenditures in the funds. Depreciation of all exhaustible capital assets is charged as an expense in the related program. The estimated useful lives of depreciable assets are as follows:

Buildings	25-50 Years
Improvements	10-25 Years
Equipment	3-10 Years
Vehicles	3-10 Years

One Year Plan

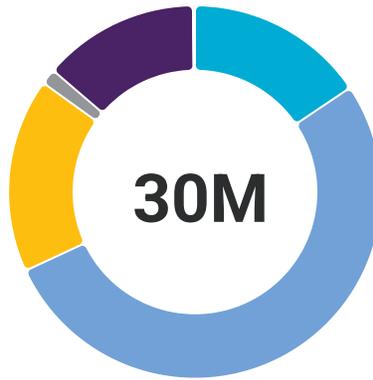
FY26 Total Capital Requested

\$30,005,500

FY26 Total Funding Requested

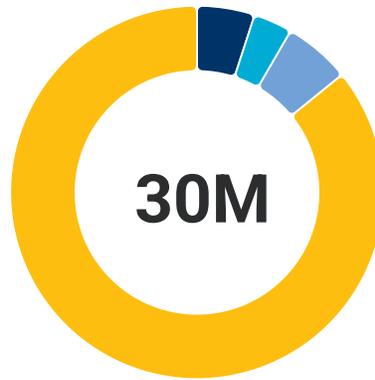
\$30,005,500

FY26 Total Funding Requested by Source



● Bonds	\$0	0.00%
● City Funded	\$4,674,150	15.58%
● Enterprise	\$15,755,000	52.51%
● Grant	\$5,056,550	16.85%
● Other	\$407,500	1.36%
● Restricted Taxes (B&C or Prop1)	\$4,059,000	13.53%
● Tax Increment Financing (TIF)	\$53,300	0.18%

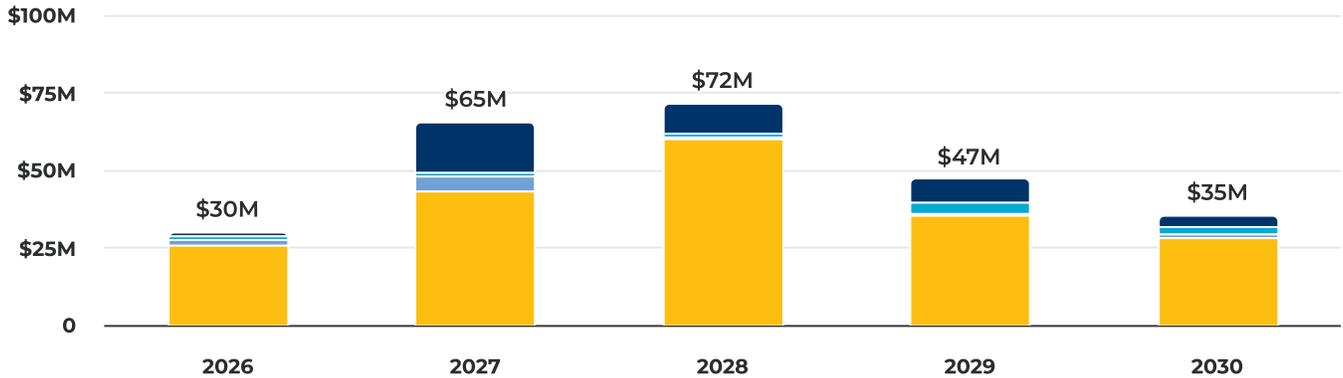
FY26 Total Funding Requested by Department



● COMMUNITY AND ECONOMIC DEVELOP	\$1,500,650	5.00%
● MANAGEMENT SERVICES	\$1,010,000	3.37%
● OGDEN FIRE DEPARTMENT	\$1,735,000	5.78%
● PUBLIC SERVICES	\$25,759,850	85.85%

Capital Improvement Multi-Year Plan

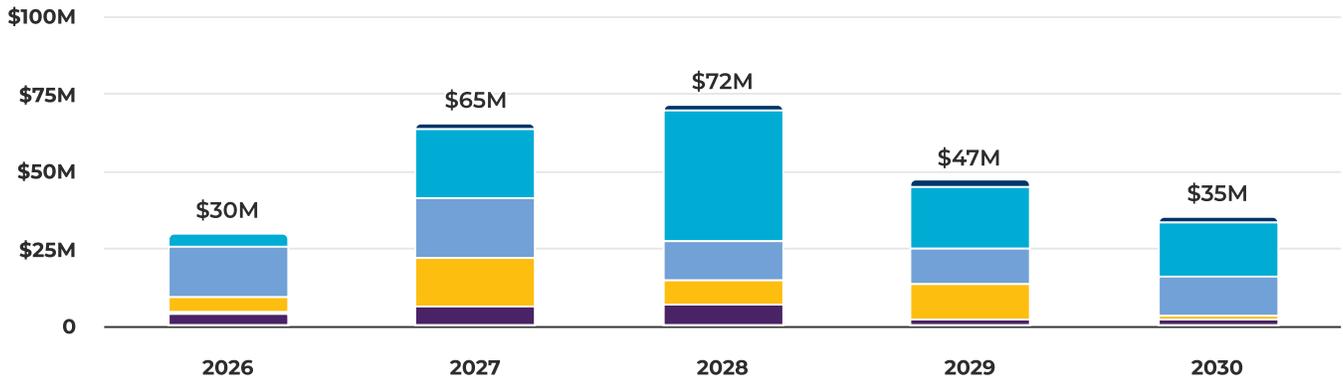
FY26 - FY30 Total Funding Requested by Department



Funding by Department Totals (all years)

● COMMUNITY AND ECONOMIC DEVELOP	\$39,085,925	15.67%
● MANAGEMENT SERVICES	\$9,355,000	3.75%
● OGDEN FIRE DEPARTMENT	\$9,235,000	3.70%
● PUBLIC SERVICES	\$191,686,816	76.87%

FY26 - FY30 Total Funding Requested by Source

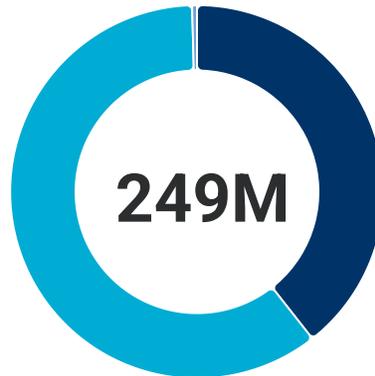


Funding by Source Totals (all years)

● Bonds	\$8,000,000	3.21%
● City Funded	\$106,679,664	42.78%
● Enterprise	\$71,421,675	28.64%
● Grant	\$41,327,192	16.57%
● Other	\$437,500	0.18%
● Restricted Taxes (B&C or Prop1)	\$21,212,085	8.51%
● Tax Increment Financing (TIF)	\$284,625	0.11%

Capital Improvement Plan - Project Types

FY26 - FY30 Capital Costs By Project Type



● One Time Projects	\$98,257,739	39.40%
● Perpetual Projects	\$150,047,002	60.17%
● RAMP Projects	\$1,058,000	0.42%

One Time Projects

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total One Time Projects	\$10,194,850	\$34,689,024	\$36,651,865	\$13,522,000	\$3,200,000	\$98,257,739

Perpetual Projects

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Perpetual Projects	\$19,202,650	\$30,332,048	\$34,968,515	\$33,499,514	\$32,044,275	\$150,047,002

RAMP Projects

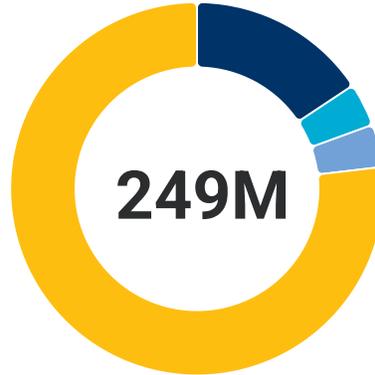
	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total RAMP Projects	\$608,000	\$450,000	\$0	\$0	\$0	\$1,058,000

Grand Total

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Grand Total	\$30,005,500	\$65,471,072	\$71,620,380	\$47,021,514	\$35,244,275	\$249,362,741

Capital Improvement Plan - Departments

FY26 - FY30 Capital Costs by Department



● COMMUNITY AND ECONOMIC DEVELOP	\$39,085,925	15.67%
● MANAGEMENT SERVICES	\$9,355,000	3.75%
● OGDEN FIRE DEPARTMENT	\$9,235,000	3.70%
● PUBLIC SERVICES	\$191,686,816	76.87%

COMMUNITY AND ECONOMIC DEVELOP

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total COMMUNITY AND ECONOMIC DEVELOP	\$1,500,650	\$16,489,000	\$10,096,825	\$7,388,675	\$3,610,775	\$39,085,925

MANAGEMENT SERVICES

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total MANAGEMENT SERVICES	\$1,010,000	\$1,115,000	\$830,000	\$3,800,000	\$2,600,000	\$9,355,000

OGDEN FIRE DEPARTMENT

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total OGDEN FIRE DEPARTMENT	\$1,735,000	\$5,000,000	\$1,000,000	\$500,000	\$1,000,000	\$9,235,000

PUBLIC SERVICES

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total PUBLIC SERVICES	\$25,759,850	\$42,867,072	\$59,693,555	\$35,332,839	\$28,033,500	\$191,686,816

Grand Total

	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Grand Total	\$30,005,500	\$65,471,072	\$71,620,380	\$47,021,514	\$35,244,275	\$249,362,741

Capital Projects

Capital Projects

Project No. / Project Name	Years	Departments	Type	Total	
EN017	1100 North and Monroe Traffic Signal	2027	PUBLIC SERVICES	One Time Projects	\$335,000
EN024	24th Street Interchange Area Improvements	2026 - 2027	PUBLIC SERVICES	One Time Projects	\$2,125,000
EN025	25th Street and D Avenue Improvement Project	2026	PUBLIC SERVICES	One Time Projects	\$4,948,500
EN014	25th Street, Jefferson to Harrison	2027	PUBLIC SERVICES	One Time Projects	\$3,371,579
EN019	2nd Street, Washington - Monroe	2028 - 2029	PUBLIC SERVICES	One Time Projects	\$6,725,310
WU006	46th Street Pump House Property Acquisition	2026	PUBLIC SERVICES	One Time Projects	\$500,000
RM021	4th Street Complex Enhancements	2026 - 2027	PUBLIC SERVICES	RAMP Projects	\$350,000
RG011	4th Street Property Development	2027 - 2030	PUBLIC SERVICES	Perpetual Projects	\$33,500,000
CD006	600 North Jackson Infill Site	2027 - 2028	COMMUNITY AND ECONOMIC DEVELOP	One Time Projects	\$1,135,000
EN018	7th Street Reconstruction	2027 - 2028	PUBLIC SERVICES	One Time Projects	\$4,100,000
AR077	Airport - Annual FAA-AIP Funded OGD Project	2026 - 2030	COMMUNITY AND ECONOMIC DEVELOP	Perpetual Projects	\$4,566,000
AR096	Airport - Hangar Demolition(s)	2027 - 2030	COMMUNITY AND ECONOMIC DEVELOP	Perpetual Projects	\$1,000,000
AR063	Airport - Infrastructure Helicopter Parking Apron	2027	COMMUNITY AND ECONOMIC DEVELOP	One Time Projects	\$2,500,000
AR007	Airport - Master Plan Area Projects	2026 - 2030	COMMUNITY AND ECONOMIC DEVELOP	One Time Projects	\$8,000,000
AR014	Airport - Modify Terminal Building & TSA Hold Room	2026 - 2027	COMMUNITY AND ECONOMIC DEVELOP	One Time Projects	\$7,000,000
AR009	Airport - Pave Existing Airport Gravel Road	2027 - 2028	COMMUNITY AND ECONOMIC DEVELOP	One Time Projects	\$650,000
AR008	Airport - Rehabilitate Asphalt Parking Lot	2027 - 2028	COMMUNITY AND ECONOMIC DEVELOP	One Time Projects	\$300,000
AR045	Airport - South Apron, De-Ice & Terminal Ramp	2027 - 2029	COMMUNITY AND ECONOMIC DEVELOP	One Time Projects	\$7,800,000
FL001	Amphitheater Restroom Repairs	2027	MANAGEMENT SERVICES	One Time Projects	\$100,000
FL039	Ballistic and Security Solutions for Facilities	2026 - 2030	MANAGEMENT SERVICES	Perpetual Projects	\$1,150,000
EN015	Barrier Improvement Study	2026 - 2028	PUBLIC SERVICES	One Time Projects	\$3,150,000
RG009	Basketball Courts	2027 - 2028	PUBLIC SERVICES	Perpetual Projects	\$470,000
EN101	Beus Pond Connector Trail	2027	PUBLIC SERVICES	One Time Projects	\$350,000



Project No. / Project Name	Years	Departments	Type	Total	
EN021	Bike Master Plan Projects	2026 - 2030	PUBLIC SERVICES	Perpetual Projects	\$500,000
RM027	Casteel Field Dugouts	2026	PUBLIC SERVICES	RAMP Projects	\$78,000
PY002	Centennial Trail Construction & Acquisition	2026 - 2030	PUBLIC SERVICES	Perpetual Projects	\$500,000
EN072	City Wide Lights/Electrical	2027 - 2030	PUBLIC SERVICES	Perpetual Projects	\$600,000
GC002	City Wide Water Education & Conservation Improvements	2026 - 2030	PUBLIC SERVICES	Perpetual Projects	\$2,025,000
GC030	City-Owned Parking Lot Improvements	2027 - 2030	PUBLIC SERVICES	Perpetual Projects	\$503,970
RG010	Community Field House	2027 - 2029	PUBLIC SERVICES	One Time Projects	\$16,900,000
PK003	Community Splash Pad	2027 - 2028	PUBLIC SERVICES	One Time Projects	\$800,000
AR021	Decorative Security Fence at Terminal Yard	2026	COMMUNITY AND ECONOMIC DEVELOP	One Time Projects	\$60,000
DI013	Dinosaur Park Utility Upgrades	2027 - 2030	PUBLIC SERVICES	Perpetual Projects	\$250,000
WU015	Distribution, Fire Flow, & Pressure Improvements	2026 - 2030	PUBLIC SERVICES	Perpetual Projects	\$29,670,000
CD100	Downtown Parking Lot Planning	2027 - 2028	COMMUNITY AND ECONOMIC DEVELOP	Perpetual Projects	\$500,000
CD007	Dumke Arts Plaza - Reserve Fund	2026 - 2030	COMMUNITY AND ECONOMIC DEVELOP	Perpetual Projects	\$559,625
GF003	El Monte Golf Cart Shed Replacement	2026	PUBLIC SERVICES	One Time Projects	\$400,000
EN020	EV Charging Stations	2027	PUBLIC SERVICES	Perpetual Projects	\$75,000
FI021	Fire Facility Maintenance and Replacements	2026 - 2030	OGDEN FIRE DEPARTMENT	Perpetual Projects	\$9,000,000
FI023	Fire Station Exhaust System Replacement	2026	OGDEN FIRE DEPARTMENT	One Time Projects	\$180,000
FL007	General Facilities Improvements	2026 - 2030	MANAGEMENT SERVICES	Perpetual Projects	\$5,105,000
RG008	Golden Hours Improvements	2027 - 2030	PUBLIC SERVICES	Perpetual Projects	\$345,000
GF002	Golf Course Clubhouse and Facility Improvements	2027 - 2030	PUBLIC SERVICES	Perpetual Projects	\$160,000
GF032	Golf Course Irrigation System Replacement	2026 - 2027	PUBLIC SERVICES	Perpetual Projects	\$2,383,350
PK009	Grandview Park Enhancements	2026	PUBLIC SERVICES	One Time Projects	\$650,000
EN026	Grant/Lincoln - 25th to 26th	2027	PUBLIC SERVICES	One Time Projects	\$2,000,000
EN096	Green Bike Share Program	2026 - 2029	PUBLIC SERVICES	Perpetual Projects	\$1,214,757
CD008	Historic 25th Street Revitalization	2027 - 2030	PUBLIC SERVICES	Perpetual Projects	\$6,625,000
GF001	Improvements to golf course playability and safety.	2027 - 2030	PUBLIC SERVICES	Perpetual Projects	\$200,000
CD086	Infill Development Infrastructure	2026 - 2030	COMMUNITY AND ECONOMIC DEVELOP	Perpetual Projects	\$1,000,000
CD036	Junction Enhancements	2027 - 2029	COMMUNITY AND ECONOMIC DEVELOP	One Time Projects	\$900,000
RM026	Lester Park / Golden Hours Pickleball Courts-RAMP	2026	PUBLIC SERVICES	RAMP Projects	\$335,000



Project No. / Project Name	Years	Departments	Type	Total
PK142 Lester Park Improvements	2027 - 2028	PUBLIC SERVICES	One Time Projects	\$7,095,750
RG002 Lorin Farr Pool	2026 - 2030	PUBLIC SERVICES	Perpetual Projects	\$1,050,000
EN013 Madison pedestrian/bicycle connection	2026 - 2027	PUBLIC SERVICES	One Time Projects	\$600,000
GC003 Mapping City-Owned Power Lines	2027	PUBLIC SERVICES	Perpetual Projects	\$133,350
RM024 Merci Box Car Restoration - Enclosed Building	2027	COMMUNITY AND ECONOMIC DEVELOP	RAMP Projects	\$100,000
FL002 Mt. Ogden Peak Restoration	2029	MANAGEMENT SERVICES	One Time Projects	\$3,000,000
RG007 Multi Sport Field Enhancement	2027 - 2030	PUBLIC SERVICES	Perpetual Projects	\$1,600,000
CD002 Nine Rails Public Realm Improvements	2026	COMMUNITY AND ECONOMIC DEVELOP	One Time Projects	\$0
PK137 Park Backflow Prevention Replacement	2026 - 2030	PUBLIC SERVICES	Perpetual Projects	\$250,000
PK001 Park Court Enhancements	2027 - 2030	PUBLIC SERVICES	Perpetual Projects	\$324,000
PK124 Park General Improvements	2027 - 2030	PUBLIC SERVICES	Perpetual Projects	\$600,000
PK071 Park Improvements - Nicholas	2026 - 2030	PUBLIC SERVICES	Perpetual Projects	\$37,500
PK039 Park Playground Enhancements	2026 - 2030	PUBLIC SERVICES	Perpetual Projects	\$1,000,000
PK008 Park Restroom & Pavilion Replacement	2027 - 2030	PUBLIC SERVICES	Perpetual Projects	\$999,000
EN022 Pedestrian Infrastructure Improvement Program (PIIP)	2030	PUBLIC SERVICES	Perpetual Projects	\$150,000
WU107 Pineview Wellfield	2026 - 2027	PUBLIC SERVICES	One Time Projects	\$3,275,000
AR019 Public Restroom Building/Dump Station	2027	COMMUNITY AND ECONOMIC DEVELOP	One Time Projects	\$162,000
RG053 Recreation Improvements	2027 - 2029	PUBLIC SERVICES	Perpetual Projects	\$497,450
AR022 Replace Terminal Seating	2026	COMMUNITY AND ECONOMIC DEVELOP	One Time Projects	\$111,300
AR018 Runway 3/21 and Taxiway Maintenance	2027	COMMUNITY AND ECONOMIC DEVELOP	One Time Projects	\$1,100,000
SA009 Sanitary Sewer Master Plan Projects	2026 - 2030	PUBLIC SERVICES	Perpetual Projects	\$13,805,000
EN004 Sidewalk, Curb and Gutter Replacement	2026 - 2030	PUBLIC SERVICES	Perpetual Projects	\$3,900,000
EN023 SR-39 to Ogden Canyon Trailhead Connection Project	2029 - 2030	PUBLIC SERVICES	One Time Projects	\$1,000,000
FI022 Station 5 Roof Replacement	2026	OGDEN FIRE DEPARTMENT	One Time Projects	\$55,000
SU010 Storm Sewer Master Plan Projects	2026 - 2030	PUBLIC SERVICES	Perpetual Projects	\$10,835,000
EN006 Street Construction	2026 - 2030	PUBLIC SERVICES	Perpetual Projects	\$9,093,000
EN028 Street Signage Replacement	2027 - 2030	PUBLIC SERVICES	One Time Projects	\$2,000,000
RM029 Surge outfield landscaping	2026	PUBLIC SERVICES	RAMP Projects	\$195,000
AR020 Terminal Restroom Remodel	2026	COMMUNITY AND ECONOMIC DEVELOP	One Time Projects	\$140,000

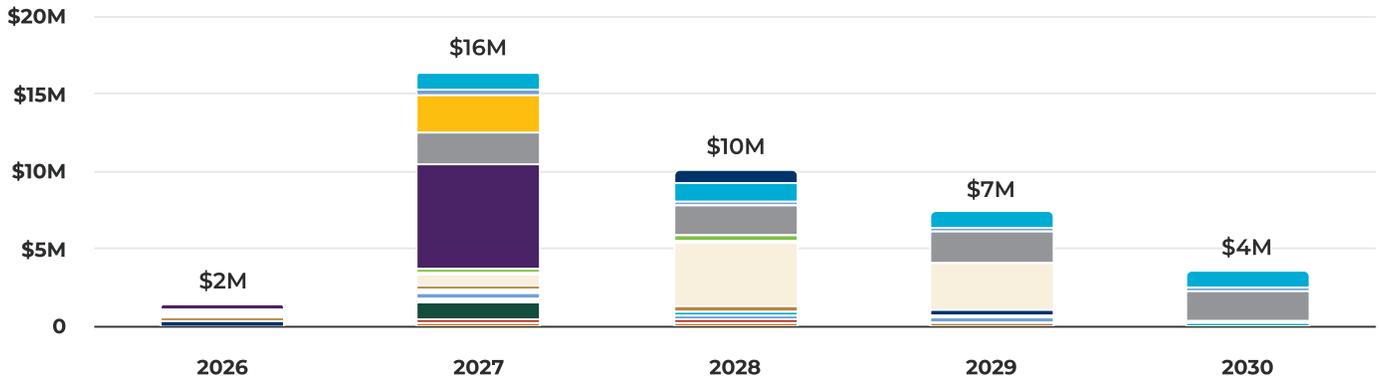


Project No. / Project Name	Years	Departments	Type	Total
CD144 Trackline Bike Park	2027 - 2028	COMMUNITY AND ECONOMIC DEVELOP	One Time Projects	\$400,000
EN027 Traffic Signal - 21st and Lincoln	2027	PUBLIC SERVICES	One Time Projects	\$1,371,300
WU005 Treatment Plant Dewatering Building Auger	2026	PUBLIC SERVICES	One Time Projects	\$315,000
US034 Union Station Improvements	2026 - 2029	COMMUNITY AND ECONOMIC DEVELOP	Perpetual Projects	\$820,000
EN029 Valley Drive Improvements	2026 - 2030	PUBLIC SERVICES	One Time Projects	\$1,700,000
EN038 Valley Drive Intersection Improvements	2026	PUBLIC SERVICES	One Time Projects	\$370,000
WU007 Water Facility Security Fencing	2026 - 2028	PUBLIC SERVICES	One Time Projects	\$300,000
EN102 Wayfinding, Entryway, Placemaking Signage	2026 - 2029	PUBLIC SERVICES	Perpetual Projects	\$300,000
SU078 Weber & Ogden River Restoration	2026 - 2030	PUBLIC SERVICES	Perpetual Projects	\$2,750,000
AR023 Xeriscape Front & Monument Sign Areas	2026	COMMUNITY AND ECONOMIC DEVELOP	One Time Projects	\$282,000



COMMUNITY AND ECONOMIC DEVELOP

FY26 - FY30 COMMUNITY AND ECONOMIC DEVELOP Projects



600 North Jackson Infill Site	\$1,135,000	2.90%
Airport - Annual FAA-AIP Funded OGD Project	\$4,566,000	11.68%
Airport - Hangar Demolition(s)	\$1,000,000	2.56%
Airport - Infrastructure Helicopter Parking Apron	\$2,500,000	6.40%
Airport - Master Plan Area Projects	\$8,000,000	20.47%
Airport - Modify Terminal Building & TSA Hold Room	\$7,000,000	17.91%
Airport - Pave Existing Airport Gravel Road	\$650,000	1.66%
Airport - Rehabilitate Asphalt Parking Lot	\$300,000	0.77%
Airport - South Apron, De-Ice & Terminal Ramp	\$7,800,000	19.96%
Decorative Security Fence at Terminal Yard	\$60,000	0.15%
Downtown Parking Lot Planning	\$500,000	1.28%
Dumke Arts Plaza - Reserve Fund	\$559,625	1.43%
Infill Development Infrastructure	\$1,000,000	2.56%
Junction Enhancements	\$900,000	2.30%
Merci Box Car Restoration - Enclosed Building	\$100,000	0.26%
Nine Rails Public Realm Improvements	\$0	0.00%
Public Restroom Building/Dump Station	\$162,000	0.41%
Replace Terminal Seating	\$111,300	0.28%
Runway 3/21 and Taxiway Maintenance	\$1,100,000	2.81%
Terminal Restroom Remodel	\$140,000	0.36%
Trackline Bike Park	\$400,000	1.02%
Union Station Improvements	\$820,000	2.10%
Xeriscape Front & Monument Sign Areas	\$282,000	0.72%



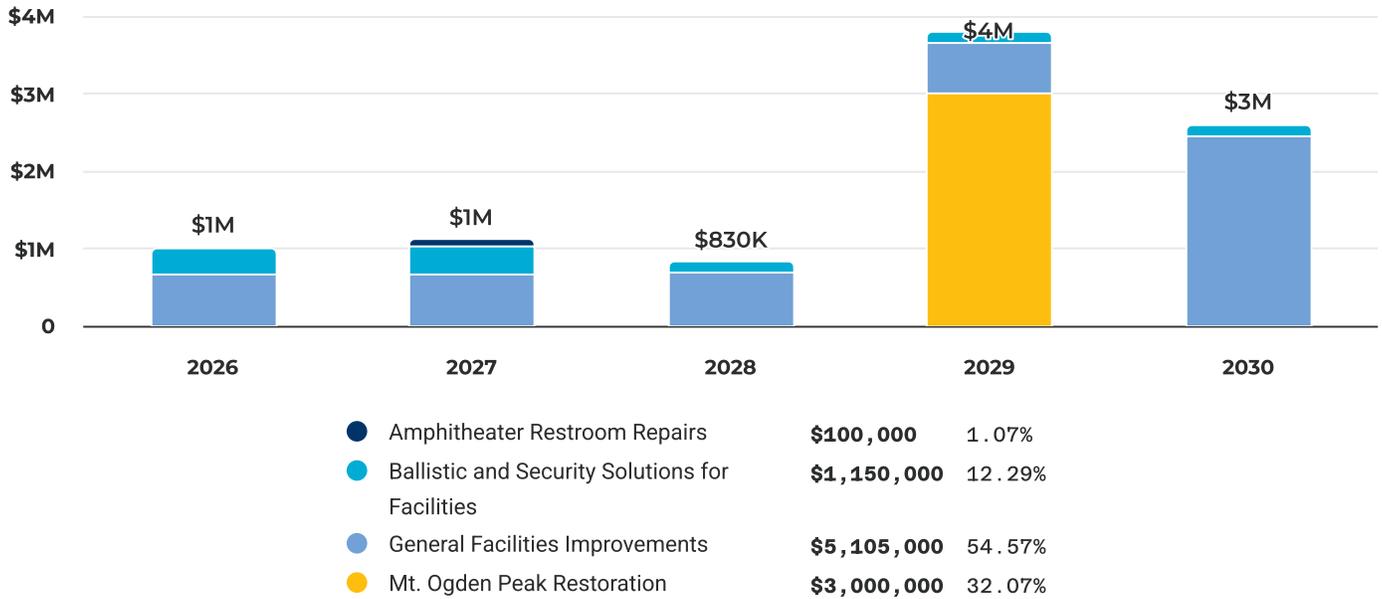
Summary of Requests

Project No. / Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total	
CD006	600 North Jackson Infill Site	\$0	\$200,000	\$935,000	\$0	\$0	\$1,135,000
AR077	Airport - Annual FAA-AIP Funded OGD Project	\$166,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$4,566,000
AR096	Airport - Hangar Demolition(s)	\$0	\$250,000	\$250,000	\$250,000	\$250,000	\$1,000,000
AR063	Airport - Infrastructure Helicopter Parking Apron	\$0	\$2,500,000	\$0	\$0	\$0	\$2,500,000
AR007	Airport - Master Plan Area Projects	\$0	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$8,000,000
AR014	Airport - Modify Terminal Building & TSA Hold Room	\$283,050	\$6,716,950	\$0	\$0	\$0	\$7,000,000
AR009	Airport - Pave Existing Airport Gravel Road	\$0	\$300,000	\$350,000	\$0	\$0	\$650,000
AR008	Airport - Rehabilitate Asphalt Parking Lot	\$0	\$150,000	\$150,000	\$0	\$0	\$300,000
AR045	Airport - South Apron, De-Ice & Terminal Ramp	\$0	\$700,000	\$4,100,000	\$3,000,000	\$0	\$7,800,000
AR021	Decorative Security Fence at Terminal Yard	\$60,000	\$0	\$0	\$0	\$0	\$60,000
CD100	Downtown Parking Lot Planning	\$0	\$250,000	\$250,000	\$0	\$0	\$500,000
CD007	Dumke Arts Plaza - Reserve Fund	\$53,300	\$55,050	\$56,825	\$333,675	\$60,775	\$559,625
CD086	Infill Development Infrastructure	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
CD036	Junction Enhancements	\$0	\$300,000	\$300,000	\$300,000	\$0	\$900,000
RM024	Merci Box Car Restoration - Enclosed Building	\$0	\$100,000	\$0	\$0	\$0	\$100,000
CD002	Nine Rails Public Realm Improvements	\$0	\$0	\$0	\$0	\$0	\$0
AR019	Public Restroom Building/Dump Station	\$0	\$162,000	\$0	\$0	\$0	\$162,000
AR022	Replace Terminal Seating	\$111,300	\$0	\$0	\$0	\$0	\$111,300
AR018	Runway 3/21 and Taxiway Maintenance	\$0	\$1,100,000	\$0	\$0	\$0	\$1,100,000
AR020	Terminal Restroom Remodel	\$140,000	\$0	\$0	\$0	\$0	\$140,000
CD144	Trackline Bike Park	\$0	\$200,000	\$200,000	\$0	\$0	\$400,000
US034	Union Station Improvements	\$205,000	\$205,000	\$205,000	\$205,000	\$0	\$820,000
AR023	Xeriscape Front & Monument Sign Areas	\$282,000	\$0	\$0	\$0	\$0	\$282,000
Total Summary of Requests		\$1,500,650	\$16,489,000	\$10,096,825	\$7,388,675	\$3,610,775	\$39,085,925



MANAGEMENT SERVICES

FY26 - FY30 MANAGEMENT SERVICES Projects

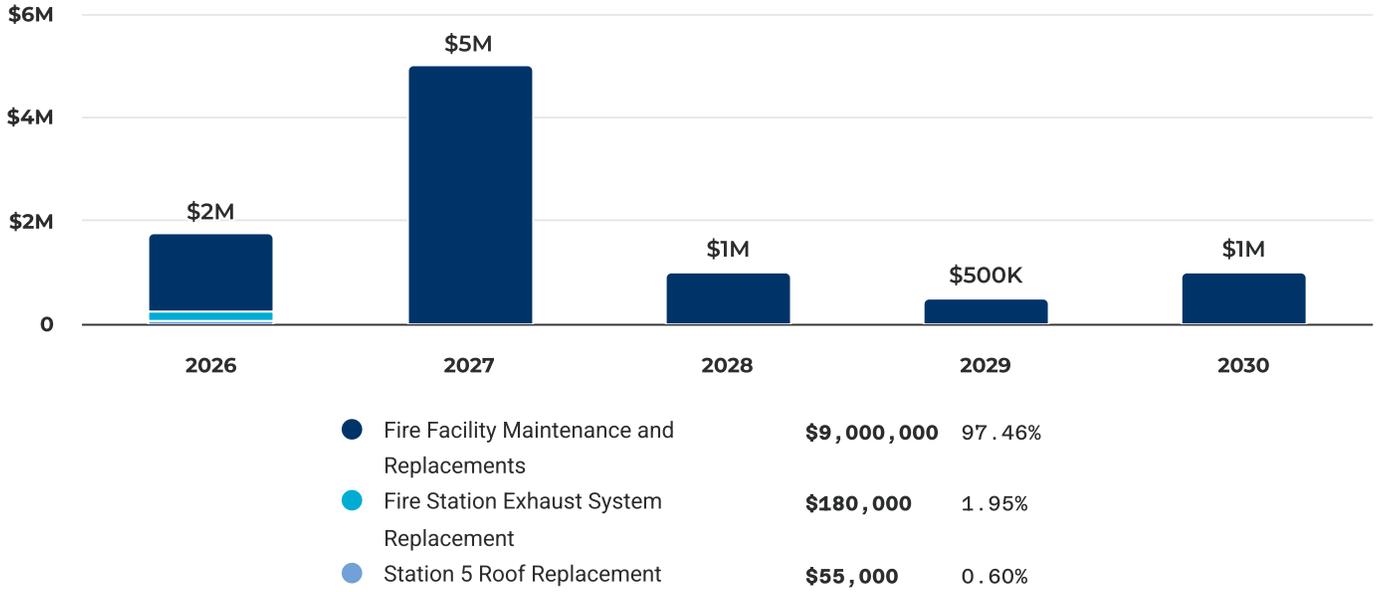


Summary of Requests

Project No. / Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
FL001 Amphitheater Restroom Repairs	\$0	\$100,000	\$0	\$0	\$0	\$100,000
FL039 Ballistic and Security Solutions for Facilities	\$350,000	\$350,000	\$150,000	\$150,000	\$150,000	\$1,150,000
FL007 General Facilities Improvements	\$660,000	\$665,000	\$680,000	\$650,000	\$2,450,000	\$5,105,000
FL002 Mt. Ogden Peak Restoration	\$0	\$0	\$0	\$3,000,000	\$0	\$3,000,000
Total Summary of Requests	\$1,010,000	\$1,115,000	\$830,000	\$3,800,000	\$2,600,000	\$9,355,000

OGDEN FIRE DEPARTMENT

FY26 - FY30 OGDEN FIRE DEPARTMENT Projects



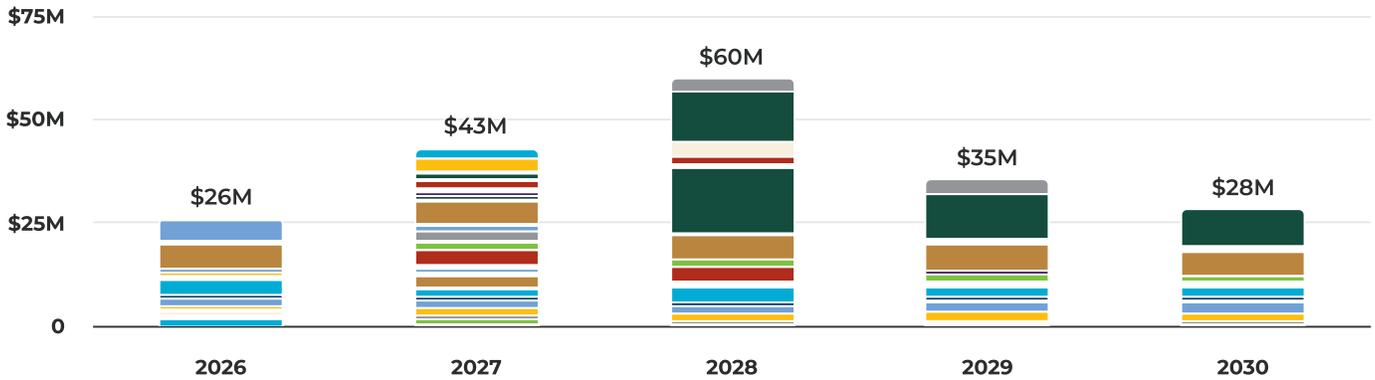
Summary of Requests

Project No. / Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
FI021 Fire Facility Maintenance and Replacements	\$1,500,000	\$5,000,000	\$1,000,000	\$500,000	\$1,000,000	\$9,000,000
FI023 Fire Station Exhaust System Replacement	\$180,000	\$0	\$0	\$0	\$0	\$180,000
FI022 Station 5 Roof Replacement	\$55,000	\$0	\$0	\$0	\$0	\$55,000
Total Summary of Requests	\$1,735,000	\$5,000,000	\$1,000,000	\$500,000	\$1,000,000	\$9,235,000



PUBLIC SERVICES

FY26 - FY30 PUBLIC SERVICES Projects



● 1100 North and Monroe Traffic Signal	\$335,000	0.17%
● 24th Street Interchange Area Improvements	\$2,125,000	1.11%
● 25th Street and D Avenue Improvement Project	\$4,948,500	2.58%
● 25th Street, Jefferson to Harrison	\$3,371,579	1.76%
● 2nd Street, Washington - Monroe	\$6,725,310	3.51%
● 46th Street Pump House Property Acquisition	\$500,000	0.26%
● 4th Street Complex Enhancements	\$350,000	0.18%
● 4th Street Property Development	\$33,500,000	17.48%
● 7th Street Reconstruction	\$4,100,000	2.14%
● Barrier Improvement Study	\$3,150,000	1.64%
● Basketball Courts	\$470,000	0.25%
● Beus Pond Connector Trail	\$350,000	0.18%
● Bike Master Plan Projects	\$500,000	0.26%
● Casteel Field Dugouts	\$78,000	0.04%
● Centennial Trail Construction & Acquisition	\$500,000	0.26%
● City Wide Lights/Electrical	\$600,000	0.31%
● City Wide Water Education & Conservation Improvements	\$2,025,000	1.06%
● City-Owned Parking Lot Improvements	\$503,970	0.26%
● Community Field House	\$16,900,000	8.82%
● Community Splash Pad	\$800,000	0.42%
● Dinosaur Park Utility Upgrades	\$250,000	0.13%
● Distribution, Fire Flow, & Pressure Improvements	\$29,670,000	15.48%
● El Monte Golf Cart Shed Replacement	\$400,000	0.21%
● EV Charging Stations	\$75,000	0.04%
● Golden Hours Improvements	\$345,000	0.18%



● Golf Course Clubhouse and Facility Improvements	\$160,000	0.08%
● Golf Course Irrigation System Replacement	\$2,383,350	1.24%
● Grandview Park Enhancements	\$650,000	0.34%
● Grant/Lincoln - 25th to 26th	\$2,000,000	1.04%
● Green Bike Share Program	\$1,214,757	0.63%
● Historic 25th Street Revitalization	\$6,625,000	3.46%
● Improvements to golf course playability and safety.	\$200,000	0.10%
● Lester Park / Golden Hours Pickleball Courts-RAMP	\$335,000	0.17%
● Lester Park Improvements	\$7,095,750	3.70%
● Lorin Farr Pool	\$1,050,000	0.55%
● Madison pedestrian/bicycle connection	\$600,000	0.31%
● Mapping City-Owned Power Lines	\$133,350	0.07%
● Multi Sport Field Enhancement	\$1,600,000	0.83%
● Park Backflow Prevention Replacement	\$250,000	0.13%
● Park Court Enhancements	\$324,000	0.17%
● Park General Improvements	\$600,000	0.31%
● Park Improvements - Nicholas	\$37,500	0.02%
● Park Playground Enhancements	\$1,000,000	0.52%
● Park Restroom & Pavilion Replacement	\$999,000	0.52%
● Pedestrian Infrastructure Improvement Program (PIIP)	\$150,000	0.08%
● Pineview Wellfield	\$3,275,000	1.71%
● Recreation Improvements	\$497,450	0.26%
● Sanitary Sewer Master Plan Projects	\$13,805,000	7.20%
● Sidewalk, Curb and Gutter Replacement	\$3,900,000	2.03%
● SR-39 to Ogden Canyon Trailhead Connection Project	\$1,000,000	0.52%
● Storm Sewer Master Plan Projects	\$10,835,000	5.65%
● Street Construction	\$9,093,000	4.74%
● Street Signage Replacement	\$2,000,000	1.04%
● Surge outfield landscaping	\$195,000	0.10%
● Traffic Signal - 21st and Lincoln	\$1,371,300	0.72%
● Treatment Plant Dewatering Building Auger	\$315,000	0.16%
● Valley Drive Improvements	\$1,700,000	0.89%
● Valley Drive Intersection Improvements	\$370,000	0.19%
● Water Facility Security Fencing	\$300,000	0.16%
● Wayfinding, Entryway, Placemaking Signage	\$300,000	0.16%
● Weber & Ogden River Restoration	\$2,750,000	1.43%

Summary of Requests

Project No. / Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total	
EN017	1100 North and Monroe Traffic Signal	\$0	\$335,000	\$0	\$0	\$0	\$335,000
EN024	24th Street Interchange Area Improvements	\$125,000	\$2,000,000	\$0	\$0	\$0	\$2,125,000
EN025	25th Street and D Avenue Improvement Project	\$4,948,500	\$0	\$0	\$0	\$0	\$4,948,500
EN014	25th Street, Jefferson to Harrison	\$0	\$3,371,579	\$0	\$0	\$0	\$3,371,579
EN019	2nd Street, Washington - Monroe	\$0	\$0	\$3,203,310	\$3,522,000	\$0	\$6,725,310
WU006	46th Street Pump House Property Acquisition	\$500,000	\$0	\$0	\$0	\$0	\$500,000
RM021	4th Street Complex Enhancements	\$0	\$350,000	\$0	\$0	\$0	\$350,000
RG011	4th Street Property Development	\$0	\$1,500,000	\$12,000,000	\$11,000,000	\$9,000,000	\$33,500,000
EN018	7th Street Reconstruction	\$0	\$400,000	\$3,700,000	\$0	\$0	\$4,100,000
EN015	Barrier Improvement Study	\$150,000	\$1,500,000	\$1,500,000	\$0	\$0	\$3,150,000
RG009	Basketball Courts	\$0	\$330,000	\$140,000	\$0	\$0	\$470,000
EN101	Beus Pond Connector Trail	\$0	\$350,000	\$0	\$0	\$0	\$350,000
EN021	Bike Master Plan Projects	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
RM027	Casteel Field Dugouts	\$78,000	\$0	\$0	\$0	\$0	\$78,000
PY002	Centennial Trail Construction & Acquisition	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
EN072	City Wide Lights/Electrical	\$0	\$150,000	\$150,000	\$150,000	\$150,000	\$600,000
GC002	City Wide Water Education & Conservation Improvements	\$0	\$825,000	\$400,000	\$400,000	\$400,000	\$2,025,000
GC030	City-Owned Parking Lot Improvements	\$0	\$69,340	\$98,190	\$96,440	\$240,000	\$503,970
RG010	Community Field House	\$0	\$800,000	\$15,800,000	\$300,000	\$0	\$16,900,000
PK003	Community Splash Pad	\$0	\$400,000	\$400,000	\$0	\$0	\$800,000
DI013	Dinosaur Park Utility Upgrades	\$0	\$50,000	\$50,000	\$100,000	\$50,000	\$250,000
WU015	Distribution, Fire Flow, & Pressure Improvements	\$5,800,000	\$5,800,000	\$5,800,000	\$6,135,000	\$6,135,000	\$29,670,000
GF003	El Monte Golf Cart Shed Replacement	\$400,000	\$0	\$0	\$0	\$0	\$400,000
EN020	EV Charging Stations	\$0	\$75,000	\$0	\$0	\$0	\$75,000
RG008	Golden Hours Improvements	\$0	\$165,000	\$50,000	\$80,000	\$50,000	\$345,000
GF002	Golf Course Clubhouse and Facility Improvements	\$0	\$40,000	\$40,000	\$40,000	\$40,000	\$160,000
GF032	Golf Course Irrigation System Replacement	\$887,850	\$1,495,500	\$0	\$0	\$0	\$2,383,350
PK009	Grandview Park Enhancements	\$650,000	\$0	\$0	\$0	\$0	\$650,000
EN026	Grant/Lincoln - 25th to 26th	\$0	\$2,000,000	\$0	\$0	\$0	\$2,000,000
EN096	Green Bike Share Program	\$0	\$536,308	\$0	\$678,449	\$0	\$1,214,757
CD008	Historic 25th Street Revitalization	\$0	\$1,875,000	\$1,875,000	\$1,875,000	\$1,000,000	\$6,625,000
GF001	Improvements to golf course playability and safety.	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$200,000
RM026	Lester Park / Golden Hours Pickleball Courts-RAMP	\$335,000	\$0	\$0	\$0	\$0	\$335,000
PK142	Lester Park Improvements	\$0	\$3,682,195	\$3,413,555	\$0	\$0	\$7,095,750
RG002	Lorin Farr Pool	\$150,000	\$225,000	\$225,000	\$225,000	\$225,000	\$1,050,000
EN013	Madison pedestrian/bicycle connection	\$150,000	\$450,000	\$0	\$0	\$0	\$600,000
GC003	Mapping City-Owned Power Lines	\$0	\$133,350	\$0	\$0	\$0	\$133,350
RG007	Multi Sport Field Enhancement	\$0	\$625,000	\$250,000	\$500,000	\$225,000	\$1,600,000
PK137	Park Backflow Prevention Replacement	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
PK001	Park Court Enhancements	\$0	\$81,000	\$81,000	\$81,000	\$81,000	\$324,000



Project No. / Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
PK124 Park General Improvements	\$0	\$150,000	\$150,000	\$150,000	\$150,000	\$600,000
PK071 Park Improvements - Nicholas	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$37,500
PK039 Park Playground Enhancements	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
PK008 Park Restroom & Pavilion Replacement	\$0	\$399,000	\$200,000	\$200,000	\$200,000	\$999,000
EN022 Pedestrian Infrastructure Improvement Program (PIIP)	\$0	\$0	\$0	\$0	\$150,000	\$150,000
WU107 Pineview Wellfield	\$275,000	\$3,000,000	\$0	\$0	\$0	\$3,275,000
RG053 Recreation Improvements	\$0	\$235,000	\$195,000	\$67,450	\$0	\$497,450
SA009 Sanitary Sewer Master Plan Projects	\$3,215,000	\$1,990,000	\$3,800,000	\$2,160,000	\$2,640,000	\$13,805,000
EN004 Sidewalk, Curb and Gutter Replacement	\$940,000	\$740,000	\$740,000	\$740,000	\$740,000	\$3,900,000
EN023 SR-39 to Ogden Canyon Trailhead Connection Project	\$0	\$0	\$0	\$500,000	\$500,000	\$1,000,000
SU010 Storm Sewer Master Plan Projects	\$2,100,000	\$1,835,000	\$1,900,000	\$2,500,000	\$2,500,000	\$10,835,000
EN006 Street Construction	\$693,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000	\$9,093,000
EN028 Street Signage Replacement	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$2,000,000
RM029 Surge outfield landscaping	\$195,000	\$0	\$0	\$0	\$0	\$195,000
EN027 Traffic Signal - 21st and Lincoln	\$0	\$1,371,300	\$0	\$0	\$0	\$1,371,300
WU005 Treatment Plant Dewatering Building Auger	\$315,000	\$0	\$0	\$0	\$0	\$315,000
EN029 Valley Drive Improvements	\$1,100,000	\$0	\$0	\$400,000	\$200,000	\$1,700,000
EN038 Valley Drive Intersection Improvements	\$370,000	\$0	\$0	\$0	\$0	\$370,000
WU007 Water Facility Security Fencing	\$100,000	\$100,000	\$100,000	\$0	\$0	\$300,000
EN102 Wayfinding, Entryway, Placemaking Signage	\$75,000	\$75,000	\$75,000	\$75,000	\$0	\$300,000
SU078 Weber & Ogden River Restoration	\$1,750,000	\$250,000	\$250,000	\$250,000	\$250,000	\$2,750,000
Total Summary of Requests	\$25,759,850	\$42,867,072	\$59,693,555	\$35,332,839	\$28,033,500	\$191,686,816



DEBT SERVICES



Debt Service is the annual cost of repaying the City’s long-term obligations, including scheduled principal and interest on bonds, notes, and lease-purchase agreements. This section summarizes the outstanding debt portfolio, amortization schedules, and credit ratings; identifies funding sources for repayment (e.g., property tax levies for general obligation bonds, enterprise revenues for revenue bonds, interfund transfers); and demonstrates compliance with legal limits, coverage requirements, and the City’s debt management policies.

Debt Overview Summary

Article XIV, Section 4, of the Constitution of Utah establishes that no city...shall become indebted to an amount, including existing indebtedness, exceeding four percent of the value of the taxable property with provisions that an additional four percent is allowed if the debt is incurred to provide the entity with water, light, or sewer service.

General Obligation debt payments are funded by voter approved specific property tax levies. As such, the future payment obligations are provided for. The Franchise Tax debt payments are funded by savings to utilities that were created from the installation of energy reducing lights and other improvements to various city locations. Payment on the revenue bonds is provided in the rate structure for the utility operations, which is analyzed annually. Full amortization schedules of City debt are included in the City's Annual Comprehensive Financial Report.

The City's general debt limit and utility debt limit are calculated in the same manner, based on calculations using property values:

The City's general debt limit is \$410,994,942

The Utility debt limit is also \$410,994,942

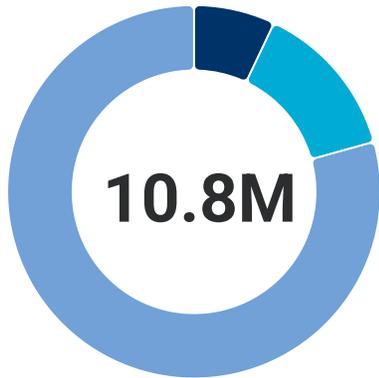
The City's bonded debt is as follows:

<u>Description</u>	<u>Matures</u>	<u>Bond Rating</u>	<u>Original Issue</u>	<u>Outstanding June 30, 2025</u>	<u>FY2026 Total</u>	
					<u>Pmts - Principal</u>	<u>FY2026 Total Pmts - Interest</u>
<u>Government Activities</u>						
Franchise Tax	01-15-2031	AA	6,350,000	3,640,000	620,000	143,300
Sales Tax	01-15-2049	AAA	23,505,000	23,255,000	875,000	1,063,138
<u>Business-type Activities</u>						
Water/Sewer Revenue	06-15-2038	AA-	39,230,000	28,620,000	1,715,000	1,058,850
Water/Sewer Revenue	06-15-2041	AA-	17,000,000	15,285,000	285,000	497,200
Water/Sewer/Storm Revenue	06-15-2045	AA-	60,745,000	52,100,000	2,125,000	1,575,893
Water Revenue	6/15/2055		34,370,000	34,370,000	988,000	343,700
Water Revenue	6/15/2064	A1	42,630,000	-	-	-
Total				157,270,000	6,146,500	4,682,080



Debt By Type

Debt By Type



● Franchise Tax Revenue Bonds	\$763,300	7.05%
● Sales Tax Revenue Bonds	\$1,476,638	13.64%
● Water, Sewer & Storm Revenue Bonds	\$8,588,643	79.31%

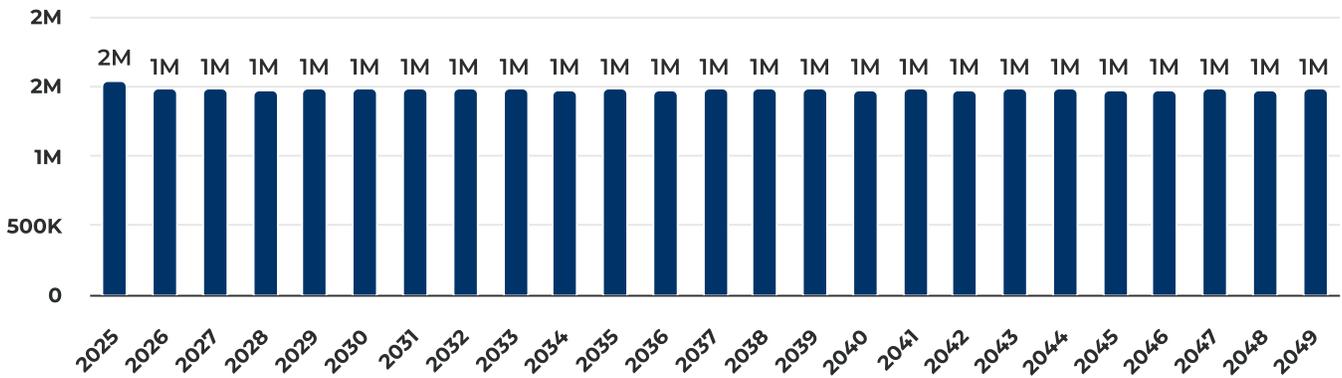
Total Debt

\$10,828,581

\$1,052,490 (10.77% vs. FY25)

Fund Name	FY2025	FY2026	% Change	\$ Change
Sales Tax Revenue Bonds	\$1,540,626.00	\$1,476,638.00	-4.15%	-\$63,988.00
Franchise Tax Revenue Bonds	\$746,500.00	\$763,300.00	2.25%	\$16,800.00
Water, Sewer & Storm Revenue Bonds	\$7,488,965.00	\$8,588,643.00	14.68%	\$1,099,678.00
Total Debt	\$9,776,091.00	\$10,828,581.00	10.77%	\$1,052,490.00

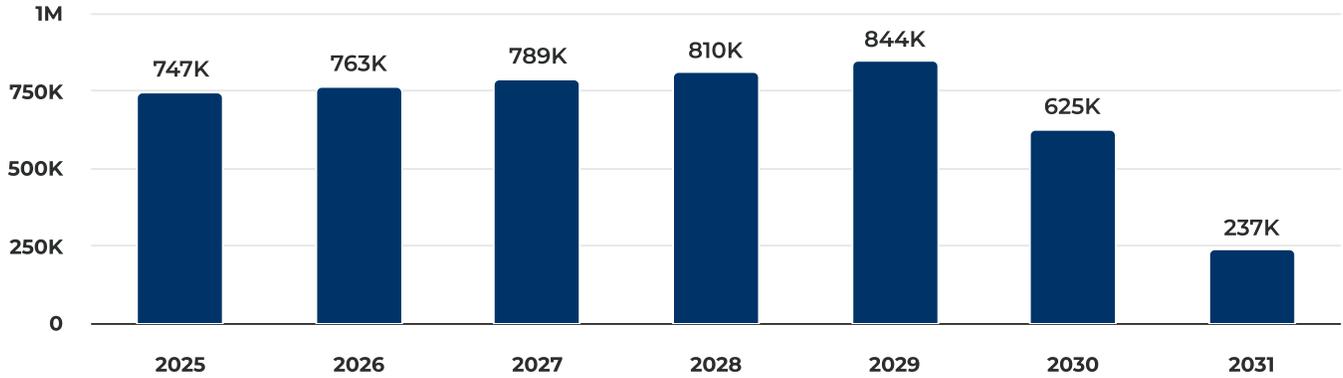
Sales Tax Revenue Bonds



Fund Name	FY2025	FY2026	% Change	\$ Change
2023 Sales Tax Bond	\$1,540,626.00	\$1,476,638.00	-4.15%	-\$63,988.00
Total Debt	\$1,540,626.00	\$1,476,638.00	-4.15%	-\$63,988.00

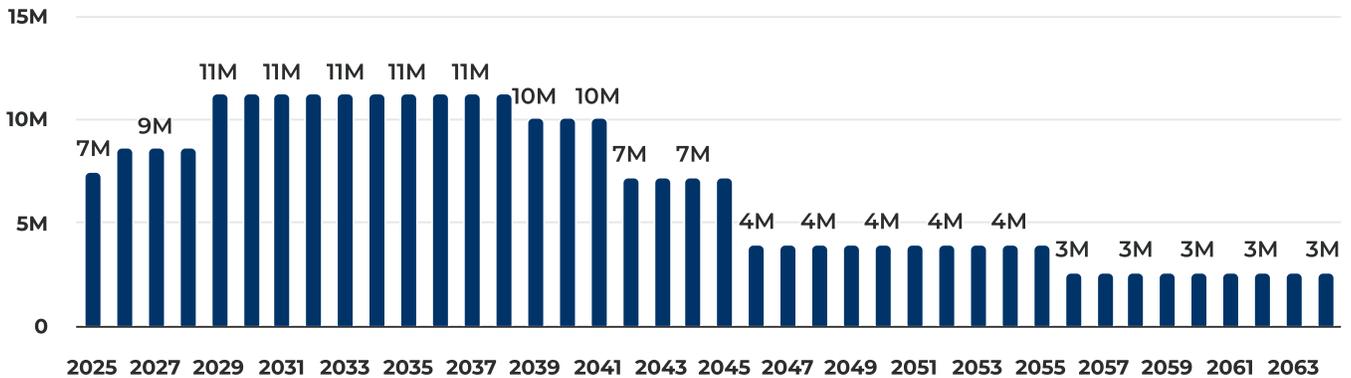


Franchise Tax Revenue Bonds



Fund Name	FY2025	FY2026	% Change	\$ Change
Franchise Tax Revenue Bonds	\$746,500.00	\$763,300.00	2.25%	\$16,800.00
Total Debt	\$746,500.00	\$763,300.00	2.25%	\$16,800.00

Water, Sewer & Storm Revenue Bonds

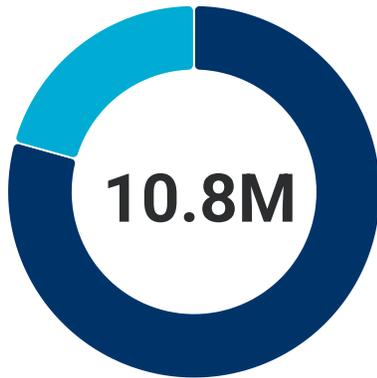


Fund Name	FY2025	FY2026	% Change	\$ Change
2016 Water-Sewer Bond (2008 REFUNDING)	\$2,775,600.00	\$2,773,850.00	-0.06%	-\$1,750.00
2016 Water-Sewer Bond	\$775,450.00	\$782,200.00	0.87%	\$6,750.00
2020 A&B Bonds	\$3,708,782.00	\$3,700,893.00	-0.21%	-\$7,889.00
2024B WATER BOND	\$229,133.00	\$1,331,700.00	481.19%	\$1,102,567.00
Total Debt	\$7,488,965.00	\$8,588,643.00	14.68%	\$1,099,678.00



Debt Service Payment By Fund

Debt By Fund



● ENTERPRISE FUNDS	\$8,588,643	79.31%
● GENERAL FUND	\$2,239,938	20.69%

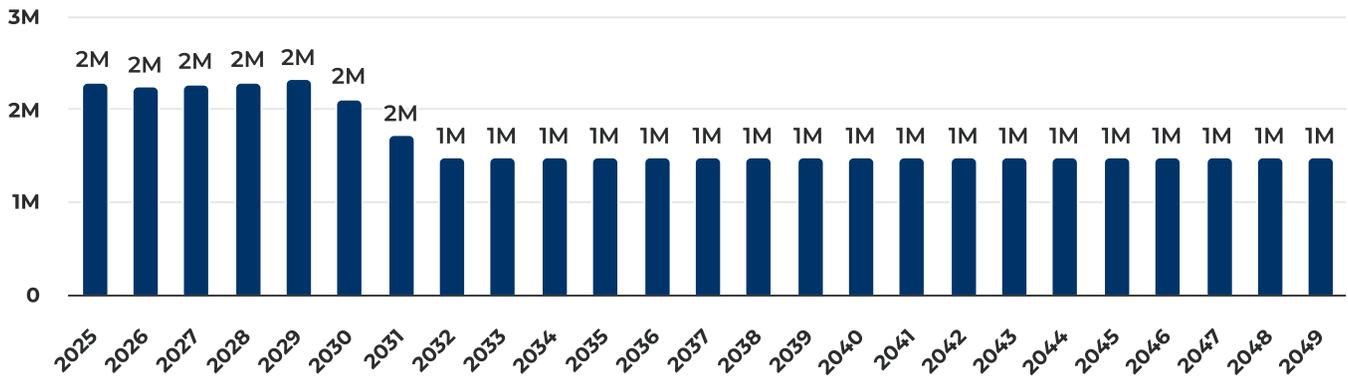
Total Debt

\$10,828,581

\$1,052,490 (10.77% vs. FY25)

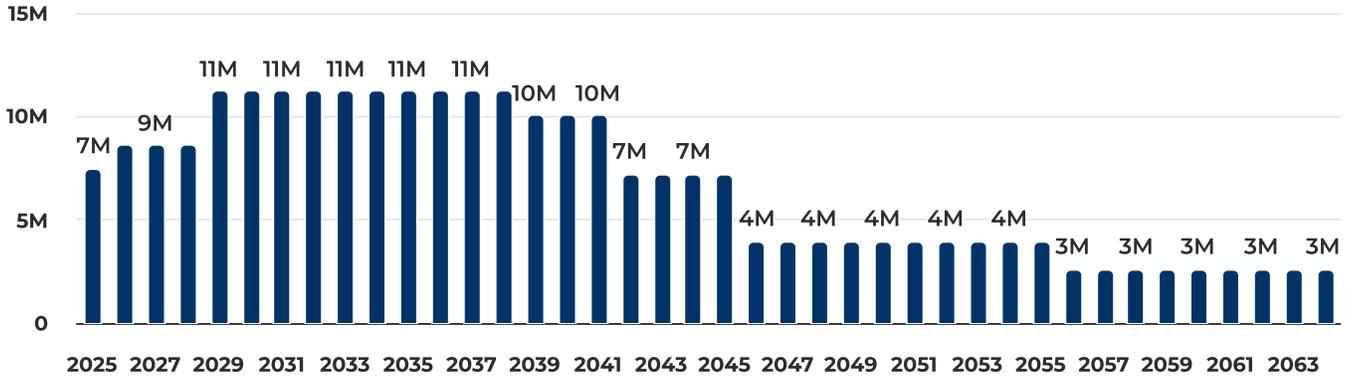
Fund Name	FY2025	FY2026	% Change	\$ Change
GENERAL FUND	\$2,287,126.00	\$2,239,938.00	-2.06%	-\$47,188.00
ENTERPRISE FUNDS	\$7,488,965.00	\$8,588,643.00	14.68%	\$1,099,678.00
Total Debt	\$9,776,091.00	\$10,828,581.00	10.77%	\$1,052,490.00

GENERAL FUND



Fund Name	FY2025	FY2026	% Change	\$ Change
GENERAL FUND	\$2,287,126.00	\$2,239,938.00	-2.06%	-\$47,188.00
Total Debt	\$2,287,126.00	\$2,239,938.00	-2.06%	-\$47,188.00

ENTERPRISE FUNDS



Fund Name	FY2025	FY2026	% Change	\$ Change
WATER UTILITY	\$5,590,704.00	\$6,693,111.50	19.72%	\$1,102,407.50
SANITARY SEWER UTILITY	\$1,132,819.00	\$1,131,932.50	-0.08%	-\$886.50
STORM SEWER UTILITY	\$765,442.00	\$763,599.00	-0.24%	-\$1,843.00
Total Debt	\$7,488,965.00	\$8,588,643.00	14.68%	\$1,099,678.00

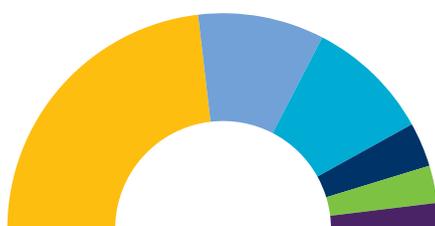
APPENDIX



Personnel Report by Program

COMMUNITY DEVELOPMENT	46.65
ENVIRONMENTAL PROTECTION	130.85
GENERAL ADMINISTRATION AND SUPPORT	132.35
LEISURE OPPORTUNITIES	27.00
PUBLIC SAFETY	324.00
TRANSPORTATION	39.15
TOTAL	700.00

NUMBER OF PERSONNEL BY ASSOCIATED PROGRAM



- PUBLIC SAFETY **324.00**
- GENERAL ADMINISTRATION & SUPPORT **132.35**
- ENVIRONMENTAL PROTECTION **130.85**
- COMMUNITY DEVELOPMENT **46.65**
- TRANSPORTATION **39.15**
- LEISURE OPPORTUNITIES **27.00**

Summary of Staffing Changes

Fund	Department	Division	Position Title	Reclass	Added	Eliminated	Title Change	Transferred
Airport	CED	Airport	Add Principal Engineer-Airport grade 170		1			
Airport	CED	Airport	Reclass Admin Assistant III grade 125 to Airport Security Coordinator grade 130	1				
Airport	CED	Airport	Title Change Admin Assistant III grade 125 to Airport Support Specialist				1	
Airport	CED	Airport	Title Change Maintenance Tech-Airport grade 130 to Airport FOD/Vegetation Technician				1	
Airport	CED	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	CED	Cultural Services-Union Station (formerly ACE-Union Station)	Title Change Union Station Operations Coordinator grade 145 to Union Station Operations Administrator				1	
General	CED	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 Mgmt Svcs	Cultural Services-Union Station (formerly ACE-Union Station) to Facilities	Transfer Maintenance Technician-Facility grade 125 from ACE-Union Station to Facilities					1
General	CED	Cultural Services (formerly ACE)	Title Change Visit Center Coordinator grade 125 to Visitor Services Coordinator				1	
General	CED to Mgmt Svcs	Cultural Services (formerly ACE) to Marketing & Communications	Transfer Marketing & Communications Specialist grade 130 from ACE to Marketing & Communications					1
General	CED	Planning	Reclass Senior Planner grade 155 to Planner II grade 150	1				
General	CED	Planning	Reclass Planner grade 145 to Planner II grade 150	1				
General	CED	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				

Fund	Department	Division	Position Title	Reclass	Added	Eliminated	Title Change	Transferred
General	Mgmt Svcs	Treasury-Purchasing	Eliminate Fiscal Support Specialist grade 125			1		
General	Mgmt Svcs	Administration	Add Management Analyst grade 170		1			
General	Police	Administration	Eliminate Police Records Specialist grade 120			1		
General	Mgmt Svcs	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 Svcs	Streets	Reclass two Equipment Operator I grade 125 to Equipment Operator II grade 130	2				
Refuse	Public Svcs	Refuse	Reclass three Maintenance Technician I-Operations grade 120 to Equipment Operator I-Operations grade 125	3				
General	Public Svcs	Engineering	Reclass City Surveyor grade 165 to Engineering Director grade 185	1				
General	Public Svcs	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 Grade	ADD	Community Development	Eliminate Community Development Assistant Director grade ADD175			1		
	Total			12	4	3	8	2



SALARY SCHEDULES



Range Placement Table - Elected Officials

EXHIBIT "A"		
FISCAL YEAR 2025-2026		
Salary for the position of Mayor is as provided under Section 2-2-3 of the Ogden Municipal Code or any successor provision. Salaries for members		
of the City Council are as provided in Section 2-3-6 of the Ogden Municipal Code or any successor provision.		
	Pay Amount	Pay Period
<u>Mayor</u>		
Mayor	\$ 147,574.05	Annually
<u>City Council</u>		
City Council Chairperson	\$ 27,801.36	Annually
City Council Vice Chairperson	\$ 27,801.36	Annually
City Council Members	\$ 24,822.65	Annually

Range Placement Table - Non-Merit, Special Employees Ranges

EXHIBIT "A"					
		<u>Range Number</u>	<u>Pay Range</u>		<u>Pay Period</u>
City Council Office					
Executive Department Director Range					
	City Council Executive Director	ED205	\$ 149,497.02	\$ 216,770.67	Annually
Assistant Executive Department Director Range					
	City Council Assistant Executive Director	AED190	\$ 118,705.90	\$ 172,123.55	Annually
Staff Range					
	City Council Communications Director	STAFF180	\$ 103,682.33	\$ 150,339.37	Annually
	Sr. Policy Analyst	STAFF175	\$ 94,256.66	\$ 136,672.15	Annually
	City Council Communication Specialist	STAFF150	\$ 67,203.68	\$ 97,445.34	Annually
	Office Administrator	STAFF145	\$ 62,807.18	\$ 91,070.41	Annually
Administration					
The Mayor may establish and/or re-establish salaries for these positions within the following ranges.					
		<u>Range Number</u>	<u>Pay Range</u>		<u>Pay Period</u>
Chief Administrative Officer					
		CAO210	\$ 164,446.71	\$ 238,447.73	Annually
City Attorney Ranges					
	City Attorney	CA205	\$ 149,497.02	\$ 216,770.67	Annually
	Deputy City Attorney	CA195	\$ 130,576.48	\$ 189,335.90	Annually
	Assistant City Attorney	CA180	\$ 103,682.33	\$ 150,339.37	Annually
	City Prosecutor	CA180	\$ 103,682.33	\$ 150,339.37	Annually
	Assistant City Prosecutor	CA175	\$ 94,256.66	\$ 136,672.15	Annually
Justice Court Judges					
		JUD	\$ 153,475.00	\$ 197,325.00	Annually
Executive Department Director Range					
		ED200	\$ 139,716.83	\$ 202,589.41	Annually
Assistant Executive Department Director Range					



EXHIBIT "A"

EXHIBIT "A"					
		<u>Range Number</u>	<u>Pay Range</u>		<u>Pay Period</u>
		AED190	\$ 118,705.90	\$ 172,123.55	Annually
Division Director Range					
		DD185	\$ 110,940.08	\$ 160,863.12	Annually
		DD180	\$ 103,682.33	\$ 150,339.37	Annually
Assistant Division Director					
		ADD180	\$ 103,682.33	\$ 150,339.37	Annually
		ADD175	\$ 94,256.66	\$ 136,672.15	Annually
		ADD165	\$ 82,327.41	\$ 119,374.74	Annually
Staff Range					
	Community Engagement Administrator	STAFF160	\$ 76,941.50	\$ 111,565.17	Annually
	Executive Assistant to the Mayor/CAO	STAFF140	\$ 58,698.30	\$ 85,112.53	Annually

Range Placement Table - Regular Salaries

FISCAL YEAR 2025-2026				
<u>GRADE</u>		<u>MIN</u>	<u>MID</u>	<u>MAX</u>
100	ANNUAL	\$34,323.33	\$41,188.00	\$49,768.83
	HOURLY	\$16.50	\$19.80	\$23.93
105	ANNUAL	\$36,554.35	\$43,865.22	\$53,003.81
	HOURLY	\$17.57	\$21.09	\$25.48
110	ANNUAL	\$39,113.15	\$46,935.79	\$56,714.07
	HOURLY	\$18.80	\$22.57	\$27.27
115	ANNUAL	\$41,851.08	\$50,221.30	\$60,684.06
	HOURLY	\$20.12	\$24.14	\$29.18
120	ANNUAL	\$44,780.65	\$53,736.79	\$64,931.95
	HOURLY	\$21.53	\$25.84	\$31.22
125	ANNUAL	\$47,915.30	\$57,498.37	\$69,477.18
	HOURLY	\$23.04	\$27.64	\$33.40
130	ANNUAL	\$51,269.36	\$61,523.26	\$74,340.57
	HOURLY	\$24.65	\$29.58	\$35.74
135	ANNUAL	\$54,858.23	\$65,829.89	\$79,544.43
	HOURLY	\$26.37	\$31.65	\$38.24
140	ANNUAL	\$58,698.30	\$70,437.98	\$85,112.53
	HOURLY	\$28.22	\$33.86	\$40.92
145	ANNUAL	\$62,807.18	\$75,368.64	\$91,070.41
	HOURLY	\$30.20	\$36.23	\$43.78
150	ANNUAL	\$67,203.68	\$80,644.44	\$97,445.34
	HOURLY	\$32.31	\$38.77	\$46.85
155	ANNUAL	\$71,907.95	\$86,289.55	\$104,266.53
	HOURLY	\$34.57	\$41.49	\$50.13
160	ANNUAL	\$76,941.50	\$92,329.82	\$111,565.17
	HOURLY	\$36.99	\$44.39	\$53.64
165	ANNUAL	\$82,327.41	\$98,792.91	\$119,374.74
	HOURLY	\$39.58	\$47.50	\$57.39



170	ANNUAL	\$88,090.33	\$105,708.41	\$127,730.98
	HOURLY	\$42.35	\$50.82	\$61.41
175	ANNUAL	\$94,256.66	\$113,108.00	\$136,672.15
	HOURLY	\$45.32	\$54.38	\$65.71
180	ANNUAL	\$103,682.33	\$124,418.80	\$150,339.37
	HOURLY	\$49.85	\$59.82	\$72.28
185	ANNUAL	\$110,940.08	\$133,128.12	\$160,863.12
	HOURLY	\$53.34	\$64.00	\$77.34
190	ANNUAL	\$118,705.90	\$142,447.09	\$172,123.55
	HOURLY	\$57.07	\$68.48	\$82.75
195	ANNUAL	\$130,576.48	\$156,691.80	\$189,335.90
	HOURLY	\$62.78	\$75.33	\$91.03
200	ANNUAL	\$139,716.83	\$167,660.23	\$202,589.41
	HOURLY	\$67.17	\$80.61	\$97.40
205	ANNUAL	\$149,497.02	\$179,396.45	\$216,770.67
	HOURLY	\$71.87	\$86.25	\$104.22
210	ANNUAL	\$164,446.71	\$197,336.10	\$238,447.73
	HOURLY	\$79.06	\$94.87	\$114.64

Range Placement - Police Employees

FISCAL YEAR 2025-2026							
<u>Step Plan</u>	<u>Pay Period</u>	<u>Entry Step 0</u>	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>
Step Progression		-	4.0%	4.0%	4.0%	4.0%	4.0%
Police Officer	Annual	62,666.79	65,173.46	67,780.40	70,491.62	73,311.29	76,243.75
(PO)	Hourly	30.13	31.33	32.59	33.89	35.25	36.66
		<u>Step 6</u>	<u>Step 7</u>	<u>Step 8</u>	<u>Step 9</u>	<u>Step 10</u>	<u>Step 11</u>
		4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
	Annual	79,293.49	82,465.23	85,763.85	89,194.41	92,762.18	96,472.67
	Hourly	38.12	39.65	41.23	42.88	44.60	46.38
		<u>Entry Step 0</u>	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>		
Step Progression		-	4.0%	4.0%	4.0%		
Sergeant	Annual	99,757.46	103,747.75	107,897.66	112,213.57		
(PS)	Hourly	47.96	49.88	51.87	53.95		
Step Progression		-	4.0%	4.0%			
Lieutenant	Annual	114,316.38	118,889.03	123,644.58		*Four pay grades-PO, PS, PL, PDC	
(PL)	Hourly	54.96	57.16	59.44		*2.5% Differential for afternoon shifts & 5.0% Differential for graveyard shifts	
Step Progression		-	4.0%	4.0%			
Division Captain	Annual	130,084.15	135,287.52	140,699.01			
(PDC)	Hourly	62.54	65.04	67.64			



Salary Schedule - Fire Sworn Employees

FISCAL YEAR 2025-2026						
Step Plan	Pay Period	Entry Step 0	Step 1	Step 2	Step 3	Step 4
Step Progression		-	4.0%	4.0%	4.0%	4.0%
Firefighter	Annual	56,281.50	58,532.76	60,874.07	63,309.03	65,841.40
(FF)	Hourly (2912)	19.33	20.10	20.90	21.74	22.61
	Hourly (2080)	27.06	28.14	29.27	30.44	31.65
		Step 5	Step 6	Step 7	Step 8	Step 9
		4.0%	4.0%	4.0%	4.0%	4.0%
		68,475.05	71,214.05	74,062.61	77,025.12	80,106.13
		23.51	24.46	25.43	26.45	27.51
		32.92	34.24	35.61	37.03	38.51
Step Plan	Pay Period	Entry Step 0	Step 1	Step 2	Step 3	Step 4
Step Progression		-	4.0%	4.0%	4.0%	4.0%
Firefighter Engineer	Annual	67,537.80	70,239.32	73,048.88	75,970.84	79,009.67
(FFE)	Hourly (2912)	23.19	24.12	25.09	26.09	27.13
		Step 5	Step 6	Step 7	Step 8	Step 9
		Step 5	Step 6	Step 7	Step 8	Step 9
		4.0%	4.0%	4.0%	4.0%	4.0%
		28.22	29.35	30.52	31.74	33.01
Step Plan	Pay Period	Entry Step 0	Step 1	Step 2	Step 3	Step 4
Step Progression		-	4.0%	4.0%	4.0%	4.0%
Firefighter Paramedic	Annual	73,165.95	76,092.59	79,136.30	82,301.75	85,593.81
(FFP)	Hourly (2912)	25.13	26.13	27.18	28.26	29.39
		Step 5	Step 6	Step 7	Step 8	Step 9
		Step 5	Step 6	Step 7	Step 8	Step 9
		4.0%	4.0%	4.0%	4.0%	4.0%
		30.57	31.79	33.06	34.39	35.76



Step Plan	Pay Period	Entry Step 0	Step 1	Step 2	Step 3	Step 4
Step Progression		-	4.0%	4.0%	4.0%	4.0%
Fire Captain/Dep. Fire Marshal	Annual	84,140.84	87,506.48	91,006.75	94,647.01	98,432.89
(FC/DFM)	Hourly (2912)	28.89	30.05	31.25	32.50	33.80
	Hourly (2080)	40.45	42.07	43.75	45.50	47.32
		Step 5	Step 6	Step 7	Step 8	
		Step 5	Step 6	Step 7	Step 8	Step 9
		4.0%	4.0%	4.0%	4.0%	4.0%
		35.15	36.56	38.02	39.54	
		49.22	51.19	53.23	55.36	
Step Plan	Pay Period	Entry Step 0	Step 1	Step 2	Step 3	Step 4
Step Progression		-	4.0%	4.0%	4.0%	4.0%
Battalion Chief/Fire Marshal	Annual	99,286.20	103,257.65	107,387.95	111,683.47	116,150.81
(BC/FM)	Hourly (2912)	34.10	35.46	36.88	38.35	39.89
	Hourly (2080)	47.73	49.64	51.63	53.69	55.84
		Step 5	Step 6	Step 7	Step 8	
		Step 5	Step 6	Step 7	Step 8	Step 9
		4.0%	4.0%	4.0%	4.0%	4.0%
		41.48	43.14	44.87	46.66	
		58.08	60.40	62.81	65.33	



Revenue Terms

CHARGES FOR SERVICES

Administrative: Generated through the use of the City's legal department by other agencies, development and planning fees, as well as Police and Fire fees for various services and reimbursements. Also, the general administrative costs charged to the City's enterprise funds.

Events: Revenue from special activities.

Lease Revenue: Received by the City for leasing space at Union Station.

Miscellaneous: Comprised of miscellaneous Recorder charges and Streets revenue.

Operations: Constitute revenue from various operations of the City. The main activity is Utah Communication Agency's rental of radio rack space on Mt. Ogden Peak, scooter fees, and dispatch center CAM charges.

Arts, Union Station, Parks & Recreation: Received for recreation programs operated through the General Fund and park reservations. These revenues also include Cemetery fees and revenue collected through activities at the City's amphitheater, Corner Information Center, and Union Station

FINES AND FORFEITURES

Courts: Received for citations issued as violations of City Ordinances which are processed through the courts and passed on to the City.

Miscellaneous Penalties: Revenue received from miscellaneous type penalties such as civil citations and property clean-up penalties.

Parking Violations: Revenue generated from parking violation citations issued throughout the City.

INTEREST

General: Interest Earnings are on General Fund money. Tax increment money and Cemetery money allocated to the General Fund from the City's investment accounts. A negative amount is the result of a loss in the City's investment accounts.

INTERGOVERNMENTAL REVENUE

County Funds: Contract from Weber County for various City programs.

Federal Grants: To a large degree represents grants for fire support.

Miscellaneous: Records other sources of intergovernmental revenue that do not fit into other categories. The primary source of revenue in this category is the revenue from Ogden School District to cover the School Resource Officers.

Other Grants: Funds received that do not fall under one of the other grant funding sources.

State Funds: State funding to help cover the cost of liquor law enforcement and the maintenance portion of State road funds allocated from State gasoline tax. Beginning in FY17, additional revenue was received based on the voter-approved Active Transportation Sales Tax.

State Grants: Funds received from the State of Utah for fire support.



LICENSES AND PERMITS

Animal Licenses: Fees charged to animal owners in the City on an annual basis to register their animals.

Building Permits: Revenue derived from various construction permits charged to those who build within the City limits.

Business Licenses: Fees charged to businesses for the authority to transact business in the City of Ogden.

MISCELLANEOUS

Other: Revenue sources of a general nature and not applicable to any other category. Primary revenues consist of administrative revenue from the RDA, cell tower revenues, and a note payable from the Airport.

Sale of Assets: Generated through the occasional sale of City fixed assets which are not specifically allocated to a General Fund Department.

OTHER FINANCING SOURCES

Donations: Primarily collected due to support of a specific event or project.

Fund Balance/CarryOvers: The use of fund balance to fund primarily capital improvements and operations.

Transfers: Transfers from other City funds and re generally for a specific use. Beginning in FY2018, the Enterprise Allocation to Municipal Operations are also accounted for in the transfers category. This transfer consists of charges to City-operated utilities based on anticipated utility revenue in the same manner as the utility companies mentioned under Franchise Taxes below. The rate is based on revenue so anticipated changes are the result of rate increases and usage.

TAXES

City in Lieu of Taxes: Charged on such items as vehicles, trailers, and boats are recorded as revenue in this section. In FY2016 and prior, because of the nature of the assessment, \$100,000 of the Fees In Lieu of Taxes were earmarked for payments on the General Obligation Bonds.

Franchise Taxes: Collected from the utility companies, telephone companies, and cable television companies based on revenue of the various entities. The revenue is fairly constant from year to year and projections are based on the premise.

Propety Taxes: Estimated based on calculations from the County Auditor using the Certified Tax Rate formula enacted by the State Legislature.

Sales Taxes: Based on projections taking into account the State's distribution formula. The City's portion of sales tax is one percent of that amount. 50% is allocated to the City as the point of collection. The remaining 50% goes to a State pool to be distributed back on a population basis.



Glossary

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget document in understanding these terms, a budget glossary has been included in the document.

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrual Basis: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

B & C Road Funds: Sales tax on motor fuel collected by the State and distributed to local governments based on a per-mile-of-road formula

BDO: Business Depot Ogden

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Balanced Budget: A financial plan of operation in which revenues (sources) equals expenditures (uses) for the fiscal year. All individual funds must have a balanced budget. Some funds may be balanced by using fund balance as a source of revenue. A balanced budget is required of municipalities by State Law (municipal code 10-6-110).

Baseline Budget: Maintenance level budget adjusted for revenue constraints. Some service levels are adjusted.

Benefits: Payments made on behalf of employees for such items as retirement and health insurance.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is



assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget) Financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures for various municipal services

Budget Adjustment: A legal procedure utilized by the City staff and City Council to revise a budget appropriation.

Budget Calendar: The schedule of key dates or milestones which the City departments follow in the preparation, adoption, and administration of the budget.

Budget Message: The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Mayor.

CAO: Chief Administrative Officer

CVB: Convention and Visitors Bureau

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Capital Equipment Budget: The portion of the annual operating budget that appropriates funds for the purchase of capital equipment items. These expenditures are often separated from regular operating items, such as salaries, utilities, and office supplies. The Capital Equipment Budget includes funds for capital equipment purchases, such as furniture, machinery, computers and special tools, which are usually distinguished from operating items according to their value and projected useful life. The dollar value varies according to the policy established by each jurisdiction.

Capital Expenditures: Expenditures to acquire fixed assets or to fund major capital improvements.

Capital Improvement Program: A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.



Capital Improvement Program Budget: A Capital Improvement Program (CIP) Budget is a separate budget from the operating budget. Items in the CIP are usually construction projects designed to improve the value of government assets. Examples of capital improvement projects include new roads, sewer lines, buildings, recreational facilities and large scale remodeling.

Capital Outlay: Expenditures to acquire fixed assets or to fund major capital improvements.

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Certified Tax Rate: The rate of tax to be levied and collected upon the assessed valuation of all property.

Charges and Services: Expenditures for such items as utility costs and contractual agreements.

CIP: Abbreviation for Capital Improvement Project

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Contingent: Funds budgeted for unknown or unexpected expenditures during the budget year.

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Current Service Level: See Maintenance Level Budget.

Data Processing: Expenditures for computer services or computer-oriented purchases such as hardware and software.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Department: A major administrative division of the City which indicates overall management responsibility for an operation or group of related operations within a functional area.

Depreciation: The cost of a fixed asset that is allocated over several years depending on the estimated useful life of the asset.

Disbursement: Payment for goods and services in cash or by check.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.



Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery—direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by Council.

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget. This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.

Expenses: Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest and other charges.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fiscal Year: The twelve-month period designated by the State Code signifying the beginning and ending period for recording financial transactions.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Full Time Equivalent: One Full-Time Equivalent (FTE) is equal to one employee working full-time.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

Fund Balance: Fund balance is the excess of assets over liabilities.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value



estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Governmental Fund Type: This type of fund is used to account for activities usually associated with a typical state or local government's operations. The measurement of activity is on current financial resources for sources and uses of funds.

Grant: A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Interfund Transfer: Amounts transferred from one fund to another.

Intergovernmental Revenue: Revenue received from another government for a specified purpose.

Internal Service Fund: Funds used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

MBA: Municipal Building Authority

Major Fund: The general fund and any other governmental or enterprise fund whose revenue, expenditures/expenses, assets, or liabilities are at least 10% of the total for all governmental or enterprise funds in the appropriated budget.

Maintenance Level Budget: Funds budgeted to maintain services and programs at present levels.



Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Non-Departmental: Expenditure items in the General Fund that are not related to a specific department. The major items budgeted in this category include general obligation bond payments and transfers to other funds.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Operating Maintenance & Supplies: Expenditures for goods and services used in day-to-day operations such as office supplies.

Operating Expenses: Expenditures incurred in day-to-day operations including operating and maintenance supplies, travel and education, charges and services, data processing and other operating expense.

Other: Miscellaneous expenditures not included in other categories of expense.

Other Operating Expenses: Other miscellaneous daily operating expenditures.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Personnel Services: Salary and payroll benefits paid to employees.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Property Tax: Taxes levied on real and personal property according to the property's assessed value.

Proprietary Fund Type: This type of fund is used to account for activities that emulate the private sector. The measurement of activity is on an economic basis which allows the reporting of all assets and liabilities associated with an activity.

Purchased Services: The cost of services that are provided by a vendor.

RAMP: Abbreviation for Recreation, Arts, Museums, and Parks. This grant program is administered at the County level to fund recreation, art, museum, and park projects through a local sales and use tax levy of one-tenth of one percent within the boundaries of Weber County.

RDA: Redevelopment Agency

Range: The lower and upper limits of salary for each authorized employment position ranked according to difficulty of services performed. Advancement within a range occurs at periodic intervals (usually annual) based on merit.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.



Reserve: An account used to indicate that portion of a fund's balance that is legally restricted for a specific purpose and is, therefore, not available for general appropriation. An amount set aside annually within the budget of a city to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue: Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Risk Management: An organized attempt to protect a government's assets against accidental loss in the most economical method.

Salaries: Payments made to employees for services rendered.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Source of Revenue: Revenues are classified according to their source of point of origin.

Step: Within a salary range, the level of pay earned by an employee.

Structurally Balanced Budget: For a budget to be structurally balanced, recurring revenues equal or exceed recurring expenditures rather than using non-recurring revenues to cover ongoing, recurring expenditures. A structurally balanced budget supports financial sustainability.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

TRT: Transient Room Tax

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Transfers to Other Funds: To move money to another fund in order to assist that fund in meeting operational or special project costs.

Travel and Education: Expenditures incurred for equipment and vehicle operating costs such as repairs and maintenance as well as costs associated with educational conferences and seminars.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

URMMA: Utah Risk Management Mutual Association



Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

