



OGDEN VALLEY CITY

ESTABLISHED 2026

FY27 BUDGET

BUILDING A STRONG FOUNDATION
FOR OGDEN VALLEY'S FUTURE

FISCAL YEAR 2027 PROPOSED BUDGET
JULY 1, 2026 – JUNE 30, 2027



COMMUNITY



STEWARDSHIP



SAFETY



INFRASTRUCTURE



TRANSPARENCY

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Budget Overview

At the time this budget was prepared, the City had not received final guidance on whether it would be permitted to complete the Truth-in-Taxation process and adjust its property tax rate for FY27. Because this issue remains unresolved, the City has developed two parallel budget scenarios to ensure transparency and compliance with all applicable requirements while additional information is gathered.

The first scenario, labeled "**Tentative Truth-in-Taxation Budget**," reflects the services, staffing, studies, and projects that could be funded if the City is allowed to complete the Truth-in-Taxation process and increase property tax revenues. The second scenario, labeled "**Alternate – Proposed FY27 Budget**," reflects a reduced budget that reduces services and delays critical studies to fit within the revenue streams available without a tax increase. Unless otherwise noted, the information presented in this budget book is based on the **Alternate – Proposed FY27 Budget**.

Presenting both budget scenarios allows residents, elected officials, and staff to understand the potential impacts of each outcome. The City will continue to follow all legal and financial requirements and will not spend any revenues associated with a potential tax increase unless and until those revenues are authorized and available.

If the City is unable to increase property tax revenues through the Truth-in-Taxation process, staffing additions, road maintenance, and critical storm water studies will be delayed. The City will focus available resources on maintaining core services and safety.

Road funding remains one of the City's biggest financial challenges. Current revenues are not enough to fully pay for road maintenance, daily operations, and future road improvements. If the City is unable to increase property tax revenues, a Transportation Utility Fee (TUF) will be needed to provide a reliable source of funding for transportation services. The timing and extent of road maintenance and improvement projects will depend on when the TUF can be put in place and how much revenue it generates. Once that information is available, the City can amend the budget to match planned expenses with available funding.

Message from the Mayor

As we prepare for the upcoming fiscal year, our City continues to navigate the challenges and opportunities that come with being a newly incorporated community. This proposed budget reflects our commitment to responsible financial management while continuing to provide essential services to residents.

Over the past six months, we have worked to better understand the City's long-term financial needs, particularly in areas such as roads, public safety, planning, and public works. While revenue limitations required us to make difficult decisions and delay projects and staffing additions, this budget focuses on maintaining core services without the availability of a property tax increase.

The budget also reflects important progress as the City begins transitioning to managing its own building permit services and continues pursuing long-term funding solutions for transportation and infrastructure needs. We remain committed to seeking grants, identifying efficiencies, and planning carefully for future growth and community needs.

I want to thank the City Council, staff, and residents for their continued support, patience, and involvement as we work together to build a strong foundation for the future of our community.

Elected Officials

Five Districts. One Community.



Mayor Janet Wampler

Mayor

jwampler@ogdenvalley.gov

Areas of Oversight

- Administration
- Recorder Clerk
- Council Operations
- Finance/Budget
- Interagency & Governmental Coordination



Tia Shaw

District 1

tshaw@ogdenvalley.gov

Areas of Oversight

- Economic Development
- Business Licensing
- Special Events
- Emergency Preparedness
- Animal Control



Peggy Dooling Baker

District 2

pdoolingbaker@ogdenvalley.gov

Areas of Oversight

- IT & Website
- Community Engagement
- Health Department
- Law Enforcement



Kay Hoogland

District 3

khoogland@ogdenvalley.gov

Areas of Oversight

- Legal
- HR
- Finance/Budget
- Treasury
- Communications



Chad Booth

District 4

cbooth@ogdenvalley.gov

Areas of Oversight

- Planning/Land Use
- Code Enforcement
- Building Permits



Don Hickman

District 5

dhickman@ogdenvalley.gov

Areas of Oversight

- Public Works
- Engineering
- Finance/Budget
- Strategic Planning

OUR COMMITMENT

Your City Council is committed to transparent leadership, responsible stewardship, and making decisions that support the long-term health and prosperity of our community.

Department Budget Summary

Administration

The Administration Department budget provides funding for the general management and daily operations of the City. This includes funding for a part-time City Manager or the Mayor to oversee City operations, perform essential legal and financial functions, coordinate services, manage projects, and support long-term planning efforts. The budget also includes a small stipend for the City Council and Mayor in recognition of their service and responsibilities, comparable to other similarly situated cities. In addition, a limited amount of funding is included for administrative staff who assist with financial management, record keeping, public communication, meeting coordination, and other administrative functions necessary to support City operations. The City will continue to rely heavily on volunteers to help support City functions as it works to provide services within current financial limitations.

Public Safety

The Public Safety budget will continue funding agreements with the County for police and animal control services to ensure continued public safety coverage throughout the Valley. The budget also includes funding for a part-time school crossing guard to help improve pedestrian safety for students and families near the school.

Building Department

The Building Department budget reflects the City beginning the transition from the County to managing and issuing its own building permits. At this time, the City does not plan to hire a dedicated employee for the department. Instead, the budget includes funding to help support shared administrative staff who will assist with customer service and related administrative functions during the transition.

Community Development

The Community Development Department oversees planning, zoning, development review, and permitting-related services throughout Ogden Valley. The department supports responsible growth, long-range planning efforts, infrastructure coordination, and compliance with City ordinances and development standards.

The Alternate – Proposed FY27 Budget, includes less funding for contracted planning and engineering services and removes funding for the Community Development Director position that was included in the Tentative Truth-in-Taxation budget. Those items were originally proposed based on the possibility of receiving additional property tax revenue through the Truth-in-Taxation process. These reductions will slow project timelines, limit the City's ability to review development applications, and delay long-range planning efforts. The City will continue to focus on essential planning and development services while evaluating future staffing needs and available financial resources.

Public Works - Municipal Services

The Public Works Department is responsible for supporting essential municipal infrastructure and operational services throughout the City. Department responsibilities include roadway maintenance, engineering support, GIS services, trail maintenance, weed control, stormwater planning, and infrastructure oversight.

The Alternate – Proposed FY27 Budget includes funding for a Public Works Manager while reducing funding for several engineering studies and infrastructure planning efforts that were proposed in the Truth-In-Taxation Tentative Budget. As a result, some studies, capital planning efforts, and infrastructure updates may be delayed while the City continues pursuing grant funding opportunities and prioritizing critical operational and maintenance needs.

Class C - Roads

The Class C – Roads budget reflects the gap between available funding and the cost of maintaining safe and reliable roads. If the City is unable to increase property tax revenues through the Truth-in-Taxation process, a Transportation Utility Fee (TUF) will be necessary to fund road maintenance and operations. The City prefers property tax funding because it is less costly to administer and allows residents to benefit from existing property tax relief programs. The timing and scope of road projects will depend on when the TUF can be implemented and the revenue it generates. For more information about the proposed TUF, please see the Q&A section.

Budget Q&A Guide

Q: Why did the budget change after the tentative budget was adopted?

A: The **Tentative Truth-In-Taxation Budget** was based on the best information available at the time and was intended as an initial planning document required under the state's Truth in Taxation process, which allows cities to propose property tax increases. Since its adoption, clearer financial data and revenue limits have emerged, especially a dispute over the City's eligibility to participate in the Truth in Taxation process, which the City is challenging. While that dispute is being resolved, the City has prepared an **Alternate – Proposed FY27 Budget**, which reflects operations without additional property tax revenue. The City reduced or delayed some services, projects, and proposed staffing to keep this restricted budget balanced and aligned with community priorities. To provide the necessary revenue for this budget, the City is still awaiting final funding and financing information from Zions Bank. As additional details become available, the budget may be updated and adjusted accordingly.

Q: Why are revenues lower than originally projected?

A: Revenue projections prepared during the incorporation feasibility study were based on sales tax trends during the COVID-19 period. Those sales tax revenues were temporarily and artificially inflated and did not reflect normal long-term revenue growth. As the City has begun collecting and analyzing actual revenues, several categories are performing below the original projections. At the same time, the feasibility study underestimated the startup expenses of a newly incorporated city. Actual revenue and expenses are both significantly different from projections in the feasibility study, leaving the City with a substantial funding gap. Updated forecasts now better reflect current economic conditions, normal sales tax patterns, and slower-than-anticipated growth.

Q: What is creating the funding challenge?

A: The City is facing several financial challenges common to newly incorporated communities. Actual revenues are lower than the projections in the feasibility study, while the cost of providing services and maintaining infrastructure is higher than expected. The City is also managing cash flow challenges because property tax revenues are not received until December and the City does not yet have significant financial reserves. In addition, startup costs related to incorporation, including general plan and master plan studies, have added additional financial pressure.

Q: Could staffing levels be affected?

A: Yes. Due to current financial constraints and limited revenue growth, the City will need to continue relying heavily on volunteers and contracted support in several service areas. Limited staffing may result in delayed response times for non-emergency services, projects, permitting, and resident assistance.

The City will continue prioritizing essential services while working to build long-term financial sustainability.

Q: How does infrastructure funding affect service levels?

A: Consistent infrastructure investment helps prevent larger, more expensive repairs in the future. Maintaining roads, storm drainage, and infrastructure on schedule helps preserve service quality and reduce long-term costs.

Q: What services are protected as priorities?

A: Public safety, snow removal, and essential public services remain top priorities.

Transportation Utility Fee Q & A

Q: What is a Transportation Utility Fee?

A: A Transportation Utility Fee (TUF) is a dedicated monthly fee used to fund transportation infrastructure and roadway maintenance. Similar to utility fees for water, sewer, or stormwater services, the fee provides a stable and predictable funding source specifically for transportation-related needs.

Q: Why is a Transportation Utility Fee needed?

A: Transportation infrastructure costs continue to rise due to inflation, aging roads, increased traffic demand, higher construction costs, and ongoing maintenance needs. The City is currently awaiting final guidance regarding its ability to increase property tax revenues through the Truth-in-Taxation process. If a property tax increase is not possible, a Transportation Utility Fee (TUF) will be needed to provide a stable funding source for road maintenance and transportation infrastructure.

Q: What happens if roadway maintenance is delayed?

A: Deferred maintenance does not eliminate costs — it increases them. Preserving roads through ongoing maintenance is significantly less expensive than allowing roads to deteriorate to the point where full reconstruction is required.

Q: What would the Transportation Utility Fee fund?

A: The fee may support:

- Street maintenance and preservation.
- Pavement rehabilitation and overlays.
- Roadway safety improvements.
- Sidewalk and trail connectivity.
- Snow removal operations.

- Long-term transportation infrastructure planning.

Q: How is the fee structured?

A: Transportation Utility Fees are typically structured based on property type and estimated transportation system usage. Residential, commercial, and industrial properties may have different fee categories. The City plans to complete a study to evaluate how different users impact the road system and to help ensure the fee structure and amounts are fair, reasonable, and aligned with actual roadway use and maintenance needs.

Q: What are the benefits of a Transportation Utility Fee?

A: Benefits include:

- More stable and predictable transportation funding.
- Improved long-term roadway maintenance planning.
- Reduced risk of costly deferred maintenance.
- Greater transparency regarding how transportation dollars are used.
- The ability to preserve roadway conditions before major reconstruction becomes necessary.

FY27 Proposed Budget

Personnel

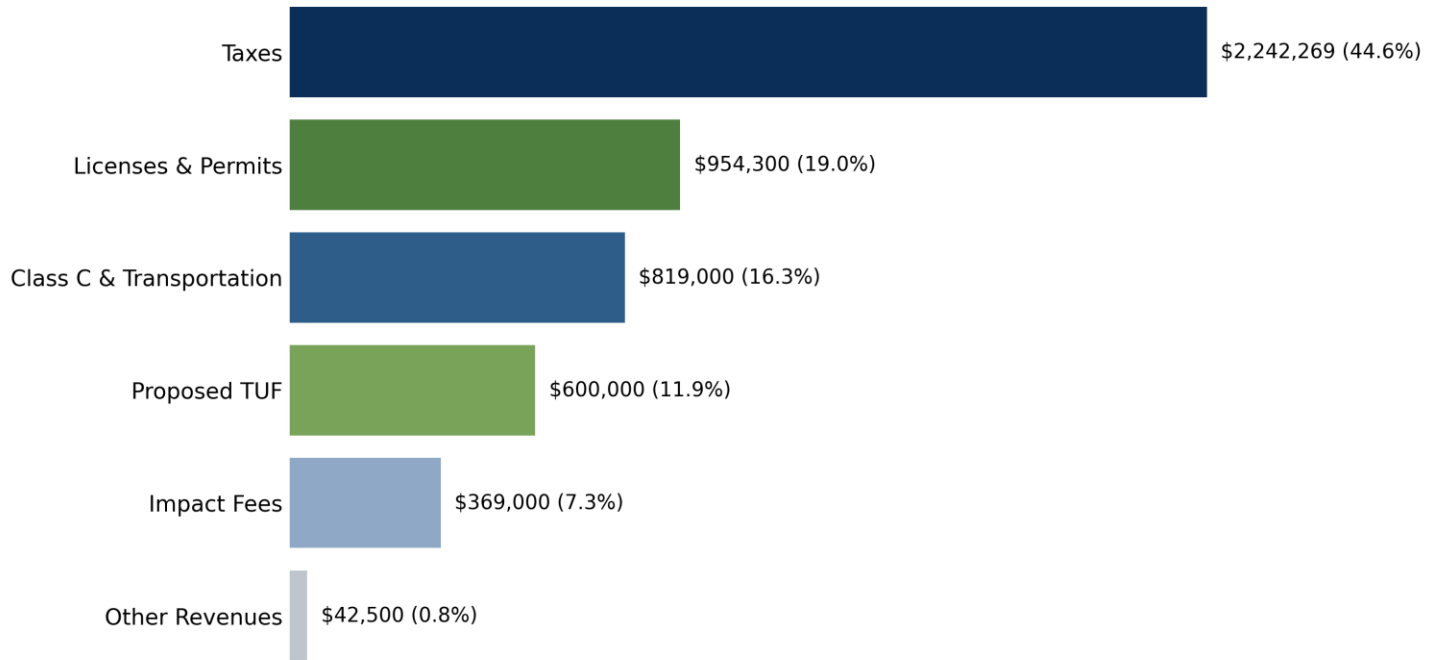
As funding levels become clearer, the City will review staffing and operational needs to determine the best use of available resources. This review will consider current workloads, volunteer support, changes resulting from bringing business license and building permit services in-house, and the additional administrative responsibilities associated with implementing and managing a Transportation Utility Fee (TUF), if required. No final decisions have been made, and future staffing needs will be evaluated based on service demands, operational requirements, and available funding. Personnel costs for shared positions are allocated among departments based on the estimated percentage of time each employee is expected to spend supporting those activities.

Position	Tentative Truth-in-Taxation Budget	Alternate FY27 Proposed Budget
Managerial Position - City Manager or FT Mayor	\$ 217,080.00	\$ 86,120.00
FT City Recorder	\$ 119,040.00	\$ -
PT City Treasurer	\$ 22,391.20	\$ -
PT City AP Clerk	\$ 22,391.20	\$ -
PT Communications Social Media Pubic Outreach	\$ 34,986.25	\$ -
FT Administrative Assistant	\$ 100,657.50	\$ -
Administrative Support - Split TBD	\$ -	\$ 97,759.50
Community Development Director	\$ 168,060.00	\$ -
Crossing Guard	\$ 5,382.50	\$ 5,382.50
Public Works Manager	\$ 155,807.00	\$ 155,807.00
Council Members	\$ 33,371.50	\$ 33,371.50
Mayor	\$ 13,671.55	\$ 13,671.55
Total	\$ 892,838.70	\$ 392,112.05

Revenue

Taxes provide the largest source of City revenue, followed by licenses and permits, transportation funding, and the proposed Transportation Utility Fee (TUF). Smaller revenue sources include impact fees, charges for services, fines, intergovernmental revenue, and miscellaneous revenue.

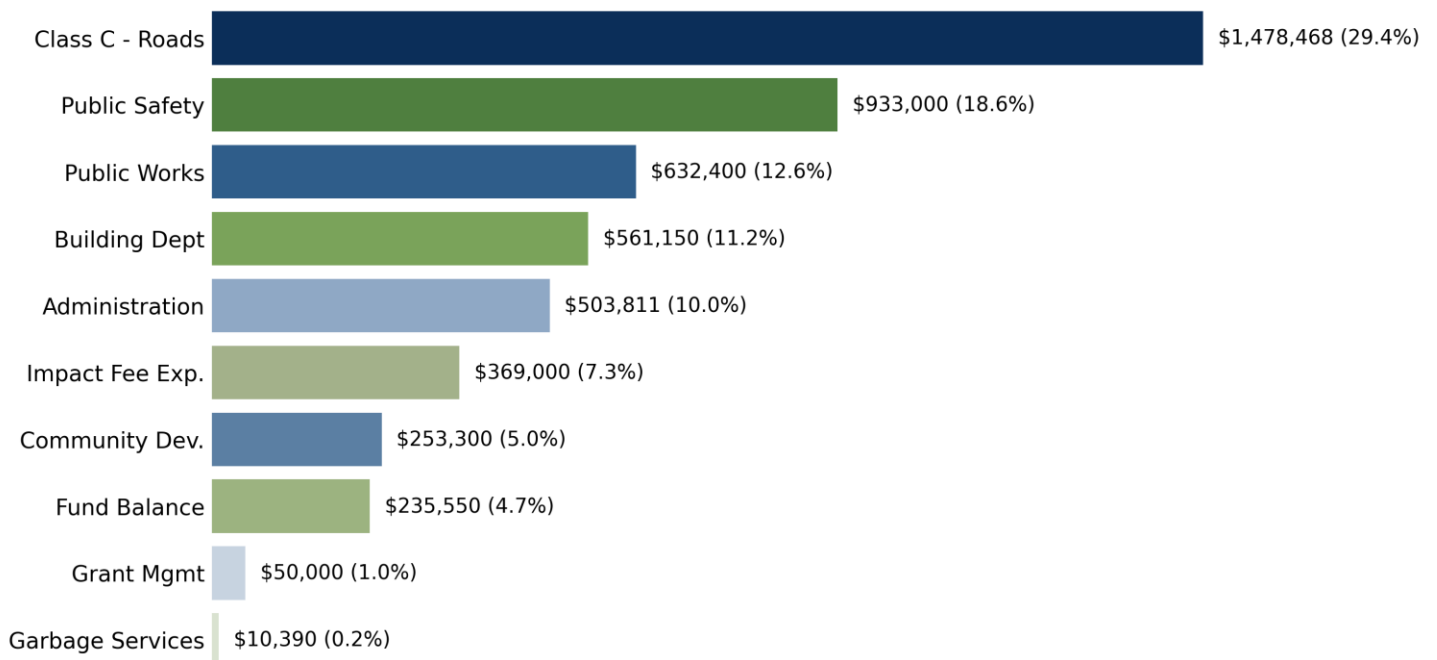
Alternate FY27 Proposed Budget Revenue Sources



Expenditures

The Alternate FY27 Proposed Budget focuses on available resources on core City services. The largest expenditures are for roads and transportation, public safety, public works, building inspection, and administration. Funding for some projects, studies, and service enhancements has been reduced or delayed while the City works within current revenue constraints. The budget also includes an addition to fund balance, which helps improve the City's financial stability, manage cash flow throughout the year, and provide resources for unexpected expenses or emergencies.

Alternate FY27 Proposed Budget Expenditures by Department



Ogden Valley City Alternate - FY27 Proposed Budget

*Prepared Assuming No Additional Property Tax Revenue Through the Truth-in-Taxation Process

Account	Description	Current Year Budget	Current Year Act 2/26	FY27 Proposed Budget
Taxes				
10-31-100	Property Tax	\$ -	\$ -	\$ 489,519.00
10-31-200	Prior Years Delinquent	\$ -	\$ -	\$ -
10-31-300	Sales and Use Tax	\$ 896,693.00	\$ 209,884.93	\$ 1,300,000.00
10-31-310	Municipal Energy Sales Tax	\$ -	\$ -	\$ 361,500.00
10-31-450	Transient Room Tax	\$ -	\$ -	\$ 56,250.00
10-31-500	Fee-in-Lieu of Property Taxes	\$ 33,740.00	\$ -	\$ 35,000.00
10-31-550	Penalties and Interest on Delinquent Taxes	\$ -	\$ -	\$ -
	Total Taxes	\$ 930,433.00	\$ 209,884.93	\$ 2,242,269.00
Licenses and Permits				
10-32-100	Business Licenses and Permits	\$ -	\$ -	\$ 30,000
10-32-150	Non-Business Licenses and Permits	\$ -	\$ -	\$ -
15-32-200	Building Permits Plan Check	\$ -	\$ -	\$ 176,000
15-34-350	Building Inspection Fees	\$ -	\$ -	\$ 504,700
10-32-250	Animal Licenses	\$ -	\$ -	\$ -
17-32-230	P & Z Permit Fees	\$ -	\$ -	\$ 93,600
17-32-235	Engineering Permit Fees	\$ -	\$ -	\$ 150,000
	Total Licenses and Permits	\$ -	\$ -	\$ 954,300
Charges for Services				
10-34-600	Refuse Collection Charges	\$ 34,800.00	\$ -	\$ 25,000
	Total Charges for Services	\$ 34,800.00	\$ -	\$ 25,000
Fines and Forfeitures				
10-35-100	Fines	\$ -	\$ -	\$ 1,000
	Total Fines and Forfeitures	\$ -	\$ -	\$ 1,000
Class C & Transportation				
11-31-121	Transportation Tax	\$ 6,000.00	\$ 18,955.39	\$ 114,000
11-31-503	Class "C" Road Fund Allotment	\$ 367,823.00	\$ -	\$ 700,000
11-36-100	Interest Earnings	\$ -	\$ 2.95	\$ 5,000
11-31-600	Transportation Utility Fee	\$ -	\$ -	\$ 600,000
	Conditional Transportation Utility Fee Reduction	\$ -	\$ -	\$ -
	Total Intergovernmental Revenue	\$ 373,823.00	\$ 18,958.34	\$ 1,419,000.00
Intergovernmental Revenue				
10-33-300	Solid Waste Delinquent Account Recovery	\$ 5,195.00	\$ -	\$ 10,500
19-33-200	State Grant Revenue	\$ 225,000.00	\$ -	\$ -
	Total Intergovernmental Revenue	\$ 230,195.00	\$ -	\$ 10,500.00
Miscellaneous Revenue				
10-36-100	Interest Earnings	\$ 5,000.00	\$ 463.72	\$ 6,000.00
10-36-900	Miscellaneous Revenue	\$ -	\$ -	\$ -
10-36-950	Donations	\$ -	\$ 3,843.56	\$ -
	Total Miscellaneous Revenue	\$ 5,000.00	\$ 4,307.28	\$ 6,000.00
Other Sources of Funding				
10-90-150	Proceeds From Borrowing	\$ 200,000.00	\$ 200,000.00	\$ 875,000.00
10-90-200	County Interlocal Short-Term Obligation	\$ 746,865.00	\$ -	\$ -
	Total Other Sources of Funding	\$ 946,865.00	\$ 200,000.00	\$ 875,000.00
Impact Fees				
24-37-800	Trails Impact Fee	\$ -	\$ -	\$ 202,000.00
24-37-810	Storm Drain Impact Fee	\$ -	\$ -	\$ 102,500.00
24-37-850	Roadway Impact Fee	\$ -	\$ -	\$ 64,500.00
	Total Impact Fee	\$ -	\$ -	\$ 369,000.00

TOTAL REVENUES		\$ 2,521,116.00	\$ 433,150.55	\$ 5,902,069.00
Administration				
10-44-110	Salaries and Wages	\$ -	\$ -	\$ 112,269
10-44-140	Health Insurance	\$ -	\$ -	\$ 16,800
10-44-145	FICA and Medicare	\$ -	\$ -	\$ 8,500
10-44-150	Retirement Contributions	\$ -	\$ -	\$ 7,000
10-44-230	Travel Education and Training	\$ 5,000.00	\$ -	\$ 20,000
10-44-260	Office Supplies	\$ 1,000.00	\$ -	\$ 2,000
10-44-230	Computers and Equipment	\$ 9,500.00	\$ -	\$ 3,000
10-44-297	Software	\$ 25,580.00	\$ 7,375.00	\$ 28,000
10-44-300	Information Technology	\$ 8,000.00	\$ -	\$ 21,000
10-44-310	Accounting Services	\$ 35,000.00	\$ -	\$ 55,000
10-44-305	Legal Services	\$ 45,000.00	\$ 23,756.00	\$ 57,000
10-44-315	Engineering Services	\$ 34,500.00	\$ -	\$ 46,750
10-44-320	Other Professional Services	\$ 10,400.00	\$ -	\$ -
10-44-323	Code Enforcement	\$ -	\$ -	\$ 32,000
10-44-400	Phone and Internet	\$ -	\$ -	\$ 1,200
10-44-405	Water	\$ -	\$ -	\$ 1,200
10-44-410	Sewer	\$ -	\$ -	\$ 960
10-44-415	Natural Gas	\$ -	\$ -	\$ 2,000
10-44-430	Garbage Disposal	\$ -	\$ -	\$ 500
10-44-500	Rental of Land and Buildings	\$ -	\$ -	\$ 12,000
10-44-515	Bank Fees	\$ -	\$ -	\$ -
10-44-520	Insurance and Bonds	\$ 10,600.00	\$ 3,215.35	\$ 15,000
10-44-525	Dues and Fees	\$ -	\$ -	\$ 10,000
10-44-855	Debt Service - Principal	\$ 200,000.00	\$ -	\$ 875,000
10-44-856	Debt service Interest	\$ 4,500.00	\$ -	\$ 17,132
10-44-850	Bond Issuance Costs	\$ 12,500.00	\$ 12,500.00	\$ 34,500
	Total Administrative	\$ 401,580.00	\$ 46,846.35	\$ 1,378,811.00
Elections				
10-49-475	Elections	\$ -	\$ -	\$ -
	Total Elections	\$ -	\$ -	\$ -
Public Safety				
10-54-110	Salaries and Wages	\$ -	\$ -	\$ 5,000
10-54-145	FICA and Medicare	\$ -	\$ -	\$ 5,000
10-54-326	Animal Control Services	\$ 27,500.00	\$ -	\$ 55,000
10-54-327	Police Services	\$ 388,029.00	\$ -	\$ 868,000
	Total Public Safety	\$ 415,529.00	\$ -	\$ 933,000.00
Class C - Roads				
11-61-330	Contracted Services	\$ 1,049,041.00	\$ -	\$ 1,478,468
11-31-503	Engineering Services	\$ -	\$ -	\$ -
	Total Class C	\$ 1,049,041.00	\$ -	\$ 1,478,468.00
Building Department				
15-50-110	Salaries and Wages	\$ -	\$ -	\$ 37,000
15-50-140	Health Insurance	\$ -	\$ -	\$ 2,100
15-50-145	FICA and Medicare	\$ -	\$ -	\$ 2,800
15-50-150	Retirement Contributions	\$ -	\$ -	\$ 900
15-50-297	Software	\$ -	\$ -	\$ 11,500
15-52-300	Information Technology	\$ -	\$ -	\$ 16,000
15-52-305	Legal Services	\$ -	\$ -	\$ 13,500
15-52-310	Accounting Services	\$ -	\$ -	\$ 5,000
15-50-316	Contracted Services	\$ -	\$ -	\$ 472,350
15-50-900	Addition to BD Fund Balance	\$ -	\$ -	\$ 119,550
	Total Building Department	\$ -	\$ -	\$ 680,700.00
Garbage Services				
10-62-430	Solid Waste Delinquent Accounts	\$ 5,195.00	\$ -	\$ 10,390
	Total Garbage Services	\$ 5,195.00	\$ -	\$ 10,390

Community Development - Planning and Engineering				
17-52-110	Salaries and Wages	\$ -	\$ -	\$ 37,000
17-52-140	Health Insurance	\$ -	\$ -	\$ 2,100
17-52-145	FICA and Medicare	\$ -	\$ -	\$ 2,800
17-52-150	Retirement Contributions	\$ -	\$ -	\$ 900
17-52-260	Office Supplies	\$ -	\$ -	\$ 2,000
17-52-295	Advertising and Public Notices	\$ -	\$ -	\$ 1,000
17-52-296	Computers and Equipment	\$ -	\$ -	\$ 2,000
17-52-297	Software	\$ -	\$ -	\$ 8,000
17-52-300	Information Technology	\$ -	\$ -	\$ 16,000
17-52-305	Legal Services	\$ -	\$ -	\$ 13,500
17-52-310	Accounting Services	\$ -	\$ -	\$ 5,000
17-52-311	Planning Services	\$ 242,000.00	\$ -	\$ 155,000
17-52-315	Engineering Services	\$ 34,500.00	\$ -	\$ 8,000
	Total Community Development	\$ 276,500.00	\$ -	\$ 253,300.00
Public Works - Municipal Services				
10-70-110	Salaries and Wages	\$ -	\$ -	\$ 110,000
10-70-140	Health Insurance	\$ -	\$ -	\$ 16,800
10-70-145	FICA and Medicare	\$ -	\$ -	\$ 8,500
10-70-150	Retirement Contributions	\$ -	\$ -	\$ 16,500
10-70-315	General Engineering Services	\$ 103,500.00	\$ 2,497.00	\$ 200,000
10-70-330	Engineering GIS	\$ -	\$ -	\$ 12,000
10-70-425	Fuel	\$ -	\$ -	\$ 3,000
10-70-505	Rental of Equip & Vehicles	\$ -	\$ -	\$ 6,000
10-70-660	Weed Control	\$ 19,771.00	\$ -	\$ 40,000
10-70-665	Trail Maintenance	\$ -	\$ -	\$ 15,000
10-70-667	Engineering Roads	\$ -	\$ -	\$ 70,000
10-70-668	Engineering Water	\$ -	\$ -	\$ -
10-70-669	Engineering Infrastructure Observation	\$ -	\$ -	\$ 89,600
10-70-670	Engineering Sewer	\$ -	\$ -	\$ -
10-70-671	Engineering Storm Water	\$ -	\$ -	\$ 45,000
	Total Municipal Services	\$ 123,271.00	\$ 2,497.00	\$ 632,400.00
Grant Management				
19-80-601	State Planning Grant	\$ 250,000.00	\$ -	\$ -
19-80-800	Local Grants	\$ -	\$ -	\$ 10,000
19-80-900	Grant Matching Funds Reserve	\$ -	\$ -	\$ 40,000
	Total Grant Management	\$ 250,000.00	\$ -	\$ 50,000.00
Impact Fee Expense				
24-85-800	Roadway Impact Fee Project	\$ -	\$ -	\$ 18,500
24-85-805	Storm Drain Impact Fee Project	\$ -	\$ -	\$ 18,500
24-85-810	Trails impact Fee Project	\$ -	\$ -	\$ 18,500
24-85-985	Increase Impact Fund Balance	\$ -	\$ -	\$ 313,500
	Total Impact Fees	\$ -	\$ -	\$ 369,000.00
10-90-900	Addition to General Fund Balance	\$ -	\$ -	\$ 116,000.00
10-90-999	Restricted Tax Increase Reserve Fund Balance	\$ -	\$ -	\$ -
Total Expenses		\$ 2,521,116.00	\$ 49,343.35	\$ 5,902,069.00

Note: All figures are preliminary and based on current projections. The City is currently evaluating eligibility for Tax Anticipation Note (TAN) funding, and final budget amounts and funding requirements may be adjusted based on the outcome of that evaluation and the ability to go through the Truth-in-Taxation Process.

Proposed Property Tax Impact Schedule



Ogden Valley City will consider an increase to its property tax rate from .000159 to .000985 (estimated) to generate an additional \$2,542,506 in ad valorem tax revenue. The following information is intended to provide decision makers and the public with an explanation of how the City's operations would be affected if the proposed tax rate is adopted.

Ogden Valley City's Current Property Tax Rate	.000159
Ogden Valley City's Current Property Tax Revenue	\$489,519
Proposed Property Tax Rate	.000985
Additional Ad Valorem Property Tax Revenue to Ogden Valley City	\$2,542,506
Estimated Increase to Ogden Valley City's Ad Valorem Tax Revenue	519%

Estimated Impact on Taxpayers:

- The estimated percentage increase to property taxes paid on an average residence per year is 8.58%.
- The increase to a primary residence with an average taxable value of \$672,302 is estimated to be \$555.32 per year.
- The estimated percentage increase to property taxes paid on an average commercial property per year is 8.58%
- The increase to a commercial property with an average taxable value of \$1,147,912 is estimated to be \$948.18 per year.

Operational Impact Without the Tax Increase:

Affected Account	Current Budget	Proposed Budget With Tax Increase	Proposed Budget Without Tax Increase	Budget Change
Municipal Energy Sales Tax	\$0	\$0	\$361,500	\$361,500
Transportation Utility Fee	\$0	\$0	\$900,000	\$900,000
Total Revenue Adjustments				\$1,261,500

Taxes

If the property tax increase is approved, Ogden Valley City would like to ***eliminate or decrease** the municipal energy tax that is scheduled to start in FY27.

Class C and Transportation

If the tax increase is not approved, Ogden Valley City will need to implement a transportation utility fee to maintain safe road conditions.

Affected Department	Current Budget	Proposed Budget With Tax Increase	Proposed Budget Without Tax Increase	Budget Change
Administration	\$401,580	\$1,952,510	\$1,617,779	\$334,731
Class C - Roads	\$1,049,041	\$2,160,425	\$1,720,000	\$440,425
Community Development/Planning	\$276,500	\$498,950	\$253,300	\$245,650
Public Works/Municipal Services	\$123,271	\$838,600	\$632,400	\$206,200
Grant Management	\$250,000	\$90,000	\$50,000	\$40,000
Addition to Fund Balance	\$0	\$130,000	\$116,000	\$14,000
Total Expense Adjustments				\$1,281,006
Total Financial Impact				\$2,542,506

Administration

Without the increase, the Administration Department will be unable to hire a Treasurer, and Accounts Payable Clerk, and a Communications Specialist. The treasury role and AP clerk are key financial functions requiring technical expertise. The Communication Specialist is needed to provide more extensive communications to residents. The City will have to rely on volunteers to fill these roles.

Class C - Roads

Delays in road maintenance will accelerate pavement deterioration, ultimately requiring more extensive and costly repairs in future years.

Community Development - Planning and Engineering

Cuts to the Planning Department will significantly limit long-term planning efforts, reducing them to only essential functions. Staffing levels will be minimal, limiting the City's ability to respond to citizen requests in a timely manner. This will impair the City's ability to thoughtfully guide growth in the Valley and may lead to higher costs and missed opportunities in the future.

Public Works/Municipal Services

While delaying master plans and scaling back engineering may provide short-term budget relief, it significantly increases long-term costs and risk. Without proper planning and design, the City is more likely to face unanticipated infrastructure issues, costly emergency repairs, and missed opportunities for efficient development.

Grant Management

While reducing funding for grant matches may provide short-term budget relief, it will prevent the City from accessing grant opportunities that require local participation. This will result in missed funding opportunities and higher long-term costs for the City.

Addition to Fund Balance

To meet statutorily required fund balance levels without a tax increase, the City's General Fund revenues will have limited capacity to contribute. As a result, the City will rely on a combination of fee-supported revenues and operational efficiencies to support compliance.

***Note: All figures are preliminary and based on current assumptions. The City is currently evaluating eligibility for Tax Anticipation Note (TAN) funding. Final budget amounts and funding requirements may change based on the outcome of this evaluation.**

Ogden Valley City Tentative Truth-in-Taxation Budget

* Assumes the ability to go through the Truth-in-Taxation Process for a proposed tax increase. Additional funds will not be spent unless a tax increase is approved. The interim column reflects the funds being held in reserve.

Account	Description	Current Year Budget	Current Year Act 2/26	FY27 With Tax Increase	FY27 Proposed Interim
Taxes					
10-31-100	Property Tax	\$ -	\$ -	\$ 3,032,025.00	\$ 489,519.00
10-31-200	Prior Years Delinquent	\$ -	\$ -	\$ -	\$ -
10-31-300	Sales and Use Tax	\$ 896,693.00	\$ 209,884.93	\$ 1,300,000.00	\$ 1,300,000.00
10-31-310	Municipal Energy Sales Tax	\$ -	\$ -	\$ -	\$ 361,500.00
10-31-450	Transient Room Tax	\$ -	\$ -	\$ 56,250.00	\$ 56,250.00
10-31-500	Fee-in-Lieu of Property Taxes	\$ 33,740.00	\$ -	\$ 10,000.00	\$ 10,000.00
10-31-550	Penalties and Interest on Delinquent Taxes	\$ -	\$ -	\$ -	\$ -
	Proposed Additional Property Tax	\$ -	\$ -	\$ -	\$ 2,542,506.00
	Conditional Decrease Municipal Energy Tax	\$ -	\$ -	\$ -	\$ (361,500.00)
	Total Taxes	\$ 930,433.00	\$ 209,884.93	\$ 4,398,275.00	\$ 4,398,275.00
Licenses and Permits					
10-32-100	Business Licenses and Permits	\$ -	\$ -	\$ 30,000	\$ 30,000
10-32-150	Non-Business Licenses and Permits	\$ -	\$ -	\$ -	\$ -
15-32-200	Building Permits Plan Check	\$ -	\$ -	\$ 176,000	\$ 176,000
15-34-350	Building Inspection Fees	\$ -	\$ -	\$ 504,700	\$ 504,700
10-32-250	Animal Licenses	\$ -	\$ -	\$ -	\$ -
17-32-230	P & Z Permit Fees	\$ -	\$ -	\$ 85,000	\$ 85,000
17-32-235	Engineering Permit Fees	\$ -	\$ -	\$ 140,000	\$ 140,000
	Total Licenses and Permits	\$ -	\$ -	\$ 935,700	\$ 935,700
Charges for Services					
10-34-600	Refuse Collection Charges	\$ 34,800.00	\$ -	\$ 69,600	\$ 69,600
	Total Charges for Services	\$ 34,800.00	\$ -	\$ 69,600	\$ 69,600
Fines and Forfeitures					
10-35-100	Fines	\$ -	\$ -	\$ 1,000	\$ 1,000
	Total Fines and Forfeitures	\$ -	\$ -	\$ 1,000	\$ 1,000
Class C & Transportation					
11-31-121	Transportation Tax	\$ 6,000.00	\$ 18,955.39	\$ 114,000	\$ 114,000
11-31-503	Class "C" Road Fund Allotment	\$ 367,823.00	\$ -	\$ 700,000	\$ 700,000
11-36-100	Interest Earnings	\$ -	\$ 2.95	\$ 5,000	\$ 5,000
11-31-600	Transportation Utility Fee	\$ -	\$ -	\$ -	\$ 900,000
	Conditional Transportation Utility Fee Reduction	\$ -	\$ -	\$ -	\$ (900,000)
	Total Intergovernmental Revenue	\$ 373,823.00	\$ 18,958.34	\$ 819,000.00	\$ 819,000.00
Intergovernmental Revenue					
10-33-300	Solid Waste Delinquent Account Recovery	\$ 5,195.00	\$ -	\$ 10,500	\$ 10,500
19-33-200	State Grant Revenue	\$ 225,000.00	\$ -	\$ -	\$ -
	Total Intergovernmental Revenue	\$ 230,195.00	\$ -	\$ 10,500.00	\$ 10,500.00
Miscellaneous Revenue					
10-36-100	Interest Earnings	\$ 5,000.00	\$ 463.72	\$ 6,000.00	\$ 6,000.00
10-36-900	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
10-36-950	Donations	\$ -	\$ 3,843.56	\$ -	\$ -
	Total Miscellaneous Revenue	\$ 5,000.00	\$ 4,307.28	\$ 6,000.00	\$ 6,000.00
Other Sources of Funding					
10-90-150	Proceeds From Borrowing	\$ 200,000.00	\$ 200,000.00	\$ 1,177,000.00	\$ 1,177,000.00
10-90-200	County Interlocal Short-Term Obligation	\$ 746,865.00	\$ -	\$ -	\$ -
	Total Other Sources of Funding	\$ 946,865.00	\$ 200,000.00	\$ 1,177,000.00	\$ 1,177,000.00
Impact Fees					
24-37-800	Trails Impact Fee	\$ -	\$ -	\$ 202,000.00	\$ 202,000.00
24-37-810	Storm Drain Impact Fee	\$ -	\$ -	\$ 102,500.00	\$ 102,500.00
24-37-850	Roadway Impact Fee	\$ -	\$ -	\$ 64,500.00	\$ 64,500.00
	Total Impact Fee	\$ -	\$ -	\$ 369,000.00	\$ 369,000.00
	TOTAL REVENUES	\$ 2,521,116.00	\$ 433,150.55	\$ 7,786,075.00	\$ 7,786,075.00

Administration						
10-44-110	Salaries and Wages	\$ -	\$ -	\$ 297,000	\$ 112,269	
10-44-140	Health Insurance	\$ -	\$ -	\$ 48,300	\$ 16,800	
10-44-145	FICA and Medicare	\$ -	\$ -	\$ 22,800	\$ 8,500	
10-44-150	Retirement Contributions	\$ -	\$ -	\$ 31,200	\$ 7,000	
10-44-230	Travel Education and Training	\$ 5,000.00	\$ -	\$ 5,000	\$ 2,000	
10-44-260	Office Supplies	\$ 1,000.00	\$ -	\$ 2,000	\$ 2,000	
10-44-230	Computers and Equipment	\$ 9,500.00	\$ -	\$ 8,000	\$ 3,000	
10-44-297	Software	\$ 25,580.00	\$ 7,375.00	\$ 30,100	\$ 28,000	
10-44-300	Information Technology	\$ 8,000.00	\$ -	\$ 21,000	\$ 21,000	
10-44-310	Accounting Services	\$ 35,000.00	\$ -	\$ 55,000	\$ 55,000	
10-44-305	Legal Services	\$ 45,000.00	\$ 23,756.00	\$ 63,000	\$ 57,000	
10-44-315	Engineering Services	\$ 34,500.00	\$ -	\$ 51,750	\$ 46,750	
10-44-320	Other Professional Services	\$ 10,400.00	\$ -	\$ 40,000	\$ -	
10-44-323	Code Enforcement	\$ -	\$ -	\$ 45,000	\$ 26,100	
10-44-400	Phone and Internet	\$ -	\$ -	\$ 1,200	\$ 1,200	
10-44-405	Water	\$ -	\$ -	\$ 1,200	\$ 1,200	
10-44-410	Sewer	\$ -	\$ -	\$ 960	\$ 960	
10-44-415	Natural Gas	\$ -	\$ -	\$ 2,000	\$ 2,000	
10-44-430	Garbage Disposal	\$ -	\$ -	\$ 500	\$ 500	
10-44-500	Rental of Land and Buildings	\$ -	\$ -	\$ 12,000	\$ 12,000	
10-44-515	Bank Fees	\$ -	\$ -	\$ -	\$ -	
10-44-520	Insurance and Bonds	\$ 10,600.00	\$ 3,215.35	\$ 15,000	\$ 15,000	
10-44-525	Dues and Fees	\$ -	\$ -	\$ 10,000	\$ 10,000	
10-44-855	Debt Service - Principal	\$ 200,000.00	\$ -	\$ 1,100,000	\$ 1,100,000	
10-44-856	Debt service Interest	\$ 4,500.00	\$ -	\$ 55,000	\$ 55,000	
10-44-850	Bond Issuance Costs	\$ 12,500.00	\$ 12,500.00	\$ 34,500	\$ 34,500	
10-44-999	Restricted Tax Increase Reserve	\$ -	\$ -	\$ -	\$ 334,731	
	Total Administrative	\$ 401,580.00	\$ 46,846.35	\$ 1,952,510.00	\$ 1,952,510.00	
Elections						
10-49-475	Elections	\$ -	\$ -	\$ -	\$ -	
	Total Elections	\$ -	\$ -	\$ -	\$ -	
Public Safety						
10-54-110	Salaries and Wages	\$ -	\$ -	\$ 5,000	\$ 5,000	
10-54-145	FICA and Medicare	\$ -	\$ -	\$ 5,000	\$ 5,000	
10-54-326	Animal Control Services	\$ 27,500.00	\$ -	\$ 55,000	\$ 55,000	
10-54-327	Police Services	\$ 388,029.00	\$ -	\$ 990,500	\$ 990,500	
	Total Public Safety	\$ 415,529.00	\$ -	\$ 1,055,500.00	\$ 1,055,500.00	
Class C - Roads						
11-61-330	Contracted Services	\$ 1,049,041.00	\$ -	\$ 2,160,425	\$ 1,720,000	
11-31-503	Engineering Services	\$ -	\$ -	\$ -	\$ -	
11-61-999	Restricted Tax Increase Reserve	\$ -	\$ -	\$ -	\$ 440,425	
	Total Class C	\$ 1,049,041.00	\$ -	\$ 2,160,425.00	\$ 2,160,425.00	
Building Department						
15-50-110	Salaries and Wages	\$ -	\$ -	\$ 129,000	\$ 37,000	
15-50-140	Health Insurance	\$ -	\$ -	\$ 7,350	\$ 2,100	
15-50-145	FICA and Medicare	\$ -	\$ -	\$ 10,000	\$ 2,800	
15-50-150	Retirement Contributions	\$ -	\$ -	\$ 16,000	\$ 900	
15-50-297	Software	\$ -	\$ -	\$ 11,500	\$ 11,500	
15-52-300	Information Technology	\$ -	\$ -	\$ 16,000	\$ 16,000	
15-52-305	Legal Services	\$ -	\$ -	\$ 13,500	\$ 13,500	
15-52-310	Accounting Services	\$ -	\$ -	\$ 5,000	\$ 5,000	
15-50-316	Contracted Services	\$ -	\$ -	\$ 472,350	\$ 472,350	
15-50-900	Addition to BD Fund Balance	\$ -	\$ -	\$ -	\$ 119,550	
	Total Building Department	\$ -	\$ -	\$ 680,700.00	\$ 680,700.00	
Garbage Services						
10-62-430	Solid Waste Delinquent Accounts	\$ 5,195.00	\$ -	\$ 10,390	\$ 10,390	
	Total Garbage Services	\$ 5,195.00	\$ -	\$ 10,390	\$ 10,390	
Community Development - Planning and Engineering						
17-52-110	Salaries and Wages	\$ -	\$ -	\$ 125,000	\$ 37,000	
17-52-140	Health Insurance	\$ -	\$ -	\$ 17,850	\$ 2,100	
17-52-145	FICA and Medicare	\$ -	\$ -	\$ 9,500	\$ 2,800	
17-52-150	Retirement Contributions	\$ -	\$ -	\$ 16,100	\$ 900	
17-52-260	Office Supplies	\$ -	\$ -	\$ 2,000	\$ 2,000	
17-52-295	Advertising and Public Notices	\$ -	\$ -	\$ 1,000	\$ 1,000	

17-52-296	Computers and Equipment	\$ -	\$ -	\$ 2,000	\$ 2,000
17-52-297	Software	\$ -	\$ -	\$ 8,000	\$ 8,000
17-52-300	Information Technology	\$ -	\$ -	\$ 16,000	\$ 16,000
17-52-305	Legal Services	\$ -	\$ -	\$ 13,500	\$ 13,500
17-52-310	Accounting Services	\$ -	\$ -	\$ 5,000	\$ 5,000
17-52-311	Planning Services	\$ 242,000.00	\$ -	\$ 255,000	\$ 155,000
17-52-315	Engineering Services	\$ 34,500.00	\$ -	\$ 28,000	\$ 8,000
17-52-320	Other Professional Services	\$ -	\$ -	\$ -	\$ -
17-52-999	Restricted Tax Increase Reserve	\$ -	\$ -	\$ -	\$ 245,650.00
	Total Community Development	\$ 276,500.00	\$ -	\$ 498,950.00	\$ 498,950.00
Public Works - Municipal Services					
10-70-110	Salaries and Wages	\$ -	\$ -	\$ 110,000	\$ 110,000
10-70-140	Health Insurance	\$ -	\$ -	\$ 21,000	\$ 16,800
10-70-145	FICA and Medicare	\$ -	\$ -	\$ 8,500	\$ 8,500
10-70-150	Retirement Contributions	\$ -	\$ -	\$ 16,500	\$ 16,500
10-70-315	General Engineering Services	\$ 103,500.00	\$ 2,497.00	\$ 230,000	\$ 200,000
10-70-330	Engineering GIS	\$ -	\$ -	\$ 12,000	\$ 12,000
10-70-425	Fuel	\$ -	\$ -	\$ 3,000	\$ 3,000
10-70-505	Rental of Equip & Vehicles	\$ -	\$ -	\$ 6,000	\$ 6,000
10-70-660	Weed Control	\$ 19,771.00	\$ -	\$ 40,000	\$ 40,000
10-70-665	Trail Maintenance	\$ -	\$ -	\$ 15,000	\$ 15,000
10-70-667	Engineering Roads	\$ -	\$ -	\$ 60,000	\$ 70,000
10-70-668	Engineering Water	\$ -	\$ -	\$ 5,000	\$ -
10-70-669	Engineering Infrastructure Observation	\$ -	\$ -	\$ 89,600	\$ 89,600
10-70-670	Engineering Sewer	\$ -	\$ -	\$ 5,000	\$ -
10-70-671	Engineering Storm Water	\$ -	\$ -	\$ 217,000	\$ 45,000
10-70-999	Restricted Tax Increase Reserve	\$ -	\$ -	\$ -	\$ 206,200.00
	Total Municipal Services	\$ 123,271.00	\$ 2,497.00	\$ 838,600.00	\$ 838,600.00
Grant Management					
19-80-601	State Planning Grant	\$ 250,000.00	\$ -	\$ -	\$ -
19-80-800	Local Grants	\$ -	\$ -	\$ 10,000	\$ 10,000
19-80-900	Grant Matching Funds Reserve	\$ -	\$ -	\$ 80,000	\$ 40,000
19-80-999	Restricted Tax Increase Reserve	\$ -	\$ -	\$ -	\$ 40,000
	Total Grant Management	\$ 250,000.00	\$ -	\$ 90,000.00	\$ 90,000.00
Impact Fee Expense					
24-85-800	Roadway Impact Fee Project	\$ -	\$ -	\$ 18,500	\$ 18,500
24-85-805	Storm Drain Impact Fee Project	\$ -	\$ -	\$ 18,500	\$ 18,500
24-85-810	Trails impact Fee Project	\$ -	\$ -	\$ 18,500	\$ 18,500
24-85-985	Increase Impact Fund Balance	\$ -	\$ -	\$ 313,500	\$ 313,500
	Total Impact Fees	\$ -	\$ -	\$ 369,000.00	\$ 369,000.00
10-90-900	Addition to General Fund Balance	\$ -	\$ -	\$ 130,000.00	\$ 116,000.00
10-90-999	Restricted Tax Increase Reserve Fund Balance	\$ -	\$ -	\$ -	\$ 14,000.00
Total Expenses					
		\$ 2,521,116.00	\$ 49,343.35	\$ 7,786,075.00	\$ 7,786,075.00

Note: All figures are preliminary and based on current projections. The City is currently evaluating eligibility for Tax Anticipation Note (TAN) funding, and final budget amounts and funding requirements may be adjusted based on the outcome of that evaluation and the ability to go through the Truth-in-Taxation Process.