

Ogden Valley City Interim 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.