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

Table of Contents

Budget Overview 2

Message from the Mayor 3

Elected Officials 3

Department Budget Summary 5

Administration 6

Public Safety 6

Building Department 6

Community Development 6

Public Works - Municipal Services 7

Class C - Roads 7

Weber County Municipal Property Tax Rate Comparison 8

Budget Q&A Guide 9

Transportation Utility Fee Q & A 11

FY27 Proposed Budget 12

Personnel 13

Revenue 14

Expenditures 15

Interim Truth-In-Taxation/FY27 Budget 17

Property Tax Impact Schedule 20

Budget Overview

The FY27 Budget has been updated to reflect the most current financial information available to the City. Earlier budget drafts included separate budget scenarios based on uncertainty regarding the City's eligibility to participate in the Truth-in-Taxation process. Following additional financial analysis and public input, those budget options have been combined into a single Interim Truth-in-Taxation/FY27 Budget.

Utah law requires the City to adopt an Interim Budget before the beginning of the fiscal year when pursuing the Truth-in-Taxation process. The Interim Budget allows the City to continue providing services beginning July 1, while the City determines whether it will be able to complete that process. Because the City's ability to complete the Truth-in-Taxation process remains uncertain, expenditures and staffing may be adjusted if additional property tax revenue is not available. Budget line items identified as **Restricted Tax Increase Reserve** cannot be spent unless a proposed tax increase is approved. The additional **FY27 Tax Increase** column illustrates how those restricted funds would be allocated if the tax increase is approved.

The budget reflects updated revenue estimates, revised financing assumptions, and adjustments to operating expenditures, including reduced Tax Anticipation Note (TAN) funding requirements and updated public safety costs. Road funding remains one of the City's greatest financial challenges. If the City is unable to complete the Truth-in-Taxation process and receive additional property tax revenue, a Transportation Utility Fee (TUF) may be needed to provide a long-term funding source for transportation services until other funding becomes available.

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. The budget 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

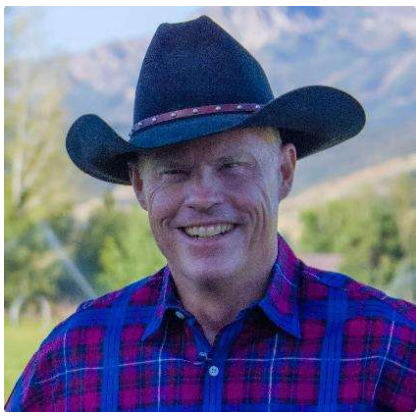
District 2
pdoolingbaker@ogdenvalley.gov
Areas of Oversight
- IT & Website
- Community Engagement
- Health Department
- Law Enforcement

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 provides funding for the general management and daily operations of the City. Responsibilities include overseeing City operations, financial management, record keeping, public communication, meeting coordination, legal compliance, intergovernmental coordination, and long-term planning efforts. The department also supports the Mayor and City Council in carrying out their policy-making and governance responsibilities.

Because the City's eligibility to complete the Truth-in-Taxation process remains under review, staffing levels and organizational structure may change depending on available funding. Detailed information regarding proposed positions, staffing allocations, and personnel costs can be found in the Personnel section of this budget book.

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 is responsible for administering building permit services, coordinating plan review and inspections, ensuring compliance with applicable building codes, and providing customer service to residents, contractors, and developers. The department plays an important role in supporting safe construction practices and facilitating development throughout the City.

As the City continues the transition to managing building permit services, staffing levels and operational responsibilities may evolve based on service demands, available funding, and the outcome of the City's eligibility to complete the Truth-in-Taxation process. Detailed information regarding proposed positions, staffing allocations, and personnel costs can be found in the Personnel section of this budget book. The department will continue to utilize contracted professional services as needed to support efficient permit administration and inspection services.

Community Development

The Community Development Department is responsible for planning, zoning, development review, land use administration, permitting coordination, and long-range planning efforts throughout the City. The department supports a variety of activities including current planning services, development application review, code interpretation, engineering coordination, public outreach, and implementation of community planning initiatives. Community Development also plays a key role in evaluating future growth, infrastructure needs, and opportunities to enhance the quality of life for residents.

Because the City's eligibility to complete the Truth-in-Taxation process remains under review, staffing levels, service capacity, and project priorities may change based on available funding. Detailed information regarding proposed positions, staffing allocations, and personnel costs can be found in the Personnel section of this budget book.

Public Works - Municipal Services

The Public Works Department is responsible for supporting and maintaining essential municipal infrastructure and operational services throughout the City. Department responsibilities include engineering support, GIS services, infrastructure planning and oversight, trail maintenance, weed control, stormwater planning, asset management, and coordination of public works projects and services.

The department plays a critical role in protecting public infrastructure, supporting long-term capital planning, pursuing grant opportunities, and helping ensure City facilities and services continue to meet the needs of residents. Public Works also works closely with other departments, agencies, contractors, and utility providers to coordinate infrastructure improvements and address operational challenges.

The budget includes funding for Public Works operations, engineering services, infrastructure oversight, maintenance activities, and related professional services. If the City is unable to complete the Truth-in-Taxation process and receive additional property tax revenue, stormwater engineering studies, infrastructure planning efforts, and capital improvement initiatives may be delayed or phased over a longer period. The City will continue to prioritize critical operational and maintenance needs while pursuing grants and other funding opportunities to address long-term infrastructure requirements.

Detailed information regarding positions, staffing allocations, and personnel costs can be found in the Personnel section of this budget book.

Class C - Roads

The Class C – Roads Fund is responsible for maintaining and improving the City's transportation infrastructure, including roadway maintenance, preservation projects, snow removal operations, and transportation-related services. Maintaining the City's road network is essential to public safety and preserving public infrastructure.

The FY27 Budget provides funding for road maintenance and transportation operations using available transportation revenues. However, current revenues remain insufficient to fully address all roadway maintenance and future improvement needs. If the City is unable to complete the Truth-in-Taxation process and receive additional property tax revenue, certain road maintenance and preservation projects may need to be delayed, reduced, or funded through alternative revenue sources such as a Transportation Utility Fee (TUF). For additional information regarding transportation funding challenges and the proposed TUF, please see the Budget Q&A and Transportation Utility Fee Q&A sections.

Weber County Municipal Property Tax Rate Comparison

The chart below compares the municipal property tax rates of Weber County cities. The comparison includes only the city portion of the property tax rate, which is established by each municipality. County, school district, and special district taxes are not included because those rates vary by location and are outside the City's control. The Unincorporated Services Fund (County) rate and Ogden Valley's proposed municipal tax rates are included for comparison purposes. Data is based on the 2025 approved municipal tax rates published by the Utah State Tax Commission.

Rank	Municipality	Municipal Tax Rate
1	South Ogden	0.002455
2	Ogden	0.002193
3	Washington Terrace	0.001667
4	Roy	0.001618
5	Harrisville	0.001534
6	Riverdale	0.001414
7	North Ogden	0.001304
8	**Ogden Valley (Proposed)**	**0.000953**
9	Pleasant View	0.000767
10	Huntsville	0.000610
11	Uintah	0.000538
12	Farr West	0.000327
13	Hooper	0.000283
14	Plain City	0.000236
15	**Unincorporated Services Fund (Previous County Rate)**	**0.000159**

Source: Utah State Tax Commission, 2025 Approved Property Tax Rates and Budgets (municipal general operation tax rates only).

Budget Q&A Guide

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

A: The tentative budget was prepared using the best information available at the time and was intended to provide an initial financial plan for FY27. Since its adoption, the City has received updated financial information, revised revenue projections, and additional feedback from residents. In response, the City combined the previously presented budget options into a single FY27 budget that reflects the most current financial information available, including updated financing assumptions and service costs. The City continues to evaluate its eligibility to participate in the Truth-in-Taxation process. If additional property tax revenue becomes available, any proposed tax increase would require a public hearing and formal action by the City Council before those revenues could be used.

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: Potentially. The City's staffing needs will depend on service demands, operational requirements, and available funding. If additional property tax revenue becomes available through the Truth-in-Taxation process, the City may be able to accelerate staffing additions and expand service capacity in certain areas. Without additional funding, the City may continue to rely more heavily on volunteers, contracted services, and shared staff resources to meet community needs. Detailed information regarding proposed

positions, staffing allocations, and personnel costs can be found in the Personnel section of this budget book.

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 being considered?

A: Transportation infrastructure costs continue to rise due to inflation, aging roads, increased traffic demand, higher construction costs, and ongoing maintenance needs. Current transportation revenues are not sufficient to fully fund roadway maintenance, preservation, and future transportation improvements. The City is evaluating several long-term funding options, including a Transportation Utility Fee (TUF), to provide a stable and dedicated funding source for transportation infrastructure.

Before any Transportation Utility Fee could be considered, the City would need to complete a professional study to evaluate transportation funding needs, analyze roadway usage, estimate trip generation by different property types, and develop a fee structure that is fair, reasonable, and supported by data. The need for a TUF, its implementation timeline, and any potential fee amounts may be affected by the outcome of the City's eligibility to participate in the Truth-in-Taxation process and other available funding sources.

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.

The final scope of projects funded by a TUF would depend on available revenues and other transportation funding sources.

Q: How is the fee structured?

A: The City would first complete a transportation utility fee study to evaluate roadway funding needs, analyze trip generation and roadway usage by different property types, and develop a fee structure that is fair, reasonable, and aligned with actual transportation system impacts. The study would be used to determine whether a fee is necessary and, if so, recommend appropriate fee categories and amounts.

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

Personnel Totals

The FY27 Budget includes funding for personnel needed to provide essential City services and support daily operations. Because the City's eligibility to complete the Truth-in-Taxation process remains under review, some proposed positions and staffing levels may vary depending on available funding. Personnel costs shown below include estimated wages, health insurance, retirement contributions, and payroll taxes. **Actual costs will vary based on City Council decisions, employee benefit elections, and final insurance rates.**

Position	Interim Truth-in-Taxation Budget Total with Benefits	FY27 Proposed Budget Total With Benefits
Managerial Position - City Administrator	$ 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**

Position	Wage	Taxes	URS Retirement	Health	Total
Managerial Position - City Administrator	$ 160,000.00	$ 12,240.00	$ 23,840.00	$ 21,000.00	$ 217,080.00
FT City Recorder	$ 80,000.00	$ 6,120.00	$ 11,920.00	$ 21,000.00	$ 119,040.00
PT City Treasurer	$ 20,800.00	$ 1,591.20	$ -	$ -	$ 22,391.20
PT City AP Clerk	$ 20,800.00	$ 1,591.20	$ -	$ -	$ 22,391.20
PT Communications Social Media Pubic Outreach	$ 32,500.00	$ 2,486.25	$ -	$ -	$ 34,986.25
FT Administrative Assistant	$ 65,000.00	$ 4,972.50	$ 9,685.00	$ 21,000.00	$ 100,657.50
Community Development Director	$ 120,000.00	$ 9,180.00	$ 17,880.00	$ 21,000.00	$ 168,060.00
Crossing Guard	$ 5,000.00	$ 382.50	$ -	$ -	$ 5,382.50
Public Works Manager	$ 110,000.00	$ 8,415.00	$ 16,390.00	$ 21,002.00	$ 155,807.00
Council Members ($6,200 member)	$ 31,000.00	$ 2,371.50	$ -	$ -	$ 33,371.50
Mayor	$ 12,700.00	$ 971.55	$ -	$ -	$ 13,671.55
Totals	$ 657,800.00	$ 50,321.70	$ 79,715.00	$ 105,002.00	$ 892,838.70

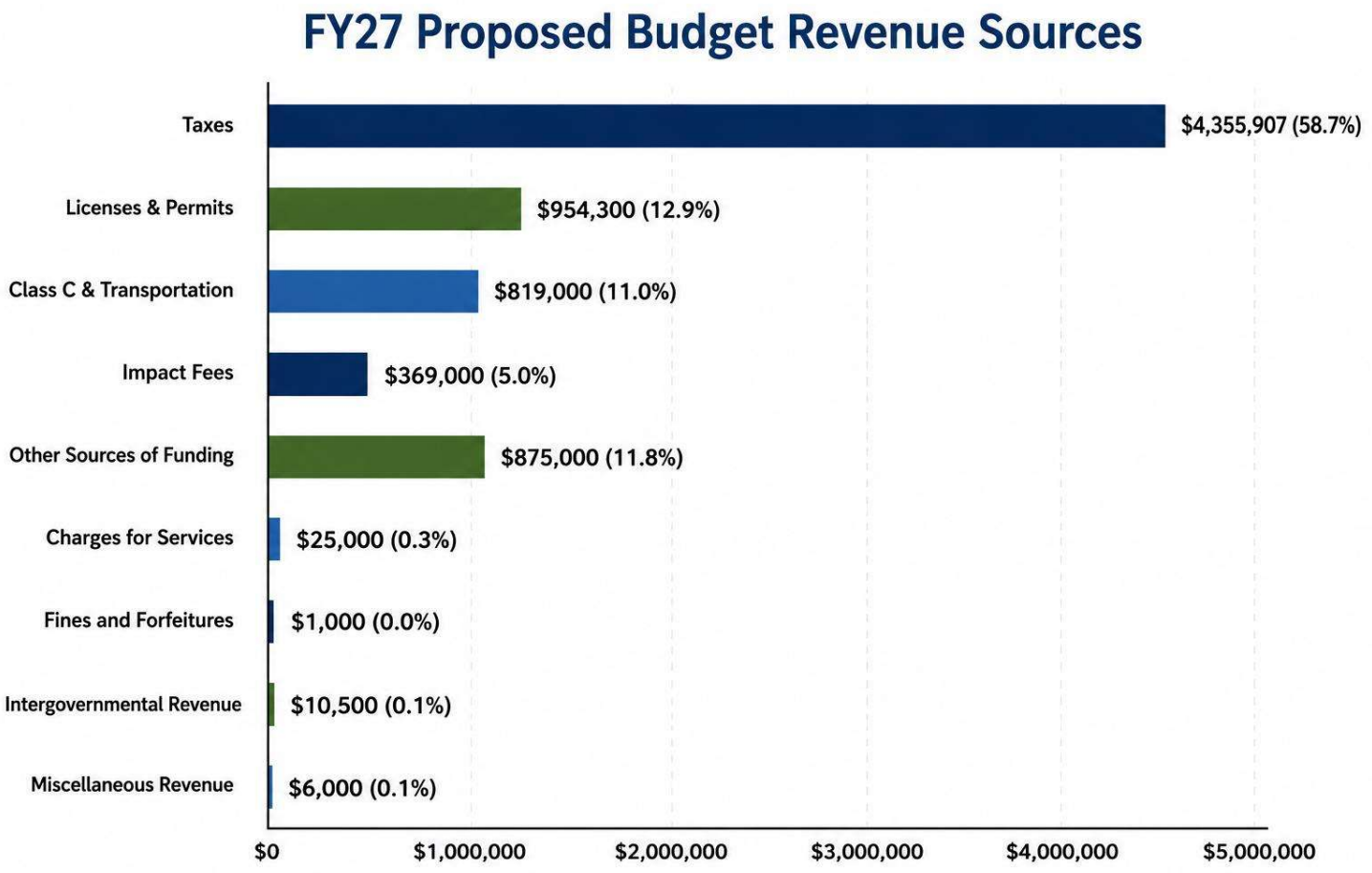
Personnel Allocation by Department

Personnel costs are allocated among departments based on the estimated percentage of time each employee is expected to spend supporting each function. These allocations are estimates used for budgeting purposes and may change as service needs evolve.

Position	Adminsitration	Planning	Building	Public Works	Public Safety
Managerial Position - City Administrator	50%	25%	25%		
FT City Recorder	80%	10%	10%		
PT City Treasurer	80%	10%	10%		
PT City AP Clerk	80%	10%	10%		
PT Communications Social Media Pubic Outreach	100%				
FT Administrative Assistant	100%				
Community Development Director		50%	50%		
Crossing Guard					100%
Public Works Manager				100%	
Council Members ($6,200 member)	50%	25%	25%		
Mayor	50%	25%	25%		

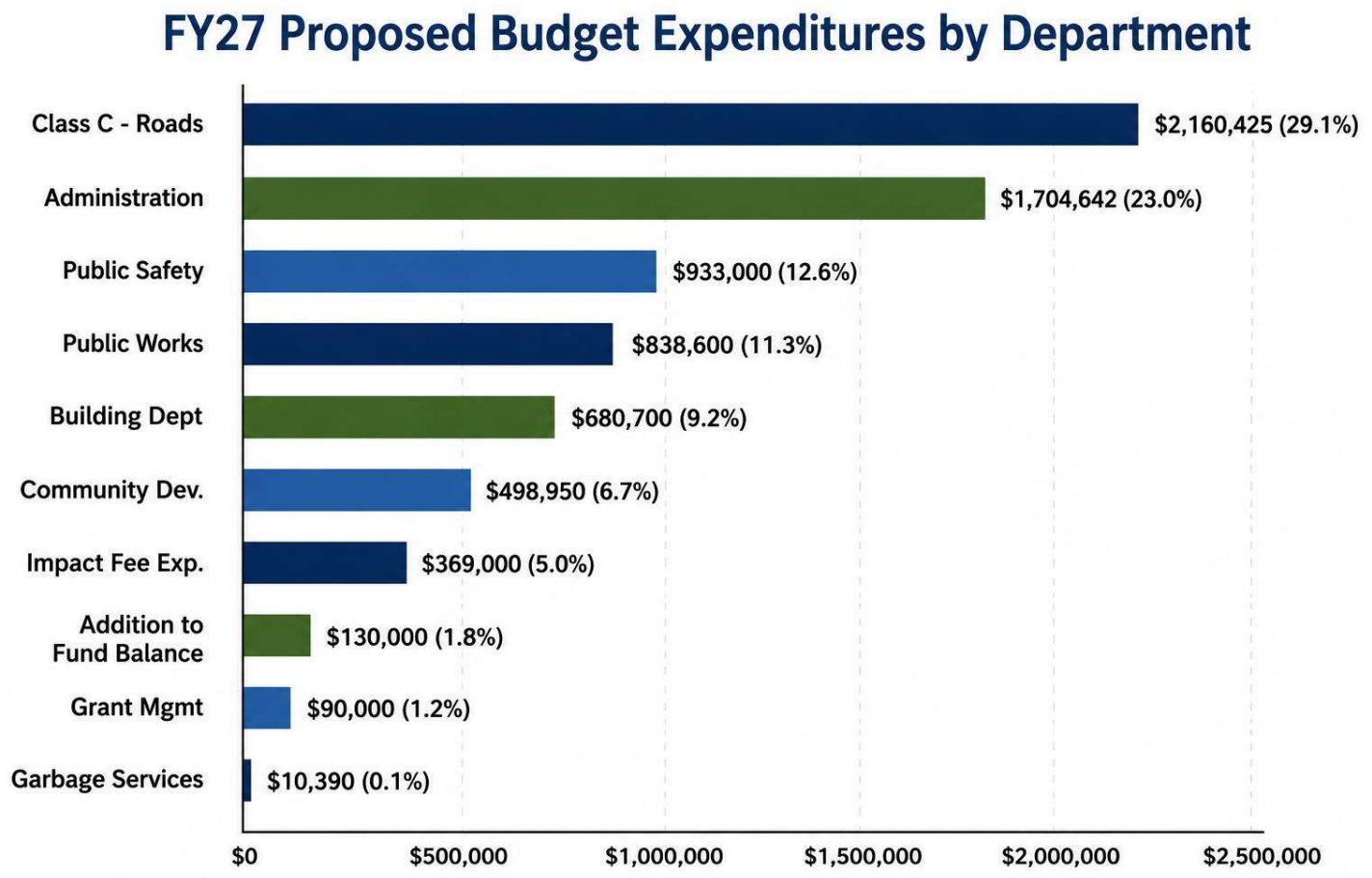
Revenue

The graph below illustrates the City's primary revenue sources under the Interim FY27 Proposed Budget, assuming the City is able to complete the Truth-in-Taxation process and receive the additional property tax revenue included in the financial plan. This approach allows the City to reduce reliance on the Municipal Energy Tax and avoids the immediate need to implement a Transportation Utility Fee (TUF). If the City is unable to complete the Truth-in-Taxation process, alternative funding strategies and budget adjustments may be necessary.



Expenditures

The graph below illustrates how the Interim FY27 Proposed Budget allocates funding among City departments and major program areas, assuming the City is able to complete the Truth-in-Taxation process. The budget prioritizes essential public services, public safety, transportation infrastructure, and long-term financial stability while providing resources to support the City's continued growth and operational needs.



Ogden Valley City Interim Truth-in-Taxation Budget/FY27 Budget

The interim budget and no-tax-increase budget options have been combined into a single budget that includes updated financial information including a reduced TAN amount and a reduced amount for police services. If a tax increase is allowed by the State there will be a public hearing in August before the tax increase in considered and voted on by the Council.

Account	Description	Current Year Budget	Current Year Act 2/26	FY27 With Tax Increase	FY27 Proposed Interim/FY27 Budget
Taxes					
10-31-100	Property Tax	$ -	$ -	$ 2,964,657.00	$ 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	$ -	$ 35,000.00	$ 35,000.00
10-31-550	Penalties and Interest on Delinquent Taxes	$ -	$ -	$ -	$ -
	Proposed Additional Property Tax	$ -	$ -	$ -	$ 2,475,138.00
	Conditional Decrease Municipal Energy Tax	$ -	$ -	$ -	$ (361,500.00)
	Total Taxes	**$ 930,433.00**	**$ 209,884.93**	**$ 4,355,907.00**	**$ 4,355,907.00**
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	$ -	$ -	$ 93,600	$ 93,600
17-32-235	Engineering Permit Fees	$ -	$ -	$ 150,000	$ 150,000
	Total Licenses and Permits	**$ -**	**$ -**	**$ 954,300**	**$ 954,300**
Charges for Services					
10-34-600	Refuse Collection Charges	$ 34,800.00	$ -	$ 25,000	$ 25,000
	Total Charges for Services	**$ 34,800.00**	**$ -**	**$ 25,000**	**$ 25,000**
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	$ -	$ -	$ -	$ 600,000
	Conditional Transportation Utility Fee Reduction	$ -	$ -	$ -	$ (600,000)
	Total Intergovernmental Revenue	**$ 373,823.00**	**$ 18,958.34**	**$ 819,000.00**	**$ 819,000.00**
Intergovernmental Revenue					
10-33-300	Solid Waste Deliquent 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	$875,000.00	$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**	**$ 875,000.00**
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	$ 7,415,707.00	$ 7,415,707.00
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	$ -	$ 20,000	$ 20,000
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	$ 32,000
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	$ -	$ 875,000	$ 875,000
10-44-856	Debt service Interest	$ 4,500.00	$ -	$ 17,132	$ 17,132
10-44-850	Bond Issuance Costs	$ 12,500.00	$ 12,500.00	$ 34,500	$ 34,500
10-44-999	Restricted Tax Increase Reserve	$ -	$ -	$ -	$ 325,831
	Total Administrative	**$ 401,580.00**	**$ 46,846.35**	**$ 1,704,642.00**	**$ 1,704,642.00**
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	$ -	$ 868,000	$ 868,000
	Total Public Safety	**$ 415,529.00**	**$ -**	**$ 933,000.00**	**$ 933,000.00**
Class C - Roads					
11-61-330	Contracted Services	$ 1,049,041.00	$ -	$ 2,160,425	$ 1,478,468
11-31-503	Engineering Services	$ -	$ -	$ -	$ -
11-61-999	Restricted Tax Increase Reserve	$ -	$ -		$ 681,957
	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	Restricted Tax Increase Reserve	$ -		$ -	$ 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**	$ 14,000
10-90-999	**Restricted Tax Increase Reserve Fund Balance**	**$ -**	**$ -**	**$ -**	**$ 116,000.00**
Total Expenses		$ 2,521,116.00	$ 49,343.35	$ 7,415,707.00	$ 7,415,707.00

Note: Ogden Valley City was incorporated in 2026. As a result, no Fiscal Year 2025 budget is available for comparison.

Proposed Property Tax Impact Schedule

Updated 7-23-2026

Ogden Valley City is considering an increase to the certified 2026 property tax rate from the unincorporated services fund rate of 0.000156 to 0.000953 to generate approximately $2,475,138 in additional ad valorem property tax revenue. The following information is intended to help decision makers and the public understand how the City's operations would be affected if the proposed tax rate is adopted.

This impact schedule has been updated to include updates reflected in the Interim Budget. This includes a reduced TAN amount and reflects the decrease to the contracted police services.

2026 Unincorporated Services Fund Rate (Previous County Rate)	.000156
Ogden Valley City's Estimated 2025 Tax Revenue	$489,519
Proposed Property Tax Rate Ogden Valley City	.000953
Additional Ad Valorem Property Tax Revenue to Ogden Valley City	$2,475,138
Estimated Increase to Ogden Valley City's Ad Valorem Tax Revenue	512.61%

*The estimated Increase to Ogden Valley City's Ad Valorem Tax Revenue is based on updated calculations from the State.

Estimated Impact on Taxpayers:

Residential Home - Market Value $1,222,000 taxable value of $672,100

	Unincorporated Services Fund Rate (Previous County)	Proposed Rate
City Portion of Tax Rate	.000156	.000953
Annual City Portion of Property Tax	$104.85	$640.51
Annual Increase in Tax		$535.66
Approx Percentage Increase		510.88%

Commercial – Market and taxable value of $1,222,000

	Unincorporated Services Fund Rate (Previous County)	Proposed Rate
City Portion of Tax Rate	.000156	.000953
Annual City Portion of Property Tax	$190.63	$1,164.57
Annual Increase in Tax		$973.94
Approx Percentage Increase		510.91%

Operational Impact Without the Tax Increase:

Affected Revenue Source	Current Budget	Proposed Budget with Tax Increase	Proposed Budget Without Tax Increase	Budget Change
Taxes: Municipal Energy Sales Tax	$0	$0	$361,500	$361,500
Class C & Transportation: Transportation Utility Fee	$0	$0	$600,000	$600,000
Total Revenue Adjustments				$961,500

Taxes

If the proposed property tax increase is approved, Ogden Valley City intends to eliminate or reduce the municipal energy sales tax scheduled to begin in FY27.

Class C and Transportation

If the proposed property 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	$1,704,642	$1,378,811	$325,831
Class C - Roads	$1,049,041	$2,160,425	$1,478,468	$681,957
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				$1,513,638
Total Financial Impact				$2,475,138

Administration

Without the proposed property tax increase, the Administration Department will be unable to hire a Treasurer, an Accounts Payable Clerk, and a Communications Specialist. These positions are essential to maintain sound financial management, meet statutory and reporting requirements, and provide timely communication to residents regarding City services, projects, and public meetings. Without these positions, the City will need to rely on volunteers, limiting the City's ability to effectively serve the public.

Class C - Roads

Delays in road maintenance will accelerate pavement deterioration, 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 operations to 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 the 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.